



AVS

COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

Attur Main Road, Ramalingapuram, Salem - 106.

(Recognized under section 2(f) & 12(B) of UGC Act 1956 and

Accredited by NAAC with 'A' Grade)

(Co - Educational Institution | Affiliated to Periyar University, Salem

ISO 9001 : 2015 Certified Institution)

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Syllabus for

B.Com

(Professional Accounting)

CHOICE BASED CREDIT SYSTEM –

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK

(CBCS – LOCF)

(Applicable to the Candidates admitted from 2023-24 onwards)

VISION

- ❖ To attain excellence in the field of education by creating competent scholars with a touch of human values.

MISSION

- ❖ To accomplish eminence in the academic domain.
- ❖ To provide updated infrastructure.
- ❖ To educate value based education.
- ❖ To impart skills through efficient training programs.
- ❖ To cultivate culture and tradition with discipline and determination.

REGULATIONS

1. Eligibility for Admission:

A pass in Higher Secondary Examination or an Examination accepted as equivalent thereto by the syndicate (10, +2), Commerce, Accounts, Computer Science and Mathematics subject to such conditions as may be prescribed there to are permitted to appear and qualify for the Department of Commerce (PA)

Degree Examination of this university after a course of study of three academic years.

2. Duration:

The course shall extend over a period of three years comprising of six semesters with Two semesters in one academic year. There shall not be less than 90 working days for each Semester. Examination shall be conducted at the end of every semester for the respective Subjects.

3. Eligibility for award of degree:

Department of Commerce (PA) is a 3-year full-time undergraduate course, the minimum eligibility for admission to which is the successful completion of the Senior Secondary Certificate (10+2) qualification from a recognized educational board,

With a minimum required eligibility prescribed by the University. The program is spread over 3 years, divided into 6 semesters of 6 months each

4. Course of Study:

The course of study shall comprise instruction in the following subjects according to the Syllabus and books prescribed from time to time. The syllabus for various subjects shall be Clearly demarcated into five viable units in each paper/subject. Part -I, Part-II, Part – III and Part – IV, Part - V subjects are as prescribed in the scheme of examination.

5. Scheme of Examination:

The theory examination shall be three hours duration to each paper at the end of each semester. the candidate failing in any subject(s) will be permitted to appear for each failed subject(s) in the Subsequent examination. The practical examinations for UG course should be conducted at the end of the even semester

6. Passing Rules:

i) Theory

The candidate shall be declared to have passed the examination if the candidate secure not less

than 40 marks out of 100 (CIA – 10 marks out of 25 and EA – 30 marks out of 75) in the Examination in each theory paper.

ii) Practical

The candidate shall be declared to have passed the examination if the candidate secure not less than 40 marks put together out of 100 (CIA – 16 marks out of 40 and EA –24 marks out of 60) in the University examination in each practical paper.

| Programme Outcomes (POs) | |
|---|--|
| On successful completion of the Department of Commerce (PA) | |
| PO1 | Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study. |
| PO2 | Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups |
| PO3 | Critical thinking: Capability to apply analytic thought to a body of knowledge; analyze and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. |
| PO4 | Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. |
| PO5 | Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints |
| PO6 | Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect 16 relationships; ability to plan, execute and report the results of an experiment or investigation |
| PO7 | Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team |
| PO8 | Scientific reasoning: Ability to analyze, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences |

| | |
|-------------|---|
| | from an open-minded and reasoned perspective. |
| PO9 | Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society. |
| PO10 | Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. |
| PO11 | Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion |
| PO12 | Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. |
| PO13 | Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulates a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. |
| PO14 | Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. |
| PO15 | Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling. |

Program Specific Outcomes (PSOs)

After the successful completion of DEPARTMENT OF COMMERCE (PA) programme the students are expected to

| | |
|-------------|--|
| PSO1 | Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions. |
| PSO2 | Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations |
| PSO3 | Research and Development: Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards growth and development. |
| PSO4 | Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world. |
| PSO5 | Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit |

Programme Educational Objectives (PEOs)

The B.Com (Professional Accounting) programme describe accomplishments that graduates are expected to attain within five to seven years after graduation.

| | |
|-------------|---|
| PEO1 | To impart advanced theoretical and practical knowledge in Commerce and allied fields. |
| PEO2 | To provide domain knowledge and expertise for successful career in academics, research and industry. |
| PEO3 | To develop ethically and socially responsible professionals with leadership and entrepreneurship skills |
| PEO4 | Graduates of the programme will continue to develop their technical perspective View to accomplish the new technical innovations. |
| PEO5 | Acquire the ability to engage in relevant conversations and have the ability to understand the views of society that would help initiate policy making. |

CREDIT DISTRIBUTION FOR 3 YEARS B.Com (PA) PROGRAMME

| Part | Course Type | Credits per Course | No. of Papers | Total Credits |
|----------------------|--|---------------------------|----------------------|----------------------|
| Part I | Language – I (Tamil/Hindi/French) | 3 | 4 | 12 |
| Part II | Language – II (English) | 3 | 4 | 12 |
| Part III | Core Courses- Theory | 5 | 8 | 40 |
| | Core Courses- Theory | 4 | 6 | 24 |
| | Core Courses- Practical | 4 | 1 | 4 |
| | Major Elective Courses- Theory | 3 | 4 | 12 |
| | Discipline Specific Elective | 3 | 4 | 12 |
| Total | | | | 116 |
| Part IV | Non Major Elective Courses | 2 | 2 | 4 |
| | Skill Enhancement Courses (Theory) | 2 | 3 | 6 |
| | Skill Enhancement Courses(Practical) | 1 | 1 | 1 |
| | Skill Enhancement Courses (Practical) | 2 | 1 | 2 |
| | Foundation Course FC (Elements of Industry 4.0) | 2 | 1 | 2 |
| | EVS (Environmental Studies) | 2 | 1 | 2 |
| | Value Education | 2 | 1 | 2 |
| | Summer Internship / Industrial Training | 2 | 1 | 2 |
| | Extension Activity | 1 | 0 | 1 |
| Total | | | | 22 |
| Part V | General Awareness for Competitive Examination | 2 | 1 | 2 |
| Total Credits | | | | 140 |

**CONSOLIDATED SEMESTER WISE AND COMPONENT WISE CREDIT DISTRIBUTION
FOR 3 YEARS B.Com (PA) PROGRAMME**

| Parts | Semester I | Semester II | Semester III | Semester IV | Semester V | Semester VI | Total Credits |
|--------------|------------|-------------|--------------|-------------|------------|-------------|---------------|
| Part I | 3 | 3 | 3 | 3 | - | - | 12 |
| Part II | 3 | 3 | 3 | 3 | - | - | 12 |
| Part III | 13 | 13 | 13 | 13 | 22 | 18 | 92 |
| Part IV | 4 | 4 | 3 | 6 | 4 | 1 | 22 |
| Part V | - | - | - | - | - | 2 | 2 |
| Total | 23 | 23 | 22 | 25 | 26 | 21 | 140 |

*Part I, II and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programmes and the other components IV and V have to be completed during the duration of the programmes as per the norms, to be eligible for obtaining the UG degree.

