



(For Candidates admitted from the academic year 2021-22 onwards)

**HOLY CROSS COLLEGE (AUTONOMOUS)  
TIRUCHIRAPPALLI-620 002  
SCHOOL OF MANAGEMENT STUDIES  
PG & RESEARCH DEPARTMENT OF COMMERCE  
CHOICE BASED CREDIT SYSTEM  
LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK  
B.COM. REGULAR**

**Programme Outcomes (POs)**

*Upon completion of the B.Com. Degree Programme, the graduate will be able to*

- PO1** – Demonstrate ability and attitude to acquire knowledge and skills in the advancing global scenario to apply them effectively and ethically for professional and social development.
- PO2** – Involve in research and innovative endeavors and share their findings for the wellbeing of the society.
- PO3** – Work effectively in teams and take up leadership in multi-cultural milieu.
- PO4** – Act with moral, ethical and social values in any situation.
- PO5** – Excel as empowered woman to empower women.
- PO6** – Participate in activities towards environmental sustainability goals as responsible citizens.
- PO7** – Pursue higher studies in the related field of sciences and humanities.
- PO8** – Exhibit business and accounting skills effectively for the betterment of business and economic environment.
- PO9** – Exhibit entrepreneurial and professional skills for the sustainable development of an economy.

**Programme Specific Outcomes (PSOs)**

*Upon completion of these courses the learner would*

- PSO1** – Demonstrate managerial and functional expertise in the fields of marketing, finance and human resource management.
- PSO2** – Implement traditional and modern strategies and practices of banking, marketing, management principles, auditing and taxation and become successful entrepreneurs and professionals.
- PSO3** – Develop competency in preparing financial statements using accounting principles, concepts and conventions.

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**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**CHOICE BASED CREDIT SYSTEM**  
**LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK**  
**UG COURSE PATTERN**  
**B.COM. REGULAR**

Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks
<b>I</b>	I	Language	General Tamil-I/ Hindi Paper-I/ French Paper-I	U21TL1GEN01 U21HN1HIN01 U21FR1FRE01	3	3	100
	II	English	General English-I	U21EL1GEN01	3	3	100
	III	Major Core-1	Financial Accounting-I	U21CO1MCT01	6	5	100
		Major Core-2	Principles of Marketing	U21CO1MCT02	5	5	100
		Allied-1	Business Mathematics	U21MA1ALT04	4	2	100
		Allied-2	Business Economics	U21EC1ALT02	4	2	100
	IV	EVS	Environmental Studies	U21RE1EST01	2	1	100
		MSBE-1	Entrepreneurship Development	U21CO1SBP01	2	1	100
		Value Education	Ethics-I/ Catechism-I / Bible Studies-I	U21VE2LVE01/ U21VE2LVC01/ U21VE2LVB01	1	-	-
		SOC	Service Oriented Course				
		Special Extra Credit	Internship / Field Work / Field Project - 30 Hours	U21SP1ECC01		2 (Extra Credits)	100
<b>Total</b>					<b>30</b>	<b>22+2</b>	<b>900</b>

**LIST OF ALLIED COURSES OFFERED TO OTHER DEPARTMENTS**

S. No.	Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks
1	I	III	Allied-2	Principles of Accountancy (To Economics)	U21CO1ALT01	4	2	100
2	I	III	Allied-2	Basics of Accounting (To BCA)	U21CO1ALT02	4	2	100

Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks	
<b>II</b>	I	Language	General Tamil-II/ Hindi Paper-II/ French Paper-II	U21TL2GEN02 U21HN2HIN02 U21FR2FRE02	3	3	100	
	II	English	General English-II	U21EL2GEN02	3	3	100	
	III	Major Core-3	Financial Accounting-II	U21CO2MCT03	5	4	100	
		Major Core-4	Business Law	U21CO2MCT04	5	4	100	
		Major Core-5	Banking Theory Law and Practice	U21CO2MCT05	4	3	100	
		Allied-3	Business Statistics	U21MA2ALT11	4	2	100	
	IV	Skill Based Course (SBC)-1	Soft Skills Development	U21SS2SBC01	2	1	100	
		Skill Based Course (SBC)-2	Sustainable Rural Development and Student Social Responsibility	U21RE2SBC02	2	1	100	
		Industrial Relations	Investment Basics	U21CO2IRT01	1	1	100	
		Value Education	Ethics-I/ Catechism-I / Bible Studies-I	U21VE2LVE01 U21VE2LVC01 U21VE2LVB01	1	1	100	
		SOC	Service Oriented Course					
		Special Extra Credit	Internship / Field Work / Field Project - 30 Hours	U21SP2ECC02			2 (Extra Credits)	100
	<b>Total</b>					<b>30</b>	<b>23+2</b>	<b>1100</b>

Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks
III	I	Language	General Tamil-III/ Hindi Paper-III/ French Paper-III	U21TL3GEN03 U21HN3HIN03 U21FR3FRE03	3	3	100
	II	English	General English- III	U21EL3GEN03	3	3	100
	III	Major Core-6	Corporate Accounting-I	U21CO3MCT06	5	4	100
		Major Core-7	Business Environment	U21CO3MCT07	4	3	100
		Major Elective-1	Financial Markets and Services/ Indian Economy (From Economics)/ Fundamentals of E- Commerce (From Business Administration )	U21CO3MET01 U21EC3MET01 U21BB3MET01	4	3	100
		Allied-4	Human Resource Management (From Business Administration)	U21BB3ALT02	4	2	100
		NME-1	Basic Principles of Accountancy	U21CO3NMT01	3	3	100
		MSBE-2	Business Software - Tally	U21CO3SBP02	2	1	100
	IV	Gender Studies	Gender Studies	U21WS3GST01	1	1	100
		Value Education	Ethics-II/ Catechism-II / Bible Studies-II	U21VE4LVE02/ U21VE4LVC02/ U21VE4LVB02	1	-	-
		SOC	Service Oriented Course	-	-	-	-
		Special Extra Credit	Internship / Field Work/ Field Project - 30 Hours	U21SP3ECC03	-	2 (Extra Credits)	100
		<b>Total</b>					<b>30</b>

#### LIST OF ALLIED COURSES OFFERED TO OTHER DEPARTMENTS

S. No.	Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks
3	III	III	Allied-4	Creative Advertising (To Business Administration)	U21CO3ALT03	4	2	100
4	III	III	Allied-4	Basics of Accounting (To Mathematics)	U21CO3ALT04	4	2	100
5	III	III	Allied-4	Human Resources Management (To Mathematics)	U21CO3ALT05	4	2	100

Semester	Part	Course	Title of the Course	Code	Hours/Week	Credits	Marks
IV	I	Language	General Tamil-IV/ Hindi Paper-IV/ French Paper-IV	U21TL4GEN04 U21HN4HIN04 U21FR4FRE04	3	3	100
	II	English	General English-IV	U21EL4GEN04	3	3	100
	III	Major Core-8	Corporate Accounting-II	U21CO4MCT08	4	4	100
		Major Core-9	Organisational Behaviour	U21CO4MCT09	4	4	100
		Major Elective-2	Consumer Behaviour/ Health Economics (From Economics)/ Industrial Law (From Business Administration)	U21CO4MET02  U21EC4MET02  U21BB4MET02	4	3	100
		Allied-5	Services Marketing	U21CO4ALT06	4	2	100
		Allied-6	Security Analysis and Portfolio Management	U21CO4ALT07	4	2	100
	IV	NME -2	Marketing Practices	U21CO4NMT02	3	3	100
	Value Education	Ethics-II/ Catechism-II / Bible Studies-II	U21VE4LVE02/ U21VE4LVC02/ U21VE4LVB02	1	1	100	
	Online Course	Online Course	U21OC4ECT01	-	2 (Extra Credits)	100	
	SOC	Service Oriented Course	-	-	2 (Extra Credits)	100	
	Special Extra Credit	Internship / Field Work / Field Project - 30 Hours	U21SP4ECC04		2 (Extra Credits)	100	
	<b>Total</b>					<b>30</b>	<b>25+6</b>

#### LIST OF ALLIED COURSES OFFERED TO OTHER DEPARTMENTS

S. No.	Semester	Part	Course	Title of the Course	Code	Hours/Week	Credits	Marks
6.	IV	III	Allied-5	Cost and Management Accounting (To Computer Science and Mathematics)	U21CO4ALT08	4	2	100
7.	IV	III	Allied-5	Indian Financial System (To Mathematics)	U21CO4ALT09	4	2	100
8.	IV	III	Allied-6	Business Software- Tally (To Computer Science)	U21CO4ALT10	4	2	100
9.	IV	III	Allied-6	Financial Management (To Mathematics)	U21CO4ALT11	4	2	100
10.	IV	III	Allied-6	Organisational Behaviour (To Mathematics)	U21CO4ALT12	4	2	100

Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks	
V	III	Major Core-10	Income Tax Theory Law and Practice	U21CO5MCT10	6	5	100	
		Major Core-11	Cost Accounting	U21CO5MCT11	6	5	100	
		Major Core-12	Business Management	U21CO5MCT12	5	4	100	
		Major Core-13	Retail Management	U21CO5MCT13	5	4	100	
		Major Elective-3	International Human Resource Management Gender Economics (From Economics) Information Technology in Business (From Business Administration)	U21CO5MET03 U21EC5MET03 U21BB5MET03	4	3	100	
	IV	NME-3	Costing and Cost Control Techniques	U21CO5NMT03	3	3	100	
		Value Education	Ethics-III/ Catechism-III / Bible Studies-III	U21VE6LVE03/ U21VE6LVC03/ U21VE6LVB03	1	-	-	
	IV	Special Extra Credit	Internship / Field Work /Field Project - 30 Hours	U21SP5ECC05		2 (Extra Credits)	100	
	<b>Total</b>					<b>30</b>	<b>24+2</b>	<b>700</b>

Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks	
VI	III	Major Core-14	Financial Management	U21CO6MCT14	5	4	100	
		Major Core-15	Management Accounting	U21CO6MCT15	5	4	100	
		Major Core-16	Principles of Auditing	U21CO6MCT16	5	4	100	
		Major Core-17	Company Law	U21CO6MCT17	5	4	100	
		Major Elective-4	International Financial Management / Political Economics (From Economics) Total Quality Management (From BBA)	U21CO6MET04 U21EC6MET04 U21BB6MET04	4	3	100	
		NME-4	Financial Services	U21CO6NMT04	3	3	100	
		Skill Based Course (SBC) -3	Research Methodology	U21DS6SBC03	2	1	100	
		Value Education	Catechism-III / Ethics-III/ Bible Studies-III	U21VE6LVE03/ U21VE6LVC03/ U21VE6LVB03	1	-	100	
		Extension Activity	RESCAPES – Impact Study of Project	U21 RE6ETF01	-	4 (Extra Credits)	100	
		Special Extra Credit	Internship/Field Work/ Field Project - 30 Hours	U21SP6ECC06		2 (Extra Credits)	100	
	<b>Total</b>					<b>30</b>	<b>23+6</b>	<b>1000</b>
	<b>Grand total</b>					<b>180</b>	<b>140+20</b>	<b>5900</b>

<b>Course Title</b>	<b>MAJOR CORE 1 - FINANCIAL ACCOUNTING-I</b>
<b>Code</b>	<b>U21CO1MCT01</b>
<b>Course type</b>	<b>Theory</b>
<b>Semester</b>	<b>I</b>
<b>Hours/Week</b>	<b>6</b>
<b>Credits</b>	<b>5</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

This course provides an overview of accounting principles and application of the principles in recording, preparation of final accounts of sole trader and not-for-profit organisations and accounting for consignment and bill transactions. It also enables analysis of transactions for rectification of errors and preparation of bank reconciliation statement.

