

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE
FOR WOMEN (AUTONOMOUS) (SFS)**

CHENNAI – 600 044

Re accredited with A+ Grade by NAAC

BACHELOR OF HONOURS

(Shift - I)

Under the faculty of Commerce

(B.Com HONOURS)



**CHOICE BASED CREDIT SYSTEM
(CBCS) OUTCOME BASED EDUCATION (OBE)**

(Effective from the Academic Year 2020-21)

DEPARTMENT OF B.COM (HONOURS)
SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
CHENNAI-600044.

COURSE FRAMEWORK
SEMESTER I

SEM-I	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
PART-I	20ULTFC1A01/ 20ULHFC1001/ 20ULSFC1001/ 19ULFFC1001	Language (Tamil/ Hindi/ Sanskrit)	Tamil-I/Hindi I/ Sanskrit-I/ French-I	60	3	40	60	100
PART-II	20UGEFC1001	English	General English-I	60	3	40	60	100
PART-III	20UBHCT1001	Core Major	Financial Accounting -I	90	4	40	60	100
PART-III	20UBHCT1A02	Core Major	Business Law	75	4	40	60	100
PART-III	20UBHCT1A03	Core Major	Business Statistics	90	4	40	60	100
PART-III	20UBHCT1004	Core Major	Business Economics	75	4	40	60	100
PART-IV			Soft Skills – Essentials of Communication Skills		3	50	-	100
			TOTAL	450	25			

SEMESTER I
CORE 1: FINANCIAL ACCOUNTING – I

TOTAL HOURS: 90
CREDITS:4

SUB CODE: 20UBHCT1001
L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To enable the student to understand the Fundamental Accounting Principles and Concepts.
2. To impart knowledge in the preparation of final accounts of the organisations.
3. To provide the knowledge in the preparation of final accounts for non-trading concerns.
4. To understand the concept of average due date.
5. To provide the knowledge in accounting for depreciation.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Apply the basic accounting principles and concepts.
CO2	Prepare final accounts of the Trading Concerns.
CO3	Apply knowledge in the preparation of non-profit organisations.
CO4	Compute Average Due Date and Interest.
CO5	Apply various methods of depreciation in final accounts.

SYLLABUS

UNIT – 1

(15 Hours)

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Single entry (only theory), Double Entry - Book Keeping – Journal, Ledger, Subsidiary books, Preparation of Cash book - Preparation of Trial Balance.

UNIT –II (CASE STUDY)

(20 Hours)

Preparations 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, Sale or return, loss of stock

UNIT – III

(15 Hours)

Preparations of Receipt and Payments Accounts – Income and Expenditure Account and Balance Sheet of Non-Profit Organizations.

UNIT – IV

(20 Hours)

Account Current – Average Due Date –Classification of errors –Rectification of errors – Preparation of Suspense Account. Bank Reconciliation Statement

UNIT – V

(20 Hours)

Depreciation – Meaning, Causes, Types – Straight-Line Method – Written Down Value method – change of methods- Insurance Claims – Average Clause (Loss of Stock only).

Note: Distribution of marks- Theory 20% Problem 80%

TEXT BOOKS:

1. Reddy, T.S., & Murthy, A. (2017). Financial Accounting. Margham Publications
2. Gupta, R.L., & Gupta, V.K. (2016). Financial Accounting. Sultan Chand & Sons.
3. Jain, S.P., & Narang, K.L. (2014). Financial Accounting. Kalyani Publishers.
4. Maheshwari, S.N. et.al. (2018). Advanced Accountancy. Vikas Publishing.
5. Tulsian, P.C. (2002). Financial Accounting. Pearson Education.

BOOKS FOR REFERENCE:

1. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2006). Advanced Accounts. S. Chand & Sons.
2. Thothadri, S. & Nafeessa, S. (2018). Financial Accounting. Mc Graw Hill.
3. Agrawal, R.K., & Agrawal, R. (2015). Financial Accounting. Taxmann Publications.
4. Singh, S.K., Trivedi, T.P., & Neelima, H. (2014). Financial Accounting. SPBD Publications.
5. Horngren, C.T., Sundem, G.L., & Elliott, J.A. (2008). Introduction to Financial Accounting, Pearson Publication.

E-LEARNING RESOURCES:

- (a) https://www.tutorialspoint.com/financial_accounting/financial_final_accounts.htm
- (b) <https://sites.google.com/a/tges.org/accountancy/non-trading-organisations-a>
- (c) <https://www.toppr.com/guides/principles-and-practice-of-accounting/average-due-date/meaning-calculation-of-average-due-date-in-various-situations/>
- (d) <https://corporatefinanceinstitute.com/resources/knowledge/accounting/bank-reconciliation/>
- (e) <https://www.investopedia.com/terms/s/straightlinebasis.asp>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	1	3	1
CO2	3	3	3	3	2
CO3	3	2	1	2	1
CO4	3	3	2	3	2
CO5	2	2	2	3	1
AV	2.6	2.6	1.8	2.8	1.4

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from Unit I & II
					Problem- 6 questions from the following units: Unit I- 1 Unit II- 1 Unit III- 1 Unit IV- 2 Unit V - 1
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Q. 24 (Compulsory question from Case study Unit II) Q. 25 (Unit III) Q. 26 (Unit V)

SEMESTER I
CORE 2 : BUSINESS LAW

TOTAL HOURS : 75
CREDITS:4

SUB CODE: 20UBHCT1002
L-T-P:4-1-0

COURSE OBJECTIVES:

1. To make the students to understand the essentials of a valid contract.
2. To impart knowledge on the concept of remedies for breach of contract and quasi contract.
3. To demonstrate the contract of agency
4. To discuss the rights of parties in business contract such as bailment, lien and charge etc.
5. To provide knowledge about the rights of a buyer and seller.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Understand the essentials of valid contract with examples.
CO2	Apply the concept of remedies for breach of contract and quasi-contract.
CO3	Create the contractual relationship between principal, agent and third party.
CO4	Analyse the rights of the buyer, seller and unpaid seller.
CO5	Understand the rights of parties in business contract such as bailment, lien and charge etc.

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SYLLABUS

UNIT I (15 Hours)

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent

UNIT II (15 Hours)

Legality of object – Void contracts – Contingent contracts – Performance of contract -Discharge of contract – Remedies for Breach of contract – Quasi contracts

UNIT III (CASE STUDY) (20 Hours)

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

UNIT IV (10 Hours)

Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage

UNIT V (15 Hours)

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller

TEXT BOOKS:

1. Kapoor, N.D.(2019). Elements of Mercantile Law. Sultan Chand &Co.
2. Krishnan Nair. (2008). Law of Contracts. Orient Longman Publishers.
3. Jeyasankar, J.(2015). Business Law. Margham Publications.
4. Balachandran,V. & Thothadri,S. (2015). Legal Aspects of Business. Vijay Nicole Imprints Private Limited.
5. Balchandani. (2018). Business Law for Management. Himalaya Publishing House.

BOOKS FOR REFERENCE:

1. Bulchandani, K.R. (2017). BusinessLaw. Himalaya Publishing House.
2. Geet, S.D. (2013). Business Laws. Sultan Chand &Co.
3. Sreenivasan, M.R.(2019). Business Law. Margham Publication.
4. Tulsian , P.C.(2018). Business Laws. Tata Mcgraw Hill.
5. Kapoor, N.D.(2018). Business Laws. Sultan Chand &Co.

E-LEARNING RESOURCES :

- (a) www.slideshare.net
- (b) <https://slideplayer.com>
- (c) <https://www.geektonight.com/business-law-notes/>
- (d)<https://examupdates.in/company-law-book/>
- (e) <https://www.open.umn.edu/opentextbooks/textbooks/business-law-i-essentials>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2
CO2	3	3	3	2	2
CO3	3	3	2	3	1
CO4	3	2	3	2	2
CO5	2	2	2	2	1
AV	2.8	2.6	2.6	2.4	1.6

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	Not more than 2 questions from each unit Q. 24 (Compulsory question from Case study Unit III) Q. 25 (Unit I) Q. 26 (Unit II)
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		

SEMESTER I
CORE 3: BUSINESS STATISTICS

TOTAL HOURS : 90
CREDITS:4

SUB CODE: 20UBHCT1003
L-T-P:4-2-0

COURSE OBJECTIVES:

1. To discuss the fundamental concepts in statistics.
2. To explain the concept of sampling and hypothesis.
3. To analyze and apply the various statistical techniques.
4. To demonstrate the application of correlation and regression analysis.
5. To explain the different methods of measuring trend.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Understand the fundamental elements of statistics.
CO2	Identify and analyse the different types of samples.
CO3	Apply relevant statistical tools.
CO4	Compare and analyse the relationship between the variables using correlation and regression analysis.
CO5	Understand different methods of measuring trend.

SYLLABUS

UNIT – I (20 Hours)

Introduction – Meaning and definition of statistics – Measures of Central tendency – Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric mean. Measures of variation – Standard deviation – Quartile deviation – Range – **Skewness - Karl Pearson 's Method- Bowley's Method.**

UNIT – II (15 Hours)

Sample – Concept – Sampling – Types – Simple – Stratified – Systematic sampling – Merits & demerits of sampling – Hypothesis – Meaning – Testing – H_0 & H_1 – Procedure for formulation of hypothesis – One – tailed & two – tailed test – Significance level – Large Sample test.

UNIT – III (20 Hours)

Small sample test – t, Chi square test (without proof, simple application), F - ANOVA – One way & Two way ANOVA.

CASE STUDY:(t – test, Chi- square test)

UNIT – IV (20 Hours)

Simple Correlation – scatter diagram – Karl Pearson's Correlation – Rank correlation – **Partial Correlation – Multiple Correlation.** Simple Regression (Simple Problems only)

UNIT – V (15 Hours)

Analysis of Time series – Secular trend – Seasonal variation – Cyclic variation – Irregular variation – Methods of measuring trend – Semi- average method – Moving average method – Period of moving average – Methods of Least square – Measures of Seasonal Variation.

Note: Distribution of marks- Theory 20% Problem 80%

TEXT BOOKS:

1. Vittal, P.R. (2012). Business Statistics and Operations Research. Margham Publications
2. Gupta, S.P. (2012). Statistical Methods. Sultan Chand & Sons.
3. Pillai, R.S.N., & Bagavathi, V. (2016). Practical Statistics, S.Chand Publication.
4. Gupta, S.P., & Gupta, M.P. (2019). Business Statistics. Sultan Chand & Sons.
5. Aggarwal, S.L. (2018). Business Statistics-I. Kalyani Publishers.

BOOKS FOR REFERENCE:

1. Rajagopalan, .S.P., & Sattanathan, R. (2015). Business Statistics. Vijay Nichole Imprints Pvt Ltd.
2. Sharma, J. K. (2010). Fundamentals of Business Statistics. Dorling Kindersley.
3. Beri, G.C. (2005). Business Statistics. Tata McGraw-Hill Education.
4. Vohra, N.D. (2017). Business Statistics. McGraw-Hill Education (India) Pvt Limited
5. Bhardwaj, R.S.(2009). Business Statistics. Excel Books.

E-LEARNING RESOURCES:

- (a) www.3.govst.edu
- (b) <https://spu.fem.uniag.sk>
- (c) <https://www.statisticshowto.com/>
- (d) <http://www.ddegjust.ac.in/>
- (e) <https://bbamantra.com/business-statistics-importance/>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	1	3	2
CO2	3	3	2	3	1
CO3	3	3	3	3	2
CO4	1	2	2	3	1
CO5	3	2	3	3	1
AV	2.4	2.6	2.2	3	1.4

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from Unit I & II
					Problem- 6 questions from the following units: Unit I- 1 Unit II- 1 Unit III- 1 Unit IV- 2 Unit V - 1
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Q. 24 (Compulsory question from Case study Unit III) Q. 25 (Unit I) Q. 26 (Unit IV)

SEMESTER I
CORE 4 : BUSINESS ECONOMICS

TOTAL HOURS : 75
CREDITS: 4

SUB CODE: 20UBHCT1004
L-T-P: 4-1-0

COURSE OBJECTIVES:

1. To familiarize the students with the basic concept of microeconomics.
2. To make student understand the demand and supply analysis in business applications
3. To familiarize students with the production and cost structure under different stages of production.
4. To understand the pricing and output decisions under various market structure.
5. To help students understand and apply the various decision tools to understand the market structure.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

CO No.	CO Statement
CO1	Understand the concepts of cost, nature of production and its relationship to Business operations.
CO2	Apply marginal analysis to the “firm” under different market conditions.
CO3	Analyse the causes and consequences of different market conditions.
CO4	To integrate the concept of price and output decisions of firms under various market structure.
CO5	To identify and explain major types of market failure.

SYLLABUS

UNIT I

10 Hours

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics- Definition – Scope and Importance of Business Economics -Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

UNIT II (CASE STUDY)

20 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- Production: Law of Variable Proportion – Laws of Returns to Scale– Producer’s equilibrium – Economies of Scale Cost Classification – Break Even Analysis

UNIT IV

15 Hours

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

UNIT V

15 Hours

National Income – National Product and National Income – per Capital Income problem – Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.

TEXT BOOKS:

1. Lekhi,R.K.(2014). Business Economics. Kalyani Publishers.
2. Chaturvedi,D.D.(2010)Business economics.Scholar Tech Press.
3. Jain,T.R.,& Baljit Singh.(2019). Principles of microeconomics.global publication.
4. Ahuja,H.L.(2019).Business economics. s.chand publishers.
5. Agarwal,S.K.(2018). Business economics. s.chand publishers..

BOOKS FOR REFERENCE:

1. Shankaran,S.(2011). Business Economics.Margham Publications.
2. Mehta,P.K.(2013). Business Economics.Taxmann publications.
3. Chaudhary,C.M.(2000) Business Economics - RBSA Publishers.
4. Aryamala,T. (2018) .Business Economics.vijay nicole publications.
5. Dwivedi, D N.(2009). Essentials of business economics. Vikas publications.

E-LEARNING RESOURCES:

- (a) www.business economics.com
- (b) <https://en.m.wikipedia.or>
- (c) </www.toppr.com/guides/business-economics/introduction-to-business-economics>
- (d) <https://www.toppr.com/guides/business-economics/introduction-to-business-economics/scope-of-business-economics>
- (e) <https://www.tutor2u.net/economics/reference/key-summary-on-market-structures#>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	2	3	2
CO3	3	2	3	3	2
CO4	2	3	3	3	3
CO5	3	3	2	3	3
AV	2.8	2.6	2.6	3	2.6

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
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3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Q. 24 (Compulsory question from Case study Unit II) Q. 25 (Unit III) Q. 26 (Unit IV)

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COURSE FRAME WORK
SEMESTER II

SEM-II	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
PART-I	20ULTFC2002/ 20ULHFC2002/ 20ULSFC2002/ 19ULFFC2002	Language (Tamil/ Hindi/ Sanskrit)	Tamil-II/Hindi II/ Sanskrit-II	60	3	40	60	100
PART-II	20UGEFC2002	English	General English-II	60	3	40	60	100
PART-III	20UBHCT2005	Core Major	Financial Accounting - II	90	4	40	60	100
PART-III	20UBHCT2006	Core Major	Company Law	75	4	40	60	100
PART-III	20UBHCT2007	Core Major	Operations Research	90	4	40	60	100
PART-III	20UBHCT2008	Core Major	International Trade	75	4	40	60	100
PART-IV			Soft Skills – Essentials of Spoken and Presentation Skills		3	50	-	100
PART-IV			Environmental Studies		2	50	-	100
PART-IV			Yoga and wellness		2	50	-	100
			TOTAL	450	29			

SEMESTER II
CORE 5: FINANCIAL ACCOUNTING II

TOTAL HOURS : 90
CREDITS: 4

SUB CODE: 20UBHCT2005
L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To explain the concept of Hire Purchase System.
2. To impart the knowledge of Branch Accounting & Departmental Accounting.
3. To prepare Partnership Accounts on admission, retirement and death.
4. To demonstrate the concept of dissolution and piecemeal distribution.
5. To teach the concept of consignment and assessment of stock valuation.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Computation of Interest on Hire Purchase.
CO2	Preparation of Branch Accounts & Departmental Accounts.
CO3	Compilation of Partnership Accounts on various events.
CO4	Preparation of accounts at the time of dissolution of a firm.
CO5	Assessing the value of unsold stock in Consignment.