METHOD OF EVALUATION

| Evaluation | Components | Marks |
|---------------------|---|------------------|
| Internal Evaluation | Continuous Internal Assessment Test | 15 |
| | Assignments | 3 |
| | Class Participation | 2 |
| | Distribution of marks for Attendance (in percentage) 96 – 100: 5 Marks 91 – 95: 4 Marks 86 – 90: 3 Marks 81 – 85: 2 Marks | 5 |
| External Evaluation | End Semester Examination | 75 Marks |
| Total | | 100 Marks |

Note: 1.UG Programmes- A candidate must score minimum 10 marks in Internal and 30 marks in External Evaluation.

CONTINUOUS INTERNAL ASSESSMENT

Categorizing Outcome Assessment Levels

Using Bloom's Taxonomy

| level | Cognitive Domain | Description |
|-------|------------------|---|
| K1 | Remember | Simple definitions, MCQ, Recall steps ,Concept definitions |
| K2 | Understand | MCQ, True / False, Short essays, Concept explanations , Short summary or overview |
| K3 | Apply | Suggest idea / concept with examples, Suggest formulae, Solve problems, Observe, Explain |
| K4 | Analyze | Problem-solving questions, Finish a procedure in many steps, Differentiate |
| K5 | Evaluate | Between various ideas, Map knowledge |
| K6 | Create | Longer essay / Evaluation essay, Critique or justify with pros and cons |

Question Paper Blue Print for Continuous Internal Assessment- I& II

| Duration: 2 Hours | | Maximum: 50 marks | | | | | |
|----------------------|---------|-------------------|----|----|----|----|-------------|
| Section | K level | | | | | | Marks |
| | K1 | K2 | K3 | K4 | K5 | K6 | |
| A (no choice) | 10 | | | | | | 10 X 1 =10 |
| B (no choice) | | 1 | 1 | | | | 2 X 5 =10 |
| C (either or choice) | | | | 3 | | | 3 x 10 = 30 |
| Total | | | | | | | 50 marks |

Note: K4 and K5 levels will be assessed in the Model Examination whereas K5 and K6 Levels will be assessed in the End Semester Examinations.

Question Paper Blue Print for Continuous Internal Assessment- I

Time: 2 Hours

Total Marks: 50 Marks

Minimum Pass: 20 Marks

| Unit | Section - A | Section - B | Section - C |
|---------|---------------------|-------------|-----------------|
| I | Q.N. 1, 2, 3, 4, 5 | Q.N. 11 | Q.N. 13 A, 13 B |
| I or II | - | - | Q.N. 14 A, 14 B |
| II | Q.N. 6, 7, 8, 9, 10 | Q.N. 12 | Q.N. 15 A, 15 B |

SECTION – A (10 X 1 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – C (3 X 10 = 30 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Continuous Internal Assessment- II

Time: 2 Hours

Total Marks: 50 Marks

Minimum Pass: 20 Marks

| Unit | Section - A | Section - B | Section - C |
|-----------|---------------------|-------------|-----------------|
| III | Q.N. 1, 2, 3, 4, 5 | Q.N. 11 | Q.N. 13 A, 13 B |
| III or IV | - | - | Q.N. 14 A, 14 B |
| IV | Q.N. 6, 7, 8, 9, 10 | Q.N. 12 | Q.N. 15 A, 15 B |

SECTION – A (10 X 1 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – C (3 X 10 = 30 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Model Examination & End Semester Examination

| Duration: 3 Hours | | Maximum: 75 marks | | | | | | |
|---|---|-------------------|----|----|----|----|-------|-----------------|
| Section | | K level | | | | | Marks | |
| | | K1 | K2 | K3 | K4 | K5 | | K6 |
| A (no choice, three questions from each unit) | | 15 | | | | | | 15 X 1 =15 |
| B (choice, one question from each unit) | | | 1 | 1 | | | | 2 X 5 =10 |
| C (either or choice & two questions from each unit) | Courses with K4 as the highest cognitive level | | | | 4 | 1 | | 5 x 10 = 50 |
| | Course with K5 as the highest cognitive level wherein three K4 questions and two K5 questions are compulsory. | | | | 3 | 2 | | |
| | Course with K6 as the highest cognitive level wherein two questions each on K4, K5 and one question on K6 are compulsory. | | | | 2 | 2 | 1 | |
| Total | | | | | | | | 75 marks |

Question Paper Blue Print for Model Examination & End Semester Examination

Time: 2 Hours

Total Marks: 75 Marks

Minimum Pass: 30 Marks

| Unit | Section - A | Section - B | Section - C |
|------|-----------------|-------------|-----------------|
| I | Q.N. 1, 2, 3 | Q.N. 16 | Q.N. 21 A, 21 B |
| II | Q.N. 4, 5, 6 | Q.N. 17 | Q.N. 22 A, 22 B |
| III | Q.N. 7, 8, 9 | Q.N. 18 | Q.N. 23 A, 23 B |
| IV | Q.N. 10, 11, 12 | Q.N. 19 | Q.N. 24 A, 24 B |
| V | Q.N. 13, 14, 15 | Q.N. 20 | Q.N. 25 A, 25 B |

SECTION – A (15 X 1 = 15 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ANY TWO QUESTIONS

SECTION – C (5 X 10 = 50 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Model Practical Examination & End Semester Examination (Computer Practical)

Time: 3 Hours

Total Marks: 100 Marks

Minimum Pass: 40 Marks

| Practical Marks | Maximum Mark | Minimum Mark |
|------------------------|---------------------|---------------------|
| Internal | 25 | 10 |
| External | 75 | 30 |
| Total | 100 | 40 |

Evaluation for End Semester Examinations (Commerce Practical)

| | |
|-----------------------|------------------|
| Record with Exam | 50 marks |
| Observation with data | 25 marks |
| Viva-voce | 25 marks |
| TOTAL | 100 MARKS |

*Submission of record with due certification is a must for external practical examinations.