### COURSE OBJECTIVES

1. To understand the accounting concepts and conventions and prepare final accounts of sole trader;
2. To analyse the accounting records to rectify the errors and prepare bank reconciliation statement;
3. To apply the accounting principles for recording bill transactions;
4. To prepare final accounts of not-for-profit concerns;
5. To understand the accounting procedure relating to consignment accounts and prepare consignment accounts.

### UNIT – I INTRODUCTION TO ACCOUNTING AND FINAL ACCOUNTS

**18 HRS**

Accounting Concepts and Conventions – Need for Accounting Standards – Adjustment and Closing Entries – Final Accounts of a sole trader.

**Extra Reading/Keywords:** *Accounting principles and Double entry system, Latest developments in the field of Accountancy, Branches of Accounting*

### UNIT-II RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT

**18 HRS**

A. Rectification of Errors: Rectification before and after preparation of trial balance, Suspense account.

B. Bank Reconciliation Statement: Causes for difference between balances as per cash book and bank statement, Preparation of BRS.

**Extra Reading/Keywords:** *Rectification after the preparation of final accounts, Bank statement*

### UNIT – III BILL OF EXCHANGE

**18 HRS**

Bills of Exchange: Features, Recording transactions relating to bills: Drawing, accepting, retiring, renewing and honouring of bills, dishonour of bills and insolvency of acceptor.

**Extra Reading/Keywords:** *Accommodation bills*

### UNIT – IV ACCOUNTS OF NOT-FOR-PROFIT ORGANISATIONS

**18 HRS**

Receipts and Payments Account - Income and Expenditure Account - Balance Sheet.



**Extra Reading/Keywords:** *Examples of not-for-profit organisations.*

## UNIT – V CONSIGNMENT

**18 HRS**

Consignment Accounts: Valuation of stock, Accounting for losses, Cost price method and Invoice price method.

**Extra Reading/Keywords:** *Conversion of consignment into joint venture.*

**Theory - 20% Problem: 80%**

**Note: Extra Reading/Keywords must be tested only through assignment and seminar.**

### TEXT BOOKS

1. Reddy T.S. & Murthy A. (2018). *Financial Accounting*. Chennai: Margham Publishers.
2. Dalston L. Cecil & Jenitra L. Merwin. (2018). *Financial Accounting*. Trichy: Learntech Press.

### SUGGESTED READINGS

1. Shukla M.C. & Grewal T.S. (2017). *Advanced Accounts. Volume 1*, New Delhi: S.Chand.
2. Jain S.P. & Narang K.L., (2016) *Principles of Accountancy*. New Delhi: Kalyani Publishers.
3. Gupta R.L. & Radhaswamy M. (2018). *Advanced Financial Accounting*. New Delhi: Sultan Chand & Sons.
4. Charles T Horngren, Gary L Sundern, John A Elliott, Danna R Philbrick. (2017).
5. *Introduction to Financial Accounting*. New Delhi: Pearson.  
Tulsian P.C. & Bharat Tulsian. (2016). *Financial Accounting*. New Delhi: S.Chand.

### WEB REFERENCES

1. Fundamentals of Accounting. Student Portal. ICAI.  
[https://students.icai.org/?page\\_id=4893](https://students.icai.org/?page_id=4893).
2. Principles and Practice of Accounting. Study Material relevant for May, 2021 examination onwards. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>.
3. IFRS. <https://www.ifrs.org>.

**Note: Learners are advised to use latest edition of books.**

### COURSE OUTCOMES

**The learners**

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basic accounting concepts and conventions.	K1
CO-2	Illustrate the principles of double entry system, the procedure for rectification of errors and the preparation of Bank Reconciliation Statement.	K2
CO-3	Apply the principles in the preparation of final accounts of sole trader and not-for-profit organisations and accounting for consignment and bill transactions.	K3
CO-4	Analyse the accounting records to locate and rectify the errors and to prepare bank reconciliation statement.	K4
CO-5	Evaluate the final accounts of different business enterprises and other entities	K5

**(K1=Remember, K2=Understand, K3=Apply, K4=Analyze, K5=Evaluate)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO -1</b>	H	M					H	H	
<b>CO -2</b>	H	M	H	H	M		H	H	M
<b>CO -3</b>	H	M	H	H	M		H	H	H
<b>CO -4</b>	H	M	H	H			H	H	H
<b>CO -5</b>	H	H	H	H	M	M	H	H	M

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO -1</b>	H		H
<b>CO -2</b>	H		H
<b>CO -3</b>	H	H	H
<b>CO -4</b>	H	H	H
<b>CO -5</b>	H	H	H

<b>Course Title</b>	<b>MAJOR CORE-2- PRINCIPLES OF MARKETING</b>
<b>Code</b>	<b>U21CO1MCTO2</b>
<b>Course type</b>	<b>Theory</b>
<b>Semester</b>	<b>I</b>
<b>Hours/Week</b>	<b>5</b>
<b>Credits</b>	<b>5</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

### COURSE OBJECTIVES

1. To remember the marketing concepts & recent trends with segmentation bases and Positioning strategies
2. To understand Product Life cycle, New Product development, product policy and the Market Segmentation
3. To outline the pricing policies and compare the various promotional forms
4. To analyze the distribution channels and examine the factors controlling its selection
5. To apply digital skills in marketing through website designing

### UNIT –I INTRODUCTION

**12Hrs**

Marketing: Meaning, Importance & Functions of Marketing - Marketing Mix – Marketing environment: Micro and Macro – Recent trends in Marketing – Customer driven marketing strategy – Market segmentation: Bases.

**Extra Reading / Keywords:** *Unique selling point, value proposition*

### UNIT –II PRODUCT

**12Hrs**

Concept, Product classifications – Major product decisions: Product line decisions - Product mix decisions - Product attributes – Branding, Packaging and labeling – New product development – Product life cycle.

**Extra Reading / Keywords:** *Innovation in products development, Co-branding*

### UNIT – III PRICINGANDPROMOTION

**12Hrs**

Pricing-Pricing objectives - Factors influencing pricing - Pricing strategies. Promotion - Promotion Mix: Advertising, Sales Promotion, Personal selling & Public relations.

**Extra Reading / Keywords:** *Pricing of consumer goods. Promotional activities of products in the market.*

### UNIT – IV CHANNELSOFDISTRIBUTION

**12Hrs**

Channels of Distribution - Channel Functions - Factors influencing Channel Decisions - Middlemen - Wholesalers - Retailers - Selection of marketing channels- Direct& Indirect Marketing Channels.

**Extra Reading / Keywords:** *Logistics and Supply chain management*

### UNIT – V DIGITAL SKILLS IN MARKETING

**12Hrs**

Define a Target Group - Creating Web Sites - Writing the SEO content -  
 SEO Optimization Tools and Techniques of Search Engine Optimization -  
 Google Ad Words.

**Extra Reading / Keywords:** *on line business applications*

**Note: Texts given in the Extra Reading /Key words must be tested only through Assignment and Seminars.**

**TEXT BOOKS**

1. Rajan Nair, (2018) *Marketing*, New Delhi: Sultan Chand and Sons.
2. Pillai & Bhagavathi (2018) *Marketing Management*, New Delhi: Sultan Chand and Sons.

**SUGGESTED READINGS**

1. Philip Kotler, (2016) *Marketing: An Introduction*, New York: Prentice Hall, Englewood Cliffs.
2. Kotler Philip & Armstrong Gary, (2017) *Principles of Marketing*, New Delhi: Prentice- Hall of India.
3. Ryan, D. (2014). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Kogan Page Limited.
4. The Beginner's Guide to Digital Marketing (2015). *Digital Marketer*. Pulizzi, J. (2014) *Epic Content Marketing*, McGraw Hill Education.

**WEB REFERENCES:**

1. [https://studentzone-ngasce.nmims.edu > content >](https://studentzone-ngasce.nmims.edu/content)
2. <https://www.studocu.com/>
3. <https://cdn2.hubspot.net/>

**Note: Learners are advised to use latest edition of books.**

**COURSE OUTCOMES:**

**The learners**

CO No.	Course Outcomes	Cognitive Level (K1-K6)
CO-1	Recall the marketing concepts and philosophies with the environmental conditions affecting marketing decisions of a firm;	K1
CO-2	Relate the product line and mix decisions with the process of new product development.	K2
CO-3	Develop an understanding on the process of value creation through marketing decisions involving product pricing and promotion mix	K3
CO-4	Examine the various channels of distribution to identify efficient logistics practices; and the SEO content to determine suitable keywords for digital marketing	K4

**(K1=Remember, K2=Understand, K3=Apply, K4=Analyze, K5=Evaluate, K6=Create)**

**PO – CO MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	H		H	M	M	H	M	H
CO 2		H	M	H	H			H	H
CO 3	M	M	H		M	M		H	H
CO 4	H	H	H	M	H	M		M	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H		M
<b>CO 2</b>	H	H	H
<b>CO 3</b>	H	M	
<b>CO 4</b>	H	H	H

<b>Course Title</b>	<b>MAJOR SKILL BASED ELECTIVE-1- ENTREPRENEURSHIP DEVELOPMENT</b>
<b>Code</b>	<b>U21CO1SBP01</b>
<b>Course type</b>	<b>Practical</b>
<b>Semester</b>	<b>I</b>
<b>Hours/Week</b>	<b>2</b>
<b>Credits</b>	<b>1</b>
<b>Marks</b>	<b>100</b>

## CONSPECTUS

This course provides an overview for the development of the practical skills in the art of making jewellery, garland out of pearl, thread and from any other raw materials. It paves way to become an Entrepreneur by learning the art of beautification and Bridal make-up, using natural products. It also enables the learner to systematically apply an entrepreneurial way of thinking to identify and create business opportunity to become successful entrepreneurs.

## COURSE OBJECTIVES

1. To understand the Basics of Beautification like different styles of bridal make ups and Mehendi designs.
2. To understand the art of making artificial jewellery and types of embroidery
3. To understand the different doll making techniques
4. To apply the different techniques of Artificial and natural garland making
5. To understand the multi cuisine art like cookery items, jam making, cookery item and applies different sales promotion techniques.

### UNIT-I BASICS OF BEAUTIFICATION

**6 Hrs**

Threading–Facial– Hair dress – Manicure– Pedicure– Bridal Make up – Mehendi

**Extra Reading /Key Word:** *nail art and art of wearing saree*

### UNIT-II ART OF MAKING JEWELLERY AND EMBROIDERY

**6 Hrs**

Paper- Thread- Silk Thread- Terracotta- Types of Embroidery – Hand Embroidery - Thardhosi- Jemki work- Kundhan stone works.