SYLLABUS

UNIT I

(15 Hours)

Hire Purchase System – Introduction – Accounting Procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account- Installment Purchase System- Meaning – Accounting Treatment – Royalty Accounts (excluding sub-lease)

UNIT II

(20 hours).

Branch Accounting- Debtors system, Stock and Debtors system, Independent branch (Excluding foreign branch) – Departmental accounts- inter- departmental transfers

UNIT III

(15 Hours)

Partnership Accounts – Admission, Retirement, Admission cum Retirement- Death of a Partner (excluding individual & joint life policies)

UNIT IV

(20 Hours)

Dissolution – Insolvency of a partner – Garner Vs. Murray- Insolvency of more than one and all partners- Piecemeal Distribution- Proportionate Capital method and Maximum Loss Method

UNIT V (CASE STUDY)

(20 Hours)

Consignment Accounts- Meaning – Features – Distinction between Consignment and Sale – Accounting treatment in the books of Consignor and Consignee – Valuation of unsold stock – Losses in consignment.

Note: Distribution of marks- Theory 20% Problem 80%

TEXT BOOKS:

1. Reddy, T.S., & Murthy, A. (2017). Financial Accounting. Margham Publications
2. Gupta, R.L., & Gupta, V.K. (2016). Financial Accounting. Sultan Chand & Sons.
3. Jain, S.P., & Narang, K.L. (2014). Financial Accounting. Kalyani Publishers.
4. Maheshwari, S.N. et.al. (2018). Advanced Accountancy. Vikas Publishing.
5. Tulsian, P.C. (2002). Financial Accounting. Pearson Education.

BOOKS FOR REFERENCE:

1. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2006). Advanced Accounts. S. Chand & Sons.
2. Thothadri, S. & Nafeessa, S. (2018). Financial Accounting. Mc Graw Hill.
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4. Singh, S.K., Trivedi, T.P., & Neelima, H. (2014). Financial Accounting. SPBD Publications.
5. Horngren, C.T., Sundem, G.L., & Elliott, J.A. (2008). Introduction to Financial Accounting, Pearson Publication.

E-LEARNING RESOURCES :

- (a) <https://www.accaglobal.com/in/en/student/exam-support-resources/foundation-level-study-resources/fa2/fa2-technical-articles/accounting-for-partnerships.html>
- (b) <https://quickbooks.intuit.com/in/resources/accounting-taxes/royalties-accounting/>
- (c) <https://www.dynamictutorialsandservices.org/2020/09/hire-purchase-and-installment-purchase.html>
- (d) <https://www.yourarticlelibrary.com/accounting/problems-accounting/top-16-problems-on-branch-accounts/79486>
- (e) <https://www.toppr.com/guides/principles-and-practices-of-accounting/consignments/accounting-entries-in-the-books-of-consignor/>

Mapping of CO with PSO:

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KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

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K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Problem- 6 questions from the following units: Unit I- 1 Unit II- 2 Unit III- 1 Unit IV- 1 Unit V - 1
					Q. 24 (Compulsory question from Case study Unit V) Q. 25 (Unit I) Q. 26 (Unit III)

SEMESTER II
CORE 6: COMPANY LAW
[As per Companies Act 2013]

TOTAL HOURS : 75
CREDITS: 4

SUB CODE: 20UBHCT2006
L-T-P : 4-1-0

COURSE OBJECTIVES:

1. To enable the students to acquaint with the provisions of Companies Act, 2013.
2. To gain knowledge on Memorandum of Association, Articles of Association, Prospectus.
3. To discuss about issue and redemption of shares.
4. To enhance the knowledge about the role of Key Managerial Personnel in an organization.
5. To gain knowledge on Meetings, Resolutions and IBC.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Understand the conception of company, definition of company, types of company, and promotion.
CO2	Analyse the meaning of public documents – Memorandum of Association and Articles of Association, Prospectus
CO3	Acquire the knowledge on different types of issue of shares and redemption of preference shares.
CO4	Remember and expand the knowledge on the powers, duties and liabilities of Key Managerial Personnel.
CO5	Understand the provisions relating to convene the company meetings& IBC

SYLLABUS

UNIT – I

(15 Hours)

Introduction – Definition of Company – Characteristics – Lifting of the Corporate Veil – Company distinguished from Partnership - Kinds of Companies –(One person company – small company – Dormant Company- Illegal Association), Limited liability partnerships, sec 8 co., - Formation of Company – MCA 21 – Electronic filing of forms- Provisions relating to filing of applications, documents, inspection etc.- Incorporation – Documents / E-forms to be filed with Registrar – Certificate of Incorporation –SPICE method of Incorporation effects of registration – Promoter – Preliminary Contracts — Provisional Contracts- Commencement of Business- Introduction to SEBI.

UNIT – II

(15 Hours)

Memorandum of Association – Articles of Association – contents – alterations -Doctrine of Ultra vires - Constructive Notice – Indoor Management – Prospectus – Contents –Concept of Dematerialised shares – Book building - red herring prospectus – shelf prospectus – Misstatements in prospectus and their consequences.

UNIT – III

(15 Hours)

Share Capital – Meaning – Kinds –Certificate of shares - Voting rights – Issue of sweat equity shares – Issue and redemption of preference shares - Transfer and Transmission of Securities – Further issue of share capital – Issue of bonus shares – Rights Issue - Notice to be given to registrar for alteration of share capital – Buy back of shares, Acceptance of Deposits (sec 76)

UNIT – IV [CASE STUDY]

(15 Hours)

Membership in company –Rights and privileges of members - Register and index of members - postal ballot (sec 110) Annual return – Place of keeping registers and returns
Company Management – Key Managerial Personnel – Managing Director, CEO, Director – DIN, Secretary – Appointment – Powers – Duties – liabilities.

UNIT – V

(15 Hours)

Annual general meeting – Extraordinary general meeting –Quorum of meetings – Proxies – Voting rights – e-Voting - Declaration of dividend - Resolutions – ordinary, special, resolution requiring special notice – Minutes, Board meetings, Class meetings, Restructuring of Company – Overview of IBC.

TEXT BOOKS:

1. Kapoor , N.D. (2017). CompanyLaw. Sultan Chand & Sons.
2. Santhi , J. (2015). Company Law. Margham Publications.
3. Balachandran,V.S., & Thothadri,S. (2012). Legal Aspects of Business. Vijay Nicole Imprints Pvt Ltd.
4. Singhal, A.K. (2010). A Textbook of Company Law. Vayu Education of India.
5. Gogna, P.P.S. (2015). A Textbook of Company Law . S Chand Publishing.

BOOKS FOR REFERENCE:

1. Abdul Gaffoor, P.M.S., & Thothadri,S. (2017). Company Law and Secretarial Practice. Vijay Nicole Imprints Pvt Ltd.
2. Karn Gupta. (2013). Introduction to Company Law.Eastern Book Company.
3. Avtar Singh. (2018). Company Law. Eastern Book Company.
4. HarleenKaur.(2019). Handbook on Company Law. Wolters Kluwer(India) Pvt.Ltd.
5. Kapoor,G. K., & Sanjay Dhamija.(2018). Company Law and Practice.Taxmann's Publication.

E-LEARNING RESOURCES:

- (a) www.dphu.org
- (b) www.scribd.com
- (c) <https://www.legalbites.in/library-company-law/>
- (d) http://corporatelawreporter.com/product/corporate-law-referencer_2019-20/
- (e) <http://ebook.mca.gov.in/>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2
CO2	3	3	2	3	2
CO3	3	3	2	3	2
CO4	2	2	2	2	1
CO5	2	3	3	3	2
AV	2.6	2.6	2.4	2.8	1.8

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Q. 24 (Compulsory question from Case study Unit IV) Q. 25 (Unit II) Q. 26 (Unit III)

SEMESTER II
CORE7: OPERATIONS RESEARCH

TOTAL HOURS : 90
CREDITS: 4

SUB CODE: 20UBHCT2007
L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To familiarize students with the concepts of operations research.
2. To enhance skills on the application of suitable operations research techniques in managerial decision making.
3. To learn the Application of mathematical tools that are needed to solve resource allocation problems.

COURSE OUTCOMES:

On completion of course, students will be able to –

CO No.	CO Statement
CO1	Understand the basics of operations Research principles.
CO2	Associate the importance of Linear programming problems at personal and professional fronts.
CO3	Apply the framework of network analysis for monitoring business processes and workflows.
CO4	Connect the concept of queuing system for effective business operations.
CO5	Evaluate suitable techniques of Linear Programming for making optimal decisions out of scarce resources.
CO6	Construct the practical implications of decision and game theory for logical decision making.

SYLLABUS

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

(20 Hours)

Transportation model- initial basic feasible solution- North – west corner method – Least cost method – Vogel’s approximation method – MODI method. Assignment models- Formulation- solution

UNIT-III (CASE STUDY)

(20 Hours)

Network analysis- work break down analysis – Construction- numbering of event. Time calculation- critical path, slack, float-application.

UNIT-IV

(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.

UNIT-V

(20 Hours)

Decision theory – decision trees. Game theory -meaning and characteristics- Saddle point- Dominance property – Arithmetic method.

TEXT BOOKS:

1. Vittal, P.R. (2012). Operations Research. Margham publications.
2. Swaroop Kanti, Gupta P.K., & Mohan Man. (2005) Introduction to Operations Research. Sultan Chand & Sons.
3. Srinivasan, G. (2017). Operations Research: Principles and Applications. PHI Learning Publications.
4. Sharma, J.K. (2017). Operations Research Theory & Applications. Laxmi Publications.
5. Taha, Hamdy A. (2011). Operations Research: An Introduction. Pearson Publications.

BOOKS FOR REFERENCE:

1. Satyadevi, C. (2010). Quantitative Techniques, S.Chand Limited
2. Bali, N. P., Gupta, P. N., & Gandhi, C. P. (2014). A Textbook of Quantitative Techniques. Laxmi Publications Pvt Limited.
3. Tulsian, P. C. (2002). Quantitative Techniques Theory and Problems. Pearson Education
4. Michael Carter., Camille C. Price., & Ghaith Rabadi. (2017). Operations Research A Practical Introduction. CRC Press.
5. Kalavathy, S. (2002). Operations Research. Vikas Publishing House.

E-LEARNING RESOURCES:

- (a) <http://www.maths.unp.ac.za/>
- (b) <https://www.businessmanagementideas.com/>
- (c) <https://www.slideshare.net/>
- (d) <https://www.geektonight.com/>
- (e) <https://www.studocu.com/>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	1
CO2	3	3	3	2	2
CO3	2	2	3	3	1
CO4	3	2	1	2	1
CO5	3	2	3	3	2
CO6	2	2	3	3	1
AV	2.7	2.3	2.5	2.7	1.3

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

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2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from Unit I & IV
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Problem- 6 questions from the following units: Unit I- 1 Unit II- 1 Unit III- 1 Unit IV- 1 Unit V - 2
					Q. 24 (Compulsory question from Case study Unit III) Q. 25 (Unit II) Q. 26 (Unit V)

SEMESTER II
CORE8: INTERNATIONAL TRADE

TOTAL HOURS : 75
CREDITS: 4

SUB CODE: 20UBHCT2008
L-T-P: 4-1-0

COURSE OBJECTIVES:

1. To impart knowledge on International trade and various theories of Foreign trade.
2. To gain knowledge of open economy and determinants of exchange rates and the balance of payments.
3. To gain knowledge on Export Management, procedure, Finance, Promotion, & pricing.
4. To understand the functions of various organisations like IMF, IDA, IFA, IBRD, etc.
5. To explain the broad features of international financial institutions and WTO with reference to India.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

CO No.	CO Statement
CO1	Understand the basic concepts of international trade.
CO2	Explain the importance of maintaining equilibrium in the balance of payments and suggests suitable measures to correct disequilibrium as well.
CO3	Discuss the Export Procedure, Finance, Promotion, & Pricing.
CO4	Elaborate the various functions of IMF, IDA, IFA, IBRD. etc.
CO5	Demonstrate features of international financial institutions and WTO.

SYLLABUS

UNIT I

10 hours

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Heckscher – Ohlin

UNIT II [CASE STUDY]

20 hours

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Overview)

UNIT III

15 hours

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing.

UNIT IV

15 hours

International Economic Organizations and its Functions – IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO.

UNIT V

15 hours

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

TEXT BOOKS:

1. Sankaran, S. (2017). International Economics. Margham Publications.
2. Mithani, D.M. (2015). International economics. Himalaya publishing house.
3. Jhingan, M.L. (2009). International economics. Vrinda publications.
4. Rana, K.C., & Verma, K.N. (2014). International Economics. Vishal publishing company.
5. Mannur, H.G. (2018). International economics. Vikas publishing house.

BOOKS FOR REFERENCE:

1. Francis Cherunilam. (2020). International Economics. McGraw Hill India.
2. Balaji, C.D. (2017). International Trade. Margham publications.
3. Charles, W.L., Hill Thomas Hult, M., & Rohit Mehtani. (2018). International Business. McGraw Hill publishers.
4. Jaiswal Bimal & Srivastava. (2017). International Trade. New age International (p) Ltd publishers.
5. Ayyam perumal Karthik, M. (2018). International Trade. Singhal Law publications.

E-LEARNING RESOURCES:

- (a) www.trade.gov
- (b) <https://www.foreigntrade.com>
- (c) http://www.meerutcollege.org/mcm_admin/upload/1586531189.pdf
- (d) <https://www.britannica.com/topic/international-trade#ref233673>
- (e) https://en.wikipedia.org/wiki/International_trade

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	3	3	2
CO3	2	3	3	3	3
CO4	2	3	2	3	3
CO5	3	3	3	3	3
AV	2.6	2.8	2.8	3	2.8

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
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4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	Not more than 2 questions from each unit Q. 24 (Compulsory question from Case study Unit II) Q. 25 (Unit I) Q. 26 (Unit III)
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		

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SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
CHENNAI-600044.

COURSE FRAME WORK
SEMESTER III

SEM-III	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
PART-III		Core Major	Business Mathematics	75	4	40	60	100
PART-III		Core Major	Accounting Standards	75	4	40	60	100
PART-III		Core Major	Marketing Practice	60	4	40	60	100
PART-III		Core Major	Entrepreneurial Development	60	4	40	60	100
PART-III		Core Major	Corporate Accounting	90	4	40	60	100
PART-III		Core Major	Cost Accounting-I	90	4	40	60	100
PART-IV		Non-Major elective	Consumer Protection	-	2	50	-	100
			TOTAL	450	26			

SEMESTER III
CORE9: BUSINESS MATHEMATICS

TOTAL HOURS : 75
CREDITS:4

SUB CODE:
L-T-P:2-3-0

COURSE OBJECTIVES:

1. To learn basic functions of Sets, Algebra, Probability, calculus and matrices.
2. To prepare students to use basic mathematics in solving monetary problems in business and finance.
3. To make students think analytically and have better reasoning abilities

COURSE OUTCOMES:

On completion of this course, the students will be able to:

CO No.	CO Statement
CO1	Understand the foundational system of business mathematics and their applications.
CO2	Discuss the essence of set theory and its functions.
CO3	Enumerate the concept of Bernoulli trial.
CO4	Analyse and compare the relationship of the size of one element when compared to another using ratio, proportion and variation.
CO5	Evaluate arithmetic in business field using simple interest and compound interest, annuity, payroll, wages and commission.
CO6	Integrate the properties and application of differential calculus in real life scenario.

