



UNDERGRADUATE DEGREE PROGRAMME
B.Com (Accounting, Finance and Financial Analytics)

CURRICULUM & SYLLABUS
REGULATION 2026

Choice Based Credit System (CBCS)
&
Learning Outcomes Based Curriculum Framework (LOCF)

Effective from the Academic Year
2026 -2027

Department of Commerce
School of Commerce & Economics



DEPARTMENT OF COMMERCE (ACCOUNTING, FINANCE & FINANCIAL ANALYTICS)

VISION OF THE DEPARTMENT

To cultivate a learning ecosystem that fosters advanced knowledge in accounting, taxation, and financial management, producing competent, ethical, and research-oriented professionals capable of meeting evolving industry, regulatory, and global financial standards.

MISSION OF THE DEPARTMENT

M1	Build strong conceptual and technical foundations in accounting, auditing, taxation, and financial analysis through rigorous, application-oriented learning.
M2	Enhance employability by integrating practical training in ERP systems, financial modeling, and regulatory frameworks relevant to banking, NBFC, and corporate sectors.
M3	Promote ethical decision-making, corporate governance, and sustainable finance practices to meet global standards of accountability and transparency.
M4	Foster analytical thinking and research orientation to prepare students for higher studies, professional certifications, and evolving roles in fintech and financial consulting.

PROGRAMME EDUCATIONAL OUTCOMES (PEO)

PEO1	Graduates will apply fundamental knowledge of accounting, economics, law, and management to perform effectively in banking, administrative, and government roles and pursue higher studies or competitive exams.
PEO2	Graduates will prepare, analyze, and interpret financial statements and tax records using Ind AS, GST, and financial tools like Tally and Excel to work as accountants, tax consultants, and financial analysts
PEO3	Graduates will manage company secretarial functions and corporate compliance under the Companies Act and SEBI regulations, progressing to roles like Company Secretary trainee and compliance executive.
PEO4	Graduates will integrate commerce and IT skills to develop MIS reports, manage ERP and computerized accounting systems, and work in fintech, e-commerce, and data analytics roles. students with communication and leadership skills focusing towards directing and analysing in real time experience.

PROGRAMME OUTCOMES (PO)

PO1	Implement knowledge of Commerce, Accounting, Corporate Laws, Taxation, and Company Secretaryship in solving business and organizational problems effectively.
PO2	Deploy knowledge in Accounting, Finance, Taxation, Banking and Auditing to analyze and solve financial and business-related problems effectively.
PO3	Execute proficiency in modern business tools, communication, teamwork, ethical practices, and entrepreneurial skills for successful careers in technology-driven business environments.
PO4	Apply technical and commerce knowledge in accounting, business analytics, financial management, and digital technologies to solve real-world business problems effectively.
PO5	Design and implement AI-enabled MIS dashboards, chatbots, and automated accounting solutions using Python and Web Technology platforms for business analytics.
PO6	Employ AI and machine learning tools for fraud detection, risk assessment, credit scoring, and financial forecasting in accounting and finance roles.
PO7	Exhibit professional ethics, communication skills, leadership qualities, and managerial abilities required for successful careers and entrepreneurship.
PO8	Pursue advanced studies and professional qualifications in finance, accounting, and related domains to build sustainable careers.

PROGRAMME SPECIFIC OUTCOMES (PSO)

PSO1	Programme provides the outcome of Accounting, banking, Cost Accounting, Management Accounting, Financial Management, Marketing Management, Financial services, Human resource management in the Commerce.
PSO2	Programme has opened the floodgates in the eve of software application jobs in the Eve of trade, commerce, Business, Banking and insurance and in related eve of business.
PSO3	Students will get the practical skill to work as accountant, audit assistant, Tax consultant and computer operators, as well as financial supporting services.



**B.Com (Accounting, Finance and Financial Analytics)
 Under Credit Based Choice System (CBCS)**

PROGRAMME OVERVIEW

Programme Title	:	B.Com (Accounting, Finance and Financial Analytics)
Duration	:	3 Years (6 Semesters)
Total Credits	:	132
Nature of Programme	:	multidisciplinary, skill-oriented

PROGRAMME OBJECTIVES

The programme aims to:

1. Provide strong knowledge in accounting, finance, taxation, and financial reporting.
2. Develop competencies in financial analysis, investment decisions, and financial analytics tools.
3. Enhance analytical thinking, quantitative skills, and data-driven decision-making in business contexts.
4. Prepare graduates for professional careers, higher education, and finance-oriented roles in industry and services.

PROGRAMME OUTCOMES (PO)

Graduates will be able to:

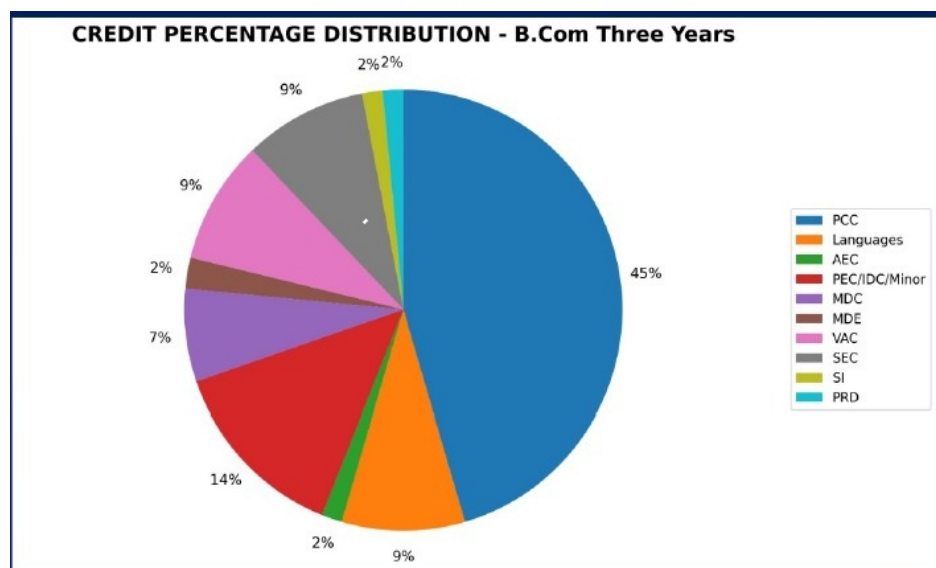
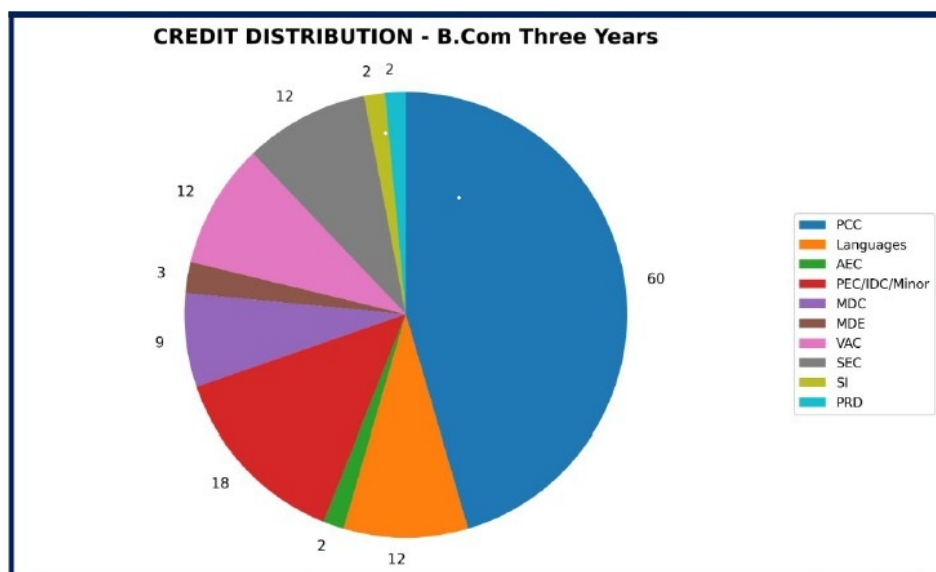
- Apply principles of financial accounting, corporate finance, taxation, and auditing in business and organizational contexts.
- Analyze financial statements, investment opportunities, and risk–return relationships using analytical and quantitative tools.
- Utilize financial analytics, spreadsheet modeling, and data interpretation techniques for informed decision-making.
- Demonstrate professional ethics, communication skills, and responsibility in accounting and finance professions.

CREDIT DISTRIBUTION

Category	Credits
Discipline Specific Core (DSC)	72
Ability Enhancement Courses (AEC)	18
Skill Enhancement Courses (SEC)	12
Generic Electives (GE)	12 hrs
Project/Internship/Research	07
Value added/multidisciplinary	08
Total	132

Minimum credits to be earned: 132

Component	I Sem	II Sem	III Sem	IV Sem	V Sem	VI Sem	3 Yrs. Total Credits
DSC	8	8	7	8	12	16	60
AECC & Languages	4	4	4	7	-	-	19
DSE / IDC / Minor	3	3	3	3	3	3	18
MDC	3	3	3	-	-	-	9
MDE	-	-	2	-	-	-	2
VAC	2	1	-	1	2	-	6
SEC	2	2	2	1	3	2	12
SI	-	-	1	-	1	-	2
RP	-	-	-	-	-	5	-
Total Credits	23	22	22	21	22	22	132



ABBREVIATIONS

DSC	Disciplinary Specific Core
AECC	Ability Enhancement Compulsory Courses
DSE	Disciplinary Specific Elective
IDC	Interdisciplinary / Minor Courses
MDC	Multidisciplinary Courses
VAC	Value Added Courses
SEC	Skill Enhancement Courses
SI	Summer Internship
RP	Research Project

SEMESTER-WISE COURSE STRUCTURE

SEMESTER I

Category	Course Title	Credits
AECC	English	2
LANG	Language-Tamil/Hindi/French/Indian Sign Language - Basic	2
DSC	Financial Accounting – Principles & Practices I	4
DSC	Principles of Management	4
DSE	Basic Mathematics for Social Sciences	3
GE	Microeconomics in Business Decision Making	3
MDE	Indian Knowledge System	2
VAC	Communications Skills	2
SEC	Soft Skills I	2

Total: 24 Credits

SEMESTER II

Category	Course Title	Credits
AECC	English	2
LANG	Language-Tamil/Hindi/French/Indian Sign Language -Advanced	2
DSC	Financial Accounting – Principles & Practices II	4
DSC	Principles of Marketing	4
MDC	Business Economics	3
GE	Probability & Statistics	3
VAC	Universal Human Values	1
SEC	Soft Skills II	2

Total: 21 Credits

SEMESTER III

Category	Course Title	Credits
AECC	English	2
LANG	Language	2
DSC	Corporate Accounting	4
DSE	Company Law & Secretarial Practice	4
DSC	Marketing Management	4
MDC	Introduction to Business Analytics	3
AECC	Environmental Studies	2

SEC	Soft Skills III	2
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Total: 23 Credits

SEMESTER IV

Category	Course Title	Credits
AECC	English	2
LANG	Language	2
DSC	Advanced Corporate Accounting	4
DSC	Indirect Taxes	4
DSE	Legal Aspects of Consumer	2
AECC	Business Environment	3
GE	Digital Banking & Finance	3
VAC	Yoga Education / NSS/ NCC	1
SEC	Industry Oriented Employability skills	1

Total: 22 Credits

SEMESTER V

Category	Course Title	Credits
DSC	Income Tax Law & Practice I	4
DSC	Insurance and Risk Management	4
DSC	Corporate Finance	4
AECC	Cost Accounting	3
GE	Financial Markets and Institutions	3
VAC	Corporate Internship/Industrial Exposure	1
SEC	Career Readiness & Life Skills	1

Total: 20 Credits

SEMESTER VI

Category	Course Title	Credits
DSC	Income Tax Law & Practice II	4
DSC	Management Accounting & Decision Making	4
DSC	Advance Cost Accounting	4
AECC	Investment Analysis & Portfolio Management	3
SEC	Entrepreneurial Development	2
Project	Research Project	5

Total: 22 Credits

SKILL DEVELOPMENT & PRACTICAL TRAINING

Students gain exposure to:

- Basic accounting software usage, preparation of financial statements, and introductory taxation procedures
- Fundamental financial analysis, banking services, and personal finance management
- Digital marketing basics, e-commerce operations, and use of common business applications
- Introductory research skills, report writing, data interpretation, and project presentation
- Entrepreneurship awareness, small business planning, and self-employment opportunities