**A student should complete all requires experiments to get 10 marks for the record.

Scheme of Examination for B.Com (PA)

First Year – Semester - I

| Part | Course Code | Course Title | Ins. Hrs | Credit | CIA | ESE | Total |
|--------------|-------------|---|-----------|-----------|------------|------------|------------|
| I | 23UFTA01 | Podhu Tamil - I | 3 | 3 | 25 | 75 | 100 |
| II | 23UFEN01 | General English - I | 3 | 3 | 25 | 75 | 100 |
| III | 23UCP01 | Core Course I - Financial Accounting I | 5 | 5 | 25 | 75 | 100 |
| III | 23UCP02 | Core Course II - Principles of Management | 5 | 5 | 25 | 75 | 100 |
| III | 23UCPE01 | Elective I - Business Economics | 4 | 3 | 25 | 75 | 100 |
| IV | 23UCPFC01 | Foundation Course FC - Elements of Industry 4.0 | 2 | 2 | 25 | 75 | 100 |
| | 23UTANE01 | NME – Pechukalai Thiran | 2 | 2 | 25 | 75 | 100 |
| Total | | | 25 | 23 | 175 | 525 | 700 |

First Year – Semester - II

| Part | Course Code | Course Title | Ins. Hrs | Credit | CIA | ESE | Total |
|--------------|-------------|---|-----------|-----------|------------|------------|------------|
| I | 23UFTA02 | Podhu Tamil - II | 3 | 3 | 25 | 75 | 100 |
| II | 23UFEN02 | General English - II | 3 | 3 | 25 | 75 | 100 |
| III | 23UCP03 | Core Course III - Financial Accounting II | 5 | 5 | 25 | 75 | 100 |
| III | 23UCP04 | Core Course IV- Business Law | 5 | 5 | 25 | 75 | 100 |
| III | 23UCPE02 | Elective II - Insurance and Risk Management | 4 | 3 | 25 | 75 | 100 |
| IV | 23UCPSEC03 | Skill Enhancement Course III - Industrial Law | 2 | 2 | 25 | 75 | 100 |
| IV | 23UCANE11 | Non Major Elective Course - Advanced Excell | 2 | 2 | 25 | 75 | 100 |
| Total | | | 25 | 23 | 175 | 525 | 700 |

Second Year – Semester - III

| Part | Course Code | Course Title | Ins. Hrs | Credit | CIA | ESE | Total |
|--------------|-------------|---|-----------|-----------|------------|------------|------------|
| I | 23UFTA03 | Podhu Tamil - III | 3 | 3 | 25 | 75 | 100 |
| II | 23UFEN03 | General English - III | 3 | 3 | 25 | 75 | 100 |
| III | 23UCP05 | Core Course V- Corporate Accounting I | 5 | 5 | 25 | 75 | 100 |
| III | 23UCP06 | Core Course VI - Company Law | 5 | 5 | 25 | 75 | 100 |
| III | 23USTAT10 | Elective III– Business Mathematics and Statistics | 4 | 3 | 25 | 75 | 100 |
| IV | 23UCPP01 | Skill Enhancement Course IV - Tally Practical | 2 | 1 | 25 | 75 | 100 |
| | 23UCPSEC04 | Skill Enhancement Course V - Capital Markets | 2 | 2 | 25 | 75 | 100 |
| | 23UES01 | Environmental Studies | 1 | - | - | - | - |
| Total | | | 25 | 22 | 175 | 525 | 700 |

Second Year – Semester - IV

| Part | Course Code | Course Title | Ins. Hrs | Credit | CIA | ESE | Total |
|--------------|-------------|---|-----------|-----------|------------|------------|------------|
| I | 23UFTA04 | Podhu Tamil - IV | 3 | 3 | 25 | 75 | 100 |
| II | 23UFEN04 | General English - IV | 3 | 3 | 25 | 75 | 100 |
| III | 23UCP07 | Core Course VII - Corporate Accounting II | 5 | 5 | 25 | 75 | 100 |
| III | 23UCP08 | Core Course VIII – Principles of Marketing | 5 | 5 | 25 | 75 | 100 |
| III | 23UCPE03 | Elective IV – Operations Management | 4 | 3 | 25 | 75 | 100 |
| IV | 23UCPSEC05 | Skill Enhancement Course VI - Service Marketing | 2 | 2 | 25 | 75 | 100 |
| IV | 23UCPP02 | Skill Enhancement Course VII - Commerce Practical | 2 | 2 | 25 | 75 | 100 |
| IV | 23UES01 | Environmental Studies | 1 | 2 | 25 | 75 | 100 |
| Total | | | 25 | 25 | 200 | 600 | 800 |

Third Year – Semester - V

| Part | Course Code | Course Title | Ins. Hrs | Credit | CIA | ESE | Total |
|--------------|----------------------|--|-----------|-----------|------------|------------|------------|
| III | 23UCP09 | Core Course IX – Cost Accounting I | 5 | 4 | 25 | 75 | 100 |
| | 23UCP10 | Core Course X – Banking Law and Practice | 5 | 4 | 25 | 75 | 100 |
| | 23UCP11 | Core Course XI – Income Tax Law and Practice I | 5 | 4 | 25 | 75 | 100 |
| | 23UCPPR1/ 23UCP12 | Core Course XII – Project Viva Voce/ Auditing and Corporate Governance | 4 | 4 | 25 | 75 | 100 |
| III | 23UCPDSE01 | Discipline Specific Elective 1/2 - Strategic Management / 2/2 – Python Programming | 2 | 3 | 25 | 75 | 100 |
| | 23UCPDSE02 | Discipline Specific Elective 3/4 – Financial Management / 4/4 – Indirect Taxation | 2 | 3 | 25 | 75 | 100 |
| IV | 23UVE01 | Value Education | 2 | 2 | 25 | 75 | 100 |
| IV | 23UCPTR1 | Summer Internship / Industrial Training | - | 2 | - | - | - |
| Total | | | 25 | 26 | 175 | 525 | 700 |

Second Year – Semester - VI

| Part | Course Code | Course Title | Ins. Hrs | Credit | CIA | ESE | Total |
|--------------|-------------|--|-----------|-----------|------------|------------|------------|
| III | 23UCP13 | Core Course XIII – Cost Accounting - II | 5 | 4 | 25 | 75 | 100 |
| | 23UCP14 | Core Course XIV – Management Accounting | 6 | 4 | 25 | 75 | 100 |
| | 23UCP15 | Core Course XV – Income Tax Law and Practice II | 6 | 4 | 25 | 75 | 100 |
| III | 23UCPDSE03 | Discipline Specific Elective 5/6 – Investment Analysis and Portfolio Management / 6/6 – International Financial Management | 3 | 3 | 25 | 75 | 100 |
| | 23UCPDSE04 | Discipline Specific Elective 7/8 – Financial Reporting Analysis / 8/8 – Indian Accounting Standards | 3 | 3 | 25 | 75 | 100 |
| III | 23UCPGCE01 | Professional Competency Skill Enhancement Course - General awareness for competitive Examinations | 2 | 2 | 25 | 75 | 100 |
| V | 23UEX01 | Extension Activity | - | 1 | - | - | - |
| Total | | | 25 | 21 | 150 | 450 | 600 |

****Ins. Hrs** – Instructional Hours, **CIA**- Continuous Internal Assessment, **ESE**- End Semester Examination

| | | | |
|--|-----------------------------|----------------------|------------------|
| Semester: I | Course Code: 23UCP01 | Hours/Week: 5 | Credit: 5 |
| COURSE TITLE : CORE COURSE I - FINANCIAL ACCOUNTING - I | | | |