SYLLABUS

UNIT – I **(15 Hours)**

Theory of Sets - Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets

UNIT – II **(10 Hours)**

Algebra - Ratio, Proportion and Variations

UNIT – III **(20 Hours)**

Probability- Addition & Multiplication theorem- Conditional Probability-Permutation and Combination, Binominal Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions

UNIT – IV (CASE STUDY) **(15 Hours)**

Differential Calculus - Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business

UNIT – V **(15 Hours)**

Interest and Annuity – Banker’s Discount – Binary Number System - Matrices – Meaning and Operations– Matrix inversion – Solutions to Linear Equations – Payroll, Wages and Commission

Note: Distribution of marks- Problems 100% (No theory)

TEXT BOOKS:

1. P.R.Vittal- Business Mathematics –Margham Publications
2. J. K. SINGH- Business Mathematics- HIMALAYA Publishing House
3. Rajagopalan- Business Mathematics- McGraw-Hill Education (India) Pvt Limited
4. P. Kandasamy, K. Thilagavathy- Allied Mathematics- S. Chand Limited
5. S P Rajagopalan and R.Sattanathan – Business Mathematics –Vijay Nichole Imprints Private Limited.

BOOKS FOR REFERENCE:

1. D.C. Sancheti- Business Mathematics- Sultan Chand & Sons
2. Hazarika Padmalochan- A Textbook of Business Mathematics- S CHAND & Company Limited.
3. P. Mariappan- Business Mathematics- Pearson India
4. B.M. Agarwal- Business Mathematics – Ane Books India
5. Jk. Sharma- Business Mathematics : Theory & Applications- Ane Books India

E-LEARNING RESOURCES:

- (a) <http://www.webmath.com/>
- (b) <https://www.analyzemath.com/>
- (c) <https://www.emathzone.com/>
- (d) <https://www.math-only-math.com/>
- (e) <http://www.brainkart.com/>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	3	2
CO2	2	2	2	3	1
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CO4	2	2	3	3	1
CO5	3	3	2	3	2
CO6	3	3	3	3	2
AV	2.5	2.5	2.3	3.0	1.7

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

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QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Q. 24 (Compulsory question from Case study unit IV) Q. 25 (Unit I) Q. 26 (Unit V)

SEMESTER III
CORE 10: ACCOUNTING STANDARDS

TOTAL HOURS : 75
CREDITS:4

SUB CODE:
L-T-P: 4-1-0

COURSE OBJECTIVES:

1. To know the importance of AS, Ind AS and IFRS
2. To understand the valuation of stock as per AS-2
3. To enable the students to understand the application of AS-3, AS-9 & AS-10
4. To explain the importance of AS-13, AS-14 & AS-26.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

CO No.	CO Statement
CO1	Brief outline of AS, Ind AS and IFRS and its scope.
CO2	Computation of stock valuation as per AS -2
CO3	Analyse the applicability of AS-3 and prepare cash flow statement as per AS-3
CO4	Apply AS-13 & AS-14 as per requirements
CO5	Evaluate Accounting treatment of AS-10 & AS-26

SYLLABUS

UNIT – I

(10 Hours)

Accounting Standards – Introduction, benefits and objectives of AS– Accounting Standards setting process -List of AS - Need for convergence to global standards - International Financial Reporting Standards (IFRS) - Convergence to IFRS in India – Carve outs and Carve Ins- Basic concept of Ind AS - Roadmap for Ind AS implementation- Role of NFRA - Applicability of AS for Corporate Entities and Non Corporate Entities

UNIT – II (CASE STUDY)

(15 Hours)

Disclosure of Accounting policies (AS – 1) – Accounting policies – Notes to Accounts – Need for disclosure of accounting policies – Fundamental accounting assumption – Selection of accounting policies – Changes in accounting policies- Valuation of Inventories (AS 2)- Objective – Applicability – Measurement of Inventories – Net realisable value – Disclosures- Cash flow statement (AS3) – Applicability – Cash – Cash equivalents - Features – Operating activities – Investment activities – Financing activities – Accounting treatment – Disclosures

UNIT – III

(10 Hours)

Contingencies & events occurring after the Balance Sheet date (AS 4) – Need & Objective – Applicability – Contingency – Methods to estimate the contingent loss – Accounting treatment – Disclosures - Net profit or loss for the period, prior period items and change in accounting policies (AS 5) – Objectives – Components of net profit – Profit/loss from ordinary activities - Extraordinary items – Prior Period items – Changes in accounting estimate & accounting policies – Disclosures

UNIT – IV

(15 Hours)

Revenue Recognition (AS 9)- Objective – Applicability – Revenue from sale of goods – Revenue from rendering of the services – Revenue from Interest – Disclosure - Property, Plant and Equipment(AS 10) REVISED – Applicability – Measurements and Recognition-- Revaluations - Depreciation – Methods of depreciation -Accounting treatment – Disclosures.

UNIT – V

(10 Hours)

Accounting for Investments (AS 13) – Scope – Applicability – Classification of investment – Cost of investment – Carrying amount of investment – Disposal of investment – Reclassification of investment – Disclosures -Accounting for Amalgamation (AS 14) – Applicability – Types of amalgamation – Accounting method – Statutory reserves – Treatment of Goodwill arising on amalgamation – Disclosures- Intangible assets (AS 26) - Objective – Applicability – Features – Accounting treatment – Disclosures.

TEXT BOOKS:

1. Rawat ,D.S.(2020) . Students guide to Accounting standards. Taxmann.
2. Ravi Kanth Miriyala , & Sunitajani Miriyala.(2020) .Accounting Standards Made Easy for CA Inter (New Syllabus) . Commercial Law Publishers (India) Pvt. Ltd.
3. Rawat,D.S., & Deepti Maheswar .(2017). Students guide to Accounting standards. Taxmann.
4. Vinod Kumar Agarwal. (2020). Accounting Standards. AS Foundation.
5. Ravi Kanth. (2017) . Accounting Standards Made Easy. Bharat Law House Pvt. Ltd.

BOOKS FOR REFERENCE:

1. Bhattacharya. (2006). Indian Accounting Standards: Practices, Comparisons, and Interpretations. Tata McGraw Hill.
2. Dalal., Gaggar., & Kshirsagar. (2002). Accounting Standards & Corporate Accounting Practices. Lexis Nexis Publication.
3. Thulsian, P.C. (2011). Select Accounting Standards. S.Chand Publication.
4. Sekar, G. & Saravana Prasath, G.(2019). Padhuka's Students reference on Accounting Standard. Wolters Kluwer India Pvt Ltd.
5. ICAI. (2020). Accounting Standards. Group I Inter Study Material.

E-LEARNING RESOURCES:

- (a) <https://cleartax.in/s/accounting-standards>
- (b) <https://www.investopedia.com/terms/a/accounting-standard.asp>
- (c) <https://icai.org/>
- (d) <https://corporatefinanceinstitute.com/resources/knowledge/accounting/accounting-standard/>
- (e) <https://www.mca.gov.in/MinistryV2/accountingstandards1.html>

Mapping of CO with PSO:

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CO1	2	2	2	2	2
CO2	3	3	3	3	2
CO3	2	2	2	3	2
CO4	2	3	3	3	3
CO5	2	2	2	2	1
AV	2.2	2.4	2.4	2.6	2

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QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Q. 24 (Compulsory question from Case study unit II) Q. 25 (Unit III) Q. 26 (Unit IV)

SEMESTER III
CORE 11: MARKETING PRACTICE

TOTAL HOURS : 60
CREDITS:4

SUB CODE:
L-T-P: 3-1-0

COURSE OBJECTIVES:

1. To understand the functioning of the marketing environment.
2. To demonstrate the different market segments and consumer buying process.
3. To analyse the various pricing methods.
4. To discuss the different sales promotional strategies.
5. Analyse the recent trends in marketing.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Discuss the various marketing concepts.
CO2	Explain market segmentation and consumer buying behaviour.
CO3	Analyse the pricing methods.
CO4	Evaluate the various sales promotional techniques.
CO5	Practical applications of the recent developments in field of marketing.

SYLLABUS

UNIT I

(10 HOURS)

Market- Definition-Elements-Classification-Marketing-Definition-Features-Role and Importance of Marketing- Evolution of Marketing concept- Functions of Marketing- Marketing Environment- Micro and Macro.

UNIT II

(10 HOURS)

Market Segmentation- Definition- Levels- Bases for Segmenting – Consumer Markets- Benefits and Limitations - Consumer Behaviour- Definition - Need- Buying motives- Factors Influencing Consumer Buying Behaviour- Consumer Buying decision process.

UNIT III (CASE STUDY)

(15 HOURS)

Definition of Marketing Mix- Product- Definition – Features- Classification of products – New product – Categories- Stages in New Product Development – Product Life cycle. Price-Meaning- Factors influencing price- Major Pricing methods.

UNIT IV

(15 HOURS)

Channels of distribution- Meaning and Importance –Types of Distribution channels Wholesaling and Retailing – Promotion –Meaning and Nature. Advertising- Definition – Types, Advantages, Limitations – Kinds of Advertising Media. Sales Promotion – Definition - objectives, kinds- Personal selling – Objectives, Duties and Qualities of Salesman.

UNIT V

(10 HOURS)

Recent developments in Marketing- Social, Online, Direct, Services, Green, Viral, **Digital** and Relationship Marketing.

TEXT BOOKS:

1. Natarajan, L. (2015). Marketing . Margham Publications.
2. Gupta, C.B. (2015). Principles of Marketing. Sultan Chand and Sons.
3. Pillai, R.S.N., and Bhagavathi. (2010). Modern Marketing Principles and Practices. S. Chand Publications.
4. Rajan Nair, N., & Sanjith Nair, R. (2013). Marketing Management-The Value Perspective. Sultan Chand and sons.
5. Philip Kotler. (2015). Marketing Management. Pearson Education.

BOOKS FOR REFERENCE:

1. Chhabra, T.N., & Ankur Chhabra. (2018). An Introduction to Marketing Management. Sun India Publication.
2. Jayasankar, J.(2013). Marketing. Margham Publications.
3. Sundar, K. (2016). Essentials of Marketing. Vijay Nicole Imprints Pvt Ltd.
4. Rajan Saxena. (2019). Marketing Management. McGraw-Hill.
5. Kavita Sharma., & Swati Aggarwal. (2018). Principles of Marketing. Taxmann Publications.

E-LEARNING RESOURCES:

- (a) www.3.govst.edu
- (b) <https://spu.fem.uniag.sk>
- (c) <https://www.investopedia.com/>
- (d) <https://www.ama.org/>
- (e) <https://marketinginsidergroup.com/>

Mapping of CO with PSO:

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CO2	3	3	2	3	2
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CO4	3	3	2	3	2
CO5	3	3	3	3	3
AV	3	3	2.2	2.8	2.4

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

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K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Q. 24 (Compulsory question from Case study unit III) Q. 25 (Unit I) Q. 26 (Unit IV)

SEMESTER III
CORE 12: ENTREPRENEURIAL DEVELOPMENT

TOTAL HOURS : 60
CREDITS:4

SUB CODE:
L-T-P: 3-1-0

COURSE OBJECTIVES:

1. To understand the role of Entrepreneur in the economy.
2. To demonstrate the problems faced by women and rural entrepreneurs.
3. To explain the project selection and preparation of project report.
4. To discuss the various institutional finance available to the entrepreneurs.
5. To elaborate the measures taken by the government to assist entrepreneurship.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Explain the importance of entrepreneurship in a developing economy.
CO2	Analyze the difficulties faced by women and rural entrepreneurs and identify the available measures.
CO3	Identify a feasible business opportunity and design a project report.
CO4	Elaborate the various institutional finance available to the entrepreneurs.
CO5	Discuss the steps taken by the government to promote entrepreneurship.

SYLLABUS

UNIT I

(10 Hours)

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – Factors influencing entrepreneurship. – functions of entrepreneurs – Role of entrepreneur in economic development.

UNIT II (CASE STUDY)

(10 Hours)

Institutional finance to entrepreneurs – commercial banks – LIC – UTI – GIC – Mutual Funds – Foreign borrowings through External Commercial Borrowing – RBI guidelines for ECB

UNIT III

(10 Hours)

Entrepreneurial development programme – Role and Relevance – role of government – NGO – SIPCOT, DIC, SIDC, NIESBUD – MSME – TCO –Self-employment programmes – SIDO – Microfinance - SHG – Venture capital – Private Equity.

UNIT IV (CASE STUDY)

(15 Hours)

Women entrepreneurs – definition – problems – development of women entrepreneurship – rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking - Geographic Concentration-Family Business Management-Social Entrepreneur.

UNIT V

(15 Hours)

Search for business idea - sources of project identification – formalities of setting up a unit – project selection – project formulation – feasibility analysis – projects report- Steps for establishing new units.

TEXT BOOKS:

1. Jayasree Suresh. (2012). Entrepreneurial Development. Margham Publications
2. Vasant Desai. (2014). Entrepreneurial Development. Himalaya Publishing House.
3. Sangeeta Sharma. (2016). Entrepreneurship Development. Eastern Economy Edition.
4. Anilkumar, S., Poornima,S.C., Abraham, M. K., & Jeyashree, K. (2003). Entrepreneurship Development. New age international (P) Limited.
5. Charantimath poornima, M. (2018). Entrepreneurship Development and small business enterprises. Pearson edition.

BOOKS FOR REFERENCE:

1. Gupta,C.B., and Srinivasan. (2020). Entrepreneurial Development. Sultan Chand & Sons.
2. Khanka, S.S.(2006). Entrepreneurship Development. S. Chand Publishing.
3. Gordon, E., and Natrajan,, K. (2015). Entrepreneurship Development. Himalaya Publishing House.
4. Bhatia, R.C.(2020). Entrepreneurship Business and Management. Sultan Chand & Sons.
5. Raj Shankar. (2013). Essentials of Entrepreneurship. Vijay Nicole imprints Pvt.Ltd.

E-LEARNING RESOURCES:

- (a) www.3.govst.edu
- (b) <https://spu.fem.uniag.sk>
- (c) www.indeed.com
- (d) www.feedough.com
- (e) www.iare.ac.in

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	2	3	1	3	3
CO5	3	2	1	3	3
AV	2.8	2.6	2.2	3	3

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Q. 24 (Compulsory question from Case study unit II) Q. 25 (Unit I) Q. 26 (Unit III)

SEMESTER III
CORE 13: CORPORATE ACCOUNTING
(AS PER REVISED SCHEDULE III)

TOTAL HOURS : 90
CREDITS:4

SUB CODE:
L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To enable the students in the preparation of Final accounts as per revised schedule III.
2. To know the procedure relating to alteration of share capital and internal reconstruction.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Understand the provision of the accounting entries relating to issue, underwriting, forfeiture and Re-issue of shares.
CO2	Construct the revised schedule III to prepare final accounts of Joint stock companies.
CO3	Apply the methods of valuation of shares and goodwill and to evaluate in practice.
CO4	Understand the procedure relating to alteration of share capital, internal reconstruction and IBC.
CO5	Analyse the problems relating to inflation accounting.

SYLLABUS

UNIT I

(20 Hours)

Issue, Forfeiture and Re-issue of shares and debentures – Redemption of Preference shares and Debentures - Underwriting of shares

UNIT II

(20 Hours)

Final Accounts of joint stock companies as per new guidelines, Legal requirements – divisible profits- profits prior to incorporation.

UNIT III

(20 Hours)

Valuation of goodwill – valuation of shares -Accounting for price level changes

UNIT IV (CASE STUDY)

(15 Hours)

Alteration of share capital and internal reconstruction

UNIT V

(15 Hours)

Insolvency and Bankruptcy code (simple problems only) – Overview of NCLT (National Company Law Tribunal)

Note: Distribution of marks- Theory 20% Problem 80%

TEXT BOOKS:

1. Reddy, T.S., & Murthy, A. (2017). Corporate Accounting. Margham Publishers.
2. Jain, P., & Narang, K.L. (2014). Corporate Accounting. Kalyani Publishers.
3. Gupta, R.L., & Radhaswamy, M. (2008). Advanced Accounting. Sultan Chand & Sons.
4. Maheswari, S. N. (2018). Advanced Accounting. Sultan Chand & Sons.
5. Shukla, M.C., & Grewal, T.S. (2018). Advanced Accounting. S.Chand & Co. Ltd. .