MULTIDISCIPLINARY INTEGRATION

Domain	Integrated Areas
Commerce & Finance	Accounting, Taxation Fundamentals, Banking Operations
Management	Human Resource Basics, Marketing Fundamentals, Small Business Management
Law & Economics	Commercial Law Basics, Indian Economic Environment
Digital Business	E-commerce Fundamentals, Digital Marketing Basics, Business Applications
Research & Analytics	Business Statistics, Introductory Research Methods, Project Work

CAREER PATHWAYS

Graduates may pursue:

- Higher education such as M.Com, MBA, and professional programmes including CA, CMA, and CS.
- Careers in accounting, auditing, banking, investment firms, insurance, and financial services.
- Roles in financial analysis, portfolio management, risk analysis, and corporate finance.
- Government and public sector finance-related careers through competitive examinations



SEMESTER I

தமிழ்மொழிப்பாடம்-1

L	T	P	O	C
3	0	0	1	3

**மொழிவரலாறு - சங்க இலக்கியம் - அற இலக்கியம் -
மொழித்திறன்**

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், தற்கால தமிழ் இலக்கிய வகைமைகளான மரபுக்கவிதை, புதுக்கவிதை, உரைநடை ஆகியவற்றை அறிமுகப்படுத்துதல், தமிழர்தம் வாழ்வியல் நெறிகளையும் பண்பாட்டுச் செழுமைகளையும் இன்றைய தலைமுறையினர் அறியச் செய்தல், மாணவர்களுக்குத் தமிழைத் தவறின்றி எழுதுவதற்குத் தேவையான பயிற்சி அளித்து அவர்களின் மொழித்திறனை மேம்படுத்துதல், செய்யுளின் நலத்தைப் பாராட்டும் முறைமையை அறியச் செய்து அதன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களுக்கு வேலைவாய்ப்பை உருவாக்குவதும் இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு - 1: தமிழ் மொழி வரலாறு

8மணி நேரம்

மொழிக்குடும்பம் - இந்திய மொழிக்குடும்பங்கள் - இந்திய ஆட்சி மொழிகள் - திராவிட மொழிக்குடும்பங்கள் - திராவிட மொழிகளின் வகைகள் - திராவிட மொழிகளின் சிறப்புகள் - திராவிட மொழிகளின் வழங்கிடங்கள் - திராவிட மொழிகளுள் தமிழின் இடம் - தமிழ்மொழியின் சிறப்புகள் - தமிழ் பிறமொழித் தொடர்புகள்.

அலகு - 2

8 மணி நேரம்

புறநானூறு- பாடல் எண்: , 182, 183, - இரண்டு பாடல்கள்.

குறுந்தொகை- பாடல் எண்: 2, 167, - இரண்டு பாடல்கள்

பரிபாடல் - முருகன். வையை - இரண்டு பாடல்கள்

அலகு - 3 அற இலக்கியங்கள்

7

மணி

நேரம் திருக்குறள்- வான்சிறப்பு (அறம்), பெருமை (பொருள்), பிரிவாற்றாமை (இன்பம்), மூன்று அதிகாரங்கள் முழுமையும்

1. நாலடியார் - இரண்டு பாடல்கள். (2, 3)

2. மூதுரை - இரண்டு பாடல்கள். (2, 8)

அலகு 4 மொழி

07 மணி நேரம்

பிழை நீக்கி எழுதுதல் - ஒற்றுப்பிழை நீக்கி எழுதுதல் - தொடர்பிழை நீக்கி எழுதுதல் - ஒற்று மிகும் இடங்கள் - ஒற்று மிகா இடங்கள் - பிற மொழிச் சொற்களை நீக்கி எழுதுதல் - பயிற்சிகள்.

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

1. தமிழர் நாகரிகமும் பண்பாடும், டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
2. தவறின்றித் தமிழ் எழுதுவோம், மா. நன்னன், ஏகம் பதிப்பகம், 1999.
3. தவறின்றித் தமிழ் எழுத - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
4. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காடெமி, 2002.
5. புதிய தமிழ் இலக்கிய வரலாறு, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
6. செம்மொழி தமிழின் சிறப்பியல்புகள்-முனைவர் மறைமலை இலக்குவனார்; <https://www.youtube.com/watch?v=HHZnmJb4jSY>
7. பாடநூல் தேடலுக்கான இணையம் - <https://archive.org/>

L	T	P	O	C
3	0	0	1	3

FRENCH- I

COURSE OBJECTIVES :

The lessons are being chosen:

to greet, to express excuse and to introduce oneself

to introduce another person

to express his/her ideas, opinions and weekend projects

to request someone to do something, polite manners

to accept, refuse, enquire and indicate the time and date

to express himself / herself in positive and negative manner

Salut

4 hours

les nombres, Les jours de la semaine et du mois, La nationalité

Enchanté

6 hours

Les verbes Etre, Avoir, Aller, Regular ER verbes, Present tense.

J'Adore

4 hours

La negation, l'adjectif possessif, le futur proche

Tu veux bien

7 hours

Les articles de finis/indéfinis, Les pronoms après une préposition (avec lui, chez moi), Le passé composé

On se voit quand

5 hours

Les pronoms compléments directs me, te, nous, vous, L'interrogation avec est-ce que, L'heure et la date.

Bonne idée

4 hours

Les articles partitifs, Le masculin et le féminin des adjectifs, Les pronoms compléments directs le, la, les, La négation : ne... pas de.

Total: 30 hours

Course Outcome:

The students would be able to greet, to excuse and to introduce himself.
The students would be able to introduce someone
The students would be able to express his ideas, opinions and weekend projects
The students would be able to ask someone to do something, polite manner
The students would be able to accept, refuse enquire and indicate the time and date
The students would be able to express himself in positive and negative manner

Text / Reference Book:

Prescribed book: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

Reference book: SAISON A1 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian



L	T	P	O	C
3	0	0	1	3

HINDI I

I Year-Sem I (Prose, Letter Writing & Functional Words)

COURSE OBJECTIVES :

- To enable the students to develop communication Skills
- To train students in official language
- To enrich their knowledge in Hindi Literature
- To teach them human values & create awareness towards importance of tourism
- To share the knowledge of their native place
- To teach them to use Azhagi, Azhagi+ fonts

UNIT I : 'Smruti' (Kahani) by Pandit Sriram Sharma. **6hrs.**

UNIT II : 'Athiti tum kab jaaoge' (Vyangy) by Harishankar Parsayi. **6hrs.**

UNIT III: 'Atatho Ghumakkad Jigyasa' (Yatra Vruthanth) by Rahul Sanskritayan. **6hrs.**

UNIT IV: Functional Hindi-Phrases use in Letter Writing. **6hrs.**
Skill development - Bhav Ek Bhasha Anek

UNIT V : Letter Writing- Intro. & Types & 3 Personal Letters **6hrs.**
Introduction to Azhagi, Azhagi + fonts

Total: 30hrs.

Course Outcome:

At the end of this course Students will be able to

- CO1 Gain knowledge about the olden system of communication, olden living style existed in the villages, human values, giving due respect to other living beings, thriller style of story telling
- CO2 Understand to maintain their limits among their familiar circle and social responsibility
- CO3 Understand importance of exposure to various culture, human values and develop good character
- CO4 Know the Functional words in Hindi, various culture and languages of India
- CO5 Gain knowledge in drafting personal letters, equip themselves to Hindi typing thereby creating self employment

Text/Reference Book/Weblinks :

- Pandit Sriram Sharma ka kahani: <https://www.evidyarthi.in>
- Harishankar parasayi ka Vyangy: <http://gadyakosh.org>
- Rahul Sanskritayan ka yatravrutant: <https://www.hindwi.org>
- Prayojanmoolak Hindi:<https://hi.m.wikipedia.org>
- <https://www.azhagi.com/hnd/helphtml/Introduction.html>

INDIAN SIGN LANGUAGE (BASIC)

Course Objectives

- To understand Deaf culture and recognize the importance of Indian Sign Language (ISL) in ensuring equality, accessibility, and social inclusion.
- To develop basic conversational skills for effective communication with the hearing-impaired community using sign language.
- To acquire the ability to express everyday concepts such as daily routines, needs, food, people, and descriptive elements like color, shape, and size.
- To promote the use of ISL in educational institutions, workplaces, and public services for creating an inclusive environment.
- To encourage continuous practice and skill development in ISL to support and advocate for the hearing-impaired community.

Course Outcomes

CO 1: Master the Basics

Students will be able to use finger-spelling for the alphabet and communicate numbers, days of the week, and months effectively.

CO 2: Develop Vocabulary

Students will be able to sign common words related to food items, family members, clothing, and household objects.

CO 3: Understand Nature-related Signs

Students will be able to identify and sign names of animals, birds, fruits, vegetables, and natural elements such as earth and sky.

CO 4: Social Communication Skills

Students will be able to express greetings and well-wishes, describe behaviors, and communicate about festivals and religions.

CO 5: Apply ISL in Social and Educational Contexts

Students will be able to sign names of states and cities, and use commonly used terminology related to education and school environments.

Unit I: Basics of ISL

Alphabets (finger-spelling), numbers, days of the week, colors, and expressions for greetings and wishes.

Unit II: People and Food

Months of the year, common food items, family members, and types of human behavior.

Unit III: Feelings and Festivals

Use of facial expressions in communication; signs related to fruits, vegetables, and major festivals.

Unit IV: Home and Nature

Clothing and cosmetics, natural elements (earth and sky), parts of a house, and identification of animals and birds.

Unit V: Society and Education

Names of states and cities, religions, basic educational terminology, and commonly used school-related items.

Text Book

1. *Indian Sign Language Dictionary* – Ramakrishna Mission Vidyalaya, IHRDC, Coimbatore

Reference Books

1. *Sign Language in India: A Linguistic Exploration* – Dr. Sandeep Sharma Jat
The Indian Sign Language – William P.

ENGLISH - I

L	T	P	O	C
3	0	0	1	3

Course Objectives:

- To enable students to develop their communication skills effectively.
- To make students familiar with usage skills in the English Language.
- To enrich their vocabulary in English.
- To develop communicative competence.

Credit Hours

Unit I- Prose	06
Dangers of drug abuse - Hardin B.Jones Tight corners - E.V.Lucas	
Unit II -Poetry	06
Ecology - A.K.Ramanujan The owl and the chimpanzee - Jo Camacho	
Unit III - Short story	06
The Dear Departed - Stanley Houghton The Fool's Paradise- Isaac Bashevis Singer	
Unit IV -Grammar	06
Parts of speech, Articles	
Unit V -Grammar	06
One-word substitution, prefix, suffix, synonym, antonym.	

Total hours 30

Course Outcomes:

At the end of this course, the students would have learnt to

CO1	understand the characteristic features of the language used in the text.	K2
CO2	strengthen their knowledge of basic grammar	K1
CO3	improve narrative skills after studying diverse prose and play.	K2
CO4	understand to classify parts of speech and articles.	K2
CO5	develop critical writing skills in the textual content of the syllabus.	K6

References:

1. English for Communication Enrichment: by Jeya Santhi June 2015.
2. Dr. M. Narayana Rao and Dr. B. G.Barki–Anu’s Current English for Communication (AnuChitra). June 2012.

FINANCIAL ACCOUNTING -PRINCIPLES & PRACTICES I

L	T	P	O	C
4	0	0	0	4

COURSE OBJECTIVE:

To give an insight into the basics of Accounting Concepts and Principles to Prepare Students to Have the foot hold in Accounts.