**Extra Reading /Key Word:** *Aari works*

### UNIT-III KIDS AMUSEMENT DOLL TECHNIQUES

**6 Hrs**

Material for soft doll Making –Safety measures in soft doll making – Puppy -Squirrel – Teddy

**Extra Reading /Key Word:** *cushion making*

### UNIT- IV ARTIFICIAL AND NATURAL GARLAND MAKING

**6 Hrs**

Natural Flower Garland- Artificial Flower Garland- Bouquet- Flower Vase arrangement

**Extra Reading /Key Word:** *bridal garland making*

### UNIT- V MULTI CUISINE ART

**6 Hrs**

Juice, squash, Jam, Jelly, Bakery items (Cake & Biscuits) Cookery items (Pickle, Sambar podi, Masala podi) & Preparation of Non- Vegetarian items Sales promotion and marketing techniques for all products

**Extra Reading /Key Word:** *different varieties of juices, salads and starter*

**Note:** Texts given in the Extra Reading, Key words must be tested only through Assignment and Seminars.

### SUGGESTED READINGS

1. Hawkin All - Indian Cook book, Hawkins cookers Limited, Bombay Arts& Craft Vol.5 Aasha Enterprises, Hyderabad - 39
2. Arts & Craft. Vol.6 Aasha Enterprises , Hyderabad -39
3. Soft Toys, Part-II Angal Kudumbha Samayal, I.V. Jesudhasan
4. Renu Gupta, 2004, Complete Beautician Course, Diamond Pocket Books Private Limited, New Delhi.

### COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level (K1-K6)
CO-1	Recall the basic skills of hair dressing, skin care and makeup applications	K1
CO-2	Apply innovative ideas in making jewellery and different types of hand embroidery with self-introduced designs.	K2
CO-3	Analyse the use of multiplicity of safe materials for doll making used by kids with shapes of animals and birds	K3
CO-4	Categorise how the garland, bouquet and flower vase are to be made using the natural, eco- friendly, health improvising special flowers.	K4
CO-5	Evaluate the demand for Multi cuisine vegetarian and nonvegetarian products and identifies the marketable products like cookery powders and bakery items and different healthy juices.	K5
CO-6	Create innovative sales promotion and marketing techniques and becomes successful entrepreneurs	K6

(K1=Remember, K2=Understand, K3=Apply, K4=Analyze, K5=Evaluate, K6=Create)

### PO – CO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	M	M	M	H		H	M	H
CO2	H	M	M	M			H		H
CO3	H	M	M	M	M	H	H	M	H
CO4	H			M	M	H	H		
CO5	H	M		H		H	H		H
CO6	H	H			H	M	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	H	M	M
<b>CO2</b>	H	M	M
<b>CO3</b>	H	M	M
<b>CO4</b>	H	M	M
<b>CO5</b>	H	M	M
<b>CO6</b>	H	H	H



<b>Course Title</b>	<b>ALLIED 1 - PRINCIPLES OF ACCOUNTANCY</b>
<b>Code</b>	<b>U21CO1ALT01</b>
<b>Course type</b>	<b>Theory</b>
<b>Semester</b>	<b>I</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

## CONSPECTUS

The aim of this course is to empower the beginners to recognize the accounting principles and articulate the principles in double entry system of accounting. It bestows an outline and application of accounting principles in final accounts of a sole trader and also empower the learners to categorize and to prepare different related accounts.

## COURSE OBJECTIVES

1. To understand the accounting concepts and conventions and prepare Journal, Ledger accounts and Trial Balance.
2. To prepare Trading & Profit and Loss Account and Balance Sheet of a sole trader.
3. To explain the procedure for preparation of Bank Reconciliation Statement
4. To analyze the various methods of calculating Depreciation
5. To outline the various accounting procedure relating to Bills of Exchange.

### UNIT – I BASIC ACCOUNTING CONCEPTS

**12 Hrs**

Accounting concepts and conventions - Double Entry System Vs Single Entry System. Accounting cycle - Journalising - Ledger posting - Capital expenditure and Revenue expenditure- Preparation of trial balance.

**Extra Reading/Keywords:** *Accounting principles and Double entry system*

### UNIT – II FINAL ACCOUNTS OF A SOLE TRADER

**12 Hrs**

Adjusting and Closing Entries - Final accounts of a sole trader: Trading and Profit and Loss Account - Balance Sheet.

**Extra Reading/Keywords:** *Trading and Profit and Loss Account, Balance Sheet*

### UNIT – III BANK RECONCILIATION STATEMENT

**12 Hrs**

Causes of differences in bank balance as per cash book and balance as per pass book - Preparation of Bank Reconciliation Statement.

**Extra Reading/Keywords:** *Cash Book, Pass Book*

### UNIT – IV DEPRECIATION ACCOUNTING

**12 Hrs**

Depreciation Accounting - Methods of providing depreciation - Straight Line method, Written Down Value method .

**Extra Reading/Keywords:** *Depletion, Amortisation*

### UNIT- V BILLS OF EXCHANGE

**12 Hrs**

Bills of Exchange: Features, Recording transactions relating to bills: Drawing, accepting, retiring, renewing, honouring and dishonour of bills.

**Extra Reading/Keywords:** *Accommodation bills*

**Theory - 20%**

**Problem: 80%**

**Note: Extra Reading /Key words must be tested only through Assignment and**

**Seminars TEXT BOOKS**

1. Dalston L. Cecil & Jenitra L. Merwin, (2018). *Financial Accounting*, Trichy: Learntech Press.
2. Reddy T.S. & Murthy A., (2018). *Financial Accounting*, Chennai: Margham Publishers.

**SUGGESTED READINGS**

1. Shukla M.C. & Grewal T.S. (2017). *Advanced Accounts. Volume – I, New Delhi; S.Chand.*
2. Jain. S.P. & Narang K.L., (2016) *Principles of Accountancy*, New Delhi: Kalyani Publishers.
3. Gupta. R.L.& Radhaswamy M., (2018) *Advanced Financial Accounting*, New Delhi: Sultan Chand & Sons

**WEB REFERENCES**

1. Higher Secondary Accountancy  
tntextbooks.in.<https://drive.google.com/file/d/16i3Wu4Og0W1enH8kTdW81JhHmDIDYqoD/view>.
2. Fundamentals of Accounting. Student Portal. ICAI.  
[https://students.icai.org/?page\\_id=4893](https://students.icai.org/?page_id=4893).
3. Principles and Practice of Accounting. Study Material relevant for May, 2021 examination onwards. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>.

*Note: Learners are advised to use latest edition of books.*

**COURSE OUTCOMES**

**The learners**

CO No.	Course Outcomes	Cognitive Level
CO-1	Recognize the basic accounting concepts and conventions	K1
CO-2	Apply the rules of Double Entry System of accounting for the preparation of Final Accounts of a sole trader	K2
CO-3	Recall the causes of differences between bank balance as per Cash Book, Pass Book and prepare the Bank Reconciliation Statement	K3
CO-4	Apply the acquired knowledge in the preparation of accounts on depreciation and accounting for bill transactions of different enterprisers.	K4

**(K1=Remember, K2=Understand, K3=Apply, K4=Analyze, K5=Evaluate, K6=Create)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H						H		M
<b>CO 2</b>	H						H		M
<b>CO 3</b>	H						H		
<b>CO 4</b>	M						H		
<b>CO 5</b>	H						H		-
<b>CO 6</b>	H						H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H		H
<b>CO 2</b>	H		H
<b>CO 3</b>	H	M	
<b>CO 4</b>	H	H	
<b>CO 5</b>	H	M	
<b>CO 6</b>	H	H	H

<b>Course Title</b>	<b>ALLIED 2 - BASICS OF ACCOUNTING</b>
<b>Code</b>	<b>U21CO1ALT02</b>
<b>Course type</b>	<b>Theory</b>
<b>Semester</b>	<b>I</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

## CONSPECTUS

The aim of this course is to empower the beginners to recognize the accounting principles and articulate the principles in double entry system of accounting. It bestows an outline and application of accounting principles in final accounts of a sole trader and also empower the learners to categorize and to prepare different related accounts.

## COURSE OBJECTIVE

1. To understand the accounting concepts and conventions and the basic principles of Double Entry System of Book Keeping and Accounting.
2. To apply the provisions relating to the preparation of Subsidiary Books and Financial Accounts of Companies. Acquire knowledge on single entry system of book keeping
3. To analyze the various methods of calculating Depreciation
4. To analyze the accounting records to rectify the errors
5. To understand the concepts of computerizes accounting

### UNIT -I INTRODUCTION 12 Hrs

Accounting Concepts – Conventions – Rules of Double Entry – Journal – Ledger – Trial Balance.

**Extra Reading /Key words :** *Chronology, Financial Statement*

### UNIT- II ACCOUNTING CYCLE 12 Hrs

Trading Account, Profit and Loss Account, Balance Sheet, Subsidiary Books – Purchases Book, Sales Book, Three column Cash Book,

**Extra Reading /Key words :** *Final Accounts, Journal Proper*

### UNIT- III DEPRECIATION ACCOUNTING 12 Hrs

Depreciation Accounting Straight Line Method, Written Down Value Method and Annuity Method.

**Extra Reading / Key words :** *Devaluation, Emolument, Superannuation.*

### UNIT- IV RECTIFICATION OF ERRORS 12 Hrs

Rectification of Errors, Basic Principles for Rectification of Errors, Suspense Account, Errors Disclosed by Trial Balance, Guidelines to Locate Errors in the Trial Balance.

**Extra Reading / Keywords:** *Erroneous, Suspense Account*

### UNIT- V COMPUTER ACCOUNTING 12 Hrs

Computer Accounting and Algorithm – Areas of Application of Computer in Accounting, Features and Advantages of Computers and Computer Accounting – Algorithm, Requisites of an Effective Algorithm – Features of Algorithm.

**Extra Reading / Keywords:** *Data Processing, Dactylology* **Theory 40% & Problems 60%**

**Note: Texts given in the Extra Reading /Key words must be tested only through Assignment and Seminars.**

### TEXT BOOKS

1. T.S. Reddy and A. Murthy, “*Financial Accounting*” , 2014, Margham Publications.
2. Dalston L. Cecil & Jenitra L. Merwin, (2018). *Financial Accounting*, Trichy: Learntech Press.
3. Reddy T.S. & Murthy A., (2018). *Financial Accounting*, Chennai: Margham Publishers.

### SUGGESTED READINGS

1. Shukla M.C. & Grewal T.S. (2017). *Advanced Accounts. Volume 1*, New Delhi: S .Chand.
2. Jain S.P. & Narang K.L., (2016) *Principles of Accountancy*. New Delhi: Kalyani Publishers.
3. Gupta R.L. & Radhaswamy M. (2018). *Advanced Financial Accounting*. New Delhi: Sultan Chand & Sons.
4. Charles T Horngren, Gary L Sundern, John A Elliott, Danna R Philbrick. (2017).
5. *Introduction to Financial Accounting*. New Delhi: Pearson.  
Tulsian P.C. & Bharat Tulsian. (2016). *Financial Accounting*. New Delhi:

S. Chand.

### WEB REFERENCES

1. Higher Secondary Accountancy  
tntextbooks.in.<https://drive.google.com/file/d/16i3Wu4Og0W1enH8kTdW81JhHmDIDYqoD/view>.
2. Fundamentals of Accounting. Student Portal. ICAI.  
[https://students.icai.org/?page\\_id=4893](https://students.icai.org/?page_id=4893).
3. Principles and Practice of Accounting. Study Material relevant for May, 2021 examination onwards. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>.