BOOKS FOR REFERENCE:

1. Raman, B.S. (2017). Corporate Accounting. Taxmann's Publication.
2. Radhika. (2018). Corporate Accounting. McGraw Education.
3. Gupta, S.C. (2007). Advanced Accounts. S.Chand.
4. Tarun Singhal. (2017). Corporate Accounting. The Chamber of Tax Consultant.
5. Hanif, M. & Mukherjee, A. (2017). Corporate Accounting. McGrawHill.

E-LEARNING RESOURCES:

- (a) <https://www.freebookcentre.net/business-books-download/Corporate-Accounting.html>
- (b) <https://www.geektonight.com/corporate-accounting-notes/>
- (c) [https://gurukpo.com/Content/B.Com/Corporate_Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)
- (d) <https://www.icsi.edu/WebModules/Corporate%20and%20Management%20Accounting.pdf>
- (e) <http://gdcbemina.com/>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	2
CO2	3	3	2	2	1
CO3	3	3	3	3	2
CO4	1	2	2	2	1
CO5	3	2	3	1	1
AV	2.4	2.6	2.4	2.2	1.4

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK 2. INDIVIDUAL EXERCISE 3. CASE STUDY 4. GROUP DISCUSSION 5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from unit I & V
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Problem- 6 questions from the following units: Unit I - 2 Unit II- 1 Unit III- 2 Unit V- 1
					Q. 24 (Compulsory question from Case study unit IV) Q. 25 (Unit II) Q. 26 (Unit III)

SEMESTER III
CORE 14: COST ACCOUNTING-I

TOTAL HOURS : 90
CREDITS:4

SUB CODE:
L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To enable the students to understand the basic principles and concepts of Cost Accounting.
2. To provide knowledge about preparation of cost sheets, tenders and quotations.
3. To make the students understand the importance of material management and methods of stock control techniques.
4. To make the students gain knowledge in the computation of labour cost, apportionment of overheads and variance analysis.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Apply the basic costing concepts and principles in Cost Accounting.
CO2	Prepare Cost Sheets, Tenders and Quotations.
CO3	Apply various methods and techniques of stock control.
CO4	Compute Labour Cost and incentive scheme as well as primary and secondary distribution summary
CO5	Compute variance analysis

SYLLABUS

UNIT I

(15 Hours)

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, scope, objectives, importance, advantages and limitations of Cost Accounting – Cost centre – Profit centre . Meaning of Activity based costing – cost records- Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations.

UNIT – II (CASE STUDY)

(20 Hours)

Material Management & Stores Control – Purchase routine- Stock levels – Stock turnover ratio – Bin card– Stores ledger – Perpetual inventory system – ABC method of stock control – Material handling –Control of wastage, scrap, spoilage and defectives – Pricing of issues – FIFO, LIFO, HIFO, base stock, simple average, weighted average, standard price, inflated price and market price methods.

UNIT-III

(20 Hours)

Labour cost – Time card and job card – Overtime and idle time – Labour turnover – Methods of wage payment – Methods of incentive schemes.

UNIT-IV

(20 Hours)

Overheads – Factory, administration, selling and distribution –Classification – Allocation – Apportionment and absorption of factory overheads.

UNIT-V

(15 Hours)

Standard costing –variance analysis-material, labour and overhead variances.

Note: Distribution of marks- Theory 20% Problem 80%

TEXT BOOKS:

1. Reddy, T. S., & Hari Prasad Reddy, Y. (2020). Cost Accounting. Margham Publications.
2. Jain, S. P., & Narang, K.L. (2014). Cost Accounting. Kalyani Publishers.
3. Murthy, A., & Gurusamy, S. (2009). Cost Accounting. Tata McGraw Hill.
4. Maheswari, S.N., & Mittal, S. N. (2015). Elements of Cost Accounting, Mahavir Publications.
5. Saxena, V.K., & Vashist, C.D. (2011). Essentials of Cost Accounting. Sultan Chand & Sons.

BOOKS FOR REFERENCE:

1. Jawaharlal. (2002). Cost Accounting. Tata McGraw Hill (TMH).
2. Bhattachariya, A.K.(2012). Principles & Practice of Costing. PHI Learning Pvt. Ltd.
3. Arora, M. N., & Priyanka Katyal. (2019). Cost Accounting. Vikas Publishing.
4. Shawar Saleem. (2016). Cost Accounting. Vikas Publishing House.
5. Pillai, R. S. N., & Bagavathi, V. (2010). Cost Accounting. S.Chand Publishing.

E-LEARNING RESOURCES:

- (a) <https://theinvestorsbook.com/cost-sheet.html>
- (b) <https://www.freshbooks.com/hub/accounting/fifo-vs-lifo>
- (c) <https://strategiccco.com/labor-costs/>
- (d) <https://www.accountingnotes.net/cost-accounting/contract-costing/contract-costing-meaning-features-and-procedure-cost-accounting/15071>
- (e) <https://corporatefinanceinstitute.com/resources/knowledge/accounting/overheads/>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	1
CO2	3	3	3	3	3
CO3	3	3	2	2	2
CO4	2	2	2	3	2
CO5	3	3	2	2	3
AV	2.8	2.6	2.2	2.4	2.2

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from unit I & IV
					Problem- 6 questions from the following units: Unit II- 1 Unit III- 2 Unit IV- 2 Unit V- 1
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Q. 24 (Compulsory question from Case study Unit II) Q. 25 (Unit III) Q. 26 (Unit V)

**SEMESTER –III
NON MAJOR ELECTIVE**

CONSUMER PROTECTION

SUB CODE:

CREDITS: 2

L-T-P: 2-0-0

COURSE OBJECTIVES

1. To gain Knowledge of Consumer Awareness
2. To understand the Rights and Responsibilities of consumer.
3. To enhance the importance of consumer protection act 1986.
4. To develop in-depth knowledge of important terms in consumer protection act 1986.
5. To apply knowledge on filing complaint against aggrieved consumer.

COURSE OUTCOMES

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

CO No.	CO Statement
CO1	Understand the need for consumer awareness among the students.
CO2	Realize the rights and responsibilities of a consumer.
CO3	Evaluate the importance of consumer protection.
CO4	Apply the knowledge to complaint about consumer grievances in the consumer court.
CO5	Evaluate the relief provided by the consumer protection Act.

SYLLABUS

UNIT-I

Consumer Protection- Meaning, Need for Consumer Protection-Importance of Consumer Protection.

UNIT-II

Consumer- Meaning, Customer Vs Consumer, Types, Consumer Awareness- Meaning, Need.

UNIT-III

Consumer Protection Act 1986- Objectives, Important items under Consumer Protection Act- Goods, Services, Defects, Deficiency, Manufacturer.

UNIT-IV

Caveat Emptor- Meaning, Caveat Venditor- Meaning, Consumer Rights- Meaning, Rights of Consumer, Responsibilities of a consumer.

UNIT-V

Complaints- Kinds, Procedure for filing a Complaint.

TEXT BOOKS:

1. Srinivasan, R. (2016). Consumer Awareness. Margam Publication.
2. Tripathi, S.C. (2017). Consumer Protection Act. Central Law Publication.
3. Barowalia, J. N. (2017). Commentary on the Consumer Protection Act. Universal Law Publishing.
4. Kaushal, K. (2010). Practical Guide to Consumer Protection Law. Universal Law Publishing.
5. Suresh Padidar. (2016). Consumer Awareness in India. Saras Publication.

REFERENCE BOOKS:

1. Agarwal, V.K. (2016). Consumer Protection Law and Practice. Bharat Law House Pvt. Ltd.
2. Ashok Kumar Jain. (2017). Consumer Protection Act. Ascent Publications.
3. Garima Tiwari. (2014). Understanding Laws and Consumer Rights. LexisNexis Publication.
4. Ajay Jagga., & Aishwarya Jagga. (2020). The Consumer Protection. Abhishek Publication.
5. Wadhwa, D.P., & Rajah, N L. (2017). Law of Consumer Protection. LexisNexis Publication.

E-LEARNING RESOURCES:

- (a) <https://lexisnexis.in/Understanding-Laws-Consumer-Rights>
- (b) <https://lexisnexis.in/The-Law-of-Consumer-Protection>
- (c) https://www.ebcwebstore.com/product_info.php?products_id=688
- (d) [http://www.bharatlaws.com/book_detail/427/Consumer-Protection-\(Law-&-Practice\)](http://www.bharatlaws.com/book_detail/427/Consumer-Protection-(Law-&-Practice))
- (e) <https://ideas.repec.org/p/vor/issues/2018-28-18.html>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	2	2
CO2	2	3	2	2	2
CO3	2	2	2	2	2
CO4	3	2	1	3	2
CO5	2	3	1	2	2
AV	2.2	2.4	1.8	2.2	2

KEY:

PEDAGOGY (TEACHING METHODOLOGY):

1. CHALK & TALK 2. INDIVIDUAL EXERCISE 3. CASE STUDY

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 50 questions to be answered	Mark the correct choice	50	

DEPARTMENT OF B.COM (HONOURS)
SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
CHENNAI-600044.

COURSE FRAME WORK
SEMESTER IV

SEM-IV	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
PART-III		Core Major	Banking and Insurance	60	4	40	60	100
PART-III		Core Major	Special Accounts	90	4	40	60	100
PART-III		Core Major	Management Process and Organisational Behaviour	75	4	40	60	100
PART-III		Core Major	Corporate Ethics and Governance	60	4	40	60	100
PART-III		Core Major	Labour Legislation	75	4	40	60	100
PART-III		Core Major	Cost Accounting-II	90	4	40	60	100
PART-IV		Non-Major elective	Consumer Protection	-	2	50	-	100
			TOTAL	450	26			

SEMESTER IV
CORE 15 : BANKING AND INSURANCE

TOTAL HOURS : 60
CREDITS:4

SUB CODE:
L-T-P: 3-1-0

COURSE OBJECTIVES:

1. To acquire basic understanding of functioning of commercial banks.
2. To make student understand various services rendered by commercial banks
3. To get familiarize with the working of RBI
4. To comprehend various principles, provisions that govern the life and general insurance contract.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Apply knowledge of banking procedure in opening an account in a bank
CO2	Discuss the various services rendered by commercial banks.
CO3	Understand various banking innovations
CO4	Compare the differences between life and non-life insurance
CO5	Discuss the various principles and provisions that govern the life and general insurance contract

SYLLABUS

UNIT I

(10 Hours)

Definition of Banks –Role of Banks and Economic Development – Commercial Banks – Functions – Central Banks (RBI) – Functions – Private Banks – RBI norms for Private Banks – Role of FDI in banking and insurance sector in India

UNIT – II (CASE STUDY)

(15 Hours)

Opening of accounts-savings, current and fixed deposit accounts- Pass book, cheque book. Negotiable Instruments – Features, Crossing, Endorsement, Material alteration, Paying Banker – Rights and Duties – Statutory Protection – Dishonour of cheques – Role of Collecting Banker

UNIT-III

(10 Hours)

Advanced Banking Technology E- Banking - Internet Banking – ATM- The Cash Machine Personal Identification Number - Electronic Fund Transfer - Electronic Clearing Systems – SWIFT – RTGS – NEFT – Core Banking – KYC – AML –Services of Ombudsman.

UNIT-IV

(15 Hours)

Insurance –meaning, definition , features, types of Insurance –life and non-life Insurance, Principles of Insurance, Life – Principles of Life Insurance, Insurance Products – Term assurance – whole life, endowment, annuities- Group Insurance and Health Insurance.

UNIT-V

(10 Hours)

General Insurance – fire, marine – Miscellaneous Insurance - IRDA – objectives, powers, Functions – Insurance Intermediaries – Foreign Insurers in India – Marketing of Insurance Services.

TEXT BOOKS:

1. Gurusamy, S. (2017). Banking Theory – Law & Practice. Vijay Nicole Publications.
2. Murthy, A. (2018). Principles & Practice of Insurance. Margham publications.
3. Shekher, K.C., & Lekshmy Shekhar. (2013). Banking Theory and Practice. Vikas publishing House.
4. Kandasami, K.P. (2010). Banking Law & Practice. S Chand & Company.
5. Gupta,O.P.(2019). Banking Law & Practice in India. Sahitya Bhawan Publications.

BOOKS FOR REFERENCE:

1. Muraleedharan, D. (2009). Modern Banking Theory & Practice. (PHI) Learning Pvt., Ltd.
2. Sundaram, K.P.M., & Varshney, P.N. (2014). Banking Law & Practice. Sultan Chand & Sons.
3. Santhanam, B. (2012). Banking Theory Law and Practice. Margham Publications.
4. Alka Mittal, S.L., & Gupta,S.L. (2013). Principles of Insurance & Risk Management. Sultan Chand & Sons.
5. Periyasamy, P. (2013). Principles & Practice of Insurance. Himalaya Publishing House.

E-LEARNING RESOURCES:

- (a) <https://www.yourarticlelibrary.com/banking/commercial-banks/commercial-banks-functions-and-role-in-economic-development-banking/69634>
- (b) <https://www.investopedia.com/terms/c/centralbank.asp>
- (c) <https://www.moneylife.in/article/receiving-money-through-neft-can-put-you-in-trouble/40102.html>
- (d) <https://www.paisabazaar.com/banking/rtgs-process/>
- (e) <https://www.findlaw.com/consumer/insurance/principles-of-insurance.html>
- (f) <https://www.investopedia.com/terms/l/lifeinsurance.asp>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	3
CO2	2	2	3	2	2
CO3	3	3	3	3	2
CO4	2	2	3	2	1
CO5	3	2	3	2	1
AV	2.4	2.2	2.8	2.2	1.8

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK 2. INDIVIDUAL EXERCISE 3. CASE STUDY 4. GROUP DISCUSSION 5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Q. 24 (Compulsory question from Case study unit II) Q. 25 (Unit I) Q. 26 (Unit IV)

SEMESTER IV
CORE 16: SPECIAL ACCOUNTS

TOTAL HOURS : 90
CREDITS:4

SUB CODE:
L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To enable the students to understand the concepts of amalgamation, absorption and external reconstruction
2. To prepare Bank accounts and insurance accounts as per Revised Schedule
3. To explain the concepts of Holding Company

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Make use of relevant schedules to prepare final statement of accounts of Banking companies according to new format.
CO2	Understand the concepts of Double Account system and compute reasonable return and disposal of surplus for Electricity companies
CO3	Demonstrate the steps to be followed for preparation of Consolidated balance sheet
CO4	Able to prepare Revenue Accounts, P&L Account and Balance sheet of Insurance Companies as per IRDA Regulation Act 2000
CO5	Construct the final accounts of Amalgamated companies as per AS 14(Merger and Purchase Method)

SYLLABUS

UNIT – I **(20 Hours)**

Accounting and reporting of mutual fund accounts (Simple Problems only)

UNIT – II (CASE STUDY) **(10 Hours)**

Holding Companies – consolidation of Balance sheet – treatment of mutual Owings, contingent liabilities –unrealized profit – revaluation of assets – bonus issue and payment of dividend (intercompany holdings excluded)

UNIT – III **(20 Hours)**

Amalgamation – Absorption & External Reconstruction including intercompany owing (intercompany holdings excluded) .

UNIT – IV **(20 Hours)**

Banking Company Accounts

UNIT – V **(20 Hours)**

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000.

Note: Distribution of marks- Theory 20% Problem 80%

TEXT BOOKS:

1. T.S.Reddy&A.Murthy. (2013).Corporate Accounting. Margham Publishers.
2. S N Maheshwari. (2018). Corporate Accounting Vikas Publication.
3. MC Shukla, TS Grewal, SC Gupta. (2018).Advanced Accounts Volume II. S Chand Publication.
4. P.C Tulsian. (2007). Corporate Accounting- Tata McGraw Hill Publishing Company Ltd.
5. Tulsisn.(2007). Corporate accounting, S. Chand Publications.