UNIT I:

Basics of Financial Accounting Need, development and definition of Accounting, Bookkeeping and Accounting, Persons interested in Accounting, Disclosures, Branches of Accounting, Objectives of Accounting (12 hrs)

UNIT II:

Accounting Principles & Concepts International Accounting Standards, Accounting Principles, Nature of Accounting, Accounting Standards in India (12 hrs)

UNIT III:

Accounting and Bookkeeping Journal Entries, Subsidiary books, Ledger preparation, Trial Balance, Rectification of Errors, Suspense Account (12hrs)

UNIT IV:

Final Accounts Meaning and Preparation of Trading Account, Profit & Loss account, Balance Sheet (12 hrs)

UNIT V:

Depreciation Concept of depreciation, causes of depreciation, depreciation depletion, amortization and dilapidation, methods of recording depreciation, depreciation of different assets, depreciation of replacement cost, depreciation accounting as per accounting standard, provisions and reserves (12 hrs)

Course Outcomes

At the end of this course students will be able to

CO1	Interpret knowledge of Financial Accounting to practical situations	K3
CO2	Apply accounting principles for determining Profit/ Loss	K3
CO3	Familiar with Accounting Standards.	K2
CO4	Apply accounting practices for Reconciliation.	K3
CO5	Solve problems relating to depreciation of assets.	K5

Text Book :

Financial Accounting(Principles and Practices)

Author : Jawahar Lal & Seema Srivastava, S Chand Publishing,2003

Reference Books:

1. Anthony, RN. and Reece. J.S.: Accounting Principles: Richard Irwin Inc.
2. Gupta. R.L.and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi. 3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back.
4. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi. 5. Compendium of Statement and Standards of Accounting : The Institute of Chartered Accountants of India, New Delhi

PRINCIPLES OF MANAGEMENT

L	T	P	O	C
4	0	0	0	4

COURSE OBJECTIVE:

- To help the students gain understanding of the functions and responsibilities of managers.
- To provide them tools and techniques to be used in the performance of the managerial jobs.
- To enable them to analyze and understand the environment of the organization.
- To help the students to develop cognizance of the importance of management principles.

UNIT I IMPORTANCE AND EVOLUTION OF MANAGEMENT THOUGHT 12hrs

Management – Meaning – Definition – Importance – Nature and Scope – Process – Functions of Management – Role of Manager – Levels of Management – Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor.

UNIT II PLANNING AND DECISION MAKING 12 hrs

Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures, methods of Decision Making – Process of decision making – Types of Decisions.

UNIT III ORGANISATION STRUCTURE 12 hrs

Organizing Process – Meaning and Definition, Characteristics, Process, Need and Importance, Principles, Span of Management. Organizational Structure – Line Organization, Line and Staff, Functional, Project, Matrix and Virtual. Informal Organization – Meaning, Characteristics, Importance, Limitations, Difference between Formal and Informal Organization.

UNIT IV AUTHORITY AND RESPONSIBILITY AND RECRUITMENT PROCESS AND TRAINING

12hrs

Authority – Delegation – Decentralization – Responsibility – Recruitment - Sources – Selection – Steps In Selection Process – Training - Benefits of Training – Methods of Training.

UNIT V CO - ORDINATION AND CONTROL

12 hrs

Co- ordination – Need - Principles of Co-ordination – types of Co-ordination – Controlling – Importance – Steps in Control Process

Course Outcomes:

At the end of this course students will be able to,

CO1	Make use of Management techniques, theories and Policies
CO2	Construct a Plan successfully in every walk of life
CO3	Get knowledge about Organize structure and its types
CO4	Authority and Responsibility and stages in selection and training benefits
CO5	Summarize co-ordination and control

Text books:

1. P.C. Tirpathi And P.N. Reddy, “Principles Of Management”, Tata Mcgrawhil New Delhi, 112 hrs12 hrs1.

J.Jayashankar, “Business Management”, 1st Edition Margham Publication, Chennai, 2004.

References:

1. N.Premavathi, “Principles of Management”, 2nd Edition Sri Vishnu Publication, Chennai, 2003.
2. Weirich And Koontz, “Management – A Global Perspective”, 10th Edition, 112 hrs12 hrs3.

BASIC MATHEMATICS FOR SOCIAL SCIENCES

L	T	P	O	C
3	0	0	0	3

COURSE OBJECTIVES:

- Develop mathematical skills for social science applications.
- Understand basic mathematical concepts and techniques.
- Apply mathematical tools to social science problems.

UNIT I: SETS AND FUNCTIONS

Set theory basics: union, intersection, complement - Relations and functions: types, properties - Applications in social sciences

UNIT 2: LINEAR ALGEBRA

Matrices: operations, types, transpose - Determinants: properties, inverses -
Systems of
linear equations

UNIT III: CALCULUS

Limits and continuity: basics - Differentiation: rules, applications -
Maxima and
minima

UNIT IV: STATISTICS

Descriptive statistics: measures, graphs - Probability basics: concepts, rules
- Distributions: normal, binomial

UNIT V: APPLICATIONS

Population growth models- - Economic models: supply, demand- Social
science research applications

Course Outcomes:

1. Understand mathematical concepts relevant to social sciences.
2. Apply mathematical techniques to analyze data.
3. Interpret results in social science contexts.

Reference Books:

1. "Mathematics for Social Sciences" by A. Keith
2. "Basic Mathematics" by R.L. Goodstein

MICROECONOMICS IN BUSINESS DECISION MAKING

L	T	P	O	C
3	0	0	1	3

COURSE OBJECTIVES:

- Apply microeconomic principles to business decisions.
- Analyze market structures and competition.
- Understand consumer behavior and demand.
- Make informed decisions on pricing and production.

UNIT I: INTRODUCTION TO MICROECONOMICS

Basic concepts: demand, supply, equilibrium - Market forces and business
decisions

- Role of microeconomics

UNIT II: CONSUMER BEHAVIOR

- Utility theory and consumer equilibrium- - Indifference curves and budget constraints
- Demand analysis and elasticity

UNIT III: MARKET STRUCTURES

- Perfect competition: characteristics and decisions- and output decisions- interactions and game theory - Monopoly: pricing - Oligopoly: strategic

UNIT IV: PRODUCTION AND COSTS

Production functions and isoquants- - Cost analysis: short-run and long-run Economies of scale and scope

UNIT V: BUSINESS APPLICATIONS

Pricing decisions: strategies and techniques- - Output decisions: profit maximization - Strategic decision-making: entry, exit, and competition

Reference Books:

1. "Managerial Economics" by D.N. Dwivedi
2. "Microeconomics" by Pindyck and Rubinfeld

Course Outcome:

- Understand microeconomic concepts for business.
- Analyze market and consumer behavior.
- Apply microeconomic tools for decision-making.

INDIAN KNOWLEDGE SYSTEM

L	T	P	O	C
3	0	0	2	3

COURSE OBJECTIVES

- To Gain an understanding of Indian Knowledge System.
- To Develop an ability to apply the Indian Knowledge System to societal challenges faced today in areas such as holistic health, governance, public administration and sustainable living.
- To Promote the youths to do research in the various fields of Indian knowledge system.

UNIT I: AN OVERVIEW OF INDIAN KNOWLEDGE SYSTEM

6 hrs

Introduction-Organization of Indian Knowledge System- The IKS corpus- A Classification framework- Historicity of Indian Knowledge System -Some salient aspects of Indian Knowledge System

UNIT II: PHILOSOPHICAL SYSTEM

6 hrs

Introduction to Philosophy- Development of Indian Philosophical system - Unique features of Indian Philosophical system- Introduction to Yoga.

UNIT III : GOVERNANCE AND PUBLIC ADMINISTRATION

6 hrs

Introduction - Understanding Governance from ancient to modern times- Relevance of Arthashastra- Glimpses of Nitishastra- Vidura Niti.

UNIT IV : WISDOM THROUGH THE AGES

6 hrs

Gateways of ancestral wisdoms-Introduction to Purāṇa- The Purāṇic repository-
Issues of interest in Purāṇas- Introduction to Itihāsas- Key messages in Itihāsa-
Wisdom through Nītīśāstra.

UNIT V MATHEMATICS

6 hrs

Introduction to Indian Mathematics- Unique aspects of Indian Mathematics-
Indian Mathematicians and their Contributions.

Total hours: 30 hrs



SEMESTER II



தமிழ்மொழிப்பாடம்-2

L	T	P	O	C
3	0	0	1	3

பாடத்திட்ட நோக்கம்:

மாணவர்களின் இலக்கிய நாட்டத்தை மேம்படுத்துதல், அற இலக்கியங்கள், சிற்றிலக்கியம், சிறுகதை ஆகியவற்றை அறிமுகப்படுத்துதல், தற்காலப் பேச்சுத் தமிழ் எழுத்துத்தமிழ் ஆகியவற்றின் வளர்நிலைகளை மாணவர்களை அறியச் செய்தல், தன்வழி சிந்தனை வளத்தைப் பெருகச் செய்தல் என்பனவும் மேற்கண்டவழி மாணவர்களை ஆளுமை மிக்கவர்களாக உருவாக்கி, போட்டித்தேர்வுகளுக்குத் தயார் செய்து அவர்களின் மொழித் திறனை மேம்படுத்த அவர்களுக்குக் கடிதம் எழுதும் கலையைக் கற்றுக்கொடுத்தல், அணி இலக்கணத்தை அறியச் செய்தல் என்பன இந்தப் பாடத்திட்டத்தின் முக்கிய நோக்கமாகும்.

அலகு 1 காப்பியங்கள்

8மணி நேரம்

சிலப்பதிகாரம்- கனாத்திறம் உரைத்தக் காதை முழுவதும்.

மணிமேகலை- மலர்வனம் புக்க காதை முழுவதும்.

கம்பராமாயணம் - குகப் படலம் (தேர்ந்தெடுக்கப்பட்ட ஒன்பது பாடல்கள்)

அலகு 2: பக்தி இலக்கியம்

8 மணி நேரம்

1. மாணிக்கவாசகர் - திருவாசகம் - மூன்று பாடல்கள்
 - ✓ புல்லாகி பூடாகி (சிவபுராணம்)
 - ✓ எல்லாப் பிறப்பும் (சிவபுராணம்)
 - ✓ உற்றாரை யான் வேண்டேன் (திருப்பலம்பல்)
2. ஆண்டாள் - திருப்பாவை - மூன்று பாடல்கள் (1, 3, 4)
 - ✓ மார்கழித் திங்கள் ... (பாசரம் 1)
 - ✓ ஓங்கி உலகளந்த... (பாசரம் 3)
 - ✓ ஆழிமழைக் கண்ணா... (பாசரம் 4)
3. வீரமாமுனிவர் - தேம்பாவணி - வளன் செனித்தப் படலம்
4. சீராப்புராணம்- மானுக்கு பிணை நின்ற படலம்

அலகு 3 கலைகள்

07 மணி நேரம்

சிற்பம் - ஓவியம் - இசை - கூத்து - ஒப்பனை - ஆடை அணிகலன்கள்.

அலகு 4 நாகரிகம், பண்பாடு

7மணி நேரம்

சொற்பொருள் விளக்கம் - பண்டைத் தமிழர் வாழ்வியல் - அகம் - களவு - கற்பு - குடும்பம் - விருந்தோம்பல் - உறவு முறைகள் - சடங்குகள் - நம்பிக்கைகள் - பொழுதுபோக்கு - புறம் - போர் முறைகள் - நடுகல் வழிபாடு - கொடைப்பண்பு.

மொத்தம்: 30 மணி நேரம்

பார்வை நூல்கள்

1. தமிழர் நாகரிகமும் பண்பாடும், டாக்டர் அ. தட்சிணாமூர்த்தி, ஐந்திணைப் பதிப்பகம், 2001.
2. தவறின்றித் தமிழ் எழுதுவோம், மா. நன்னன், ஏகம் பதிப்பகம், 1999.
3. தவறின்றித் தமிழ் எழுத - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2003.
4. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காதெமி, 2002.
5. புதிய தமிழ் இலக்கிய வரலாறு, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2007.
6. செம்மொழி தமிழின் சிறப்பியல்புகள் - முனைவர் மறைமலை இலக்குவனார்;
<https://www.youtube.com/watch?v=HHZnmJb4jSY>
7. பாடநூல் தேடலுக்கான இணையம் - <https://archive.org/>

L	T	P	O	C
3	0	0	1	3

FRENCH- II

Course Objectives:

The lessons are being chosen:
to express his / her whereabouts and to ask seek direction
to express obligation and restriction
to describe a place
to narrate and to question
to describe someone
to express his desire and to speak about the future.

Units:

C'est où

5 hours

L'impératif, Les articles contractés au, à la..., Le passé composé et l'accord du participe passé avec être.

N'oubliez pas

5 hours

Le pronom relatif Qui, que, où, Les pronoms compléments indirects (me, te, lui, leur...)

Belle vue sur la mer

4 hours

Les adjectifs démonstratifs, Y- pronom complément.

Quel beau voyage!

4 hours

Les verbes pronominaux, En- pronom complément.

Oh ! joli

L'imparfait, L'imparfait ou le passé composé.

5 hours**Et après ?**

Le futur simple, Le subjonctif présent.