**Note: Learners are advised to use latest edition of books.**

### COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basic accounting concepts and conventions, related to various accounting system.	K1
CO-2	Understand systems like final account depreciation account, rectification of error & computerized accounting	K3
CO-3	Apply the rules of double entry system of accounting for the preparation of final accounts of a sole trader, depreciation accounts and create algorithm for different forms of accounting	K1

CO-4	Analyze the procedure for preparation of sole trader accounts, depreciation accounting, and rectification of errors & algorithm of computerized accounting.	K4
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(K1=Remember, K2=Understand, K3=Apply, K4=Analyze, K5=Evaluate, K6=Create)

**PO – CO MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H					M	H		M
CO 2	H			H	M		H		M
CO 3	H		H	H			H		
CO 4	M		H	H			H		
CO 5	H		H	H			H		-

CO 6	H		H	H	H		H	H	H
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**PSO – CO MAPPING**

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H		H
CO 2	H		H
CO 3	H	M	
CO 4	H	H	
CO 5	H	M	
CO 6	H	H	H

**HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPALLI – 620 002.**  
**SCHOOL OF MANAGEMENT STUDIES**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com Regular (For Candidates admitted from June 2021 onwards) First**  
**Year - Semester – II**

<b>Course Title</b>	<b>MAJOR CORE 3 - FINANCIAL ACCOUNTING II</b>
<b>Code</b>	<b>U21CO2MCT03</b>
<b>Course type</b>	<b>Theory</b>
<b>Semester</b>	<b>II</b>
<b>Hours/Week</b>	<b>05</b>
<b>Credits</b>	<b>04</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

To provide basic knowledge of accounting procedure for depreciation accounting, branch and Hire purchase system of accounting and to develop skills in the preparation of Partnership Accounts.

### COURSE OBJECTIVES

1. To understand various methods of providing depreciation & the accounting concepts related to claim for loss of stock & loss of profit.
2. To develop knowledge related to debtors & stock & debtor system of accounting of dependent branches
3. To develop knowledge related to Hire purchase system
4. To understand the accounting procedures related to admission & retirement of a partner
5. To understand the accounting procedure relating to death & insolvency of a partner.

### UNIT- I DEPRECIATION ACCOUNTING AND INSURANCE CLAIMS

**15Hrs**

**1.1.** Depreciation – Characteristics –Causes – Objectives – Factors affecting depreciation.

**1.2.** Methods of accounting for depreciation - Straight line method - Written down value method - Sinking fund method - Insurance policy method.

**1.3** Insurance Claims: Claim for Loss of Stock - Loss of Profit.

**Extra Reading / Keywords:** *Annuity Method, Revaluation Method, Accounting entries for Fire Insurance Claims.*

### UNIT – II BRANCH ACCOUNTS

**15Hrs**

**2.1.** Branch Accounts – Dependent Branch- Features - Accounting System- Debtors system.

**2.2.** Stock and Debtors System – Accounts in the books of head office.

**Extra Reading / Keywords:** *Whole sale branch system, Independent Branches, Foreign branches.*

### UNIT – III HIRE PURCHASE SYSTEM

**15Hrs**

- 3.1. Hire purchase agreement – Accounting terms in Hire Purchase System – Features – Distinction between Hire purchase system and Installment system.
- 3.2. Methods of Calculation of Interest -Accounting treatment for Hire purchase system on accrual method.
- 3.3. Default and Repossession –Types of Repossession - Accounting treatment in the books of hire vendor and hire purchaser.

**Extra Reading / Keywords:** *Instalment purchase system, Hire Purchase Trading Account.*

#### **UNIT- IV PARTNERSHIP ACCOUNTS**

**15Hrs**

- 4.1. Admission of a Partner- Sacrificing ratio – Valuation of Goodwill – Revaluation Account – Accumulated reserves and profits - Adjustment for capital accounts.
- 4.2. Retirement of a partner - Gaining ratio – Treatment of Goodwill – Revaluation Account - Accumulated reserves and profits - Adjustment for capital accounts
- 4.3. Death of a partner- Gaining ratio – Treatment of Goodwill – Revaluation Account - Accumulated reserves and profits - Adjustment for capital accounts

**Extra Reading / Keywords:** *Admission, Retirement of two or more Partners.*

#### **UNIT – V PARTNERSHIP ACCOUNTS (Continued)**

**15Hrs**

- 5.1. Dissolution - Modes of dissolution - Accounting treatment.
- 5.2. Insolvency of partners - Garner vs. Murray Principle - Capital ratio under fixed capital method and fluctuation capital method -Accounting treatment.
- 5.3. Insolvency of all the partners - Accounting treatment.

**Extra Reading / Keywords:** *Dissolution procedures.*

**Theory - 20% Problems- 80%**

**Note: Texts given in the Extra Reading /Key words must be tested only through Assignment and Seminars.**

#### **TEXT BOOK**

T.S.Reddy & Murthy.A (2018) Financial Accounting, Chennai, Margham Publication.

#### **SUGGESTED READINGS**

1. Shukla. M.C. & Grewal T.S., (2017). *Advanced Accounts*, New Delhi: S .Chand & Co.,
2. Jain. S.P. & Narang K.L., (2016). *Advanced Accounts*, New Delhi: Kalyani Publishers.
3. Gupta. R.L. & Radhaswamy M., (2018). *Advanced Accounts* New Delhi: Sultan Chand.
4. Dr. M A Arulanandam, (2016) *Financial Accounting*, New Delhi: Himalaya Publications.
5. Dr. K S Raman & S. N. Maheswari, (2015). *Financial Accounting*, New Delhi: Vikas Publication.

#### **WEB REFERENCES**

1. <https://www.linkedin.com/learning/financial-accounting-part-2>
2. <https://online.hbs.edu/courses/financial-accounting/>
3. <https://open.umn.edu/opentextbooks/textbooks/474>

**Note: Learners are advised to use latest edition of books.**



### Course Outcomes

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the terms and concepts of depreciation, insurance claim, branch, hire purchase and partnership accounts.	K1
CO-2	Examine the accounting procedure in depreciation accounting, insurance claim, branch, hire purchase and partnership accounts.	K2
CO-3	Apply the acquired knowledge in the preparation of accounts on depreciation, insurance claim, branch profits under debtors and stock & debtors system, loss on repossession in hire purchase and preparation of partnership accounts.	K3
CO-4	Analyse the procedures relating to calculation of depreciation, insurance claim, branch profits, loss on repossession in hire purchase and admission, retirement, death, dissolution and insolvency of partners.	K4

(K1= Remember, K2= Understand, K3= Apply, K4=Analyse)

#### PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	M		H	M		H	H	
CO 2	H	M		H	M		M	H	M
CO 3	H	M		H	M		H	H	M
CO 4	H	M		H	M		M	H	M

#### PSO - CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H		H
CO 2	H		M
CO 3	H	H	
CO 4	H	M	

(For Candidates admitted from the academic year 2021-22 onwards)  
**HOLY CROSS COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI-620 002**  
**SCHOOL OF MANAGEMENT STUDIES**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF)**  
**B.COM. REGULAR**  
**First Year - Semester – II**

<b>Course Title</b>	<b>MAJOR CORE 4–BUSINESS LAW</b>
<b>Code</b>	<b>U21CO2MCT04</b>
<b>Course type</b>	<b>Theory</b>
<b>Semester</b>	<b>II</b>
<b>Hours/Week</b>	<b>5</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### **CONSPECTUS**

The objective of the course is to provide an understanding of the fundamental provisions of Indian Contract Act, Sale of Goods Act and Limited Liability Partnership Act. The course provides the students necessary analytical skills to solve issues arising in real life situations relating to the Indian Contract Act, Sale of Goods Act and The Limited Liability Partnership Act.

### **COURSE OBJECTIVES**

1. To understand the essentials of a contract and the provisions regarding offer, acceptance, consideration and capacity to contract.
2. To understand the provisions regarding free consent, legality of object, void agreements and contingent contracts.
3. To understand the provisions regarding performance and discharge of contract, remedies for breach of contract and special kinds of contracts.
4. To analyse the laws relating to Contract of Agency, Limited Liability Partnership and Right to Information Act.
5. To understand the provisions of Sale of Goods Act, 1930.

**UNIT – I INTRODUCTION TO CONTRACT** **15 Hrs**

- 1.1 Law of contract - Nature and types of contract
- 1.2 Essentials of a valid contract - Offer and Acceptance
- 1.3 Consideration - Capacity to contract.

**Extra Reading /Keywords:** *Aleatory contract*

**UNIT – II ELEMENTS OF VALID CONTRACT** **15 Hrs**

- 2.1 Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake
- 2.2 Legality of object
- 2.3 Void agreements - Wagering agreement and Contingent contract.

**Extra Reading /Keywords:** *Case studies relating to agreements opposed to public policy*

**UNIT – III PERFORMANCE OF CONTRACT AND SPECIAL CONTRACTS** **15 Hrs**

- 3.1 Performance of contract - Discharge of contract - Remedies for breach of contract
- 3.2 Quasi contract - Indemnity and Guarantee
- 3.3 Bailment and Pledge.

**Extra Reading /Keywords:** *Any three recent case studies on Breach of Contract*

**UNIT – IV CONTRACT OF AGENCY AND LLP** **15 Hrs**

- 4.1 Contract of Agency - Kinds - Duties - Authority of agent - Relation with third parties
- 4.2 Liabilities of parties under contract of agency - Termination of agency - Irrevocable agency.
- 4.3 The Limited Liability Partnership (LLP) Act, 2008 – Limited Liability Partnership - Salient features of LLP - Differences between LLP and partnership - LLP vs Company. Right to Information Act: Features – Objectives - Significance.

**Extra Reading /Keywords:** *Case laws relating to LLP in India, Cyber laws in India*

**UNIT – V SALE OF GOODS ACT, 1930** **15 Hrs**

- 5.1 Sale of Goods Act, 1930 with amendments – Sale and agreement to sell
- 5.2 Conditions and warranties – Passing of property
- 5.3 Performance – Remedies for breach – Rights of an unpaid seller.

**Extra Reading /Keywords:** *Auction sale*

**Note: Texts given in the Extra Readings/keywords must be tested only through assignment and seminar.**

**TEXT BOOK**

Kapoor N.D. (2017), Business Law, Sultan Chand & Sons, New Delhi

**SUGGESTED READINGS**

- 1. Kuchhal M.C., Vivek Kuchhal. (2018), Mercantile Law, New Delhi: Vikas Publishing House.

2. Gulshan S.S., Kapoor G. K. (2018), Business Law Including Company Law, New Delhi: New Age International Publishers
3. T.R.Desai (2016), Law relating to Tenders and Government contracts, New Delhi, Universal Law Publishing Company.