BOOKS FOR REFERENCE:

1. R.L.Gupta and M. Radhaswamy. (2018). Advanced Accounting, Sultan Chand & Sons.
2. S.P.Jain and K.L. Narang. (2014).Corporate Accounting, Kalyani Publications.
3. Bhushan Kumar Goyal. (2020). Corporate Accounting, Taxman publication.
4. Anitha Raman & P. Radhika. (2018). Corporate Accounting, Mc Graw Hill Education.
5. Dr. S. M. Shukla & Dr. K. L. Gupta.(2018). Corporate accounting, Sahitya Bhawan Publications.

E-LEARNING RESOURCES:

- (a) <http://www.yourarticlelibrary.com>
- (b) <https://www.investopedia.com>
- (c) <https://www.geektonight.com>
- (d) <https://www.freebookcentre.net>
- (e) <https://www.pdfdrive.com>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	3	2
CO2	2	2	2	2	1
CO3	3	3	3	3	2
CO4	2	3	3	2	1
CO5	3	3	2	3	2
AV	2.4	2.8	2.6	2.6	1.4

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
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5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from unit I & IV
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Problem- 6 questions from the following units: Unit I - 1 Unit II- 1 Unit III- 1 Unit IV- 1 Unit V- 2
					Q. 24 (Compulsory question from Case study Unit III) Q. 25 (Unit I) Q. 26 (Unit IV)

SEMESTER IV

CORE 17 : MANAGEMENT PROCESS AND ORGANISATIONAL BEHAVIOUR

TOTAL HOURS : 75

SUB CODE:

CREDITS:4

L-T-P: 4-1-0

COURSE OBJECTIVES :

1. To enable students to study the importance and Principles of Management
2. To make students to study the Importance of organizational behaviour, climate and effectiveness.
3. To impart knowledge on motivational theories, coordination and control.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Understand the concept of Management and Organisational behaviour
CO2	Apply the procedure for recruitment and selection, training and development in an organisation.
CO3	Evaluate the performance of the employees in an organization.
CO4	Discuss the concept on various theories on motivation, Co-ordination, and Control
CO5	Evaluate the concepts of Organisational behaviour for effective management of Business Organisation.

SYLLABUS

UNIT I (15 Hours)

Introduction to Management – Meaning, definition, importance of management, Principles of Management – Taylor, Henry Fayol. Planning – objectives, Process, MBO, MBE.

UNIT II: (CASE STUDY) (15 Hours)

Organization – definition, types, structure, Authority & Responsibility. Delegation and Decentralization – meaning & difference. Recruitment – sources, Selection process, Training and Development – need, types. Performance Appraisal – methods, steps to make performance appraisal effective.

UNIT III (20 Hours)

Motivation – Theories – Maslow, Herzberg, McClelland. Communication – types, process. Co-ordination – steps for effective co-ordination. Control – techniques – steps for effective control.

UNIT IV (15 Hours)

Organizational Behaviour – Need, Limitations of OB. Group Dynamics – types of groups, cohesiveness, group formation, group decision making.

UNIT V (10 Hours)

Organizational Climate and Effectiveness – concept, Organizational Change – resistance to change, Change Agents, Organizational growth and change for organizational development – process.

TEXT BOOKS:

1. Jayasankar, J. (2009). Principles of Management. Margham Publications.
2. Gupta, C. B. (2018). Business Management. Sultan Chand & Sons.
3. Jayasankar, J. (2012). Organisational Behaviour. Margham Publications.
4. Prasad, L.M. (2019). Organisational Behaviour. Sultan Chand.
5. Khanka, S.S. (2013). Organisational Behaviour Text & Cases. S.Chand Publications.

BOOKS FOR REFERENCE:

1. Gupta, C.B. (2014). Organisational Behaviour. S. Chand Publishing.
2. Niraj Kumar. (2009). Organisational Behaviour. Himalaya Publications.
3. Stephen, P. Robbins. (2017). Organization Behaviour. Pearson Education.
4. Tripathi, P.C. (2017). Principles of Management. McGraw Hill Company.
5. Sundar, K., & Srinivasan, J. (2012). Essentials of Human Resource Management. Vijay Nicole Pvt. Limited.

E-LEARNING RESOURCES:

- (a) https://www.tutorialspoint.com/recruitment_and_selection/recruitment_process.htm
- (b) <https://kissflow.com/hr/performance-management/employee-performance-appraisal-method/>
- (c) <https://www.slideshare.net/hameedrehman96/organizational-behavior-full-course-notes-ppt>
- (d) <https://www.slideshare.net/mermade07/organizational-behavior>
- (e) <https://www.slideshare.net/sumanpoudel18/mba-1s-sem-organisational-behaviour-notes>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2
CO2	3	3	3	3	2
CO3	3	2	3	2	1
CO4	2	2	3	3	2
CO5	3	3	2	3	2
AV	2	3	2	2	1

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Q. 24 (Compulsory question from Case study Unit II) Q. 25 (Unit I) Q. 26 (Unit IV)

SEMESTER IV
CORE 18: CORPORATE ETHICS AND GOVERNANCE

TOTAL HOURS : 60
CREDITS: 4

SUB CODE:
L-T-P: 3-1-0

COURSE OBJECTIVES:

1. To understand the Business ethics and to provide best practices of Business ethics.
2. To learn the values and implement in their careers to become good managers
3. To develop various corporate Social Responsibilities and practice in their professional life.
4. To analyse ethical issues in corporate Governance and to adhere to the Ethical codes.
5. To analyse the ethical values followed in the corporates.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

CO No.	CO Statement
CO1	Understand the basic concepts of business ethics
CO2	Analyse the Role of values for managers.
CO3	Analyse the different approaches of Corporate Social Responsibility (CSR) and discuss the
CO4	current CSR practices in India as well as abroad.
CO5	Understand ethical codes.

SYLLABUS

UNIT I [CASE STUDY]

(10 Hours)

Business Ethics –meaning of Ethics – definition- Characteristics of Ethics- Business Ethics- factors influencing business ethics- features of business ethics- importance of business ethics- code of ethics – practice and the conduct- unethical practices. Values – definition of values – categorisation of values.

UNIT II

(15 Hours)

Internal ethics of business- Hiring employees – screening practices- promotions – wages- exploitation of employees. External ethics of business- consumer rights – unethical practices in marketing – ethics of competition and fair prices. Ethics in advertising and false claims- basic objectives of advertisement- effects of advertisement- Price determination- false and tall claims in advertising – regulatory controls to maintain ethics in advertisements.

UNIT III

(13 Hours)

Business and society; social responsibility of business; definitions-the need and importance, arguments for corporate social responsibilities, arguments against Corporate social responsibility (CSR)- responsibilities to stakeholders, competitors, employees, customer, community, the Government.

UNIT IV

(10 Hours)

Social Audit; Definition – features of social audit – objectives of social audit – benefits of social audit- obstacles to social audit-areas covered under social audit.

UNIT V

(12 Hours)

Corporate governance- the meaning –definitions- benefits of corporate governance –objective of corporate governance- Characteristics of corporate governance- issues involved in corporate governances- need for corporate governances- principles of corporate governance- key elements of corporate governance-code of conduct for independent directors(Schedule IV) and clause 49 of SEBI.

TEXT BOOKS:

1. Sankaran,S.(2016).Business ethics and values.Margam Publications.
2. Balaji,C.D.,(2016). Business Environment. Margam publications.
3. Fernando,A.C.(2012). Business Ethics and corporate governance. Pearson Education .
4. Sandeep Goel.(2019). Corporate ethics and Practices.Mcgraw hill publisher.
5. shailendra kumar,Alok KumarRai.(2019).Businessethics.Cengage learning India Pvt.Ltd.

BOOKS FOR REFERENCE:

1. Murthy, C.S.V.(2013).Business ethics and corporate Governance .Himalaya publishing house
2. Jyotsna,G.B.(2019). Business ethics and corporate Governance.McGraw hill publishers.
3. Mandal,S.K.(2017). Ethics in business and Corporate Governance.Mcgraw Hill publishers.
4. Raju,T.,(2011).Ethics in Business and corporate Governance.Excel books.
5. Stephen,k.,Henn.(2009).Business Ethics A case study Approach.wiley publishers.

E-LEARNING RESOURCES:

- (a) www.ethicalcorp.com
- (b) <https://www.ethics.org>
- (c) www.itseyeris.com/book/business-ethics-and-corporate-governance
- (d) <https://b-ok.asia/book/5469876/d2ed0c>
- (e) <https://books.askvenkat.org/business-ethics-and-corporate-governance>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	3	2	2
CO3	2	3	3	3	3
CO4	2	3	3	3	3
CO5	3	3	3	3	3
AV	2.6	2.8	3	2.8	2.8

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Q. 24 (Compulsory question from Case study Unit I) Q. 25 (Unit II) Q. 26 (Unit III)

CORE 19: LABOUR LEGISLATION

TOTAL HOURS : 75

CREDITS:4

SUB CODE:

L-T-P: 4-1-0

COURSE OBJECTIVES:

1. To equip students with a sound foundation on Labour legislation and Factories Act, 1948.
2. To elicit an in-depth knowledge on the important provisions related to The Trade Unions Act 1926, Employee's Compensation Act 1923, The Employees Provident Funds Act 1952 and ESI Act 1948.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

CO No.	CO Statement
CO1	Understand the basic concepts of Labour legislation
CO2	Apply their knowledge on Labour law and Factories Act, 1948.
CO3	Evaluate the important provisions in Trade union Act, 1926.
CO4	Identify the important provisions in Employee's Compensation Act, 1923.
CO5	Apply their acquired knowledge on the important provisions related to The Employees Provident Funds Act 1952 and ESI Act 1948.

SYLLABUS

UNIT I

(15 Hours)

Industrial law and labour law – need for labour legislation principles of labour legislation – constitution as the basis for labour legislation – main postulates of labour policy. The Factories Act, 1948 – objectives – amendments, definitions, approval, licensing and registration of factories, health, safety and welfare provisions relation to hazardous processes – employment of women and children.

UNIT – II (CASE STUDY)

(15 Hours)

The Trade Unions Act, 1926 – definitions- objectives – Application for registration – Conditions for registration of trade unions – rights and privileges – duties and liabilities.

UNIT-III

(15 Hours)

Employee's Compensation Act, 1923 – definition – objectives- employer's liability for compensation – amount of compensation – return as to compensation –Penalties.

UNIT-IV

(15 Hours)

The Employees Provident Funds Act , 1952 – Application of the act – Definitions - Employees Provident Fund Scheme (1952) – Employees Pension Scheme and Fund (1995) – Employees Deposit Linked Insurance Scheme and Fund (1976) – Penalties and Offences.

UNIT-V

(15 Hours)

The Employees State Insurance Act, 1948 –definitions – objectives – Employee State Insurance Corporation- ESI fund- Method of Payment Contribution- Benefits.

TEXT BOOKS:

1. Kapoor, N.D. (2002). Handbook of Industrial Law. Sultan Chand.
2. Sreenivasan, M.R. (2012). Industrial Relations and Labour Legislation. Margam Publication.
3. Srivastava, S.C. (2012). Industrial Relations and Labour Laws. Vikas publication.
4. Sreenivasan. (2016). Labour laws and Industrial Relations. Margham publications
5. Saravanavel, P. (2002). Labour Legislation. Eswar Press.

BOOKS FOR REFERENCE:

1. Subba Rao. (2016). Essentials of Human Resource Management and Industrial Relations. Himalaya Publishing House
2. Padhi, P.K. (2016). Labour and Industrial Laws. Prentice Hall India.
3. Jain, D.P. (2000). Industrial Law. Konark Publishers.
4. Misra, S.N. (2011). Labour and Industrial Laws. Sangam Law Agency.
5. Simha, P.R.N. (2017). Industrial Relations. Trade Union and Labour Legislation. Pearson Publication.

E-LEARNING RESOURCES:

- a) <https://www.legalbites.in/library-labour-law/>
- b) http://www.isspa.org/uploads/laws/pdfs/15_pdf.pdf
- c) https://ncib.in/pdf/ncib_pdf/Labour%20Act.pdf
- d) <https://www.slideshare.net/sheetalgwagh/introduction-to-labour-laws>
- e) https://lawpage.in/labour_laws/home

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	3	3	3	3	2
CO3	2	3	3	2	3
CO4	2	2	3	2	2
CO5	3	2	3	2	2
AV	2.6	2.6	2.8	2.2	2.2

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	Not more than 2 questions from each unit Q. 24 (Compulsory question from Case study Unit II) Q. 25 (Unit III) Q. 26 (Unit V)
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		

CORE 20: COST ACCOUNTING-II

TOTAL HOURS : 90

CREDITS: 4

SUB CODE:

L-T-P: 2-2-0

COURSE OBJECTIVES:

1. To understand the different methods of costing and its uses.
2. To prepare Contract accounts and operating costing for transportation, cinema etc.
3. To calculate normal and abnormal losses and abnormal gains

COURSE OUTCOMES:

On completion of this course, the students will be able to:

CO No.	CO Statement
CO1	Reconcile cost and financial accounts
CO2	Prepare contract accounts &– Contractee Account
CO3	Compile Operating costing for transportation, cinema etc.
CO4	Asses and evaluate normal loss, abnormal loss and abnormal gain
CO5	Analyse joint products and by-products.

SYLLABUS

UNIT I

(20 Hours)

Job Costing- Batch Costing-Reconciliation of cost and financial accounts– Overview of cost accounting standards (theory only)

UNIT – II (CASE STUDY)

(18 Hours)

Contract costing- Preparation of Contract Accounts – Contractee Account – Preparation of Balance Sheet- Cost Plus Contracts- Escalation Clause

UNIT-III

(17 Hours)

Operating Costing- Transport ,Power Supply, Cinema Theater.

UNIT-IV

(15 Hours)

Process Costing I – Features of Process Costing – Process Accounts – Process Losses- normal loss, abnormal loss and abnormal gain

UNIT-V

(20 Hours)

Process Costing II- Inter-process profits- work-in-progress and evaluation of different processes- Equivalent production in Process Costing: Joint Product and By- Product Costing. (simple problems only)

TEXT BOOKS:

1. Reddy, T. S., & Hari Prasad Reddy, Y. (2020). Cost Accounting. Margham Publications.
2. Jain, S. P., & Narang, K.L. (2014). Cost Accounting. Kalyani Publishers.
3. Murthy, A., & GURUSAMY, S. (2009). Cost Accounting. Tata McGraw Hill.
4. Maheswari, S.N., & Mittal, S. N. (2015). Elements of Cost Accounting, Mahavir Publications.
5. Saxena, V.K., & Vashist, C.D. (2011). Essentials of Cost Accounting. Sultan Chand & Sons.

BOOKS FOR REFERENCE:

1. Jawaharlal. (2002). Cost Accounting. Tata McGraw Hill.
2. Bhattachariya, A. K. (2012). Principles & Practice of Costing. PHI Learning Pvt. Ltd.
3. Arora, M. N., & Priyanka Katyal. (2019). Cost Accounting. Vikas Publishing.
4. Shawar Saleem. (2016). Cost Accounting. Vikas Publishing House.
5. Pillai, R. S. N., & Bagavathi, V. (2010). Cost Accounting. S.Chand Publishing.