7 hours

At the end of this course, the students would have learnt to

CO 1	Express his/her where about and to ask direction	K3
CO 2	Describe a place.	K2
CO 3	Express obligation and restriction.	K4
CO 4	Narrate and to question	K5
CO 5	Express his desire and to speak about the future.	K6

Text / Reference Book:

Prescribed book: LATITUDES 1 (A1/A2) MÉTHODE DE FRANÇAIS - Régine Mérieux and Yves Loiseau

Reference book: SAISON A1 - MÉTHODE DE FRANÇAIS - Marie-Noëlle Cocton, Élodie Heu, Catherine Houssa, Émilie Kasazian



HINDI - II

L	T	P	O	C
3	0	0	1	3

Course Objectives :

- To train students in translation
- To develop reading & writing skills
- To create interest towards reading different types of literature
- To understand the value of Senior citizen
- To understand the importance of hard work
- To understand the patriotism and women empowerment
- To introduce the usage of Inscript keyboard

UNIT I : 'Boodee kaki" (Kahani) by Munshi Premchand **6hrs.**

UNIT II : 'Puraskar' (Kahani) by Prasad **6hrs.**

UNIT III: 'Main Narak Se Bhol Raha Hun' (Vyangy) by Harishankar Parsayi, **6hrs.**

UNIT IV: Functional Hindi- Technical & Designation & Department Names-50., Bhav Ek Bhasha Anek **6hrs.**

UNIT V : Functional Hindi-Letter Writing- 3 Official Letters. Inscript Keyboard knowledge **6hrs.**

Total: 30hrs

Course Outcome:

At the end of this course, the students would have learnt to

CO 1	Know to the value senior citizen , their love and affection towards the family members.	K1
CO 2	Know the importance of patriotism and women empowerment in the society	K2
CO 3	Know the value of hard work in human life	K3
CO 4	Gain fair knowledge of Functional Hindi and fluency in speaking Hindi	K4
CO 5	Equip themselves in writing official letters in Hindi importance of translation of technical words and equip knowledge in using inscript keyboard thereby improving their employability.	K6

Text/Reference book/Weblink:

- Munshi Premchand, Manasarovar, 2007, <http://gadyakosh.org>
Jaishankar Prasad/ <http://gadyakosh.org>
Harishankar Parsai/ <https://hindikahani.hindi-kavita.com>
Prayojanmoolak Hindi:<https://hi.m.wikipedia.org>
<https://rajbhasha.gov.in/en/introduction>

INDIAN SIGN LANGUAGE (ADVANCED)

Course Objectives

- To develop a deeper understanding of Deaf culture and the significance of Indian Sign Language (ISL) in promoting equality and inclusivity in society.
- To enhance conversational skills for effective communication with peers using ISL in everyday situations.
- To strengthen the ability to describe daily routines, personal needs, food items, and physical attributes such as color, shape, and size.
- To encourage the practical application of ISL in educational institutions, workplaces, and public spaces to improve accessibility.
- To motivate continuous learning and active advocacy for the rights and inclusion of the hearing-impaired community.

Course Outcomes

CO 1: Strengthen Foundational Skills

Students will be able to use finger-spelling for the alphabet and accurately sign numbers, days of the week, and months.

CO 2: Improve Everyday Communication

Students will be able to use signs for common food items, family members, clothing, and household objects in daily conversations.

CO 3: Expand Knowledge of Nature and Environment

Students will be able to identify and sign various animals, birds, fruits, vegetables, and natural elements such as earth and sky.

CO 4: Develop Social Interaction Skills

Students will be able to express greetings and well-wishes, describe behaviors, and communicate about festivals and religions.

CO 5: Apply ISL in Social and Educational Contexts

Students will be able to sign names of states and cities and use vocabulary related to education and classroom environments effectively.

Unit I: Advanced Basics of ISL

Alphabet (finger-spelling), numbers, days of the week, colors, and expressions for greetings and wishes.

Unit II: People and Food

Months of the year, names of food items, family members, and expressions describing human behavior.

Unit III: Feelings and Festivals

Use of facial expressions in communication; signs related to fruits, vegetables, and major festivals.

Unit IV: Home and Nature

Clothing and cosmetics, natural elements (earth and sky), parts of a house, and identification of animals and birds.

Unit V: Society and Education

Names of states and cities, religions, and commonly used school-related terms and items.

Text Book

1. *Indian Sign Language Dictionary* – Ramakrishna Mission Vidyalaya, IHRDC,

Coimbatore

Reference Books

1. *Sign Language in India: A Linguistic Exploration* – Dr. Sandeep Sharma Jat
2. *The Indian Sign Language* – William P. Clark

ENGLISH – II

L	T	P	O	C
3	0	0	1	3

Course Objectives:

CO1: To read and understand different types of prose, poetry, and fiction.

CO2: To think critically about texts and express ideas clearly.

CO3: To recognize and discuss key themes and styles in literary works.

CO4: To learn and use grammar rules correctly in writing and speaking.

CO5: To write more effectively by applying grammar and literary techniques.

Credit Hours

Unit I -Prose

12

If you are wrong, admit it- Dale Carnegie
Words of Wisdom- Chetan Bhaghat

Unit II - Poetry

12

La Belle Dame Sans Merci - John Keats
Ozymandias- P.B.Shelley

Unit III - Fiction

12

The School for Empathy - E.V. Lucas
The Lamb to the Slaughter-Roald Dahl

Unit IV - Grammar

12

Types of sentences, Concord

Unit V - Grammar

12

Tenses, Voices

Total 30 hours

Course Outcomes:

At the end of this course, the students would have learnt to

CO 1	Identify poetic expressions in the course of daily speech	K1
CO 2	Students will develop skills that enable them to communicate effectively in writing.	K3
CO 3	Students will develop skills that enable them to communicate effectively in writing.	K3
CO 4	Discriminate against different sensibilities in approaching life.	K4
CO	Strengthen the ability to solve life's problems, as	K5

5	highlighted in the selections.	
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References:

- Dr. M. Narayana Rao and Dr. B. G. Barki–Anu’s Current English for Communication (AnuChitra). June 2012.
 General English for competitive examinations by V.Rajagopalan (Mcgraw Hill Education) -2010.

FINANCIAL ACCOUNTING -PRINCIPLES & PRACTICES II

L	T	P	O	C
4	0	0	0	4

COURSE OBJECTIVES:

- To enable students to prepare different types of financial statements .
 To understand various modes of accounting treatment for different types of organizations.

UNIT I ACCOUNTING FOR NON- PROFIT ORGANIZATIONS 12hrs

Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account.Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

UNIT II HIRE-PURCHASE ACCOUNTI 12hrs

Hire purchase – Hire purchase trading account – Debtors system-Stock and debtor system- final accounts system – case studies.

UNIT III ADMISSION, RETIREMENT AND DEATH OF A PARTNER 12hrs

Partnership accounts – admission – retirement – death of a partner.

UNIT IV DISSOLUTION OF PARTNERSHIP 12hrs

Dissolution of partnership firm – dissolution accounts – causes of distribution of partnership – types of dissolution – dissolution accounts.

UNIT V ACCOUNTING SOFTWARE (Basics of Tally) 12hrs

Basics of accounting software- Features- Creation of Company- Configuration- Creation of groups-Ledgers- Inventory- Stock creation- Stock groups- Stock categories-Units of measure

Total: 60 Hrs

Text Books:

1. T.S.Reddy&A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.

2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

References:

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand& Company Ltd., 2002, Reprint – 2008.

Websites: <https://theaccountingpath.org>

Web Sources:<https://www.accounting.com/resources/online-research-guide/>



PRINCIPLES OF MARKETING

L	T	P	O	C
4	0	0	0	4

Course Objective: to acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

UNIT I INTRODUCTION 12hrs

Nature, Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning - types of market.

UNIT II CONSUMER BEHAVIOUR 12hrs

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior - Buying motives.

UNIT III PRODUCTS 12hrs

Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging –Market segmentation – needs and basis of segmentation.

UNIT IV PRICING 12hrs

Pricing – Objection of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, various kinds of marketing channels.

UNIT V SALES FORECASTING 12hrs

Sales forecasting – Various methods of sales forecasting sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations.

Total: 60Hrs

Text books:

1. Philp Kotler, “Marketing Management”, Pearson Education, 06-Jan-2018.
2. Slanton , W.J. “Fundamentals of Marketing”, McGraw-Hill, 01-Jan-112 hrs12 hrs4.

References:

1. Rajan Nair, “Marketing Management”, Sultan Chand & Sons, 01-Jan-112 hrs12 hrs5
2. Ramaswany Namakumari, “Marketing Management”, Macmillan India Limited, 2002.

Weblink:

https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf

<https://www.sscasc.in/wp-content/uploads/downloads/BBM/Marketting.pdf>

BUSINESS ECONOMICS

L	T	P	O	C
3	0	0	0	3

COURSE OBJECTIVES

- To understand the approaches to economic analysis
- To know the various determinants of demand
- To gain knowledge on concept and features of consumer behaviour
- To learn the laws of variable proportions
- To enable the students to understand the objectives and importance of pricing policy

UNIT I

Introduction to Economics

12 hrs

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- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,

UNIT II

12 hrs

Demand & Supply Functions

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

UNIT III

12 hrs

Consumer Behaviour

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UNIT IV

Theory of Production

12 hrs

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium

UNIT V

Market Structure

12hrs

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

Total 60hrs

Course Outcomes

- Explain the positive and negative approaches in economic analysis
- Understood the factors of demand forecasting
- Know the assumptions and significance of indifference curve
- Outline the internal and external economies of scale
- Relate and apply the various methods of pricing

Textbooks

H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.

Aryamala.T, Business Economics, Vijay Nocole, Chennai.

T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.

Reference Books

S.Shankaran, Business Economics- Margham Publications, Chennai.

P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.

Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.

Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

PROBABILITY & STATISTICS

L	T	P	O	C
3	0	0	2	3

Course Objective: To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

UNIT I : PROBABILITY & THEORETICAL DISTRIBUTION

– Probability - Independent and depended events - Mutually exclusive events, total and compound probability - Mathematical Expectation - Binominal Distribution - Poisson Distribution.

UNIT II :STATISTICAL REPRESENTATION OF DATA & STATISTICS AND MEASURE OF CENTRAL TENDENCY

-Diagrammatic Representation of Data, Frequency Distribution Graphical Representation of Frequency Distribution–Histogram, Frequency Polygon Curve, Ogive, Pie-chart - Statistics- An introduction Types and Collection of Data Frequency Distribution, Charts and Graphs Arithmetic Mean and Median Mode and Other Measures of Location - SET THEORY- Introduction, Types of Sets, Venn Diagrams , Operations on Sets, Cartesian Product of two Sets, Applications - MATRICES- Matrices and Determinants, solution of system of linear equations

UNIT III : MEASURE OF CENTRAL TENDENCY AND DISPERSION -.

Measure of Central tendency -. Dispersion -. Mean, Median, Mean Deviation-Quartile and Quartile Deviation, 5. Standard Deviation Co-Efficient of Variation

UNIT IV: MEASURES OF VARIATION AND TIME SERIES ANALYSIS –

. Dispersion and Their Measures Skewness, -. Moments, Kurtosis -. Measures Correlation Analysis -. Regression Analysis-5. Index Numbers- Time Series Analysis

UNIT V TYPES OF DATA

– Primary and Secondary Data - Methods of Collection of Primary & Secondary data -. Sampling -. Test of Large Sample - Test of Small Sample -. Test of Proportion

Textbook:

1. Trivedi, (2010), Business Mathematics,1st edition, Pearson Education.
2. S.P.Gupta, (2010) Statistical Methods, Sultan Chand and Sons, New Delhi.
3. S.C. Srivastava, Sangya Srivastava (2003), Fundamentals of Statistics

Reference Books:

- Veena Elhance & B.M. Aggarwal ,Fundamentals of Statistics,
- Kitab Mahal Khan, Shadab,(2008)A Text Book of Business Mathematics, Anmol Publications

UNIVERSAL HUMAN VALUES

L	T	P	O	C
1	0	0	1	1

COURSE OBJECTIVE:

The candidates will be able to appreciate the complimentary between the values and skills for sustained happiness and prosperity. To influence the students to approach the life and profession with a holistic perspective towards a value-based living in a natural way. To highlight plausible implications of holistic understanding of ethical human conduct.

UNIT- I INTRODUCTION TO VALUE EDUCATION

5 hrs

Living a fulfilling life. Value education. Skill education. Complimentary of Values and Skills. Development of a holistic perspective. Right understanding, relationship and physical facility. Understanding the happiness and prosperity.