### WEB REFERENCES

1. <https://legislative.gov.in>
2. [www.mca.gov.in](http://www.mca.gov.in)
3. <https://rti.gov.in>
4. <https://icmai.in>
5. <https://www.icai.org>

*Note: Learners are advised to use latest edition of books.*

### COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level (K1-K4)
CO-1	Recall the basic definitions in Indian Contract Act, Sale of Goods Act, LLP Act and RTI Act.	K1
CO-2	Explain the provisions relating to essentials of a valid contract, sale of goods, RTI and LLP.	K2
CO-3	Apply the provisions relating to Indian Contract Act, Sale of Goods Act and RTI Act to solve problems in real life situations.	K3
CO-4	Examine the issues relating to contracts and right to information.	K4

(K1= Remember, K2= Understand, K3= Apply, K4= Analyze)

### PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H			L		L	H	M	
CO 2	H			M		M	H	M	
CO 3	H			H		H	H	H	H
CO 4	H			H		H	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H		
<b>CO 2</b>	H		
<b>CO 3</b>	H	M	
<b>CO 4</b>	H	M	

**HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPPALLI-620 002**  
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**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com. Regular (For Candidates admitted from June 2021 onwards)**  
**First Year - Semester –II**

<b>Course Title</b>	<b>MAJOR CORE 5 – BANKING THEORY LAW AND PRACTICE</b>
<b>Code</b>	<b>U21CO2MCT05</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>II</b>
<b>Hours/Week</b>	<b>04</b>
<b>Credits</b>	<b>03</b>
<b>Marks</b>	<b>100</b>

**CONSPECTUS**

This course aims at providing an understanding of banking law and practices and the recent trends in banking.

**COURSE OBJECTIVES**

1. To understand the functions of commercial banks, RBI, its organization, functions and methods of credit control.
2. To analyze the relationship between banker and customer and various types of bank accounts.
3. To understand negotiable Instruments, cheques and statutory protection to paying banker and collecting banker.
4. To analyze the procedure and policies adopted by banks to provide loans and advances to customers.
5. To understand the recent trends in banking and Indian financial network.

**UNIT-I INTRODUCTION TO BANKING**

**12 Hrs**

- 1.1. Commercial Banks - Functions - Credit creation
- 1.2. Reserve Bank of India - Organisation and functions - Methods of credit control.
- 1.3. Business of Banking Companies- Control over Management- Prohibition of certain activities in relation to Banking Companies.

**Extra Reading /Keywords:** *History of Banking*

**UNIT - II BANKER AND CUSTOMER RELATIONSHIP**

**12 Hrs**

- 2.1. Banker and Customer relationship - Special features.
- 2.2. Different types of accounts - Opening and closing of accounts - Forms used in the operation of bank account.
- 2.3. Cheque book, Pass book, Mistakes in the pass book.
- 2.4. Types of account holders.

**Extra Reading /Keywords:** *Relationship banking strategy*

### **UNIT- III NEGOTIABLE INSTRUMENTS**

**12 Hrs**

- 3.1. Negotiable instruments - Definition - Cheque - Features - Holder and holder in due course - Payment in due course.
- 3.2. Crossing - Different types. Endorsements - Different kinds.
- 3.3. Paying banker - Material alteration - Refusal of payment by banks - Statutory protection to the paying banker. Collecting banker - Statutory protection.

**Extra Reading /Keywords:** *Securitization, Remittance services*

### **UNIT - IV LOANS AND ADVANCES**

**12 Hrs**

- 4.1. Loans and Advances - Principles of good lending - Credit worthiness of borrowers.
- 4.2. Modes of securing advances - Lien, Pledge, Mortgage and Hypothecation.
- 4.3. Advances against different types of securities - Goods, Documents of title to goods, Life Insurance Policies, FDR, Government Securities.

**Extra Reading /Keywords:** *Loan syndication, banc assurance*

### **UNIT - V RECENT TRENDS IN BANKING**

**12 Hrs**

- 5.1. E-Banking – Internet Banking – Telephone Banking – Mobile Banking – ATMs.
5. 2. Cash Machine – Electronic Money - Electronic Fund Transfer System (EFT) – RTGS, NEFT, MICR, KYC norms, Clearing house.
- 5.3. Indian Financial Network – Customer Grievances Redressal and Ombudsman. **Extra Reading /Keywords:** *Core banking, Control mechanism*

**Note: Texts given in the Extra Reading /Key words must be tested only through Assignment and Seminars.**

### **TEXT BOOK**

Varshney P.N., and Sundharam K.P.M. (2016), Banking Theory Law and Practice; Sultan Chand Sons; New Delhi.

### **SUGGESTED REFERENCES**

1. Tanna. M.L., (2017) - Banking Law and Practice in India, 27<sup>th</sup> edition, Indian Law House, New Delhi.
2. Radhasamy and Vasudevan, (2003) A Text Book of Banking, Sultan Chand & Sons, New Delhi.
3. E. Gordon and K. Natarajan, (2021)-Banking Theory Law and Practice, Himalayas Publishing House, New Delhi.

4. S. N. Maheswari and S. K. Maheswari, (2014), Banking Law and Practice – Kalyani Publishers, Ansari Rd, Daryaganj, New Delhi 110002.
5. Dr. O.P. Gupta and Santosh Kumari Gupta, (2019) Banking Law and Practice in India, Sahitya Bhawan Publications, Khandari, Agra, Uttar Pradesh - 282002.
6. Agarwal, O.P, (2019), Modern Banking of IndiaS, Himalaya Publications, Mumbai.
7. Panikar, KK (2015) Banking –Theory System, S.Chand & Co., New Delhi.

#### WEB REFERENCES

1. Reserve Bank of India. - [https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/RBIAM\\_230609.pdf](https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/RBIAM_230609.pdf).
2. Banking Law and Practice: <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>.
3. Indian Institute of Banking and Finance – <https://www.yumpu.com/user/iibf.org.in>
4. KLE Law Academy – <https://www.gklawcollege.com/wp-content/themes/gklaw-theme/downloads/library/studymaterials/1banking-law.pdf>.
5. Symbiosis Law School, Hyderabad – <https://www.slsh.edu.in/cbf>.

*Note: Learners are advised to use latest edition of books.*

#### COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basic concepts in banking, its functions, roles and all the major banking activities.	K1
CO-2	Explain the general and special relationship between banker and customer, framework of negotiable instruments used in banking and modes of securing advances.	K2
CO-3	Apply the banking laws and its operations in day-to-day banking transactions.	K3
CO-4	Analyze the banking activities in relation to various banking regulations.	K4

**(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyze.)**

#### PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H						H	H	M
CO 2	H			H			H	H	M



<b>CO 3</b>	H						H	H	M
<b>CO 4</b>	H						H	H	M

**PSO – CO MAPPING**

<b>CO/PO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	H	
<b>CO 2</b>	H	H	
<b>CO 3</b>	H	H	
<b>CO 4</b>	H	H	

**HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPPALLI-620 002**  
**SCHOOL OF MANAGEMENT STUDIES**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com. Regular (For Candidates admitted from June 2021 onwards)**  
**First Year - Semester –II**

<b>Course Title</b>	<b>INVESTMENT BASICS</b>
<b>Code Total Hours</b>	<b>U21CO21RT01</b>
<b>Course Type Hours/Week</b>	<b>Theory</b>
<b>Semester</b>	<b>II</b>
<b>Hours/Week</b>	<b>01</b>
<b>Credit</b>	<b>1</b>
<b>Marks</b>	<b>100</b>

**CONSPECTUS**

To expose the students on various investment alternatives.

**COURSE OBJECTIVES**

1. To understand different investment activities.
2. To understand bank and post office deposits.
3. To understand various types of mutual funds.
4. To understand various Life Insurance Policy.
5. To understand the basics of financial and non-financial investments.

**Unit I - Introduction to Investments**

Investments- Savings Vs Investments – Importance of savings and investments – Objectives of investments - Investment alternatives- Financial Vs Non-financial assets. **Extra Reading/Keywords:** *IRA, CD and money market accounts*

**Unit II – Bank & Post office deposits and certificates**

Introduction to Bank Deposits, Types of Deposit Accounts, and Common guidelines of opening and operating accounts, deposit related services, Deposit services offered to Non-

Resident Indians– Post office Investment Savings schemes – Advantages

**Extra Reading/Keywords:** *Sukanya Samridhi Accounts, Senior Citizen Savings Scheme*

**Unit III - Mutual Funds**

New fund offer's & procedure for investing in NFO; Investors rights and obligations. Types of funds –Open ended schemes- Close ended funds –growth fund, Income fund, Tax saving schemes, Index schemes and Balanced schemes - diversified large cap funds, midcap funds.

**Extra Reading/Keywords:** *Thematic and Arbitrage funds*

**Unit IV –Life Insurance and Provident fund schemes**

Type of life insurance policy- Endowment policy -Term policy- Whole life policy -Money back policy- ULIPs- Kinds of provident funds - Statutory

Provident Fund, Recognized Provident Fund, and Unrecognized Provident Fund. Equity Linked Savings Schemes (ELSSs) - Pension Plan  
**Extra Reading/Keywords:** *Market linked investment plans, Retirement planning investment options*

### **Unit V –Real assets and Corporate Securities**

Investments in Real estate – E-Real estate- E-gold – Commodities- Shares- Debentures – Bonds – Derivatives.

**Extra Reading/Keywords:** *Collectables, equity crowd funding*

**Note: Texts given in the Extra Reading/ Keywords must be tested only through Assignment and Seminars**

### **TEXT BOOKS**

1. Punithavathi Pandian, (2018), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. Preethi Singh ,(2018), Investment Management ,Himalaya Publishing House, New Delhi.

### **SUGGESTED READINGS**

1. Natarajan L, (2018), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.
2. Avadhani VA, (2018), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
3. Bhalla VK, (2018), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.
4. Prasanna Chandra, (2018), Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
5. Graham and Dodd, (2018), Investment, Tata McGraw - Hill Publishing Company Limited, New Delhi.

### **WEB REFERENCES**

1. <https://www.investopedia.com/terms/m/mutualfund.asp>
2. <https://www.geektonight.com/investment-management-pdf/>
3. [http://www.aurobindo.du.ac.in/uploads/pdf/1585999470\\_Mutual\\_funds\\_.pdf](http://www.aurobindo.du.ac.in/uploads/pdf/1585999470_Mutual_funds_.pdf)

**Note: Learners are advised to use latest edition of books.**

### **COURSE OUTCOMES**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>Cognitive Level</b>
CO-1	Describe the various investment alternatives.	<b>K1</b>
CO-2	Explain the guidelines for investing in financial and nonfinancial assets.	<b>K2</b>
CO-3	Explain the different types of mutual funds and various deposit schemes available for an investment.	<b>K2</b>

<b>Course Title</b>	<b>MAJOR CORE-6 : CORPORATE ACCOUNTING - I</b>
<b>Code</b>	<b>U21CO3MCT06</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>
<b>Hours/Week</b>	<b>5</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### **CONSPECTUS**

To acquaint the students with the procedure for the preparation of company accounts and accounting for issue and redemption of shares and debentures.