Course Overview:

1. Remember the concept of rectification of errors and Bank reconciliation statements
2. Apply the knowledge in preparing detailed accounts of sole trading concerns
3. Analyze the various methods of providing depreciation
4. Evaluate the methods of calculation of profit
5. Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Learning Objectives:

1. To understand the basic accounting concepts and standards.
2. To know the basis for calculating business profits.
3. To familiarize with the accounting treatment of depreciation.
4. To learn the methods of calculating profit for single entry system.
5. To gain knowledge on the accounting treatment of insurance claims.

| | | |
|-----------------|---|-----------------|
| Unit - I | Fundamentals of Financial Accounting | 15 Hours |
|-----------------|---|-----------------|

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts – Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement -Need and Preparation

| | | |
|------------------|-----------------------|-----------------|
| Unit - II | Final Accounts | 15 Hours |
|------------------|-----------------------|-----------------|

Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

| | | |
|-------------------|---|-----------------|
| Unit - III | Depreciation and Bills of Exchange | 15 Hours |
|-------------------|---|-----------------|

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

| | | |
|------------------|---|-----------------|
| Unit - IV | Accounting from Incomplete Records – Single Entry System | 15 Hours |
|------------------|---|-----------------|

Incomplete Records - Meaning and Features – Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

| | | |
|-----------------|-------------------------------------|-----------------|
| Unit - V | Royalty and Insurance Claims | 15 Hours |
|-----------------|-------------------------------------|-----------------|

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount- Average clause (Loss of Stock only)

Text Book(s):

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R. L. Gupta and V. K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
6. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
7. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.

Reference Books:

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw - Hill Education, Noida.
6. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.

Web Resources:

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to

| COs | Statements | Bloom's Level |
|-----|--|---------------|
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements | K1 |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns | K2 |
| CO3 | Analyze the various methods of providing depreciation | K3 |
| CO4 | Evaluate the methods of calculation of profit | K4 |
| CO5 | Determine the royalty accounting treatment and claims from insurance Companies in case of loss of stock. | K5 |

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

| | | | |
|---|-----------------------------|----------------------|------------------|
| Semester: I | Course Code: 23UCP02 | Hours/Week: 5 | Credit: 5 |
| COURSE TITLE : CORE COURSE II - PRINCIPLES OF MANAGEMENT | | | |

Course Overview:

1. Demonstrate the importance of principles of management.
2. Paraphrase the importance of planning and decision making in an organization.
3. Comprehend the concept of various authorizes and responsibilities of an organization.
4. Enumerate the various methods of Performance appraisal
5. Demonstrate the notion of directing, co-coordination and control in the management.

Learning Objectives:

1. To understand the basic management concepts and functions
2. To know the various techniques of planning and decision making
3. To familiarize with the concepts of organization structure
4. To gain knowledge about the various components of staffing
5. To enable the students in understanding the control techniques of management

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|-----------------|-----------------------------------|-----------------|
| Unit - I | Introduction to Management | 15 Hours |
|-----------------|-----------------------------------|-----------------|

Meaning - Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

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| Unit - II | Planning | 15 Hours |
|------------------|-----------------|-----------------|

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

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|-------------------|-------------------|-----------------|
| Unit - III | Organizing | 15 Hours |
|-------------------|-------------------|-----------------|

Meaning – Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Centralization and Decentralization – Span of Management.

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|------------------|-----------------|-----------------|
| Unit - IV | Staffing | 15 Hours |
|------------------|-----------------|-----------------|

Introduction - Concept of Staffing - Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test – Interview – Training: Need – Types – Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home – Managing Work from Home [WFH].

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| Unit - V | Directing | 15 Hours |
|-----------------|------------------|-----------------|

Motivation – Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Text Book(s):

1. Gupta. C.B., - Principles of Management - L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C. Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books:

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H. Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management.

Boston the Harvard Business School Press, India.

Web Resources:

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. [https://www.businessmanagementideas.com/notes/management-](https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392)
4. [notes/coordination/coordination/21392](https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392)

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to

| COs | Statements | Bloom's Level |
|-----|---|---------------|
| CO1 | Demonstrate the importance of principles of management. | K1 |
| CO2 | Paraphrase the importance of planning and decision making in an organization. | K2 |
| CO3 | Comprehend the concept of various authorizes and responsibilities of an organization. | K3 |
| CO4 | Enumerate the various methods of Performance appraisal | K4 |
| CO5 | Demonstrate the notion of directing, co-coordination and control in the management. | K5 |

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

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|---|------------------------------|----------------------|------------------|
| Semester: I | Course Code: 23UCPE01 | Hours/Week: 4 | Credit: 3 |
| COURSE TITLE : ELECTIVE I - BUSINESS ECONOMICS | | | |

Course Overview:

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

Learning Objectives:

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

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|-----------------|----------------------------------|-----------------|
| Unit - I | Introduction to Economics | 09 Hours |
|-----------------|----------------------------------|-----------------|

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

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|------------------|--------------------------------------|-----------------|
| Unit - II | Demand & Supply Functions | 09 Hours |
|------------------|--------------------------------------|-----------------|

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.

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|-------------------|---------------------------|-----------------|
| Unit - III | Consumer Behaviour | 09 Hours |
|-------------------|---------------------------|-----------------|

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi - Marginal 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.

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|------------------|-----------------------------|-----------------|
| Unit - IV | Theory of Production | 09 Hours |
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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

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| Unit - V | Product Pricing | 09 Hours |
|-----------------|------------------------|-----------------|

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

Text Book(s):

1. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala. T, Business Economics, Vijay Nicole, Chennai.
4. T.P Jain, Business Economics, Global Publication Pvt.Ltd, Chennai.
5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books:

1. S. Shankaran, Business Economics - Margham Publications, Chennai.
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

Web Resources:

1. <http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html>
2. <https://nptel.ac.in/courses/106/105/106105171/>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to

| COs | Statements | Bloom's Level |
|-----|---|---------------|
| CO1 | Explain the positive and negative approaches in economic analysis | K1 |
| CO2 | Understood the factors of demand forecasting | K2 |
| CO3 | Know the assumptions and significance of indifference curve | K3 |
| CO4 | Outline the internal and external economies of scale | K4 |
| CO5 | Relate and apply the various methods of pricing | K5 |

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

3-Strong, 2-Medium, 1- Low

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|---|-------------------------------|---------------------|------------------|
| Semester: I | Course Code: 23UCPFC01 | Hours/Week:2 | Credit: 2 |
| COURSE TITLE : FOUNDATION COURSE FC - ELEMENTS OF INDUSTRY 4.0 | | | |

Course Overview:

1. Define and explain the technologies of industry 4.0
2. Analyze and apply AI in the relevant sector
3. Summarize the characteristics of big data
4. Apply the tools of Industry 4.0
5. Adapt to the changing needs of the industry