UNIT-II HARMONY AT MULTIPLE LEVELS

5 hrs

Human being as co-existence of the self and the human body. Understanding harmony in the self. Harmony in the family and understanding values in human-human relationships. Harmony in the society and understanding universal human order. Harmony in nature and understanding the inter connectedness, self-regulation and mutual fulfillment. Harmony in existence and understanding co-existence at various levels.

UNIT-III IMPLICATIONS OF THE RIGHT UNDERSTANDING

5 hrs

Ethical human conduct. Implications of value-based living. Right understanding of professional ethics. Humanistic education. Holistic technologies, production systems and management models. Strategies for transition towards value-based life and profession.

Total: 12 hrs Hours

COURSE OUTCOMES

AT THE END OF THIS COURSE

CO1	Develop qualities like responsibility and the ability to handle problems with sustainable solutions.	K6
CO2	Appraise human values and the harmony at various levels.	K3
CO3	Perceive a better critical ability.	K3
CO4	Develop qualities pertaining to value-based living.	K6
CO5	Apply what they have learnt to their own self in real life	K3

TEXT BOOKS:

1. R.R. Gaur, R. Asthana, G.P. Bagaria. (2023). A Foundation Course in Human Values and Professional Ethics. 3rd Revised Edition. Excel Books, New Delhi.

REFERENCE BOOKS:

1. A. Nagaraj, Jeevan Vidya Prakashan, Amar Kantak. Jeevan Vidya: Ek Parichaya . (112 hrs12 hrs12 hrs).
2. Rakesh Gupta. (2008). Jeevan Vidya: An Introduction (Introductory Book to Madhyasth Darshan-Coexistentialism). English Version.
3. A. N. Tripathi. (2004). Human Values. First Edition. New Age International Publishers, New Delhi.

SEMESTER III CORPORATE ACCOUNTING

L	T	P	O	C
4	0	0	0	4

Course Objective:

- To Impact Company Accounts to understand and appreciate the Provisions of the companies act 112 hrs56.
- To give them an exposure to calculate the value of Goodwill and shares.

UNIT I ISSUE OF SHARES AND DEBENTURES

12hrs

Issue of shares– various kinds of issues – forfeiture – re-issue – underwriting of shares.

UNIT II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES

12hrs

Redemption of preference shares and debentures – purchase of business – profits prior to incorporation – Treatment of profit or loss prior to incorporation.

UNIT III COMPANY FINAL ACCOUNTS

12hrs

Preparation of company final accounts – company balance sheet preparation – computation of managerial remuneration.

UNIT IV VALUATION OF GOODWILL AND SHARES

12hrs

Valuation of goodwill and shares – Factors affecting value of goodwill – Methods of valuation of shares – Computation of valuation of goodwill and shares.

UNIT V INTERNAL RECONSTRUCTION

12hrs

Alteration of share capital – internal reconstruction and reduction of capital – different kinds of alteration of share capital – Procedure for alteration - reducing share capital – Accounting entries for alteration and reduction of share capital.

Total:60Hrs

COURSE OUTCOMES

At the end of this course students will be able to,

CO1	Give outline on issue of shares and debentures	K1
CO2	Find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation	K2
CO3	Analyse the financial position by preparing final accounts of companies and calculating managerial remuneration	K3
CO4	Apply their knowledge for the valuation of shares and debentures	K4
CO5	Develop ideas for the alteration of share capital	K6

TEXT BOOK:

1. T.S.Reddy & Murthy, “Corporate Accounting”, Margham Publications, Reprint, 2013.

REFERENCE BOOKS:

1. Dr. S. Kr.Paul & Chandri Paul, “Corporate Accounting”, New Central Book Agency (p) Ltd, 20012 hrs.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

WEBLINKS:

- <https://youtu.be/b7K44y18sjA>
- <https://nptel.ac.in/>
- <https://www.geektonight.com/corporate-accounting-notes/>

COMPANY LAW AND SECRETARIAL PRACTICE

L	T	P	O	C
4	0	0	0	4

UNIT I

Introduction – Definition of company – Characteristics – advantages – lifting of the corporate veil – kinds of company – The company’s Act, 112 hrs56 (overview) – The company Secretaries Act,112 hrs80 (overview).The Companies Act 2013 - Salient Features of the Act, 2013-

Highlights of the Act,2013 – Companies Act 112 hrs56 Vs. Companies Act 2013 – One Person Company Limited (OPC)–Provisions for OPC – Types of OPC – Restrictions of OPC.
(12 Hrs)

UNIT II

Secretary – definition – types of secretaries – company secretary – legal position – qualifications – appointment – rights, duties and liabilities – dismissal of company secretary.

(12 Hours)

UNIT III

Formation of company – Incorporation – Documents to be filed with Registrar –Certificate of Incorporation – effects of registration – promoter – preliminary contracts – Duties of secretary at the promotion stage – Memorandum of Association – Articles of Association – contents – alteration – secretary's duties

Prospectus – contents – Misstatement in prospectus and their consequences – statement in lieu of prospectus – commencement of business – duties of secretarial at commencement stage.

(12 Hours)

UNIT IV

Share capital – meaning – kinds – Alteration of capital – Reduction of capital –secretarial procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – secretary's duties in connection with issue of shares – Bonus shares – Guidelines – Secretarial duties. Buy-back of shares (u/s 77A, 77B, 77C) –Issue of sweat equity shares- Dematerialization.

(12 Hours)

UNIT V

Membership in company – Member and Shareholders – who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members. (10 Hours)

COURSE OUTCOME

At the end of this course students will be able to,

CO1 Summarize Procedure for Incorporation of the company

CO2 Analyze Sources of raising capital.

CO3 Evaluate Role and importance of Company Secretary and key managerial personnel. CO4 Discuss Matters to be stated in the prospectus.

CO5 Describe Membership in a company

RECOMMENDED BOOKS

1. N.D. Kapoor – Company law and secretarial practice (Provisions of Company's Act 2013)

Reference Books:

2. P.P.S. Gogna - A Text book of company law

3. P.K Ghosh& Dr. V.Balachandran - Outline of company secretary practice

4. B.N.Tondon – Manual of Secretarial Practice

Weblink:

https://books.google.co.in/books/about/Company_Law_Secretarial_Practice_N_D_Kap.h

tml?

id=47niDwAAQBAJ&printsec=frontcover&source=kp_read_button&newbks=1&newbks_redir=1&redir_esc=y

MARKETING MANAGEMENT

L	T	P	O	C
4	0	0	0	4

COURSE OBJECTIVE:

To acquaint the students with the basics of marketing and to make them understand the consumer behaviour and buying motives.

UNIT I INTRODUCTION 12 hrs

Nature, Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning & types of market.

UNIT II CONSUMER BEHAVIOUR 12hrs

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior - Buying motives.

UNIT III PRODUCTS 12hrs

Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging –Market segmentation – needs and basis of segmentation.

UNIT IV PRICING 12hrs

Pricing – Objection of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, Various kinds of marketing channels.

UNIT V SALES FORECASTING 12 hrs

Sales forecasting – Various methods of sales forecasting, sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations.

Total: 60Hrs

COURSE OUTCOMES:

At the end of this course students will be able to,

CO1	Develop an idea about Marketing and its functions	K6
CO2	Get an outline of Consumer behaviour and factors influencing buying behaviour	K1
CO3	Extend their knowledge about Products and its classifications	K2

CO4	Make use of Pricing policies and knowledge about various kinds of channels of distribution for real life situations	K3
CO5	Build an idea about Sales Forecast	K6

TEXT BOOKS:

1. Philp Kotler, “Marketing Management”, Pearson Education, 06-Jan-2018.
2. Slanton , W.J. “Fundamentals of Marketing”, McGraw-Hill, 01-Jan-2014. Reference books:
3. Rajan Nair, “Marketing Management”, Sultan Chand & Sons, 01-Jan-2012 hrs
4. Ramaswany Namakumari, “Marketing Management”, Macmillan India Limited, 2022.

Weblinks:

- https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf
- <https://www.sscasc.in/wp-content/uploads/downloads/BBM/Marketing.pdf>

INTRODUCTION TO BUSINESS ANALYTICS

Course Outcomes:

- Understand business analytics role in decision-making.
- Learn data analysis techniques for insights.
- Apply statistical methods to business problems.
- Use data visualization for effective communication.

L	T	P	O	C
4	0	0	2	4

UNIT I: BUSINESS ANALYTICS FUNDAMENTALS

Introduction to BA- Types: descriptive, predictive, prescriptive- BA applications and career paths

UNIT II: DATA MANAGEMENT

Data types and sources- Data quality and preprocessing - Data visualization basics

UNIT III: STATISTICAL ANALYSIS

Descriptive statistics-- Regression analysis- Hypothesis testing

UNIT IV: DATA VISUALIZATION

Tableau/Power BI basics- Dashboards and reports- Storytelling with data

UNIT V: BUSINESS APPLICATIONS

Marketing analytics (customer segmentation)-- Financial analytics (forecasting)

Operations analytics (optimization)

Reference Books:

1. "Business Analytics" by James R. Evans
2. "Analytics at Work" by Thomas H. Davenport

ENVIRONMENTAL STUDIES

L	T	P	O	C
4	0	0	0	4

COURSE OBJECTIVE:

To make the students to learn about environment and the pollutants.

UNIT I INTRODUCTION 6 hrs

The multidisciplinary nature of Environment of studies – Definition - Scope and Importance - Need for Public Awareness

UNIT II NATURAL RESOURCES 6 hrs

Natural resources and associated problem - Renewable and Non- Renewable resources: Forest Resources-Mineral Resources-Food Resources - Energy Resources - Land Resources: Role of an individual in conservation of natural resources- Equitable use of resources of sustainable lifestyles.

UNIT III ECO SYSTEM 6 hrs

Concepts of an Ecosystem - Structure and Functions of an Ecosystem - Procedures, Consumers and Decomposers - Energy flow in the ecosystem - Food chains, Food webs and ecological pyramids - Introduction, types, Characteristics features - Structures and functions of the following ecosystem :Forest ecosystem, Grass land ecosystem, Desert ecosystem, Aquatic ecosystem.

UNIT IV BIODIVERSITY AND ITS CONSERVATION 6 hrs

Introduction - Definition, genetic, species and ecosystem diversity - Bio-geographical classification of India - Value of Bio-diversity - Bio-diversity at global, National and Local levels - India s a mega-diversity nation - Hot-Spots of diversity - Threats to diversity: Habitats loss, poaching of Wild life, man wild life conflicts - Endangered and Endemic species of India In-Situ conservation of Bio-diversity.

UNIT V ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS 6 hrs

Definition - Causes, effects and control measures of : Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution - Soil pollution management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution – Case studies - Disaster Management – Flood, earthquakes, cyclone of landslides Environment and human health - Human rights - Value education - HIV/AIDS - Women and child welfare - Role of information technology in Environment and Human health - Case study.

Total : 30Hrs

Course Outcomes

At the end of this course, students will be able to:

CO1	To understand the nature and facts about environment.	K2
CO2	To find and implement scientific, technological, economic solutions to environmental problems.	K3
CO3	To know about the interrelationship between living organisms and environment.	K2
CO4	To understand the integrated themes and biodiversity, Natural resources, pollution control and waste management.	K2
CO5	To appreciate the importance of environment by assessing its impact on the human world.	K4

Text Books

1. De AK, Environmental Chemistry, Wiley Eastern Ltd. 2012 hrs
2. Bharucha Erach, 2003. The Biodiversity of India, Mapin Publishing Pvt. Ltd, India. 2012 hrs
3. Brunner RC, 112 hrs812 hrs, Hazardous Waste Incineration, McGraw Hill Inc. 480pgs.2016
4. Clark RS, Marine Pollution, Clanderson Press, Oxofrd (TB).2012 hrs

Reference Books

1. Agarwal KC, 2001. Environmental Biology, Nidi Publishers Ltd. Bikaner.

SEMESTER IV CORPORATE ACCOUNTING – II

L	T	P	O	C
4	0	0	0	4

Course Objective: To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES

12hrs

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration – Methods of Accounting – Accounts for closing the books of the

Vendor

Company – Journal entries in the books of the purchasing company

UNIT II ACCOUNTS OF BANKING COMPANIES

12hrs

Final Accounts of Banking Company – Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

UNIT III ACCOUNTS OF INSURANCE COMPANIES 12hrs

Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet.

UNIT IV LIQUIDATION OF COMPANIES 12hrs

Liquidation – Meaning and Definition – Modes of Winding Up – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Accounts.