### **COURSE OBJECTIVES**

1. To understand the steps involved in issue, forfeiture and reissue of forfeited shares and issue of debentures.
2. To apply the provisions relating to redemption of preference shares and debentures.
3. To apply the procedure involved in preparation of Statement of Profit and Loss and Balance Sheet of Companies.
4. To understand the basic methods of valuation of goodwill and shares.
5. To understand the accounting treatment for acquisition of business and apply the procedure involved in determination of profit prior to incorporation.

### **UNIT – I ISSUE OF SHARES AND DEBENTURES 15 HRS**

- 1.1 Issue of Shares and Debentures- Rights issue, Bonus issue, Buy back of shares, Sweat equity shares.
- 1.2 Forfeiture and reissue of forfeited shares

**Extra Reading/ Keywords:** *Types of shares and debentures.*

### **UNIT – II REDEMPTION OF PREFERENCE SHARES AND DEBENTURES 15 HRS**

- 2.1. Redemption of preference shares.
- 2.2. Redemption of debentures: Sinking fund method. Open market buying of debentures: Cum-interest and ex-interest transactions.

**Extra Reading/ Keywords:** *Redemption, Cum-interest, Ex-interest*

### **UNIT – III FINAL ACCOUNTS OF COMPANIES 15 HRS**

- 3.1. Statement of Profit and Loss (Excluding managerial remuneration)
- 3.2. Balance Sheet of a company

**Extra Reading/ Keywords:** *Annual report of companies.*

### **UNIT - IV VALUATION OF GOODWILL AND SHARES 15 HRS**

- 4.1. Methods of valuing goodwill: Simple profit method - Super profit method - Annuity method.
- 4.2. Methods of valuation of shares: Net asset method - Yield method – Profit Earning Ratio.

**Extra Reading/ Keywords:** *Value of shares of public sector companies and private sector companies*

## **UNIT-V ACQUISITION OF BUSINESS AND PROFIT PRIOR TO INCORPORATION** **15 HRS**

- 5.1. Accounting treatment for acquisition of business in the books of vendor and purchaser (when new set of books are opened)
- 5.2. Accounting for profit and loss prior to incorporation

**Extra Reading/ Keywords:** *Acquisition, Profit prior to incorporation*

**Note: Texts given in the Extra Reading/ Keywords must be tested only through assignment and seminar.**

**Theory - 20% Problems - 80%**

### **TEXT BOOK**

Reddy T.S. & Murthy A., (2020). *Corporate Accounting*, Chennai: Margham Publications

### **SUGGESTED READINGS**

1. Shukla. M.C. & Grewal T.S., (2019). *Advanced Accounts, Volume II*, New Delhi: S .Chand &Co.
2. Gupta. R.L. & Radhaswamy M., (2021). *Advanced Accounts, Volume II*, New Delhi: Sultan Chand.
3. Jain. S.P. & Narang K.L., (2019). *Advanced Accounts, Volume II*, New Delhi: Kalyani Publishers.
4. Maheshwari.S.N & Maheshwari.S.K (2018), *Corporate Accounting*, Noida: Vikas Publishing House Pvt.Ltd.
5. Ramachandran.R & Srinivasan.R., (2017), *Corporate Accounting*, Tiruchi: Sriram Publications.

### **WEB REFERENCES**

1. [https://www.icsi.edu/media/webmodules/CMA\\_Book\\_010820.pdf](https://www.icsi.edu/media/webmodules/CMA_Book_010820.pdf)
2. <https://icmai.in/upload/Students/Syllabus2016/inter/Paper-12-Feb-2022.pdf>
3. <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>

**Note: Learners are advised to use latest edition of books.**

### **COURSE OUTCOMES**

<b>CO. NO</b>	<b>Course Outcomes</b>	<b>Cognitive Level</b>
<b>CO-1</b>	Recall the accounting treatment relating to various transactions of companies.	K1
<b>CO-2</b>	Explain the concepts relating to issue and redemption of shares and debentures and valuation of shares and goodwill.	K2

<b>CO-3</b>	Estimate the value of shares, debentures, goodwill and profit and loss of a company.	K3
<b>CO-4</b>	Examine the financial data of companies and interpret the results.	K4
<b>CO-5</b>	Assess the performance of joint stock companies through comparison of financial data.	K5

**(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5 - Evaluate)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	M	L	L	M	L	L	H	H	H
<b>CO 2</b>	M	L	L	M	L	L	H	H	H
<b>CO 3</b>	M	L	L	M	L	L	H	H	H
<b>CO 4</b>	M	L	L	M	L	L	H	H	H
<b>CO 5</b>	M	L	L	M	L	L	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	L	H
<b>CO 2</b>	H	L	H
<b>CO 3</b>	H	L	H
<b>CO 4</b>	H	L	H
<b>CO 5</b>	H	L	H

<b>Course Title</b>	<b>MAJOR CORE-7 – BUSINESS ENVIRONMENT</b>
<b>Code</b>	<b>U21CO3MCT07</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

## CONSPECTUS

To provide an overview of business environment and the elements of global business environment and its implications.

## COURSE OBJECTIVES

1. To understand the concepts of business environment, environment analysis and strategic management.
2. To understand the concepts of economic environment that influence the business.
3. To analyse the policies of the government which influence the business.
4. To analyse the social and cultural environment of the business.
5. To understand the philosophies of global approaches to manage a business successfully in a global environment.

### UNIT I: BUSINESS ENVIRONMENT - AN OVERVIEW 12 HRS

- 1.1. Business: Definition - Nature and Scope of business.
- 1.2. Business Environment: Definition - Nature and Significance - Types
- 1.3. Environmental Analysis and Strategic Management Process – Importance, Limitations and Approaches to Environmental Analysis.

**Extra Reading/ Keywords:** *e business, e business environment.*

### UNIT II: ECONOMIC ENVIRONMENT 12 HRS

- 2.1. Brief history of Planning in India – Five Year Plans in India.
- 2.2. Finance Commission, NITI Aayog - Finances of the Union and the State Governments.
- 2.3. Economic Parameters – Description of Indices: Corruption Perception Index, Micro Economic Competitiveness Index and Technology Index.

**Extra Reading/ Keywords:** *Knowledge based economy, e budgets.*

### UNIT III: POLITICAL ENVIRONMENT 12 HRS

- 3.1. Constitutional Environment: Features – Fundamental Rights and Duties, Provisions of Indian Constitution pertaining to business.
- 3.2. Political Environment: Government policies and business - Impact, importance and responsibilities of government towards business.
- 3.3. Government intervention in business - Environment Protection Act, 1986 and Competition Act, 2002.

**Extra Reading/ Keywords:** *e EPA, Intellectual Property Management.*

### UNIT IV: SOCIAL AND CULTURAL ENVIRONMENT 12 HRS

- 4.1. Society: Elements – Types - Characteristics and its impact on business.  
 4.2. Culture: Concepts - Features – Elements - Functions, Traits and Effects of social and cultural environment on business. Foreign culture – Impact of foreign culture on business.  
 4.3. Business Ethics – Social responsibilities of business towards different groups.

**Extra Reading/ Keywords:** *e Business Ethics, e Business Culture.*

#### **UNIT V: GLOBAL ENVIRONMENT**

**12 HRS**

- 5.1. Globalisation: Definition - Process- Pre-requisites of globalisation - Strategies for globalisation - Role of various forms of foreign capital.  
 5.2. Functions of WTO and GATT – Trading blocks in globalisation.  
 5.3. Impact of globalisation on Indian business- Merits and Demerits of globalisation.

**Extra Reading/ Keywords:** *Global outsourcing, Global corporate governance practices.*

**Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.**

#### **COURSE OUTCOMES (CO)**

The learners

<b>CO No.</b>	<b>Course Outcomes</b>	<b>Cognitive Level</b>
CO-1	Recall the concepts of business environment and various factors that influence the environment.	K1
CO-2	Describe the elements of economic, political, cultural, social and global environment of the business.	K2
CO-3	Apply the regulations related to economic, legal, political and global environment of business.	K3
CO-4	Analyse the impact of environmental factors on business.	K4
CO-5	Evaluate various strategies to manage a business successfully in economic, political, social and global environment.	K5

**(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate)**

#### **PRESCRIBED TEXT BOOK**

Gupta C. B (2018). *Business Environment*, Sultan Chand and Sons, New Delhi.

#### **SUGGESTED READINGS**

1. Aswathappa K. (2019), *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.
2. Balaji.C.D (2017), *Business Environment*, Margham Publication, Chennai.
3. Francis Cherunilam, (2019). *Business Environment – Text and Cases*, Himalaya Publishing House, New Delhi.
4. Sankaran. S. (2017), *Business Environment – 3<sup>rd</sup> ed*, Margham Publication, Chennai.
5. Justin Paul (2018), *Business Environment*, McGraw Hill Education, New Delhi.

#### **WEB REFERENCES**



1. [www. https://www.niti.gov.in](https://www.niti.gov.in)
2. [www. https://iimm.org/wp-content/uploads/2019/04/IIMM\\_BE\\_Book.pdf](https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf)
3. [www. https://ximb.edu.in](https://ximb.edu.in)

*Note: Learners are advised to use latest edition of books.*

### **PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	L	L	M	M	L	H	M	H	M
<b>CO 2</b>	L	L	M	M	L	H	M	H	M
<b>CO 3</b>	L	L	M	M	L	H	M	H	M
<b>CO 4</b>	L	L	M	M	L	H	M	H	M
<b>CO 5</b>	L	L	M	M	L	H	M	H	M

### **PSO – CO MAPPING**

<b>CO/PO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	M	H	L
<b>CO 2</b>	M	H	L
<b>CO 3</b>	M	H	L
<b>CO 4</b>	M	H	L
<b>CO 5</b>	M	H	L

<b>Course Title</b>	<b>MAJOR ELECTIVE 1 – FINANCIAL MARKETS AND SERVICES</b>
<b>Code</b>	<b>U21CO3MET01</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

## CONSPECTUS

The course aims to equip the learners with the basics of financial markets and services and its various dimensions, evaluation and benefits to the economy.

## COURSE OBJECTIVES

1. To understand the features and importance of financial system.
2. To analyse the functions of the primary market and the secondary market.
3. To analyse the features and importance of financial services and merchant banking.
4. To analyse the functions and importance of venture capital, factoring and forfaiting
5. To understand the process of securitisation, kinds of mutual funds and the functions of credit rating agencies.

### UNIT- I THE FINANCIAL SYSTEM

**12 HRS**

1.1 Functions of the Financial System – Development of financial institutions in India – Structure of financial markets in India.

1.2 Money Market – Composition of money market – Discount and Finance House of India (DFHI)

1.3 Capital Market - Composition of capital market

**Extra Reading /Keywords:** *Nationalisation of Banks, Development Banks*

### UNIT- II INDUSTRIAL SECURITIES MARKET

**12 HRS**

2.1 New Issue Market — Functions of new issue market – Methods of floating new issues

2.2 The Secondary Market – Relationship between primary market and secondary market- Functions of stock exchanges – Various stages in trading in stock exchange – NSE - BSE.

2.3 The Securities and Exchange Board of India (SEBI) – SEBI guidelines regarding investors' protection – Depository system.