E-LEARNING RESOURCES:

- (a) <https://theinvestorsbook.com/>
- (b) <https://www.freshbooks.com/>
- (c) <https://strategiccfo.com/>
- (d) <https://www.accountingnotes.net/cost-accounting/contract-costing/contract-costing-meaning-features-and-procedure-cost-accounting/15071>
- (e) <https://corporatefinanceinstitute.com/>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	2
CO2	2	3	3	3	2
CO3	3	2	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2
AV	2.6	2.6	2.4	2.4	2

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK 2. INDIVIDUAL EXERCISE 3. CASE STUDY 4. GROUP DISCUSSION 5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from unit III & IV
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Problem- 6 questions from the following units: Unit I - 2 Unit II- 1 Unit III- 1 Unit IV- 1 Unit V- 1
					Q. 24 (Compulsory question from Case study Unit II) Q. 25 (Unit III) Q. 26 (Unit IV)

SEMESTER –IV
NON MAJOR ELECTIVE
CONSUMER PROTECTION

CREDITS:2

L-T-P: 2-0-0

COURSE OBJECTIVES

1. To gain Knowledge of Consumer Awareness
2. To understand the Rights and Responsibilities of consumer.
3. To enhance the importance of consumer protection act 1986.
4. To develop in-depth knowledge of important terms in consumer protection act 1986.
5. To apply knowledge on filing complaint against aggrieved consumer.

COURSE OUTCOMES

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

CO No.	CO Statement
CO1	Understand the need for consumer awareness among the students.
CO2	Realize the rights and responsibilities of a consumer.
CO3	Evaluate the importance of consumer protection.
CO4	Apply the knowledge to complaint about consumer grievances in the consumer court.
CO5	Evaluate the relief provided by the consumer protection Act.

SYLLABUS

UNIT-I

Consumer Protection- Meaning, Need for Consumer Protection-Importance of Consumer Protection.

UNIT-II

Consumer- Meaning, Customer Vs Consumer, Types, Consumer Awareness- Meaning, Need.

UNIT-III

Consumer Protection Act 1986- Objectives, Important items under Consumer Protection Act- Goods, Services, Defects, Deficiency, Manufacturer.

UNIT-IV

Caveat Emptor- Meaning, Caveat Venditor- Meaning, Consumer Rights- Meaning, Rights of Consumer, Responsibilities of a consumer.

UNIT-V

Complaints- Kinds, Procedure for filing a Complaint.

TEXT BOOKS:

1. Srinivasan, R. (2016). Consumer Awareness. Margam Publication.
2. Tripathi, S.C. (2017). Consumer Protection Act. Central Law Publication.
3. Barowalia, J. N. (2017). Commentary on the Consumer Protection Act. Universal Law Publishing.
4. Kaushal, K. (2010). Practical Guide to Consumer Protection Law. Universal Law Publishing.
5. Suresh Padidar. (2016). Consumer Awareness in India. Saras Publication.

REFERENCE BOOKS:

1. Agarwal, V.K. (2016). Consumer Protection Law and Practice. Bharat Law House Pvt. Ltd.
2. Ashok Kumar Jain. (2017). Consumer Protection Act. Ascent Publications.
3. Garima Tiwari. (2014). Understanding Laws and Consumer Rights. LexisNexis Publication.
4. Ajay Jagga., & Aishwarya Jagga. (2020). The Consumer Protection. Abhishek Publication.
5. Wadhwa, D.P., & Rajah, N L. (2017). Law of Consumer Protection. LexisNexis Publication.

E-LEARNING RESOURCES:

- a) <https://lexisnexis.in/Understanding-Laws-Consumer-Rights>
- b) <https://lexisnexis.in/The-Law-of-Consumer-Protection>
- c) https://www.ebcwebstore.com/product_info.php?products_id=688
- d) [http://www.bharatlaws.com/book_detail/427/Consumer-Protection-\(Law-&-Practice\)](http://www.bharatlaws.com/book_detail/427/Consumer-Protection-(Law-&-Practice))
- e) <https://ideas.repec.org/p/vor/issues/2018-28-18.html>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	2	2
CO2	2	3	2	2	2
CO3	2	2	2	2	2
CO4	3	2	1	3	2
CO5	2	3	1	2	2
AV	2.2	2.4	1.8	2.2	2

KEY:

PEDAGOGY (TEACHING METHODOLOGY):

1. CHALK & TALK 2. INDIVIDUAL EXERCISE 3. CASE STUDY

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 50 questions to be answered	Mark the correct choice	50	

DEPARTMENT OF B.COM (HONOURS)
SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
CHENNAI- 600044.

COURSE FRAME WORK
SEMESTER V

SEM-V	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
PART-III		Core Major	Logistics and Supply Chain Management	75	4	40	60	100
PART-III		Core Major	Income Tax Law and Practice – I	90	4	40	60	100
PART-III		Core Major	Financial Management	90	4	40	60	100
PART-III		Core Major	Practical Auditing	60	4	40	60	100
PART-III		Core Major	Research Methods	75	4	40	60	100
PART-III		Core Practical-I	Computer Applications in Business – I	60	4	40	60	100
			TOTAL	450	24			

SEMESTER V
CORE 21: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

TOTAL HOURS : 75
CREDITS:4

SUB CODE:
L-T-P: 3-1-0

COURSE OBJECTIVES:

1. To gain knowledge on all aspects and issues of logistics in a sustainable supply chain.
2. To understand the importance of transportation system and operative guidelines for an effective supply chain relationship.
3. To understand the impact of Information Technology in the functions of logistics and their integration with other business functions.
4. To impart knowledge on the development and operations of Global logistics in the international business environment.

COURSE OUTCOME

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

CO No.	CO Statement
CO1	Understand the foundational structure of logistics and supply chain.
CO2	Discuss the important functions of outsourcing and performance measurements in the logistics process for effective performance of supply chain.
CO3	Acquire knowledge on the importance of transportation system.
CO4	Evaluate the role of Global logistics in the development of economy.
CO5	Integrate the operations of supply chain network through application of Information Technology solutions in logistics.

SYLABUS

- UNIT I:** **15 Hours**
Introduction to Logistics and supply chain Management – Definition – Importance – Objectives – Functions of Logistics Management – Supply chain relationships
- UNIT II:** **15 Hours**
Components of Logistics and Supply Chain Management – outsourcing – 3PLs and 4 PLs – customer services – Performance Measurements
- UNIT III: (CASE STUDY)** **15 Hours**
Transportation – Importance of effective transportation system – Road, Rail, Ocean, Air, Multimodal – Containerisation – CFS – ICDs – Transportation Documentation – Packaging and its perspectives
- UNIT IV:** **15 Hours**
Logistical Information system (LIS) – Principles – Integrated IT solution for Logistics and Supply Chain Management – Application of IT in Logistics and Supply Chain Management – EDI
- UNIT V:** **15 Hours**
Global Logistics – Distribution channels – Government policies and regulations – Multimodal Transportation Act – Provisions

TEXT BOOKS:

1. Dr. L. Natarajan- Logistics and Supply Chain Management, Margham Publications.
2. Bhattacharya S.K.- Logistics Management: Definition, Dimensions and Functional Applications, S.Chand Publications.
3. K.Shridhara Bhat- Logistics and Supply Chain Management, Himalaya Publishing House.
4. S.L Ganapathi and S.K.Nandi- Logistics Management, Oxford University Press.
5. Richard B. Chase, Ravi Shankar, F. Robert Jacobs- Operations and Supply Chain Management, McGraw Hill Education.

BOOKS FOR REFERENCE:

1. Martin Christopher- Logistics & Supply Chain Management, Pearson Education Limited.
2. Sunil chopra, Peter MeindlandD.V.Kalra- Supply Chain Management Strategy, Planning and Operation, Pearson Education India.
3. Donald J. Bowersox, David J.Closs,M.Bixby Cooper and John C. Bowersox- Supply Chain Logistics Management, McGraw Hill Education.
4. D.K.Agrawal- Textbook of Logistics and Supply Chain Management, Macmillan Publishers India Limited.
5. Janat Shah- Supply Chain Management: Text and Cases- Pearson Education India.

E-LEARNING RESOURCES:

- (a) <https://www.yourarticlelibrary.com/>
- (b) <https://www.supplychainopz.com/>
- (c) <https://www.mbacrystalball.com/>
- (d) <https://artelogic.net/>
- (e) <https://www.blumeglobal.com/>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	1	1
CO2	3	3	2	3	1
CO3	3	2	1	2	1
CO4	3	2	3	2	1
CO5	2	3	3	3	2
AV	2.8	2.6	2.2	2.2	1.2

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Q. 24 (Compulsory question from Case study Unit III) Q. 25 (Unit II) Q. 26 (Unit IV)

SEMESTER V

CORE 22 : INCOME TAX LAW AND PRACTICE – I

TOTAL HOURS : 90

SUB CODE:

CREDITS:4

L-T-P: 2-2-0

COURSE OBJECTIVES:

1. To equip the students on the conceptual framework of Income Tax and its relationship with residential status of an individual.
2. To impart knowledge on the computation of salary income and deductions u/s 80C.
3. To enable the students to assess the Income from House Property.
4. To discuss the computation of Business and Professional Income.
5. To impart knowledge on the computation of Income from other sources.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Discuss the residential status of an individual and its tax incidence.
CO2	Compute Income from Salary.
CO3	Assess Income from House Property of an individual.
CO4	Compute Business and Professional Income.
CO5	Compute Income from other sources.

SYLLABUS

UNIT I

(5 Hours)

Meaning and Features of Income – Important definitions under the Income Tax Act – Tax rates for individual assessee – Residential status – Scope of total income – Capital and Revenue – Incomes exempt from tax.

UNIT II

(25 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 – Deductions under section 80C.

UNIT III (CASE STUDY)

(20 Hours)

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

UNIT IV

(20 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 of income from business or profession.

UNIT V

(20 Hours)

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

Note: Distribution of marks- Theory 20% Problem 80%

TEXT BOOKS:

1. V.P. Gaur & D.B. Narang, Puja Gaur, Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers.
2. T.S. Reddy, Y. Hari Prasad Reddy, Income Tax theory, Law and Practice, Margham Publications.
3. Dr. T. Srinivasan – Income Tax Law & Practice – Vijay Nicole Imprints Private Limited, Chennai.
4. Dr. Preeti Rani Mittal, Dr. Anshika Bansal, Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.
5. Dr. A. Murthy, Income Tax Law & Practice, Vijay Nicole Imprints Private Limited, Chennai.

BOOKS FOR REFERENCE:

1. Dr. Vinod K. Singhani, Student's Guide to Income Tax-Taxman Publications Pvt. Ltd.
2. Dr. H.C. Mehrotra, Dr. S.P. Goyal, Income Tax Law & Practice, Sahitya Bhawan Publications, Agra.
3. Narayan Jain and Dilip Loyalka, How to handle Income Tax problems, Book Corporation,
4. Raj K Agarwal, Handbook on Income Tax, Bharath Law House Pvt Ltd
5. Dr. R.K. Jain, Income Tax Law & Publications, SPBD Publications.

E-LEARNING RESOURCES:

- (a) www.answers.com
- (b) <https://spu.fem.uniag.sk>
- (c) <https://www.khanacademy.org>
- (d) www.3.govst.edu
- (e) www.open2study.com

Mapping of CO with PSO:

CO/PSO	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

AV	3	3	3	3	3
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KEY:

PEDAGOGY (TEACHING METHODOLOGY):

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from Unit I & V
					Problem- 6 questions from the following units: Unit I- 2 Unit II- 1 Unit III- 1 Unit IV- 1 Unit V- 1
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Q. 24 (Compulsory question from Case study Unit III) Q. 25 (Unit II) Q. 26 (Unit IV)

SEMESTER V
CORE 23: FINANCIAL MANAGEMENT

TOTAL HOURS : 90
CREDITS:4

SUB CODE:
L-T-P: 2-2-0

COURSE OBJECTIVES:

1. To enable the students to understand the importance of Financial Management
2. To prepare various methods of Capital Budgeting techniques
3. To acquire the knowledge in Cost of capital, capital structure theories, leverages and dividend decisions
4. To explain the concepts of working capital requirements

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Outline the objectives and functions of Financial Management.
CO2	Compare and evaluate the different techniques of Capital Budgeting
CO3	Compute the WACC and analyse the different theories of capital structure
CO4	Solve the problems relating to leverage and dividend
CO5	Demonstrate the working capital requirements of the organisation

SYLLABUS

UNIT –I: **(10 Hours)**

Financial management –Introduction-scope-finance and other related disciplines-Financial Functions. Financial Goals: Profit Maximization Vs Wealth Maximization – Concept of time value of money -Sources of financing - Short term and Long term. Capitalization - over and under Capitalization

UNIT-II: (CASE STUDY) **(25 Hours)**

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques (Risk analysis Excluded)–Capital Rationing.

UNIT-III: **(20 Hours)**

Concept of Cost of Capital-Measures of Specific and Overall cost of capital. Financing Decisions- Determinants of Capital structure – Theories of Capital structure

UNIT IV: **(15 Hours)**

Leverage – Operating, Financial and combined- dividend decisions – factors determining dividend policy – Dividend theories – Walter’s model – Gordon’s model – MM model

UNIT V: **(20 Hours)**

Working capital management – need for working capital –Determinants of working capital – computation of working capital –Management of cash, inventory, accounts receivable and accounts payable

Note: Distribution of marks- Theory 20% Problem 80%

TEXT BOOKS:

1. Murthy,A.`(2013). Financial Management. Margham Publishers.
2. M.Y.Khan and P.K.Jain - Basic Financial Management- Publisher: McGraw Hill Education
3. I.M.Pandey Financial Management- Publisher: Vikas
4. S.N.Maheswari Financial Management- Publisher: S. Chand
5. R P Rustagi ,Fundamentals of Financial Management- - Taxmann Publications

BOOKS FOR REFERENCE:

1. Jonathan Berk and Peter De Marzo , Financial management- - Publisher: Pearson
2. Prasanna Chandra- Financial Management, Theory and Practice- McGraw-Hill
3. M.Y.Khan and P.K.Jain - Financial Management: Text, Problems and Cases- McGraw Hill Education
4. Rajiv Srivastava- Financial Management- Oxford University Press
5. Gallagher and Andrew- Financial Management; Principles and Practice- FreeLoad Press, Inc.
6. Sharan-Fundamentals of Financial Management- Publisher: Pearson

E-LEARNING RESOURCES:

- (a) <http://www.sanfoundry.com>
- (b) <https://www.managementstudyguide.com/financial-management.htm>
- (c) <https://www3.fundsforngos.org/financial-management/2-what-is-financial-management/>
- (d) <https://onlinelibrary.wiley.com/journal/1755053x>
- (e) <https://www.investopedia.com>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	3	3	3	3	3
CO3	3	3	3	3	2
CO4	3	3	2	3	2
CO5	3	3	3	2	2
AV	3	3	2.6	2.6	2.2

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK 2. INDIVIDUAL EXERCISE 3. CASE STUDY 4. GROUP DISCUSSION 5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from Unit I & V
					Problem- 6 questions from the following units: Unit II- 1 Unit III- 1 Unit IV- 2 Unit V- 2
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		Q. 24 (Compulsory question from Case study Unit II) Q. 25 (Unit III)

					Q. 26 (Unit IV)
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SEMESTER V
CORE 24: PRACTICAL AUDITING

TOTAL HOURS : 60
CREDITS:4

SUB CODE:
L-T-P: 3-1-0

COURSE OBJECTIVES:

1. To articulate knowledge of fundamental audit concept. and objectives of auditing
2. To discuss about audit note book, audit working papers internal control, and functions of an auditor.
3. To familiarize the concept of vouching, audit sampling, verification and valuation of assets and liabilities.
4. To apply critical thinking skills and solve auditing problems through the use of case studies on the rights, duties and liabilities of an auditor.
5. To explain the legal framework under which a company audits are conducted and apply the professions code of conduct.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

CO No.	CO Statement
CO1	Understand the concept of auditing, and objectives of an auditing and advantages of auditing.
CO2	Apply the knowledge with regard to the preparation of an audit note book, internal control.
CO3	Identify and explain audit sampling, verification and valuation of assets and liabilities.
CO4	Integrate the concept of Rights, duties, role and responsibilities of an auditor.
CO5	Analyse the preparation of the audit report as per CARO guidelines.

SYLLABUS

UNIT I

(10 Hours)

Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit-Audit Committee- Distinction and interface between internal and Audit Committee.