UNIT V HOLDING COMPANY ACCOUNTS 12hrs

Holding Company- Subsidiary Company – capital Profit – Revenue Profits – Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet - Total: 60Hrs

Text book:

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications, Reprint, 2013.

Reference books:

1. Dr. S. Kr. Paul & Chandri Paul, “Corporate Finance”, New Central Book Agency (p) Ltd, 20012 hrs.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

BUSINESS ENVIRONMENT

Course Objective:

To highlight how a Business Concern functions in different environments.

L	T	P	O	C
4	0	0	2	4

UNIT I INTRODUCTION OF BUSINESS ENVIRONMENT 12 hrs

Business And its Environment – Definition –Significance – Brief Overview Of External Forces Acting On The Business –Demographic – Economic – Geographical And Ecological – Social And Culture – Political And Legal – Technological.

UNIT II ECONOMIC ENVIRONMENT 12 hrs

Economic Environment – Economic System And Their Impact On Business – Macro Economic Parameters Like GDP – Growth Rate Of Population – Urbanization – Fiscal – Deficit Plan Investment- Per capita Income And The Impact On Business Decision – Five Year Planning.

UNIT III FINANCIAL ENVIRONMENT 12hrs

Financial Environment and Financial System – Financial market – Financial Institution – The importance And Role of Banks in the Economy – Commercial Bank – Functions of commercial banks – Reserve Bank Of Indian – Functions Of Reserve Bank Of India – Non – Banking Financial institutions – IDBI, IFCI, ICICI, SFCS, SIDCOS, SIDBI, NABARD.

UNIT IV POLITICAL ENVIRONMENT

12hrs

Political Environment – Economic system – Capitalism – Features – Merits – Demerits – Co Operative Philosophy – Features – Merits – Demerits – Mixed Economy features Merits and Demerits – Government and Business Relationship in India.

UNIT V SOCIO-CULTURAL ENVIRONMENT

12 hrs

Socio – Cultural Environment – Joint Family System – Socio Stratification In India And Social Transformation – Social Attitudes – Population Growth – Importance And Impact On Business – Urbanization And Its Impact On Business And Culture – Impact OF Foreign Culture On Business – Technological Development And Social Change – Advantage And Disadvantage – Social responsibility of business.

Total: 60 Hrs

Course Outcome

At the end of this course students will be able to:

CO1	To Define Business environment and classify it.
CO2	To make use of Economic parameters to understand economic environment and its impact on business decisions and Five year plans.
CO3	Compare and classify International trade institutions in the Financial Environment.
CO4	To Explain different economic systems in the political environment and defining the Indian Government and Business relationship.
CO5	To Analyze socio cultural environment.

Text books:

1. S. Sankaran, “Business Environment”, Margham Publications, Reprint, 2008.
2. Dr. Radha, “Business Environment”, Prasanna Publishers, Second edition, 2004.

References:

1. Francis Cherunilam, “Business Environment”, Himalaya Publishing House, Second Edition, 2018.
2. V.P. Michael, “Business Environment”, S. Chand & Company (PVT) Ltd, First Edition, 112 hrs87.

Weblink:

https://ebooks.lpude.in/commerce/mcom/term_1/DCOM105_DCOM402_DMGT105_DMGT401_BUSINESS_ENVIRONMENT.pdf

<https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Business-Envrionement.pdf>

INDIRECT TAXES

L	T	P	O	C
4	0	0	2	4

COURSE OBJECTIVES:

- To gain a thorough understanding of the GST legal framework, registration process, and compliance requirements.
- Develop practical skills in filing GST returns, managing input tax credit, and handling audits and assessments effectively.

UNIT I

12hrs

Objectives of Taxation - Canons of Taxation - Tax system in India - Direct and Indirect Taxes - Meaning and Types.

UNIT II

12hrs

GST (Goods and Service Tax), Background behind implementing GST- Problems with exiting systems – Centre Vs State pressure- Need for GST- Taxes covered by GST – Definition – Scope and Coverage – Scope of Supply – Levy of Tax- Taxable Event Returns- Refunds- Input tax credit- Business Impact- Benefits of GST

UNIT III

12hrs

Administrative Structure of GST – Officers as per CGST Act - Officers as per SGST Act – Jurisdiction – Appointment- Powers. GST Council - Powers and functions - Composition.

UNIT IV

12hrs

GST Registration - Return Filing - GSTR 1 - 3B, 4, 2B reconciliation - Input Tax Credit - Discrepancy or variances - adjustment in subsequent return.

UNIT V

12hrs

Assessment and Audit under GST – Refunds, Demands and Recovery, Appeals and revision – Advance ruling- Offence and Penalties- Transitional Provisions under GST- GSTinTamilnadu.

**Total: 60
Hrs**

RECOMMENDED BOOKS

1. Indirect Taxation, Sultan Chand & Sons - V. Balachandran
2. GST Law & Practice, Taxman Publishers- Shweta Jain
3. GST in India, New Century Publications
4. Students Guide to Income Tax, Taxman Publications , Vinod K.Singhania and Monica Singhania
5. Layman's Guide on GST, Taxman Publications-. Datta, D C,

DIGITAL BANKING & FINANCE

L	T	P	O	C
4	0	1	2	4

Course objective:

To provide a sound foundation for using digital banking products and to keep abreast of the latest payment systems and platforms in Indian banking.

UNIT I: DIGITAL BANKING PRODUCTS

12 hrs

Introduction – Types of digital banking products – Evolution and utility- Customer education effective usage – Types of cards and features- EMV technology- Approval Processes for Cards– Back-end operations– Recovery and follow-ups.

UNIT II: ATMS AND CASH DEPOSIT MACHINES (CDMs)

12 hrs

Overview and history - Proprietary, Brown Label and White Label ATMs - Profitability of ATMs and CDMs- Risk Management and Frauds- Back End Operations and Technology.

UNIT III: MOBILE AND INTERNET BANKING

12 hrs

Product features and diversity - Corporate and Individual Internet Banking - Integration with e-Commerce merchant sites- Approval processes for POS Terminals- Financial Inclusion – Logic and logistics- Vehicles for Financial Inclusion- Business Correspondents/ Business facilitators- Digital Banking Products for Financial Inclusion.

UNIT IV: MARKETING OF DIGITAL BANKING PRODUCTS

12 hrs

Introduction – Objectives – Product planning – Structure for marketing digital banking products – Sales delivery to customers – Concept of e-galleries – Marketing for financial inclusion – Dangers of misselling – New developments in digital banking: Fintechs, blockchain, cryptocurrency – Use of analytics.

UNIT V: PAYMENT SYSTEMS

12 hrs

Overview of global and domestic payment systems – Unified Payments Interface (UPI) - National Electronic Fund Transfer (NEFT) - Real-time Gross Settlement (RTGS) - Immediate Payment Service (IMPS) - National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) - Aadhaar Enabled Payment System (AEPS) e-KYC - Cheque truncation System (CTS)- National Financial Switch (NFS) - Forex settlements.

Total: 60 Hrs

Course Outcomes

At the end of the course, the students will be able to acquire the following skill sets:

CO1	Familiarization with the types and features of different digital banking products.
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CO2	In-depth understanding of the nuances of back-end operations of ATMs and CDMs.
CO3	Develop leadership skills in the correspondence and approval process of mobile and internet banking products.
CO4	Resourceful use of analytics in bank fraud detection and control.
CO5	Skillful deployment of the payment systems to suit emerging needs.

RECOMMENDED BOOKS

Digital banking, Indian Institute of Banking & Finance (IIBF), Taxmann Publications Pvt. Ltd., ISBN: 12 hrs7812 hrs35778512 hrs52

Reference books:

Chris Skinner, Digital Bank, Embassy Books, ISBN: 12 hrs7812 hrs386450364

Brett King, Bank 4.0: Banking Everywhere,. 1st Edition. Wiley Publishers. .

Website

links:https://www.niti.gov.in/sites/default/files/202302/DigitalBanking07202022_compressed.pdf
<https://iibmjournalofmanagementstudies.in/index.php/iibm/article/download/1012/812>

LEGAL ASPECTS OF CONSUMERS

L	T	P	O	C
4	0	0	0	4

COURSE OBJECTIVES:

- To provide in-depth knowledge of consumer rights, including the right to
- the legal framework of consumer protection
- To equip students safety, information, and choice.
- To understand with the ability to navigate consumer courts, tribunals, and mediation processes for dispute resolution.

UNIT -1 INTRODUCTION TO CONSUMER PROTECTION LAWS 12hrs

Historical Perspective: Evolution of consumer movement, Gandhian philosophy of trusteeship- International Perspective: UN Guidelines for Consumer Protection, Role of Consumers

International-Legal Framework: Comparison of CPA 112 hrs86 vs. CPA 20112 hrs, Key definitions (consumer, goods, service, complaint, complainant).

UNIT II. Consumer Rights and Responsibilities

12hrs

Six Fundamental Consumer Rights: Right to Safety, Information, Choice, Heard, Redressal, and Education. Consumer Duties: Proper use, checking information, filing complaints.

UNIT III. Consumer Protection Act 2012 hrs - Key Provisions **12hrs**

Unfair Trade Practices (UTP) and Restrictive Trade Practices-Deficiency in Service: Banking, Insurance, Housing, Medical negligence-Product Liability: Liability of manufacturer, service provider, and seller-E-Commerce Rules: Regulations regarding online transactions and marketplace models-Central Consumer Protection Authority (CCPA): Structure and power.

UNIT IV. Consumer Dispute Redressal Mechanisms **12hrs**

District, State, and National Commissions: Jurisdiction and procedure-Mediation: As an alternate dispute resolution mechanism-Consumer Action Groups: Role of NGOs and consumer voluntary organizations-Filing Complaints: Online filing via e-Daakhil.

UNIT V. Supporting Legislations **12hrs**

Sale of Goods Act, 1930: Conditions and warranties, Caveat Emptor-Essential Commodities Act, 1955.Competition Act, 2002: Prevention of monopoly-Standards of Weights and Measures Act, 1976.-Landmark judgments on medical negligence and deficiency in service- Issues in cyber consumerism and digital marketing.

Total: 60 Hrs

Text Books:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications.
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi.
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company.

WEBLINK

<https://youtu.be/B9ZysIBGJ0I>

<https://drive.google.com/file/d/1Cr5bDJyVrmEoQjDxNMYGZ16Us9bBSRvz/view?usp=drivesdk>

SEMESTER V

INCOME TAX LAW AND PRACTICE – I

L	T	P	O	C
4	0	1	2	4

COURSE OBJECTIVE:

To introduce students to the basic concepts in Income-Tax. To help them to apply the provisions and compute incomes under various heads.

UNIT I INTRODUCTION TO INCOME TAX

12hrs

Income Tax Act 112 hrs61: Basic Concept of IT – Objectives and Canons of Taxation- Features and problems of the Indian Tax system- Capital Vs Revenue– Important terms – Residential status or Basis of charge of an Individual –Exempted Incomes

UNIT II HEADS OF INCOME – INCOME FROM SALARY

12hrs

Salary – Meaning--Definition-- Due date of Salary – Basic Salary-Allowances- Perquisites— Profit in-lieu of Salary--Gratuity-Pension-Leave Encashment—Gross Salary- Deductions U/S 16- Standard Deduction- Entertainment Allowance- Professional Tax – Rebate.

UNIT III INCOME FROM HOUSE PROPERTY

12hrs

Meaning of House Property – Types of House Property – Gross Annual Value- Municipal Taxes- Net Annual Value – Deductions U/S 24(1) – Standard Deductions- Interest on Loan- Income From House Property.

UNIT IV INCOME FROM BUSINESS OR PROFESSION

12hrs

Meaning of Business-Computation of Business Income-Net Profit as per P&L Account- Inadmissible Expenses- Allowable Expenses- Inadmissible Income-admissible Income - Meaning of Profession-Medical Practitioners Professional income – Lawyer Professional Income-Auditors Income- Professional Receipts- Professional Expenditure.

UNIT V COMPUTATION OF DEPRECIATION UNDER IT PROVISIONS 12hrs

Depreciation – Meaning – Conditions for allowance for Depreciation– Block of Assets – Other Provisions relating to Depreciation.