**Extra Reading /Keywords:** *Spot Market, Derivatives Market, Commodities Market.*

### UNIT- III INTRODUCTION TO FINANCIAL SERVICES AND MERCHANT BANKING

**12 HRS**

3.1 Financial Services: Meaning – Features – Importance

3.2 New Financial Products and Services – Innovative financial instruments – Challenges faced by financial services.

3.3 Merchant Banking: Origin - Development of merchant banking in India – Importance - Categories – Services - Default and Penalty.

**Extra Reading /Keywords:** *Case Studies of Companies that are rendering the merchant banking services in India.*

### UNIT- IV VENTURE CAPITAL, FACTORING AND FORFAITING .

**12 HRS**

4.1 Venture Capital financing: Meaning – Features – Stages of financing – Redemption -

Venture capital in India.

4.2 Factoring: Meaning – Modus operandi - Types - Functions – Benefits – Factoring in India.

4.3 Forfaiting: Definition – Modus operandi – Benefits - Factoring vs Forfaiting.

**Extra Reading /Keywords:** *Case Studies of Companies engaged in factoring services in India.*

## **UNIT- V SECURITISATION OF DEBT, MUTUAL FUNDS AND CREDIT RATING AGENCIES**

**12 HRS**

5.1 Securitisation: Meaning - Securitisation Process – Merits – Securitisable assets – Types of securities – Conditions for successful securitisation.

5.2 Mutual fund: Meaning – Objectives – Types – Merits – Shortcomings

5.3 Credit Rating Agencies: Meaning - Functions – Credit rating agencies in India, CRISIL, ICRA, CARE and Credit Rating Symbols.

**Extra Reading /Keywords:** *Performance of different mutual fund companies in India*

**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

### **TEXT BOOKS**

1. Gordon and Natarajan (2018): *Financial Markets and Services*, Himalaya Publishing House.
2. Gurusamy S, *Financial Services* (2018), Tata McGraw Hill Education Pvt. Ltd.

### **SUGGESTED READINGS**

1. Machiraju H.R (2018) *Indian Financial System*, Delhi: Vikas Publishing House.
2. Chandler M.V. and Gold Feld .S. M. (2018), *Economics of Money and Banking*, New York: Harper and Row.
3. Shashi and Gupta (2018), *Financial Services*, Kalyani Publishers, 3<sup>rd</sup> Edition.
4. Bharathi V Pathak (2018), *Indian Financial System*, Pearson Education, 5<sup>th</sup> Edition.
5. Bhole L.M. (2019) *Financial Institution and Market: Structure, Growth and Innovation*, McGraw Hill Education, 6<sup>th</sup> edition.

### **WEB REFERENCES**

1. [http://tumkuruniversity.ac.in/oc\\_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf](http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf)
2. <https://thenewcollege.edu.in/pdf/econtent/20211217091025MBFS%20NOTES.pdf>
3. <https://www.adb.org/sites/default/files/publication/379076/securitization-india-infrastructure.pdf>

**Note: Learners are advised to use latest edition of books.**

### **COURSE OUTCOME**

**The Learners:**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>Cognitive Level</b>
---------------	------------------------	------------------------

<b>CO-1</b>	Explain the features and various constituents of the financial system.	K1
<b>CO-2</b>	Illustrate the importance of the various financial services.	K2
<b>CO-3</b>	Identify the various functions of merchant banking, venture capital, factoring, forfaiting and securitization in the financial system.	K3
<b>CO-4</b>	Examine the various kinds of mutual funds and the services of credit rating agencies and other innovative financial services in the financial markets	K4
<b>CO-5</b>	Appraise the various financial instruments available in the stock market.	K5

**(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H	H	L	H	M	M	H	M	H
<b>CO 2</b>	L	H	M	H	H	L	L	H	H
<b>CO 3</b>	M	M	H	L	M	M	L	H	H
<b>CO 4</b>	H	H	H	M	H	M	L	M	H
<b>CO-5</b>	H	H	H	H	M	L	H	H	M

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	H	M
<b>CO 2</b>	H	H	H
<b>CO 3</b>	H	M	H
<b>CO 4</b>	H	H	H
<b>CO 5</b>	H	H	H

<b>Course Title</b>	<b>MSBE 2 – BUSINESS SOFTWARE – TALLY</b>
<b>Code</b>	<b>U21CO3SBP02</b>
<b>Course Type</b>	<b>Practical</b>
<b>Semester</b>	<b>III</b>
<b>Hours/Week</b>	<b>2</b>
<b>Credits</b>	<b>1</b>
<b>Marks</b>	<b>100</b>

## CONSPECTUS

This course aims to equip the students with the practical skills of Tally.

## COURSE OBJECTIVES

To understand the concepts of computerised accounting.

To apply the procedures for entering different types of vouchers.

To analyse final accounts with adjustments.

To understand the preparation of stock ledger.

To analyse accounting for cost centre and cost category.

### UNIT–I INTRODUCTION

**6 HRS**

Computerised Accounting – Meaning – Importance of Computerised accounting – Computerised accounting Vs Manual accounting. Introduction to architecture of Tally – Creation of company – Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers.

**Extra Reading /Keywords:** *Computerised Accounting*

### UNIT– II VOUCHING

**6 HRS**

Entering vouchers – Journal voucher, Purchase voucher, Sales voucher, Receipt vouchers, Payment vouchers – Role and importance of function keys.

**Extra Reading /Keywords:** *Function keys and Vouchers*

### UNIT– III FINAL ACCOUNTS

**6 HRS**

Extraction of Trial Balance, Trading Account, Profit and Loss Account and Balance Sheet, Simple sums with and without adjustments – Alter – Select – Edit – Delete – Selection of company.

**Extra Reading /Keywords:** *Final Accounts with adjustments*

### UNIT– IV INVENTORIES

**6 HRS**

Introduction to inventories – Creation of stock category – Stock groups – Stock items – Editing and deletion of stock items – Usage of stock in voucher entry – Stock voucher or purchase orders – Sales orders – Customer and supply analysis – Extracting simple reports and graphs with tally accounting package.

**Extra Reading /Keywords:** *Inventories, Stock vouchers*

### UNIT–V COST CENTRE

**6 HRS**

Introduction to cost – Creation of cost category – Cost centre category – Editing and deleting cost centre. Usage of cost category and cost centre in voucher entry – Budget

control – Creation of budgets – Editing and deleting budgets – Reports.

**Extra Reading /Keywords:** *Cost centre and Cost category.*

**Note:** Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

*Note: Learners are advised to use latest edition of books.*

## COURSE OUTCOMES (CO)

**The learners:**

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts of Computerised accounting and Tally software	K1
CO-2	Identify the types of vouchers and procedure for preparing final accounts, inventory accounting, cost centers and cost categories.	K2
CO-3	Construct the final accounts with adjustments and create vouchers and inventory accounts and bill wise details of cost categories.	K3
CO-4	Demonstrate accounting skills and analytical skills in using Tally software	K4
CO-5	Examine the accounting procedures to rectify the correctness of accounting procedure for companies	

**(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse)**

## TEXT BOOK

ICAR and D Team, (2018) Tally 9, New Delhi, Vikas Publishing House Pvt. Ltd.

## SUGGESTED READINGS

1. Asok K Nadhani (2018), Tally ERP. 9 Training Guide, New Delhi: BPB Publications.
2. Gaurav Agarawal (2021), Tally Prime with GST book Digital Mumeen Ji, 1<sup>st</sup> edition
3. Vikas Gupta (2020), Tally ERP with GST in simple steps, DT Editorial Services.
4. Vikas Gupta (2018) Comdex Tally. ERP .9 Dreamtech Press.
5. Srinivasa Vallaban (2019) Computer Applications in Business, New Delhi: Sultan and Sons.

## WEB REFERENCES

1. <https://tallysolutions.com/tally/what-is-tally-erp-9-and-how-to-use-it/>
2. <https://tallysolutions.com/learning-hub/>
3. [https://help.tallysolutions.com/article/Tally.ERP9/Voucher\\_Entry/Accounting\\_Vouchers/Voucher\\_Entry\\_in\\_Tally.htm#:~:text=A%20voucher%20is%20a%20document,financial%20position%20of%20the%20company.](https://help.tallysolutions.com/article/Tally.ERP9/Voucher_Entry/Accounting_Vouchers/Voucher_Entry_in_Tally.htm#:~:text=A%20voucher%20is%20a%20document,financial%20position%20of%20the%20company.)

## COMPUTER PRACTICAL FOR BUSINESS SOFTWARE - FOR EXTERNAL EVALUATION

- Petty Cash Entries, Subsidiary Books
- Accounts Only – Accounts with Inventory
- Accounts with Inventory Tax Initialize
- Stock Categories

- Cost Centre
- Cost Categories
- Stock Journal
- Balance Sheet
- Final Accounts Without Adjustments
- Final Accounts with Adjustments
- Order Processing
- Price List
- Bill-wise Details
- Bank Reconciliation Statement
- Interest Calculation

*Note: Learners are advised to use latest edition of books.*

**PO – CO MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO -1	H		M				H	M	M
CO -2	H		M				H	M	M
CO -3	H		M				H	M	M
CO -4	H		M				H	H	H
CO-5	H		M				H	H	H

**PSO – CO MAPPING**

CO/PSO	PSO 1	PSO 2	PSO 3
CO -1	M	H	M
CO -2	H	H	H
CO -3	H	H	H
CO -4	H	H	H
CO- 5	H	H	H

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<b>Course Title</b>	<b>ALLIED 4 - CREATIVE ADVERTISING (To Business Administration)</b>
<b>Code</b>	<b>U21CO3ALT03</b>
<b>Course type</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

## **CONSPECTUS**

This course provides an understanding of the concepts and techniques involved in developing creative advertisements.

## **COURSE OBJECTIVES**

1. To understand the elements and principles of advertising layout and designs.
2. To analyse the advertisement communication models and budget allocation.
3. To understand the production process of television, radio and web advertising.
4. To analyse various media of advertising and the methods for measuring advertising effectiveness.
5. To apply the Photoshop tools in editing images and creating animation.

## **UNIT-I INTRODUCTION**

**12 HRS**

- 1.1. Creativity in Advertising – Creative Process - Creative Thinking – Lateral thinking techniques.
- 1.2. Big idea - Advertising Appeals - Selling style - Creative Strategies.
- 1.3. Elements and Principles of Design - Layout Types.

**Extra Reading /Keywords:** *Divergence and creativity*

## **UNIT- II ADVERTISING COMMUNICATION AND PLANNING**

**12 HRS**

- 2.1. Communication Process – Exposure and familiarity Model – Response Hierarchy Models: AIDA model, Hierarchy-of-effects model - Innovation-adoption model, Information processing model - Operational model.
- 2.2. Advertising Planning – Unique Selling Proposition – Advertising Objectives.
- 2.3. Budget Allocation – Factors affecting budget allocation.

**Extra Reading /Keywords:** *Case studies of five USP*

## **UNIT- III ADVERTISING PRODUCTION**

**12 HRS**

- 3.1. Designing Print Advertisement – Print Copy Elements - Types of headlines - Types of advertisement copy.
- 3.2. Advertisement Production Process - Television Commercials – Story Board writing - Radio Commercials.
- 3.3. Web Advertising - Designing Web Advertisements - Production Process.