Learning Objectives:

1. Learn the essentials of Industry 4.
2. Understand the need and applications of Artificial Intelligence
3. Set a base for big data and Internet of Things
4. Familiarize the applications and tools of Industry4.0
5. Train on the skills required by industries

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| Unit - I | Introduction To Industry4.0 | 10 Hours |
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Industry: Meaning - types. Industrial Revolution: Industrial Revolution 1.0 to 4.0 - Technologies of Industry 4.0

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| Unit - II | Artificial Intelligence | 10 Hours |
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Artificial Intelligence: History of AI - Foundations of AI - The AI environment - Challenges of AI

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| Unit - III | Big Data | 10 Hours |
|-------------------|-----------------|-----------------|

Big Data : Meaning - Essentials of Big Data in Industry 4.0 - Big Data Components - Big Data Characteristics - Big Data Application

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| Unit - IV | Iot | 10 Hours |
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Internet of Things (IoT) : Introduction to IoT – Applications of IoT : Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics.

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| Unit - V | Impact of industry 4.0 | 10 Hours |
|-----------------|-------------------------------|-----------------|

Impact of Industry 4.0 on Society, Business, Government and People. Framework for aligning Education with Industry 4.0

Text Book(s):

1. Seema Acharya J, Subhashini Chellappan, (2019) “Big Data and Analytics”, 2nd Edition, Wiley Publication, New Delhi.
2. Russel S, Norvig P (2010), “Artificial Intelligence: A Modern approach”, 3rd Edition, Prentice Hall, New York.
3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications

Reference Books:

1. Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, “Big Data for Dummies”, John Wiley & Sons, Inc
2. Nilsson(2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.

Web Resources:

1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf
2. https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1
3. https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to

| COs | Statements | Bloom's Level |
|--|---|---------------|
| CO1 | Define and explain the technologies of industry 4.0 | K1 |
| CO2 | Analyze and apply AI in the relevant sector | K2 |
| CO3 | Summarize the characteristics of big data | K3 |
| CO4 | Apply the tools of Industry 4.0 | K4 |
| CO5 | Adapt to the changing needs of the industry | K5 |
| K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create | | |

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |

3 – Strong, 2- Medium, 1- Low

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|---|-----------------------------|---------------------|------------------|
| Semester: II | Course Code: 23UCP03 | Hours/Week:5 | Credit: 5 |
| COURSE TITLE : CORE COURSE III - FINANCIAL ACCOUNTING - II | | | |

Course Overview:

1. To evaluate the Hire purchase accounts and Installment systems
2. To prepare Branch accounts and Departmental Accounts
3. To understand the accounting treatment for admission and retirement in partnership
4. To know Settlement of accounts at the time of dissolution of a firm.
5. To elaborate the role of IFRS

Learning Objectives:

1. The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
2. To understand the allocation of expenses under departmental accounts
3. To gain an understanding about partnership accounts relating to Admission and retirement
4. Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
5. To know the requirements of international accounting standards

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| Unit - I | Hire Purchase and Installment System | 15 Hours |
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Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Installment System - Calculation of Profit

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| Unit - II | Branch and Departmental Accounts | 15 Hours |
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Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.

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| Unit - III | Partnership Accounts-I | 15 Hours |
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Partnership Accounts: – Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.

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| Unit - IV | Partnership Accounts-II | 15 Hours |
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Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment-Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

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| Unit - V | Accounting Standards for financial reporting (Theory only) | 15 Hours |
|-----------------|---|-----------------|

Objectives and Uses of Financial Statements for Users - Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS - IFRS Adoption vs Convergence Implementation Plan in India - Ind AS - An Introduction - Difference between Ind AS and IFRS

Text Book(s):

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi
3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Reference Books:

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai
4. Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

Web Resources:

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to

| COs | Statements | Bloom's Level |
|-----|--|---------------|
| CO1 | To evaluate the Hire purchase accounts and Installment systems | K1 |
| CO2 | To prepare Branch accounts and Departmental Accounts | K2 |
| CO3 | To understand the accounting treatment for admission and retirement in | K3 |
| CO4 | To understand the accounting treatment for admission and retirement in partnership | K4 |
| CO5 | To elaborate the role of IFRS | K5 |

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

3 – Strong, 2- Medium, 1- Low

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|---|-----------------------------|----------------------|------------------|
| Semester: II | Course Code: 23UCP04 | Hours/Week: 5 | Credit: 5 |
| COURSE TITLE : CORE COURSE IV - BUSINESS LAW | | | |

Course Overview:

1. Explain the Objectives and significance of Mercantile law
2. Understand the clauses and exceptions of Indian Contract Act.
3. Outline the contract of indemnity and guarantee
4. Familiar with the provision relating to Bailment and Pledge
5. Explain the various provisions of Sale of Goods Act 1930

Learning Objectives:

1. To know the nature and objectives of Mercantile law and the essentials of valid Contract
2. To gain knowledge on performance contracts
3. To be acquainted with the rules of Indemnity and Guarantee
4. To make aware of the essentials of Bailment and pledge
5. To understand the provisions relating to sale of goods

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| Unit - I | Elements of Contract | 15 Hours |
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Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts –Void Contract

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| Unit - II | Performance of Contract | 15 Hours |
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Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

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| Unit - III | Contract of Indemnity and Guarantee | 15 Hours |
|-------------------|--|-----------------|

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety

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|------------------|----------------------------|-----------------|
| Unit - IV | Bailment and Pledge | 15 Hours |
|------------------|----------------------------|-----------------|

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge–Meaning–Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

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|-----------------|-------------------------------|-----------------|
| Unit - V | Sale of Goods Act 1930 | 15 Hours |
|-----------------|-------------------------------|-----------------|

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non - owners - Rights and duties of buyer - Rights of an Unpaid Seller

Text Book(s):

1. N.D. Kapoor , Business Laws - Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

Reference Books:

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

Web Resources :

1. www.cramerz.comwww.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

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| Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning |
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Learning Outcomes:

Upon successful completion of this course, the student will be able to

| COs | Statements | Bloom's Level |
|--|---|---------------|
| CO1 | Explain the Objectives and significance of Mercantile law | K1 |
| CO2 | Understand the clauses and exceptions of Indian Contract Act. | K2 |
| CO3 | Outline the contract of indemnity and guarantee | K3 |
| CO4 | Familiar with the provision relating to Bailment and Pledge | K4 |
| CO5 | Explain the various provisions of Sale of Goods Act 1930 | K5 |
| K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create | | |

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

| | | | |
|---|------------------------------|----------------------|------------------|
| Semester: II | Course Code: 23UCPE02 | Hours/Week: 4 | Credit: 3 |
| COURSE TITLE : ELECTIVE II – INSURANCE AND RISK MANAGEMENT | | | |

Course Overview:

1. Identify the workings of insurance and hedging
2. Evaluate the types of insurance policies and settlement
3. Settle claims under various types of general insurance
4. Know the protection provided for insurance policy holders under IRDA
5. Evaluate the assessment and retention of risk

Learning Objectives:

1. To know the concepts and principles of contract of insurance
2. To understand the basic concepts of life insurance
3. To gain knowledge on the principles of general insurance
4. To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
5. To know the risk management process

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| Unit - I | Introduction to Insurance | 03 Hours |
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Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development

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| Unit - II | Life Insurance | 03 Hours |
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Life Insurance Business - 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 – Pension and Annuities – Reinsurance – Double Insurance

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| Unit - III | General Insurance | 03 Hours |
|-------------------|--------------------------|-----------------|

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Health Insurance – Benefits - Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement

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|------------------|------------------------|-----------------|
| Unit - IV | Risk Management | 03 Hours |
|------------------|------------------------|-----------------|

Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management — Personal Risk Management

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|-----------------|----------------------|-----------------|
| Unit - V | IRDA Act 1999 | 03 Hours |
|-----------------|----------------------|-----------------|

Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policy holders' Protection under IRDA– Exposure/Prudential Norms - Summary Provisions of related Acts.

Text Book(s):

1. Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2. Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4. Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5. Thomas Coleman, A Practical Guide to Risk Management, CFA, India.

Reference Books:

1. John C. Hull, Risk Management and Financial Institutions (Wiley Finance), John Wiley & Sons, New Jersey.
2. P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.

4. Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5. Anand Ganguly – Insurance Management, New Age International Publishers.

Web Resources:

1. Web content from NDL/SWAYAM or open source web resources
2. <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
3. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
4. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to

| COs | Statements | Bloom's Level |
|-----|--|---------------|
| CO1 | Identify the workings of insurance and hedging | K1 |
| CO2 | Evaluate the types of insurance policies and settlement | K2 |
| CO3 | Settle claims under various types of general insurance | K3 |
| CO4 | Know the protection provided for insurance policy holders under IRDA | K4 |
| CO5 | Evaluate the assessment and retention of risk | K5 |

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

| | | | |
|---|--------------------------------|----------------------|------------------|
| Semester: II | Course Code: 23UCPSEC03 | Hours/Week: 2 | Credit: 2 |
| COURSE TITLE : SKILL ENHANCEMENT COURSE III - INDUSTRIAL LAW | | | |

Course Overview:

1. Remember and recall the various concepts of Factories act 1948
2. Demonstrate the Provisions and concepts of Industrial Disputes Act, 1947
3. Analyze the various measures and policies in The Workmen's Compensation Act.
4. Examine the different aspects of ESI and EPF Act.
5. Critically evaluate the Case studies relating to Bonus Act..

Learning Objectives:

1. To Understand and apply the concept of Factories act
2. To capable students to comprehend the legal framework governing Industrial Law to settle industrial disputes
3. To expose students to the principles relating to health and safety laws in the Workplace
4. To explain the relevant laws governing ESI Act 1948 and EPF Act 1952
5. To know the development and the judicial setup of Payment of Bonus Act.

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|-----------------|---------------------------|-----------------|
| Unit - I | Factories act 1948 | 03 Hours |
|-----------------|---------------------------|-----------------|

Factories act 1948. Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

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|------------------|--------------------------------------|-----------------|
| Unit - II | Industrial Disputes Act, 1947 | 03 Hours |
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Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure

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|-------------------|---------------------------------------|-----------------|
| Unit - III | The Workmen's Compensation Act | 03 Hours |
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The Workmen's Compensation Act – Nature and Scope – Definitions – Workmen's Compensations – Employ's Liability – Meaning of Accident Compensation Permanent – Partial and Temporary – Disablement – Compensation of Half Month Payment (Table Not Necessary).

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|------------------|---|-----------------|
| Unit - IV | Employees State Insurance Act 1948 | 03 Hours |
|------------------|---|-----------------|

Employees State Insurance Act 1948 Objects - definitions - ESI Corporation, functions- contribution and recovery benefits. Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects- definition- provident fund schemes- contribution and recovery.

| | | |
|-----------------|--------------------------------------|-----------------|
| Unit - V | The Payment of Bonus Act 1965 | 03 Hours |
|-----------------|--------------------------------------|-----------------|

The Payment of Bonus Act 1965 – Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.

Text Book(s):

1. N.D. Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. P.C. Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

Reference Books:

1. Dr. M. R. Sreenivasan & C.D. Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
3. B. Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
4. "Industrial Relations and Labour Laws" - S C Srivastava -Vikas Publishing

Web Resources:

1. <https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf>
2. https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf
3. <https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes-updated1.pdf>
6. updated1.pdf

| |
|---|
| <p>Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning</p> |
|---|

Learning Outcomes:

Upon successful completion of this course, the student will be able to

| COs | Statements | Bloom's Level |
|-----|--|---------------|
| CO1 | Remember and recall the various concepts of Factories act 1948 | K1 |
| CO2 | Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947 | K2 |
| CO3 | Analyze the various measures and policies in The Workmen's Compensation Act. | K3 |
| CO4 | Examine the different aspects of ESI and EPF Act. | K4 |
| CO5 | Critically evaluate the Case studies relating to Bonus Act.. | K5 |

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |

3 – Strong, 2- Medium, 1- Low

| | | | |
|--|-------------------------------|----------------------|------------------|
| Semester: II | Course Code: 23UCPNE02 | Hours/Week: 2 | Credit: 2 |
| COURSE TITLE: NON MAJOR ELECTIVE COURSE – ADVERTISING | | | |

Course Overview:

1. Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising
2. Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.
3. Analyze ethical and social issues in advertising; evaluate the impact of advertising on Indian values and culture.
4. Explain the communication process and analyze advertising's role in brand building and managing brand crises.
5. Apply effective copywriting techniques, identify copy elements and types, utilize layout Principles and execution styles, and conduct pre-testing and post-testing of advertisements.

Learning Objectives:

1. Understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.
2. Explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship
3. Examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture
4. Understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises
5. Learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising

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| Unit - I | Introduction | 3 Hours |
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Advertising meaning - definition-objectives – scope - benefits – Elements - Media in Advertising

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| Unit - II | Advertising Agency | 3 Hours |
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Advertising agency Features - Types of advertising agencies – Agency selection criteria - Maintaining Agency client relationship.

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| Unit - III | Social and Economic Aspects of Advertising | 3 Hours |
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Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price

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| Unit - IV | Brand Building | 3 Hours |
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The communication process - AIDA Model, role of advertising in developing brand image and brand equity, and managing brand crises.

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| Unit - V | Fundamentals of creativity in advertising | 3 Hours |
|-----------------|--|----------------|

Essentials of copywriting, copy- elements – types – layout – principles - execution styles - Pre testing and post testing of advertisements - methods and objectives.