TOTAL HOURS 60 hrs

Course Outcomes

At the end of this course students will be able to,

CO1	Get outline about Income tax Act.	K1
CO2	Relate different heads of income to real life situations especially Income from Salary.	K3
CO3	Solve problems on Income from House Property.	K4
CO4	Make use of Provisions relating to Business or Profession in their real life and calculate tax relating to it.	K5
CO5	Solve problems relating to depreciation.	K6

Text books:

1. V.B. Gaur & Narang, “Income Tax Law And Practice”, Kalayani Publishers, 2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law And Practice” Margham Publications, 2008

References:

1. Dr Vinod K. Singhania, “Income Tax Law And Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Balachandran, S. Thothdri, “Taxation Law and Practices”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

WEBSITES:

https://www.icsi.edu/media/website/Tax_Law_and_Practice
<https://www.aegonlife.com/insurance-investment-knowledge/income-tax-act-112hrs61/>

INSURANCE AND RISK MANAGEMENT

L	T	P	O	C
4	0	1	2	4

COURSE OBJECTIVES

This course aims at giving in-depth knowledge of insurance business in terms of structure, products, pricing and risk management.

UNIT I INTRODUCTION TO INSURANCE BUSINESS

12 hrs

Definition of insurance - Characteristics of insurance – Principles of contract of insurance – General Concepts of Insurance – Insurance and hedging – Types of insurance – Insurance intermediaries

UNIT II LIFE INSURANCE BUSINESS **12 hrs**

Fundamental principles of life insurance – Basic features of life insurance contracts - Life insurance products – Traditional and unit- linked policies – Individual and group policies - With and without profit policies – Types of life insurance policies – Term insurance – Whole life insurance and its variants – Endowment insurance and its variants – Annuities – Policies for children and females – Policies for handicapped lives – Pension plans – Health insurance – Claims settlement

UNIT III GENERAL INSURANCE BUSINESS – **12 hrs**

Fundamental principles of general insurance – Fire insurance – Marine insurance – Motor insurance – Personal accident insurance – Liability insurance –Miscellaneous insurance – Claims settlement

UNIT IV PRICING OF INSURANCE PRODUCTS **12 hrs**

Meaning of rate/premium, Objectives of rate making, Rate making in life insurance business – Basic methods of rate making – Net single premium – Net annual level premium – Premium concepts – Level premium – Basic premium – Office yearly premium – Premium tables – Tabular premium – Rebate – Extra premium – Rider premium – Bonus – Calculation of premium and bonus.

UNIT V RISK MANAGEMENT **12 hrs**

Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program – Personal risk management – Loss forecasting- Risk Assessment, Analysis, Evaluation, Risk Control and Treatment - Risk Reduction - Transfer and Sharing of Risk - Elimination and Retention of Risk

TEXT BOOKS

1. George Rejda, Principles of Risk Management and Insurance, Pearson Education.
2. S. Balachandran, General Insurance, Insurance Institute of India.
3. S. Balachandran, Karve, Palav, Life Insurance, Insurance Institute of India.
4. Insurance Theory and Practice , Nalini Prava Tripathy & Prabir Pal, Prentice – Hall of India , Pvt Ltd, New Delhi

REFERENCE BOOKS:

1. M. Y. Khan, Indian Financial System, Tata McGraw-Hill.
2. Bharti Pathak, Indian Financial System, Pearson Education.
3. C. Arthur, William Jr., Michael Smith, Peter Young, Risk

Management and Insurance, McGraw-Hill

4. Trieschmann, Gustavson, Hoyt, Risk Management and Insurance, South Western College Publishing.
5. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House

CORPORATE FINANCE

L	T	P	O	C
4	0	1	2	4

Course Objective: To help the students understand the working of corporate financial system and investment decision.

UNIT I INTRODUCTION

12hrs

Divided as Nature and Scope – Role of Financial Institutions- Valuation of the Firm Dividend Valuation Model- Dividend Policies- Walter Model- Gordon Model- Payment Ratio a Residual Payment- MM Irrelevance Doctrine.

UNIT II INVESTMENT DECISION

12hrs

Investment decision- investment analysis- risk analysis probability approach- business failures- mergers- consolidations and liquidations.

UNIT III CAPITAL MARKET

12hrs

Capital market- fiscal policies- government regulations affecting capital market- role of SEBI- stock market.

UNIT IV LEASE FINANCING, VENTURE CAPITAL & MUTUAL FUNDS

12hrs

Lease financing- venture capital- mutual funds- inflation and financial decisions- derivatives- futures and options.

UNIT V FOREIGN COLLABORATION AND MULTINATIONAL CORPORATION 12hrs

Foreign collaboration- business ventures aboard- International Financial Institutions- Multinational Corporation.

Total: 60 Hrs

Text book:

1. Dr. S. C. Kutchal, "Corporate finance" SultAN & Co- Publication, 20012 hrs.

References:

1. Dr. K. Nirmala, "Corporate Finance" Himalaya Publication, 2008.
2. Dr. Matabadal, "Corporate Management" Sukla publications, 2011.

COST ACCOUNTING

L	T	P	O	C
4	0	1	2	4

Course Objective: To familiarize students with the basic

concepts of cost and various methods and techniques of costing.

UNIT I INTRODUCTION TO COST ACCOUNTING 12 hrs

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting vs. Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

UNIT II PREPARATION OF COST SHEET 12 hrs

Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Accounts

UNIT III MATERIAL CONTROL AND PRICING METHODS 12 hrs

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized vs. Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

UNIT IV REMUNERATION AND INCENTIVES 12 hrs

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rates System – Price Rate System – Premium and Bonus Plans – Treatment of Idle Times an Overtime.

UNIT V OVERHEAD COST 12 hrs

Overhead Cost – Meaning and Definition - Importance of Overhead Cost – Classification of Overhead Cost – Allocation, Apportionment and Absorption and of Overhead Cost – Primary and Secondary Distribution – Classification Machine Hour Rate.

Total: 60 Hrs

Course Outcome

At the end of this course students will be able to,

CO1	Build their knowledge on Cost accounting concepts
CO2	Compare Cost and Financial accounting
CO3	Solve problems on Material control
CO4	Utilize their knowledge on Remuneration and Incentives
CO5	Solve problems using Overhead costs

Text books:

1. Manosh Dutta, ‘Cost Accounting’, Dorling Kindersley (India) Pvt. Ltd, 2010.

2. T.S. Reddy & Y. Hari Prasad Reddy, “ Cost Accounting”, Margham Publications, 2014.

References:

1. Manash Dutta, “Cost Accounting”, Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005.
2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, “ Cost Accounting”, S.Chand & Company Ltd, 2010.

Weblink:

https://ebooks.lpude.in/commerce/bcom/term_3/DCOM202_COST_ACCOUNTING_I.pdf
<https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Cost-Accounting.pdf>

FINANCIAL MARKETS & SERVICES

L	T	P	O	C
4	0	1	2	4

COURSE OBJECTIVES:

- To understand the role, scope and growing contribution of financial services in the service sector of the economy.
- To comprehend the role of depository system, dematerialization and re-materialization of thesecurities. Study the role, types of mutual funds and computation ofNAV.
- To understand the role of intermediaries and its regulating bodies.
- To know the impact and role of Credit rating in the corporate world.

UNIT I STRUCTURE OF FINANCIAL SYSTEM:

12hrs

Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations –Secondary Markets- Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms

UNIT II FINANCIAL SERVICES

12hrs

Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – – Functions of Merchant Banking -Regulation of Merchant Banking in India-SEBI guidelines-Merchant banking in India

UNIT III VENTURE CAPITAL & LEASING

12hrs

Concept of Venture Capital – Features of Venture Capital – Scope of Venture Capital – Importance of Venture Capital – Origin – Initiative in India – Guidelines – The Indian Scenario – Present Position – Suggestions for the Growth of Venture Capital Funds -Venture capital: growth of venture

capital in India- financing pattern – legal aspects and guidelines for venture capital – leasing- types of leases – leasing

UNIT IV MUTUAL FUND

12hrs

Mutual funds: concepts and objectives – Types, Structure of Mutual Fund, Mutual Fund Schemes, Calculation of NAV, SIP, SWP.- guidelines for mutual funds – working of public and private mutual funds in India - performance measure of a mutual fund – Performance Evaluation of Mutual Funds – Sharpe's Model for Evaluation – Treynor's Model for Evaluation – Jensen Model – Other Parameters of Performance

UNIT V SPECIALIZED FINANCIAL SERVICES

12hrs

Microfinance, -Private Placement, Private Equity, Securitization & Asset Reconstruction Company- Overview of Credit Information Reporting- Factoring and bill discounting concept process and forms-Functions of a factor.-Legal aspects of factoring and bill discounting.. - Consumer Credit – Credit Cards – Real Estate Financing – Bills Discounting – Recent Developments in Factoring and Forfeiting

Total 60 hrs

COURSE OUTCOMES:

At the end of the course the students will be able to:

CO – 1: Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

CO – 2: Develop insights regarding concept and mechanism of various financial markets and services

CO – 3: Utilize the guidelines provided by various legal and regulatory frameworks to analyze the different financial services.

CO – 4: Develop insights regarding concept and Mechanism of various financial markets and services

CO – 5: Build skills to evaluate an individual's assets, needs and prepare plans for efficient wealth management

Text Books:

1.C Rama Gopal, "Management of Financial Services", Vikas Publishing House, 1st Edition, 2014.

2.M.Y.Khan, "Financial Services", Tata McGraw Hill, 12th Edition, 2012.

3. Machiraju, "Indian Financial System", Vikas Publishing House, 2nd Edition, 2010.

References:

1. Rajesh Kothari, “Financial Services in India – Concepts and Application”, Sage India. 2010.
2. J.C.Verma, “A Manual of Merchant Banking”, Bharath Publishing House, New Delhi, 2001.
3. B.SBhatia, G.S.Batra,“Management of Financial Services”, Deep and Deep Publications,112 hrs12 hrs6.

Web Sources:

1. <https://nptel.ac.in/courses/110/105/110105121/>
2. <http://www.himpub.com/documents/Chapter1321.pdf>
3. <https://hbswk.hbs.edu/Pages/browse.aspx?HBSTopic=Financial%20Institutions>
4. <https://hbswk.hbs.edu/Pages/browse.aspx?HBSTopic=Financial%20Markets>
5. <http://tumkuruniversity.ac.in/ocug/comm/notes/FINANCIALMARKETANDSERVICES.pdf>
6. <http://www.ddegjust.ac.in/studymaterial/mba/fm-404.pdf>
7. [https://fintech.neu.edu.vn/Resources/Docs/SubDomain/fintech/\[Jeff_Madura\]_Financial_Markets_and_Institutions_11.pdf](https://fintech.neu.edu.vn/Resources/Docs/SubDomain/fintech/[Jeff_Madura]_Financial_Markets_and_Institutions_11.pdf)

CAREER READINESS & LIFE SKILLS

COURSE OBJECTIVES

- Enhance self-awareness, self-management, and emotional intelligence to build resilience and confidence.
- Foster effective verbal, non-verbal, and written communication skills suitable for professional environments.
- Prepare students with job-hunting skills, including resume writing, interview preparation, and understanding corporate culture.
- Develop teamwork, leadership, empathy, and ethical behavior in personal and professional contexts.
- Equip students with necessary digital tools,

UNIT I:

Introduction to Life Skills Education and Social Skills-Concept, need and objectives of life skills education.-Communication skill-types of communication, barriers to communication, strategies for effective communication-Interpersonal skills-determinants, maintaining and sustaining a relationship, conflict resolution.

UNIT II

Digital literacy and social media-digital ethics and cyber security.

UNIT III

Life Skills for Self-Management and Career Planning-Self-awareness-self-concept, self-esteem, time management and empathy-Emotional intelligence, social intelligence and spiritual intelligence-Choosing career-sources of career information, preparation of resume, interview facing and group discussion.

UNIT IV (PRACTICAL)

Each student will be required to prepare and submit a report on any one of the following:

- Prepare a report on the implications of education in developing life skills education..
- Examine the opportunities and challenges in application of life skills education and write a report.
- Conduct a semi structured interview exploring the challenges and life skills needed for effective career growth.
- Conduct Case study on people with good career enhancement.

Course Outcome:

- Identify career opportunities in consideration of their own potential and aspirations.
- Gain self-competency and confidence.
- Participate in simulated interview.
- Analyses the role of digital literacy in professional life.
- Develop interpersonal skills and adopt good leadership behavior for self-empowerment and the empowerment of others.
- Demonstrate a set of practical skills such as time management, self-management, conflicts management, team leadership etc.
- Understand the importance of values in individual, social circles, career path and national life.