UNIT II

(15 Hours)

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files Internal Control–Characteristics – Evaluation. Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions

UNIT III

(10 Hours)

Audit Sampling . Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchasereturn, Sales, Sales return).Verification & Valuation of Assets & Liabilities.

UNIT IV(CASE STUDY)

(15 Hours)

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.

UNIT V

(10 Hours)

Audit Report-characteristics – types of report- preparation of report as per CARO rules. Current Trends in Auditing- Information System Audit.

TEXT BOOKS:

1. Pradeep Kumar, Baldev Sachdeva, Jagwanth Singh, Auditing Principles and Practices, Kalyani Publications.
2. B.N.Tandan, A Hand book of practical auditing. S chand & company; Revised edition (4 Feb 2007)
3. V.Gurumoorthy, Auditing principles & Practices, Charulatha publications
4. Dr. Radha, Practical Auditing. publisher: prasanna publishers
5. Viji chandran & Spandanapriya s., Principles and practice of Auditing: vikas publishing house

BOOKS FOR REFERENCE:

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S. Venkataramani, Practical Auditing, Tata McGraw Hill Publishing
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi.
5. Dr. B.N.Tandon, Practical Auditing, S.Chand Publication

E-LEARNING RESOURCES:

- (a) www.tnscert.org
- (b) <https://www.kelabroad.org>
- (c) <http://www.gdcbemina.com/docs/Auditing.pdf>
- (d) <https://www.slideshare.net/vishwacrvauditing-notes-27123132>
- (e) [https://en.wikipedia.org/wiki/Verification_\(audit\)](https://en.wikipedia.org/wiki/Verification_(audit))

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	2	3	2
CO3	3	2	3	3	2
CO4	2	3	3	2	3
CO5	3	3	2	3	3
AV	2.8	2.6	2.6	2.8	2.6

KEY:**PEDAGOGY (TEACHING METHODOLOGY):**

1. CHALK & TALK 2. INDIVIDUAL EXERCISE 3. CASE STUDY 4. GROUP DISCUSSION 5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Q. 24 (Compulsory question from Case study Unit IV) Q. 25 (Unit I) Q. 26 (Unit III)

SEMESTER V
CORE 25: RESEARCH METHODS

TOTAL HOURS : 75
CREDITS:4

SUB CODE:
L-T-P: 3-1-0

COURSE OBJECTIVES:

1. To enable the students to acquire the knowledge in formulation of research problem and research design.
2. To develop and explain concept in terms hypothesis establishment, sampling techniques and to identify sampling error.
3. To provide the knowledge in data collections.
4. To discuss the concept of editing, coding, classification and tabulation of data.
5. To explain the concept of analysis and interpretation of data and report writing.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Understand the concept of research, research design, hypothesis and sampling techniques.
CO2	Analyse the features of measurements and scaling techniques.
CO3	Discuss the various classification and tabulation of data
CO4	Understand the concept of analysis and interpretation of data
CO5	Evaluate the report writing and drafting the report.

SYLLABUS

UNIT I

(15 Hours)

Introduction to research methods – meaning and purpose – Types of Research; Research design

UNIT II

(15 Hours)

Steps in selection & formulation of a research problem – steps in research

UNIT III (CASE STUDY)

(15 Hours)

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

UNIT IV

(15 Hours)

Measurement & scaling techniques – Data collection – methods. Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS)

UNIT V (CASE STUDY)

(15 Hours)

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

TEXT BOOKS:

1. Shashi K. Gupta, PraneetRangi, Research Methodology and Report writing, Kalyani Publishers
2. Dr M Ranganatham, Business Research Methods, Himalayas Publishing
3. William C Emory, Business Research Methods, Himalayas Publishing
4. Robert G Murdick, Business Research – Concepts & Practice, International text book
5. P.Ravilochanan, Research Methodolody, Margham Publications.

BOOKS FOR REFERENCE:

1. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
2. Dr.S.R.Myneni, Legal Research Methodology, Allahabad law Agency
3. C.R.Kothari-Gaurav Garg, Research Methodology, New Age International Publishers
4. N.Arumugam , Research Methodology., Saras Publication
5. Ranjit Kumar, Research Methodology, Sage Publication

E-LEARNING RESOURCES:

- (a) <https://www.modares.ac.ir/uploads/Agr.Oth.Lib.17.pdf>
- (b) <https://www.educatorstechnology.com/2017/04/12-of-best-research-methodology.html>
- (c) <https://www.modares.ac.ir/uploads/Agr.Oth.Lib.17.pdf>
- (d) <https://examstime.in/research-methodology-study-materials/>
- (e) <https://www.routledge.com/Materials-Behavior-Research-Methodology-and-Mathematical-Models/Ciocoiu/p/book/9781771887373>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	3	3
CO2	3	3	2	2	2
CO3	3	3	3	3	2
CO4	2	2	2	2	2

CO5	2	2	3	2	2
AV	2.4	2.6	2.6	2.4	2.2

KEY:

PEDAGOGY (TEACHING METHODOLOGY):

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	Not more than 2 questions from each unit
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx1000 Words)	20		

Q. 24 (Compulsory question from Case study Unit III)
Q. 25 (Unit I)
Q. 26 (Unit II)

SEMESTER III
CORE PRACTICAL I: COMPUTER APPLICATIONS IN BUSINESS – I

TOTAL HOURS : 60

SUB CODE:

CREDITS:4

L-T-P: 1-1-2

COURSE OBJECTIVES:

1. To enable students in analysis of data using SPSS program.
2. To apply the SPSS package for research purposes.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Understand the basic principles of data entry in SPSS.
CO2	Demonstrate the procedure to compute statistical measure using statistical software tool (SPSS).
CO3	Analyse scientific data related with the social science using SPSS.
CO4	Analyse Measures of central tendency, Measures of dispersion.
CO5	Facilitates evaluation of primary data in the field of research using SPSS.

SYLLABUS

Unit I **(8 Hours)**

Construction of frequency tables – Univariate and Bi-variate frequency distribution using SPSS.

Unit II **(10 Hours)**

Graphical representation of data- Simple Bar diagram – Multiple bar diagram – Sub-divided Bar diagram - Pie Diagram – Histogram

Unit III **(7 Hours)**

Measures of central tendency – computation of mean, median and mode

Unit IV **(18 Hours)**

Measures of dispersion – Computation of standard deviation and variance - Correlation coefficient – computation of Karl Pearson's and Spearman's correlation using SPSS

Unit V **(17 Hours)**

Parametric test- One way ANOVA: Non – parametric test: Chi- square test

Note: Software used in Lab: SPSS 14

TEXT BOOKS:

1. Kiran Pandya, SmrutiBulsari, Sanjay Sinha, SPSS in Simple Steps by Dreamtech Press
2. Dr.Radha Mohan, Using SPSS In Research Paperback – 1 January 2016, Neelkamal.
3. McCormick, Keith, and Salcedo, Jesus- SPSS Statistics for Data Analysis and Visualization- Wiley publishers
4. Everitt, Brian S., and Landau, Sabine- A Handbook of Statistical Analyses Using SPSS- Taylor & Francis.
5. Asthana Hari Shankar, Bhushan Braj, Statistics for Social Sciences (With Spss Applications), PHI Learning Private Limited; Second edition (31 May 2016)

BOOKS FOR REFERENCE:

1. Andrei Besedin- IBM SPSS Statistics 21 Brief Guide- Andrei Besedin, IBM Corporation.
2. Barrett, Karen C., Morgan, George A., Leech, Nancy L.,- IBM SPSS for Intermediate Statistics: Use and Interpretation, Fourth Edition. United Kingdom: Taylor & Francis, 2012.
3. Wagner, William Edward- Using IBM SPSS Statistics for Social Statistics and Research Methods- SAGE Publications, 2011.
4. K. Kalyanaraman, Hareesh N, Ramanathan,P.N, Harikumar- Statistical Methods for Research: A Step by Step Approach Using IBM SPSS- Atlantic; Edition (1 January 2016)
5. Sarma K.V.S- Statistics Made Simple: Do it Yourself on PC- Prentice Hall India Learning Private Limited; 2nd edition (1 January 2010)

E-LEARNING RESOURCES:

- a) <https://www.spss-tutorials.com/basics/>
- b) <https://study.sagepub.com/paternoster/student-resources/spss-datasets>
- c) <https://study.sagepub.com/aldrich3e/student-resources/ibm%C2%AE-spss-%C2%AE-sample-files>
- d) <https://tc.instructure.com/courses/7394/pages/sample-data/edit>
- e) <http://spss.allenandunwin.com.s3-website-ap-southeast-2.amazonaws.com/data-files.html>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	2	2
CO2	3	3	2	2	1

CO3	2	3	3	2	2
CO4	3	2	2	2	1
CO5	2	2	3	2	1
AV	2.4	2.6	2.2	2	1.4

KEY:

PEDAGOGY (TEACHING METHODOLOGY):

1. PRACTICAL TEACHING 2. INDIVIDUAL EXERCISE 3. HANDS ON TRAINING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Special Instructions if any
K1,K2,K3,K4,K5,K6	Multiple Choice Questions 2 questions *30	Elaborate answers (approx 1000 Words)	60	

DEPARTMENT OF B.COM (HONOURS)
SDNB VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
CHENNAI-600044.

COURSE FRAME WORK
SEMESTER VI

SEM-VI	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
PART-III	Core Major	Accounting for Decision Making	90	4	40	60	100
PART-III	Core Major	Security Analysis and Portfolio Management	60	4	40	60	100
PART-III	Core Major	Income Tax Law and Practice – II	90	4	40	60	100
PART-III	Core Major	Indirect Taxation	75	4	40	60	100
PART-III	Core Practical-II	Computer Application in Business-II	60	4	40	60	100
PART-III	Core Major	Project viva-voce	75	8	40	60	100
PART-IV	Internship	Internship	-	14	-	-	-
PART-IV	Computing Skill	Arthavidhya	-	3	-	-	-
PART-IV		Co-curricular (sports)	-	1	-	-	-
PART-IV		Extra-Curricular (NCC,NSS,EDP,Consumer Club)	-	1-3	-	-	-

		TOTAL [excluding extra-curricular activities]	450	46	-	-	-
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SEMESTER VI
CORE 26: ACCOUNTING FOR DECISION MAKING

TOTAL HOURS : 90
CREDITS:4

SUB CODE:
L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To enable the students to understand the concepts of Management Accounting
2. To know the importance of Ratio Analysis
3. To prepare Cash flow statement as per AS 3
4. To explain the concepts of marginal costing.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Able to explain the importance of management Accounting and Financial Statement analysis.
CO2	Understand the concepts of Ratio Analysis and computation of different ratios according to the requirements of the organisation
CO3	Prepare cash flow statements as per AS 3. Evaluate the different types of budgets and budgetary control.
CO4	Evaluate the different types of budgets and budgetary control.
CO5	Analyse the various marginal costing techniques and apply the same for decision making

SYLLABUS

UNIT –I **(10 Hours)**

Management accounting-Meaning, nature, scope and functions, need, importance and limitations-Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting-Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools.

UNIT-II **(8 Hours)**

Comparative Statements, Common Size statement and Trend analysis.

UNIT-III (CASE STUDY) **(25 Hours)**

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, Turnover, Solvency or Financial ratios.

UNIT IV **(25 Hours)**

Cash flow analysis- Budgets and budgetary control – Meaning, objectives, merits and demerits.

UNIT V **(22 Hours)**

Marginal costing - features, advantages and limitations - Absorption costing and Marginal costing – CVP analysis – Applications of Marginal Costing – Key factor, Make or Buy decision , Sales mix decision, Plant Merger decisions – Differential Costing -Product elimination decision .

Note: Distribution of marks- Theory 20% Problem 80%

TEXT BOOKS:

1. Reddy, T.S., & Hari Prasad Reddy. (2000). Management Accounting. Margham Publications
2. Maheswari, S.K. (2018). Principles of Management Accounting. Sultan Chand & Sons.
3. Murthy, A., and Gurusamy, S. (2009). Management Accounting. Tata McGraw Hill.
4. Pillai, R.S.N., & Bagavati. (2010). Management Accounting. S Chand & Co Ltd.
5. Ramanathan, S. (2014). Accounting for Management. Oxford University Press.

BOOKS FOR REFERENCE:

1. Maheswari, S.N. (2012). A Textbook of Accounting for Management. Vikas Publishing House
2. Gupta, S.K. & Sharma, R.K. (2017). Management Accounting. Kalyani Publishers.
3. Khan, M.Y. & Jain, P.K. (2010). Management Accounting. Text, Problems and cases. Tata Mc Graw Hills.
4. Horngren, Sundem, & Stratton. (2014). Introduction to Management Accounting. Pearson Education.
5. Reddy, R.J. (2004). Management Accounting. APH Publishing.

E-LEARNING RESOURCES:

- (a) <http://www.wikiaccounting.com>
- (b) <https://www.freebookcentre.net>
- (c) <https://www.wikiaccounting.com>.
- (d) <https://www.researchgate.net>.
- (e) <https://open.umn.edu>.

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	2	2	2	2	2
CO3	3	2	3	3	2

CO4	3	3	3	3	3
CO5	3	3	3	3	3
AV	2.8	2.6	2.6	2.6	2.4

KEY:

PEDAGOGY (TEACHING METHODOLOGY):

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from Unit I & III
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Problem- 6 questions from the following units: Unit II- 1 Unit III- 1 Unit IV- 2 Unit V- 2
					Q. 24 (Compulsory question from Case study Unit III) Q. 25 (Unit IV) Q. 26 (Unit V)

SEMESTER VI
CORE 27 : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

TOTAL HOURS : 60
CREDITS:4

SUB CODE:
L-T-P: 3-1-0

COURSE OBJECTIVES:

1. To know the different investment policies and the factors influencing investment decision of Indian financial system.
2. To understand the risk and return relationship of various investments.
3. To acquire knowledge on Technical analysis, economic analysis, and industry analysis.
4. To discuss in detail about portfolio selection, revision and evaluation of present investment pattern.
5. To explore sound theoretical knowledge on Bond Marketing in India

COURSE OUTCOMES:

On completion of this course, the students will be able to:

CO No.	CO Statement
CO1	Understand the process and types of investment.
CO2	Identify the Relationship of Risk and Return.
CO3	Discuss about technical, industrial and economic analysis.
CO4	Learn the theories of portfolio management and identifying the techniques of efficient portfolio management,
CO5	Gain Knowledge on Bond Marketing in India

SYLLABUS

UNIT I **(10 Hours)**

Investment – Meaning, Objectives- Classification of Investment – Investment, Process – Factors favouring Investment – Sources of Investment information .

UNIT II **(10 Hours)**

Risk and Return – Definition of Risk and Return – Systematic and Unsystematic Risk – Types of Risk – Measurement of Risk.

UNIT III **(10 Hours)**

Fundamental and technical analysis – Economy, Industry and Company analysis – Tools for technical analysis.

UNIT IV **(15 Hours)**

Portfolio Management – Definition – Portfolio selection – Performance – Evaluation and Portfolio revision.