Text Book(s):

1. Advertising Principles and Practice by Ruchi Gupta - S. Chand Publishing.

Reference Books:

1. Rathor, B.S.- Advertising management - Himalaya Publishing House
2. Myers - Advertising management - PHI Norms - Advertising-PHI
3. Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana
4. Brand Positioning-Strategies for competitive Advantage by Subroto Sengupta - Tata McGraw Hill Publication

Web Resources:

1. https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
2. https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf
3. <http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf>

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|---|
| <p>Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning</p> |
|---|

| Learning Outcomes: | | |
|--|---|----------------------|
| Upon successful completion of this course, the student will be able to | | |
| COs | Statements | Bloom's Level |
| CO1 | Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising | K1 |
| CO2 | Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management. | K2 |
| CO3 | Analyze ethical and social issues in advertising; evaluate the impact of advertising on Indian values and culture. | K3 |
| CO4 | Explain the communication process and analyze advertising's role in brand building and managing brand crises. | K4 |
| CO5 | Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements. | K5 |
| K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create | | |

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |

3 – Strong, 2- Medium, 1- Low

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|--|-----------------------------|----------------------|------------------|
| Semester: III | Course Code: 23UCP05 | Hours/Week: 5 | Credit: 5 |
| COURSE TITLE : CORE COURSE V - CORPORATE ACCOUNTING - I | | | |

Course Overview:

1. Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
2. Asses the accounting treatment of issue and redemption of preference shares and debentures
3. Construct Financial Statements applying relevant accounting treatments
4. Compute the value of goodwill and shares under different methods and assess its applicability
5. Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

Learning Objectives:

1. To understand about the pro-rata allotment and Underwriting of Shares
2. To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
3. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
4. To examine the various methods of valuation of Goodwill and shares
5. To identify the Significance of International financial reporting standard (IFRS)

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| Unit - I | Issue of Shares | 15 Hours |
|-----------------|------------------------|-----------------|

Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

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|------------------|---|-----------------|
| Unit - II | Issue & Redemption of Preference Shares & Debentures | 15 Hours |
|------------------|---|-----------------|

Redemption of Preference Shares – Provisions of Companies Act – Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot – in Installment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

| | | |
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| Unit - III | Final Accounts | 15 Hours |
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Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration

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| Unit - IV | Valuation of Goodwill & Shares | 15 Hours |
|------------------|---|-----------------|

Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

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| Unit - V | Indian Accounting Standards | 15 Hours |
|-----------------|------------------------------------|-----------------|

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)

Text Book(s):

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts Vol I, S. Chand, New Delhi.
5. M.C. Shukla, Advanced accounting Vol I, S. Chand, New Delhi.

Reference Books:

1. T.S. Reddy, A. Murthy – Corporate Accounting - Margham Publication, Chennai.
2. D.S. Rawat & Nozer Shroff, Students Guide To Accounting Standards , Taxmann, New Delhi
3. Prof. Mukesh bramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh kumar, corporate accounting I, Himalaya Publishing house, Mumbai.

5. Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

Web Resources:

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares>.
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to

| COs | Statements | Bloom's Level |
|--|--|---------------|
| CO1 | Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites | K1 |
| CO2 | Asses the accounting treatment of issue and redemption of preference shares and debentures | K2 |
| CO3 | Construct Financial Statements applying relevant accounting treatments | K3 |
| CO4 | Compute the value of goodwill and shares under different methods and assess its applicability | K4 |
| CO5 | Integrate theoretical knowledge on all accounting in par with IFRS and IND AS | K5 |
| K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create | | |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

| | | | |
|--|-----------------------------|----------------------|------------------|
| Semester: III | Course Code: 23UCP06 | Hours/Week: 5 | Credit: 5 |
| COURSE TITLE : CORE COURSE VI - COMPANY LAW | | | |

Course Overview:

1. Understand the classification of companies under the act
2. Examine the contents of the Memorandum of Association & Articles of Association
3. Know the qualification and disqualification of Auditors
4. Understand the workings of National Company Law Appellate Tribunal (NCLAT)
5. Analyze the modes of winding up

Learning Objectives:

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company
3. To understand the requisites of meeting and resolution
4. To gain knowledge on the procedure to appoint and remove Directors
5. To familiarize with the various modes of winding up

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| Unit - I | Introduction to Company law | 12 Hours |
|-----------------|------------------------------------|-----------------|

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

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|------------------|-----------------------------|-----------------|
| Unit - II | Formation of Company | 12 Hours |
|------------------|-----------------------------|-----------------|

Formation of a Company – Promoter – Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

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|-------------------|----------------|-----------------|
| Unit - III | Meeting | 12 Hours |
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Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor

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| Unit - IV | Management & Administration | 12 ours |
|------------------|--|----------------|

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification Director Identification Number – Directorships – Powers – Duties – Board Committees Related Party Transactions – Contract by One Person Company – Insider Trading - Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) - Special Courts.

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|-----------------|-------------------|-----------------|
| Unit - V | Winding up | 12 Hours |
|-----------------|-------------------|-----------------|

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

Text Book(s):

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S. Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C. Kuchal, Business Law, Vikas Publication, Noida

Reference Books:

1. Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. Kavya And Vidhya sagar, Business Law, Nithya Publication, Bhopal
4. S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5. Preethi Agarwal, Business Law, CA foundation study material

Web Resource:

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companiesact/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

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|--|
| Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning |
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| Learning Outcomes: | | |
|--|---|----------------------|
| Upon successful completion of this course, the student will be able to | | |
| COs | Statements | Bloom's Level |
| CO1 | Understand the classification of companies under the act | K1 |
| CO2 | Examine the contents of the Memorandum of Association & Articles of Association | K2 |
| CO3 | Know the qualification and disqualification of Auditors | K3 |
| CO4 | Understand the workings of National Company Law Appellate Tribunal (NCLAT) | K4 |
| CO5 | Analyze the modes of winding up | K5 |
| K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create | | |

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

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|--|-------------------------------|----------------------|------------------|
| Semester: III | Course Code: 23USTAT10 | Hours/Week: 4 | Credit: 3 |
| COURSE TITLE : ELECTIVE III - BUSINESS MATHEMATICS AND STATISTICS | | | |

Course Overview:

1. Learn the basics of ratio, proportion, indices and logarithm
2. Familiarize with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
3. Determine the various measures of central tendency
4. Calculate the correlation and regression co-efficient
5. Assess problems on time series analysis

Learning Objectives:

1. To impart knowledge on the basics of ratio, proportion, indices and proportions
2. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
3. To familiarize with the measures of central tendency
4. To conceptualize with correlation co-efficient
5. To gain knowledge on time series analysis

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| Unit - I | Ratio | 12 Hours |
|-----------------|--------------|-----------------|

Ratio, Proportion and Variations, Indices and Logarithms.