REFERENCES

1. Dahama O.P., Bhatnagar O.P, (2005). Education and Communication for Development (2nd Edn.). New Delhi: Oxford & BH Publishing Co. Pvt. Ltd.
2. Hendricks, P.A. Developing Youth Curriculum Using the Targeting Life Skills Model: Incorporating Developmentally Appropriate Learning Opportunities to Assess Impact of Life Skill Development (Iowa State Extension Publication 4H-137A, 112 hrs12 hrs8). Ames, IA: Iowa State University.
3. Konar, N.(2011).Communication Skills for Professionals (Second Edition). New Delhi: PHI Learning Private Limited.
4. Mangal,S.K.,andMangal,U.(2014).EssentialsofEducationalTechnology,PHILearning Pvt.Ltd. 3.
5. Sampath, K, A., Panneerselvam, S.S.(2007). Introduction to Educational Technology. Sterling Publisher Pvt. Ltd.
6. Verma, S. Development of Life Skill-II, Vikas Publishing House.

WEBSITES:

- <http://www.unesco.org>
- <http://www.unicef.org>
- <http://www.un.org>
- <http://www.who.int/en/>

SEMESTER VI

INCOME TAX LAW AND PRACTICE - II

L	T	P	O	C
4	0	1	2	4

COURSE OBJECTIVE:

To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

UNIT I INCOME UNDER THE HEAD CAPITAL GAINS 12hrs

Capital Assets: Concept- Types- Cost Inflation Index (CII) -Transfer Price- Transfer not regarded as Transfer- Cost of Acquisition of various Assets- Deductions from Capital Gains- Exemptions U/S 54- Computation of Taxable Capital Gains (including problems).

UNIT II INCOME UNDER THE HEAD OTHER SOURCES 12hrs

Interest on Securities- Bond washing transactions- Dividend on shares- Casual Income- Family pension- Gifts received and other general incomes including deductions- Deemed income.

UNIT III SET-OFF AND CARRY FORWARD OF LOSSES 12hrs

Deductions from Gross Total Income 80C to 80U and Rebates- Clubbing and Aggregation of incomes- Set off and carry forward of losses.

UNIT IV ASSESSMENT OF INDIVIDUALS 12hrs

Taxable Income of an Individual -Computation of Taxable Income and Tax Liability - Eligible Exemptions and Deductions- Computation of Taxable Income and Liability- Relief of Income Tax.

UNIT-V ASSESSMENT OF FIRMS & LLP 12hrs

Assessment of Firm: Meaning of Partnership– Assessment as a Firm – Book proof – Remunerations rules to partner – Computation of Income of Partner from the Firm- Types of Assessment.

Total: 60 Hrs

Text books

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law And Practice” Margham Publications,2008.

References:

1. Dr Vinod K. Singhania, “Income Tax Law And Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Balachandran, S. Thothdri, “Taxation Law and Practices”, Published by

Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

WEBSITES:

https://www.icsi.edu/media/website/Tax_Law_and_Practice

<https://www.aegonlife.com/insurance-investment-knowledge/income-tax-act->

MANAGEMENT ACCOUNTING & DECISION MAKING

L	T	P	O	C
4	0	1	2	4

Course objective:

- To introduce students to the various tools and techniques of management Accounting
- . To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 12hrs

Management Accounting: Meaning – Scope – Objectives – Importance – Function – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting.

UNIT II FINANCIAL STATEMENT ANALYSIS – RATIOS 12hrs

Financial statement Analysis – Meaning-process of Financial Statement Analysis – Types of Analysis – techniques Of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Profitability Ratios – Turnover Ratio – Solvency Ratios .

UNIT III FUND FLOW & CASH FLOW STATEMENT 12hrs

Funds flow statement – Concepts of Funds – Importance or used of Funds Flow Statement – Working capital Statement or schedule Of Changes In Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Advantages and Limitations.

UNIT IV BUDGETING AND BUDGETARY CONTROL 12hrs

Budgeting and Budgetary Control: Meaning and Definition – Objectives of Budgetary Control – Advantages and Limitations – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

UNIT V MARGINAL COSTING & DECISION MAKING 12hrs

Marginal Costing definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing – Cost volume profit analysis – Contribution - Break Even Analysis– Application of Marginal Costing in decision making.

Total: 60Hrs

Text books:

1. M Y Khan, PK Jain, “Management Accounting”, Tata Mc Graw hill, Fourth Edition, 2003.
2. I.M. Pandey, “Management Accounting”, Vikas Publishing, third Edition, 2006.

References:

1. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, “ Management Accounting”, Sultan Chand & sons, 5th Edition. 2003.
2. T.S.reddy & Dr. Y. Hariprasad reddy, “Management Accounting”, Margham Publications, Fifth revised Edtion, 2014.

Weblink:

https://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf

ADVANCED COST ACCOUNTING

L	T	P	O	C
4	0	1	2	4

COURSE OBJECTIVES.

- To enable students to apply marginal costing and other relevant costs for managerial decision-making and profit optimization
- To master techniques for cost control
- To develop skills in preparing various budgets, and evaluating organizational performance

UNIT I: COSTING SYSTEM

12hrs

Installation of costing system - Overview - Legal requirements - Control systems - Cost reduction techniques - Waste management.

UNIT II: COSTING METHODS

12hrs

Costing methods - Overview - Product costing techniques - Process costing approaches - Treatment of equivalent units - Inter-process profit considerations - JIT costing principles - Activity- based costing methods.

UNIT III: OPERATION COSTING

12hrs

Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems - Contract Costing Definition - Features of Contract costing- Calculation of Profit on Contracts- Cost plus Contract Contract Costing Vs job Costing-Preparation of Contract A/c

UNIT IV: STANDARD COSTING & VARIANCE ANALYSIS **12hrs**

Overview - Standard costing methods - Variance analysis techniques - Corrective actions.

UNIT V: CAPITAL BUDGETING

12hrs

Meaning, Significance and Process of Capital Budgeting, Capital project classification, Estimation of Cash flows: Project Evaluation Techniques – Pay-back

period method, Average rate of return, Net present value, Internal rate of return, Profitability index, and Modified internal rate of return. Capital budgeting under conditions of Risk and Uncertainty. Meaning of risk; Risk analysis techniques- Conventional Techniques & Sensitivity analysis, Scenario Analysis, Simulation, Standardization of probability distribution, and risk adjusted rate of return.

TEXT BOOKS:

1. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Imprints and Tata McGraw Hill
2. Murthy and Gurusamy, Management Accounting, Vijay Nicole Imprints and Tata McGraw Hill
3. Horngren C. T. Cost Accounting -A Managerial Emphasis, New Delhi, Pearson Education
4. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
5. Reddy T S and Y.H. Reddy, Cost and Management Accounting, Margam Publications, Chennai

WEB REFERENCES:

www.futureaccountant.com www.ce.cmu.edu www.computerizedaccount.tripod.co

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

L	T	P	O	C
4	0	1	2	4

COURSE OBJECTIVES:

- To Analyse and evaluate financial markets, how securities are traded, mutual funds, investment companies, and investor behaviour.
- To provide a theoretical and practical background in the field of investments.
- To design and managing the optimal portfolio selection and the relation between risk and return.
- To Analyze bond prices and yields and fixed-income portfolio market efficiency

UNIT I BASICS OF INVESTMENT

12 hrs

Introduction - need for Investment – investment process - investment versus speculation - Investment alternatives and their comparison on various parameters as safety - liquidity and growth - the investment triangle -Mutual funds, ETFs, and hedge funds - Benefits and costs of fund investing -Choosing a fund type

UNIT II RISK AND RETURN OF PORTFOLIO

12 hrs

Concepts of risk and return - Risk and return measurement of the portfolio - Minimizing the risk and maximizing the return - Risk and reward of stocks and bonds - The normal distribution -Predicting asset returns -Optimal portfolios

with two risky assets combining risky assets

UNIT III SECURITY ANALYSIS & TRADING

12 hrs

Determinants of stock price -Fundamental analysis, Inflation-Macroeconomic and Industry Analysis -Equity Valuation Models- Financial Statement Analysis Industry life cycle, Characteristics--TechnicalAnalysis- Event studies - Behavioral finance- Trading and markets Exchanges -Trading gameinstructions - Market and limit orders -Short selling and margin - Trading simulation

UNIT IV THEORY FOR INVESTMENT PORTFOLIO FORMATION

12 hrs

Quantitative methods of investment analysis -Capital Allocation to Risky Assets -Optimal Risky Portfolios -Portfolio Theory -Markowitz portfolio theory -The expected rate of return and risk ofportfolio - Capital Asset Pricing Model - Arbitrage Price Theory - Random Walk theory and efficient market hypothesis – The efficient market hypothesis -Multifactor Models of Risk and Return-

UNIT V PORTFOLIO MANAGEMENT AND EVALUATION

12 hrs

Portfolio risk and return, Benefits of portfolio Diversification-Active versus passive portfolio management - Strategic versus tactical asset allocation - Monitoring and revision of the portfolio -Portfolio performance measures– Portfolio Revision

Total 60 hrs

Course Outcomes:

- Describe and to analyze the investment environment, the investment management and planning
- Assess wide knowledge on use the quantitative methods for investment decision making and to calculate risk and expected return of various investment tools to evaluate the investment portfolio;
- Evaluate relevance of stocks, bonds, options for the investments and Differentiate elements standard deviation and beta concepts as to securities.
- Assess the psychological issues in investment decision making.
- Apply the theories on investment analysis

Text Books:

1. Donald E.Fischer& Ronald J.Jordan, “Security Analysis and Portfolio Management”, PHI Learning,8th Edition,2011.
2. Prasannachandra, “Investment Analysis and Portfolio Management”, Tata McGraw Hill, 4th Edition,2012.
3. S. Kevin, “Securities Analysis and Portfolio Management”, PHI Learning, 13th Edition, 2012 hrs.

Reference Books:

1. Reilly & Brown, "Investment Analysis and Portfolio Management", Cengage Learning, 12 hrsth Edition, 2011.
2. V.A. Avadhan, "Securities Analysis and Portfolio Management", Himalaya Publishing House, 2011.
3. V.K. Bhalla, "Investment Management", S.Chand & Company Ltd., 2012

Web Sources:

1. <https://thismatter.com/money/investments/portfolios.htm>
2. <https://theintactone.com/2011/07/25/iapm-u5-topic-1-portfolio-management-and-performance-evaluation/>
3. <https://theintactone.com/2011/07/25/iapm-u5-topic-1-portfolio-management-and-performance-evaluation/>
4. <https://gurukpo.com/Content/MBA/SAPM.pdf>

RESEARCH PROJECT

- I. Each student has to undertake a project individually.
- II. Maximum 10 students under the supervision of a faculty.
- III. The students can collect both primary and secondary data through field visits which is mandate for the project work.
- IV. If the project is done in collaboration with a company, the candidates should submit the consent certificate from the organisations for having undertaken the project work.
- V. The project report must be typed and hard bond.
- VI. The project report must be submitted at the end of VI semester.
- VII. Failure to submit the project Report or failure to appear at the Viva-Voce Examination will be treated as "Absentees" in the Examination and the absentees has to submit the Project Report and appear at the Viva – Voce Examination in the subsequent years.
- VIII. No marks will be allotted on the Project Report, unless a candidate appears at the Viva- Voce Examination and submits his/her Project Report.
- IX. Evaluation of the Project Work to be done jointly by one internal expert and one external expert with 40:60 Weightage.
- X. A Candidate has to qualify in the Project Work individually and the minimum marks to qualify in the project work are 40% (Report + Viva Voce).

Marking Scheme for Project Report and Viva – Voce Examination :

Project Report (60 marks)

Chapter 1: Introduction -	10 marks
Chapter 2: Conceptual Framework / Review of Literature	10 Marks
Chapter 3: Analysis and Interpretation -	30 marks

Chapter 4: Conclusion, Findings & Recommendations –

10 marks

Evaluation Procedure

Viva- Voce (40 marks)

In Course of Viva – Voce Examination, the questions may be asked in the following areas. Importance/Relevance of the study, Objectives of the Study,

Research Methodology/ Mode of Enquiry 20 marks

Explanation of the analysis, findings, concluding observations, recommendations,

Limitations of the study 20 marks

COURSE OUTCOME

At the end of this course students will be able to,

CO1	Demonstrate capacity to lead and manage change through collaboration with other	K2
CO2	Demonstrate an understanding of the ethical issues associated with practitioner research	K4
CO3	Analyse data and synthesize research findings	K4
CO4	Report research findings in written and verbal forms	K6
CO5	Use research findings to advance education theory and practice.	K2