UNIT V (CASE STUDY) **(15 Hours)**

Valuation of Bonds-Calculation of yield-Bond Marketing in India –International Bond Market

TEXT BOOKS:

1. Dr. L. Natarajan , Investment Management , Margham Publications.
2. Praannaschandra Security analysis and portfolio management McGraw Hill Education; Fifth edition (10 March 2017)
3. Donald E. Fischer Pradhan, Ronald J. Jordan, Ashwini .Investment Management. : Pearson (30 October)Excel Books (Publisher)
4. S. Kevin , Security analysis and portfolio management, Author Learning; 2nd edition (1 July 2015)
5. Ranganatham, Security analysis and portfolio management , Publisher : Pearson Education; 2nd edition (30 November 2010)

BOOKS FOR REFERENCE:

1. Elton, Edwin J., Gruber, Martin J., Brown, Stephen Investment management Goetzmann, William N.,
2. Ed Elton “Modern Portfolio Theory and Investment Analysis”, 6th Edn, Wiley, 2003.
3. Prasanna Chandra, “Managing Investments”, Tata McGraw Hill, New Delhi, 1999.
4. Lee, Cheng F., “Advances in Investment Analysis and Portfolio Management”, Publisher ; science and technology :
1. Security analysis and Portfolio management – Ambika Prasad Dash L.K international Publishing pvt Ltd.,

E-LEARNING RESOURCES:

- (a) <https://www.managementstudyhq.com/>
- (b) <https://nptel.ac.in/>
- (c) <https://www.investopedia.com/terms/i/investment-analysis.asp>
- (d) <https://www.abebooks.com/9788131759202/Security-Analysis-Portfolio-Management-Ranganatham-8131759202/plp>
- (e) <https://www.abebooks.com/9788131759202/Security-Analysis-Portfolio-Management-Ranganatham-8131759202/plp>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
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CO1	2	3	3	3	3
CO2	3	3	2	2	2
CO3	3	3	3	3	2
CO4	3	2	3	3	3
CO5	3	3	2	3	3
AV	2.8	2.8	2.6	2.8	2.6

KEY:

PEDAGOGY (TEACHING METHODOLOGY):

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Q. 24 (Compulsory question from Case study Unit V) Q. 25 (Unit I) Q. 26 (Unit III)

SEMESTER VI
CORE 28: INCOME TAX LAW AND PRACTICE – II

TOTAL HOURS : 90
CREDITS:4

SUB CODE:
L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To impart knowledge on the computation of Income taxable under the head Capital Gains.
2. To discuss Permissible deductions from gross total income
3. To explain the provisions relating to Clubbing, Set-off and carry forward of losses.
4. To enable the students to compute net tax liability.
5. To provide knowledge on the various types of tax assessments.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Calculate Income taxable under the head Capital Gains.
CO2	Compute Income with Permissible deductions from gross total income
CO3	Demonstrate the provisions of clubbing, set off and carry forward of losses.
CO4	Assess the Net taxable Income of an individual assessee.
CO5	Explain the different types of tax assessments.

SYLLABUS

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)**

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

UNIT III (CASE STUDY) **(20 Hours)**

Permissible deductions from gross total income –Sec.80C, 80CCC,80CCCD,80DD,80DDB,80E, 80G, 80GG, 80GGA,80QQB,80RRB,80U,GTI

UNIT IV **(15 Hours)**

Assessment of Individual –Computation of Tax – PAN- Filing of Returns.

UNIT V **(10 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-Basics of International Taxation.

Note: Distribution of marks- Theory 20% Problem 80%

TEXT BOOKS:

1. Gaur, V.P., Narang, D.B., Puja Gaur., & Rajeev Puri. (2020). Income Tax Law and Practice. Kalyani Publishers.
2. Reddy, T.S., & Hari Prasad Reddy, Y. (2020). Income Tax theory, Law and Practice. Margham Publications.
3. Srinivasan, T. (2020). Income Tax Law & Practice. Vijay Nicole Imprints Private Limited.
4. Preeti Rani Mittal., & Anshika Bansal. (2020). Income Tax Law and Practice. Sultan Chand & Sons.
5. Murthy, A. (2020). Income Tax Law & Practice. Vijay Nicole Imprints Private Limited.

BOOKS FOR REFERENCE:

1. Vinod, K. S. (2020). Student's Guide to Income Tax. Taxman Publications Pvt. Ltd.
2. Mehrotra, H.C., & Goyal, S.P. (2020) Income Tax Law & Practice. Sahitya Bhawan Publications.
3. Narayan Jain., & Dilip Loyalka. (2020). How to handle Income Tax problems. Book Corporation.
4. Agarwal, R. K. (2020). Handbook on Income Tax. Bharath Law House Pvt Ltd .
5. Jain, R.K. (2020). Income Tax Law & Practice. SPBD Publications

E-LEARNING RESOURCES:

- (a) www.answers.com
- (b) <https://spu.fem.uniag.sk>
- (c) <https://www.khanacademy.org>
- (d) www.3.govst.edu
- (e) www.open2study.com

Mapping of CO with PSO:

CO/PSO	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
AV	3	3	3	3	3

KEY:

PEDAGOGY (TEACHING METHODOLOGY):

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Theory – 2 questions from Unit III & IV
K3,K4,K5,K6	Section C 2 Out of 3 Questions	Elaborate answers	20		Problem- 6 questions from the following units: Unit I- 2 Unit II- 1 Unit III- 1 Unit IV- 2
					Q. 24 (Compulsory question from Case study Unit III)

	*10 Marks	(approx 1000 Words)			Q. 25 (Unit I) Q. 26 (Unit II)
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**SEMESTER VI
CORE 29: INDIRECT TAXATION**

**TOTAL HOURS : 75
CREDITS:4**

**SUB CODE:
L-T-P: 4-1-0**

COURSE OBJECTIVES:

1. To make students understand the Principles of Indirect Taxation.
2. To impart knowledge on the concept of Goods and Services Tax(GST).
3. To familiarise students with GST-Taxation, Assessment and Audit.
4. To enhance knowledge on the Levy and collection of Customs duty.

COURSE OUTCOMES:

On completion of course, students will be able to –

CO No.	CO Statement
CO1	Understand the basics of Indirect tax principles.
CO2	Generalize the importance of GST in the current tax structure.
CO3	Apply the concept of GST in taxation proceedings.
CO4	Describe the guidelines of GST Assessment and audit.
CO5	Summarize the important regulations of customs law.

SYLLABUS

UNIT I

(15 Hours)

History and Objectives of Taxation –Tax Systems in India – Direct & Indirect Taxes – Meaning and Types -Powers of Union and States to levy taxes.

UNIT II

(10 Hours)

Background behind implementing GST – The need for GST- Business impact –Benefits of GST- SGST-CGST and IGST – Taxes covered by GST- Definitions - Scope and Coverage-Scope of supply-Levy of tax - Rate Structure –Taxable Events.

UNIT III

(15 Hours)

Return – Refunds - Input Tax Credit - Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST - Officers as per CGST Act - Officers as per SGST Act - Jurisdiction - Appointment Powers.

UNIT IV

(20 Hours)

Assessment and Audit under GST – Demands and Recovery – Appeals and revision –Advance ruling Offences and Penalties.

UNIT V (CASE STUDY)

(15 Hours)

The customs duty –Levy and collection of customs duty –Organisations of custom departments - Officers of customs – powers – Appellate Machinery – Infringement of the Law –Offences and penalties - Exemptions from duty Customs duty draw back – duties free Zones.

TEXT BOOKS:

1. Reddy, T.S., & Hari Prasad Reddy, Y. (2019). Business Taxation (Goods & Service Tax – GST). Margham Publications.
2. Balachandran, V. (2019). Indirect Taxation. Sultan Chand & Sons.
3. Datey, V.S. (2020). GST Ready Reckoner. Taxmann Publications.
4. Singhania, V.K. (2020). Students Guide To GST & Customs Law. Taxmann Publications.
5. Rao, K.R., Mukherjee, S.,&Bagchi, A. (2019). Evolution of Goods and Services Tax in India, Cambridge University Press.

BOOKS FOR REFERENCE:

1. Govindarajan, M. (2017). GST A Practical Guide. Centax publishers.
2. Mehrotra, H.C., & Agarwal, P. (2019). Goods and Services Tax (G.S.T) and Customs Duty. Sahitya Bhawan Publications.
3. Jain, T. (2019). Indian Customs. Wolters Kluwer India Pvt Ltd.
4. Mehrotra, H.C.,&Agarwal, V.P. (2020). Goods and Services Tax (G.S.T.) & Customs Duty. Sahitya Bhawan Publications.
5. Datey, V.S. (2019). Customs Law Practice & Procedures. Taxmann Publications.

E-LEARNING RESOURCES:

- (a) <https://icmai.in/>
- (b) <http://gstcouncil.gov.in/>
- (c) <https://cleartax.in/>
- (d) <https://www.business-standard.com/>
- (e) <https://www.cbic.gov.in/>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	2	1
CO2	3	2	2	2	1
CO3	2	3	3	3	1

CO4	2	3	3	3	1
CO5	2	3	3	3	1
AV	2.4	2.8	2.4	2.6	1

KEY:

PEDAGOGY (TEACHING METHODOLOGY):

1. CHALK & TALK
2. INDIVIDUAL EXERCISE
3. CASE STUDY
4. GROUP DISCUSSION
5. BLENDED LEARNING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Total	Special Instructions if any
K1, K2	Section A Multiple Choice Questions 15 questions *2	Mark the correct choice	30	75	
K2,K3,K4	Section B 5 out of 8 Questions *5 Marks	Short answers (500 Words)	25		Not more than 2 questions from each unit
K3,K4,K5,K6	Section C 2 Out of 3 Questions *10 Marks	Elaborate answers (approx 1000 Words)	20		Q. 24 (Compulsory question from Case study Unit V) Q. 25 (Unit I) Q. 26 (Unit IV)

SEMESTER VI
CORE PRACTICAL II: COMPUTER APPLICATIONS IN BUSINESS-II

TOTAL HOURS : 60
CREDITS: 4

SUB CODE:
L-T-P: 1-1-2

COURSE OBJECTIVES:

1. To enable students to understand and prepare Accounting Software.
2. To discuss the preparation of accounting in Tally.ERP 9 and Ms-Excel.
3. To enhance working knowledge of Tally among Students due to its widespread use in business world.

COURSE OUTCOMES:

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

CO No.	CO Statement
CO1	Understand the automated accounting system- Tally.ERP 9.
CO2	Associate the importance of GST package in Tally.ERP 9.
CO3	Analyse and evaluate various forms of accounting (Accounting groups, vouching, Accounts with inventory) in automated accounting system.
CO4	Compute Budgets and Variance analysis in Ms-Excel
CO5	Facilitates practical implications of Tally.ERP 9 and Ms-Excel in maintaining books of accounts.

SYLLABUS

Unit I: **(10 Hours)**

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

Unit II **(20 Hours)**

Voucher entries postings – preparation of accounting vouchers – preparation of inventory vouchers- Purchase and sales order entries – processing, allowing invoice with inventory details

Unit III **(5 Hours)**

Introduction to GST – preparation of accounting entries for GST

Unit IV: **(20 Hours)**

Calculation of NPV of projects –preparation of Cash Budget - Flexible Budgets- Break-Even Analysis - Comparison of prices across years of Multiple products

Unit V: **(5 Hours)**

Variance Analysis – Material and Labour only

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. Kogent Learning Solutions Inc.- Tally.Erp 9 In Simple Steps- Dreamtech Press
4. Minhas, Davinder Singh. Ms Excel (all You Wanted To Know About). India: Sterling Publishers Private Limited, 2003.
5. Jeevandeep Prakashan- Computers @ School, MS Excel- JeevandeepPrakashan Pvt Ltd.

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. Bimlendu Shekhar- Tally Practical Work Book - 1: Computer/Mobile shop accounting and inventory management with GST.
4. Satapathy, Sanjay- TallyERP9 Book Advanced Usage: A Practical Hands-On Self Study Approach Book on TallyERP 9 Accounting Tutorial for Students, Businessman, Teachers.
5. Apte- Statistical Tools For Managers (using Ms Excel). India: Excel Books, 2009.

E-LEARNING RESOURCES:

- a) <https://tallysolutions.com/learning-hub/>
- b) <https://www.tutorialkart.com/tally/tally-tutorial/>
- c) https://www.tutorialspoint.com/tally_erp9_with_gst/index.asp
- d) <https://www.tallyschool.com/tally-accounting-tutorials/>
- e) <https://www.excel-easy.com/>

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	2	1
CO2	3	3	1	2	1
CO3	2	3	3	1	2
CO4	1	3	3	3	2
CO5	1	2	3	2	3
AV	2	2.8	2.2	2	1.8

KEY:

PEDAGOGY (TEACHING METHODOLOGY):

1. PRACTICAL TEACHING 2. INDIVIDUAL EXERCISE 3. HANDS ON TRAINING

QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Sections	Word Limit	Marks	Special Instructions if any
K1,K2,K3,K4,K5,K6	Multiple Choice Questions 2 questions *30	Elaborate answers (approx1000 Words)	60	

**SEMESTER VI
PROJECT VIVA-VOCE**

**TOTAL HOURS : 75
CREDITS: 8**

**SUB CODE:
L-T-P: 1-3-4**

COURSE OBJECTIVES:

1. To explore career avenues.
2. To apply basic statistical tools for analysis of Research Projects.
3. To augment the report writing skills

COURSE OUTCOME:

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

CO No.	CO Statement
CO1	Gain general knowledge on various domains.
CO2	Acquire the ability to apply basis statistical tools
CO3	Synthesize the collected data into written report.
CO4	Demonstrate their presentation skills
CO5	Acquire skills to use E-LEARNING RESOURCES independently

PROJECT VIVA-VOCE

Students have to select a topic from any of the following domains:

- Marketing
- Human Resource Mangement
- Entrepreneurial Development
- Finance

Each Student will be guided by the Department faculty.

Project evaluation and viva-voce examination shall be done

INTERNAL → Project Guide= 40 marks

EXTERNAL → Faculties from audit firm/IIM/CA/ICMAI/ACA/ACS/Academic Institutions offering B.Com(Honours) Programme/Industry Experts = 60 marks

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	3
CO2	3	2	2	3	3
CO3	3	3	2	3	3
CO4	2	1	2	3	3
CO5	2	2	2	3	3
AV	2.6	2	2	3	3

**SEMESTER VI
INTERNSHIP**

TOTAL WEEKS: 14
CREDITS: 14

SUB CODE:

COURSE OBJECTIVES:

1. To enable students to prepare them for career in corporate world
2. To make them gain technical and employability skills

COURSE OUTCOME:

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

CO No.	CO Statement
CO1	Take up the role of tax consultants and audit assistants.
CO2	Demonstrate employability skills
CO3	Gain technical knowledge
CO4	Exhibit communication skills
CO5	Gain Report writing skills

INTERNSHIP TRAINING PROGRAMME

In order to pave way for Industry-Integrated learning and also to enable students to obtain better practical knowledge and hands-on experience, every student shall undergo Internship for a period of 14 weeks as specified below:

- Students will be going for 6 weeks internship at the end of II & IV semester and 2 weeks internship at the end of V semester.
- Students are given 14 credits for Internship.

Three Internship reports has to be submitted, one at the end of training session-I i.e., (III Semester) , the second report at the end of training session-II i.e., (V Semester) and other at the end of training session-III i.e.(VI Semester).

Mapping of CO with PSO:

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	2	3	3
CO4	2	3	2	3	3
CO5	3	3	2	3	3
AV	2.8	3	2	3	3

**Shrimathi DevkunvarNanalal Bhatt Vaishnav College for Women
(Autonomous)
Re-accredited with “A+” Grade by NAAC**

Amendments in the regulations from 2020 – 2021 onwards

UG - Changes in Part-IV

Semester – I

Title	Internal Marks	External Marks	Credits
Soft Skills – Essentials of Communication Skills	50	-	3
Environmental Studies – For Day Students	50	-	2

Semester – II

Title	Internal Marks	External Marks	Credits
Soft Skills – Essentials of Spoken and Presentation Skills	50	-	3
Environmental Studies – For Self-Supporting Students	50	-	2

Yoga and wellness	50	-	2
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Semester – III

Title	Internal Marks	External Marks	Credits
NME – Offered to other department students	50	-	2

Semester – IV

Title	Internal Marks	External Marks	Credits
NME – Offered to other department students	50	-	2

Semester – V

Title	Internal Marks	External Marks	Credits
Skill Enhancement course (Not applicable for B.Com (Honours))		-	-

Semester – VI

Title	Internal Marks	External Marks	Credits
Skill based Elective – Offered to students of same department SWAYAM – MOOC or other (For Non-Commerce Students) ArthaVidhya (For Commerce Students)	50	-	3