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| Unit - II | Interest and Annuity | 12 Hours |
|------------------|-----------------------------|-----------------|

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.

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|-------------------|---|-----------------|
| Unit - III | Business Statistics Measures of Central Tendency | 12 Hours |
|-------------------|---|-----------------|

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

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| Unit - IV | Correlation and Regression | 12 Hours |
|------------------|-----------------------------------|-----------------|

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

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| Unit - V | Time Series Analysis and Index Numbers | 12 Hours |
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Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

Text Book(s):

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune
4. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

Reference Books:

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

Web Resources:

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

| Learning Outcomes: | | |
|--|--|----------------------|
| Upon successful completion of this course, the student will be able to | | |
| COs | Statements | Bloom's Level |
| CO1 | Learn the basics of ratio, proportion, indices and logarithm | K1 |
| CO2 | Familiarize with calculations of simple and compound interest and arithmetic, Geometric and harmonic progressions. | K2 |
| CO3 | Determine the various measures of central tendency | K3 |
| CO4 | Calculate the correlation and regression co-efficient. | K4 |
| CO5 | Assess problems on time series analysis | K5 |
| K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create | | |

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

| | | | |
|---|------------------------------|----------------------|------------------|
| Semester: III | Course Code: 23UCPP01 | Hours/Week: 1 | Credit: 2 |
| COURSE TITLE : SKILL ENHANCE COURSE IV - TALLY PRACTICAL | | | |

Course Overview:

1. Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers
2. Execute the knowledge of tally accounting features for creation of accounting vouchers and report generations

Learning Objectives:

1. To enable the students to acquire sound knowledge of basics of tally
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.

| | | |
|-----------------|--|-----------------|
| Unit - I | Introduction and Accounting Features of Tally | 09 Hours |
|-----------------|--|-----------------|

Introduction to Tally - Salient features of Tally - Accounting features of Tally

| | | |
|------------------|----------------------------|-----------------|
| Unit - II | Company Information | 09 Hours |
|------------------|----------------------------|-----------------|

Components of Tally – Create a company - Select company - Shut a company- Alter a company - Delete a company – Split company Data – Backup and Restore

| | | |
|-------------------|---|-----------------|
| Unit - III | Gateway of Tally - Accounts Info | 09 Hours |
|-------------------|---|-----------------|

Introduction to groups – Single and Multiple Group Creation, display and altering

| | | |
|------------------|--------------------------------|-----------------|
| Unit - IV | Introduction to ledgers | 09 Hours |
|------------------|--------------------------------|-----------------|

Introduction to ledgers - creating a ledger – single and multiple Ledger creation, Display and altering

| | | |
|-----------------|--------------------------------------|-----------------|
| Unit - V | Accounting Features of Tally: | 09 Hours |
|-----------------|--------------------------------------|-----------------|

Introduction to voucher type - Creating - Displaying and altering a voucher type - Creating accounting voucher - Introduction to invoices- Creating an invoice entry - Reports in the tally : Basic features of displaying reports - Balance Sheet - Profit & Loss Account - Trial Balance – Day book

Text Book(s):

1. Asok K. Nadhani - TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications

Reference Books:

1. Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally Education Pvt. Ltd

Web Resources:

1. <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
2. <https://www.sarkarirush.com/tally-erp-9-book-pdf-download/>
3. <https://tallyonlinetraining.com>
4. <https://www.tallyacademy.in>
5. <https://help.tallysolutions.com>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

| COS | TALLY ACCOUNTING SOFTWARE | COGNITIVE LEVEL |
|-----|--|-----------------|
| CO1 | Students can perform with basic skills of Tally with accounting features – creation of company, groups and ledgers | K1, K2, K3, K4 |
| CO2 | Execute the knowledge of tally accounting features For creation of accounting vouchers and report generations | K5, K6 |

CO-PO-PSO MAPPING

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|------|------|------|------|------|
| CO1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Average | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

(Correlation level: 3 – Strong 2-Medium 1-Low)

| | | | |
|---|--------------------------------|----------------------|------------------|
| Semester: III | Course Code: 23UCPSEC04 | Hours/Week: 2 | Credit: 2 |
| COURSE TITLE: SKILL ENHANCEMENT COURSE V - CAPITAL MARKETS | | | |

Course Overview:

1. Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).
2. Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation
3. Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.
4. Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.
5. Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market

Learning Objectives:

1. To understand the Indian capital market, primary market methods, and the functioning of the secondary market
2. To Explore the features and characteristics of mutual funds and understand their operation.
3. Define the depository system and comprehend the process of dematerialization.
4. To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI).
5. To gain knowledge on derivatives and their characteristics, and understand the participants in the derivative market

| | | |
|-----------------|------------------------------|-----------------|
| Unit - I | Indian capital market | 10 Hours |
|-----------------|------------------------------|-----------------|

Indian capital market: Primary Market (New Issue Market) – methods of floating new issues – parties involved in new issue market – Secondary Market (Stock Exchange) – definition of Stock Exchange – BSE, NSE & OTCEI.

| | | |
|------------------|--------------------|-----------------|
| Unit - II | Mutual Fund | 10 Hours |
|------------------|--------------------|-----------------|

Mutual Fund: Features & Characteristics – Mechanism of mutual fund operation – benefits of mutual fund – types & various schemes of mutual fund.

| | | |
|-------------------|--------------------------|-----------------|
| Unit - III | Depository System | 10 Hours |
|-------------------|--------------------------|-----------------|

Depository System: Meaning & definition of Depository system – process of dematerialization – NSDC – CDSL.

| | | |
|------------------|--|-----------------|
| Unit - IV | Securities Exchange Board of India (SEBI) | 10 Hours |
|------------------|--|-----------------|

Securities Exchange Board of India (SEBI) – objectives & Functions – powers of SEBI – SEBI guidelines for primary market & Secondary market – measures for investor protection.

| | | |
|-----------------|--------------------|-----------------|
| Unit - V | Derivatives | 10 Hours |
|-----------------|--------------------|-----------------|

Derivatives – characteristics for derivatives – participants in derivative market – types of financial derivatives – forwards, futures, options & Swaps.

Text Book(s):

1. Capital Markets: Institutions and Instruments by Fabozzi and Frank J

Reference Books:

1. Financial Market & Services – E. Gardon & Natrajan, Himalaya Publishing House.
2. Financial Services – D. Santhanam, Margham Publication.

Web Resources:

1. <https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecurites Law.pdf>
2. https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf
3. https://www.researchgate.net/publication/337676067_Capital_Markets_in_India
4. [_A_Conceptual_Framework](#)

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to

| COs | Statements | Bloom's Level |
|--|--|---------------|
| CO1 | Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI). | K1 |
| CO2 | Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation | K2 |
| CO3 | Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL. | K3 |
| CO4 | Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market. | K4 |
| CO5 | Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market | K5 |
| K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create | | |

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |

3 – Strong, 2- Medium, 1- Low