**Extra Reading /Keywords:** *Story board designing*

## **UNIT- IV MEDIA PLANNING**

**12 HRS**

- 4.1 Types of media – Print, Electronic and Digital media – Pros and Cons.
- 4.2 Media Planning: Process - Methods of measuring advertising effectiveness - Frequency and Reach.

**Extra Reading /Keywords:** *Advertising in social networks*



## UNIT-V PHOTOSHOP

12 HRS

5.1. Photoshop - Working with Images - Resizing and Cropping Images.

5.2. Layers - Painting.

**Extra Reading /Keywords:** *Palettes*

**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

### TEXT BOOK

Robin Landa (2021), Advertising by Design: Generating and Designing Creative Ideas Across Media, 4<sup>th</sup> Edition.

### SUGGESTED READINGS

1. Jefkins Frank, Yadin Daniel (2019), Advertising, 4<sup>th</sup> Edition, Pearson Education, New Delhi.
2. Gupta C.B., Modern Advertising (2018), Sultan Chand and Sons, New Delhi.
3. Gupta C.B., Advertising and Personal Selling (2019), Sultan Chand and Sons, New Delhi.
4. Jaishri Jethwaney, Shruti Jain (2018), Advertising Management, Oxford University Press.
5. Rajeev Batra, John G. Myers, David A. Aaker (2019), Advertising Management, PHI Learning Private Limited.

### WEB REFERENCES

1. <https://fdocuments.in/document/creative-advertising-by-mario-pricken.html>
2. [https://www.academia.edu/33114564/Chapter\\_Advertising\\_Creativity\\_Planning\\_Strategy\\_and\\_Development](https://www.academia.edu/33114564/Chapter_Advertising_Creativity_Planning_Strategy_and_Development)
3. [www.adobe.com/in](http://www.adobe.com/in)

**Note: Learners are advised to use latest edition of books.**

### COURSE OUTCOMES

#### The learners

CO No.	Course Outcomes	Cognitive Level (K1-K6)
CO-1	Recall the concepts relating to advertising design, layout, communication, budget and media.	K1
CO-2	Understand the communication models, media planning and production process.	K2
CO-3	Apply the procedure for advertising appeals, layout and design elements with photoshop tools.	K3
CO-4	Examine the creative strategies and unique selling proposition in advertisements.	K4
CO-5	Assess advertising communication, media planning strategies and copy elements applied by companies.	

**(K1-Remember, K2-Understand, K3-Apply, K4-Analyze, K5-Evaluate, K6-Create)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO-1</b>	H	H	M	H	M	M	H	M	H
<b>CO-2</b>	H	H	M	H	H	M	M	H	H
<b>CO-3</b>	M	M	H	H	M	M	M	H	H
<b>CO-4</b>	H	H	H	M	H	M	M	M	H
<b>CO-5</b>	H	M	M	M	M	M	M	M	M

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO-1</b>	H	H	M
<b>CO -2</b>	H	H	H
<b>CO -3</b>	H	M	M
<b>CO -4</b>	H	H	H
<b>CO-5</b>	H	M	M

<b>Course Title</b>	<b>ALLIED 4 - BASICS OF ACCOUNTING (To Mathematics)</b>
<b>Code</b>	<b>U21CO3ALT04</b>
<b>Course type</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### **CONSPECTUS**

The aim of this course is to empower the learners to apply the principles of double entry system of accounting in preparing various accounting records and final accounts and to understand the basics of computerised accounting.

### **COURSE OBJECTIVE**

1. To understand the accounting concepts and conventions and the basic principles of double entry system of book keeping and accounting cycle.
2. To apply the principles relating to the preparation of subsidiary books and final accounts of sole trader.
3. To understand the various methods of calculating depreciation.
4. To analyse the accounting records for rectification of errors.
5. To understand the concepts of computerised accounting.

### **UNIT -I INTRODUCTION AND ACCOUNTING CYCLE**

**12 HRS**

- 1.1 Accounting Concepts and Conventions.
- 1.2 Double entry system –Accounting cycle - Journal.
- 1.3 Ledger – Trial balance.

**Extra Reading /Key words:** *Double entry system, Financial statement.*

### **UNIT- II SUBSIDIARY BOOKS AND FINAL ACCOUNTS OF SOLE TRADER**

**12 HRS**

- 2.1 Subsidiary Books – Purchases Book, Purchases Returns Book, Sales Book, Sales Returns Book.
- 2.2 Three column Cash Book.
- 2.3 Trading Account, Profit and Loss Account and Balance Sheet.

**Extra Reading /Key words:** *Final Accounts, Journal Proper.*

### **UNIT- III DEPRECIATION ACCOUNTING**

**12 HRS**

- 3.1 Depreciation Accounting – Definition, meaning and causes.
- 3.2 Methods of charging depreciation - Straight Line Method, Written Down Value Method.
- 3.3 Annuity Method.

**Extra Reading / Key words:** *Depletion, Amortisation.*

### **UNIT- IV RECTIFICATION OF ERRORS**

**12HRS**

- 4.1 Types of errors - Steps to locate errors.
- 4.2 Rectification of errors – Rectification before and after preparing trial balance.
- 4.3 Suspense Account.

**Extra Reading / Keywords:** *Suspense Account.*

### UNIT- V COMPUTERISED ACCOUNTING

**12 HRS**

- 5.1 Computerised Accounting – Areas of applications of computers in accounting,
- 5.2 Features and Advantages of Computerised Accounting.
- 5.3 Algorithm - Requisites of an Effective Algorithm– Features of Algorithm.

**Extra Reading / Keywords:** *Data Processing.*

**Theory 40% & Problems 60%**

**Note: Texts given in the Extra Reading /Key words must be tested only through assignment and seminar.**

### TEXT BOOKS

1. Dalston L. Cecil & Jenitra L. Merwin, (2018). *Financial Accounting*, Trichy: Learntech Press.
2. Reddy T.S. & Murthy A., (2018). *Financial Accounting*, Chennai: Margham Publications.

### SUGGESTED READINGS

1. Shukla M.C. & Grewal T.S. (2017). *Advanced Accounts. Volume I*, New Delhi: S .Chand.
2. Jain S.P. & Narang K.L., (2016) *Principles of Accountancy*. New Delhi: Kalyani Publishers.
3. Gupta R.L. & Radhaswamy M. (2018). *Advanced Financial Accounting*. New Delhi: Sultan Chand & Sons.
4. Tulsian P.C. & Bharat Tulsian. (2016), *Financial Accounting*. New Delhi: S. Chand.
5. Charles T Horngren, Gary L Sundern, John A Elliott, Danna R Philbrick.(2017) *Introduction to Financial Accounting*, New Delhi: Pearson.

### WEB REFERENCES

1. Fundamentals of Accounting. Student Portal. ICAI. [https://students.icai.org/?page\\_id=4893](https://students.icai.org/?page_id=4893).
2. Principles and Practice of Accounting. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>.
3. [iimbx.iimb.ac.in/introduction-to-accounting/](http://iimbx.iimb.ac.in/introduction-to-accounting/)

**Note: Learners are advised to use latest edition of books.**

### COURSE OUTCOMES

**The learners**

CO No.	Course Outcomes	Cognitive Level

CO-1	Remember the basic concepts and procedures related to financial accounting.	K1
CO-2	Describe the accounting principles and procedure for preparing final accounts of sole trader, depreciation accounting and rectification of errors.	K2
CO-3	Apply the rules of double entry system of accounting for the preparation of various accounting records, final accounts of a sole trader and create algorithm for different forms of accounting.	K3
CO-4	Analyze the accounting records to verify the correctness of accounting entries and procedures.	K4
CO-5	Assess the performance of business concerns by comparing financial data.	K5

**(K1=Remember, K2=Understand, K3=Apply, K4=Analyze, K5=Evaluate)**

### **PO – CO MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	L	M	L	M	M	H	H	M
CO 2	H	L	M	H	M	L	H	H	M
CO 3	H	L	H	H	M	L	H	H	M
CO 4	H	L	H	H	L	L	H	H	M
CO 5	H	L	H	H	L	L	H	H	M

### **PSO – CO MAPPING**

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	M	H
CO 2	H	M	H
CO 3	H	M	H
CO 4	H	H	H
CO 5	H	H	H

<b>Course Title</b>	<b>ALLIED 4 - HUMAN RESOURCE MANAGEMENT</b>
<b>Code</b>	<b>U21CO3ALT05</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

## CONSPECTUS

This course provide an understanding of the basic concepts in human resource management, the processes and mechanism of managing human resources in an organisation.

## COURSE OBJECTIVES

1. To understand the scope and functions of Human Resource Management.
2. To understand the process of human resource planning and recruitment
3. To analyse the selection methods and placement procedure.
4. To analyse the prospects of training and career development.
5. To evaluate the various performance appraisal techniques and compensation plans.

### UNIT – I INTRODUCTION 12 HRS

- 1.1 Human Resource Management – Characteristics – Objectives – Scope - Functions.
- 1.2 Human Resource Environment and Environment Scanning Process
- 1.3 Job Analysis – Job Description – Job Specification

**Extra Reading /Keywords:** *PODSCORB, Twin goals, Employee manual.*

### UNIT – II HUMAN RESOURCE PLANNING AND RECRUITMENT 12 HRS

- 2.1 Concept of Human Resource Planning – Significance – Steps in Human Resource Planning – Benefits and Barriers
- 2.2 Recruitment: Definition and Features – Sources – Steps in Recruitment Process
- 2.3 Green Recruitment

**Extra Reading /Keywords:** *Sapping, Anamnesis, HR analytics*

### UNIT – III SELECTION AND PLACEMENT 12 HRS

- 3.1 Selection – Meaning – Difference between Recruitment and Selection – Phases of selection process
- 3.2 Selection Tests – Selection Interview – Types of Interviews
- 3.3 Purpose of Orientation – Difference between Orientation and Socialisation – Placement.

**Extra Reading /Keywords:** *360 Degree performance appraisal, Indoctrination*

### UNIT – IV TRAINING AND DEVELOPMENT 12 HRS

- 4.1 Training: Significance – Methods of training – On-the-Job and Off-the-Job training
- 4.2 Development: Process of development – Measures for effective career development

4.3 Career Planning and Guidance: Features and Objectives – Merits of career planning

**Extra Reading /Keywords:** *Onboarding, Career advancement*

**UNIT – V PERFORMANCE EVALUATION AND COMPENSATION 12 HRS**

5.1 Performance Evaluation: Meaning – Objectives – Performance Evaluation Process

5.2 Performance Evaluation Methods: Rating Scale – Ranking – Padded Comparison – Forced Distribution.

5.3 Compensation: Types – Factors influencing compensation – Types of compensation

**Extra Reading /Keywords:** *Employee negotiations, Perks, 720 Degree Appraisal*

**Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.**

**TEXT BOOKS**

1. Khanka S S, Human Resources Management, S. Chand ,New Delhi 2018.
2. Pravin Durai, Human resources Management, Pearson, New Delhi 2018.

**SUGGESTED READINGS**

1. Gupta C.B, Human Resource Management, Sultan Chand and Sons, 14<sup>th</sup> Edition, New Delhi, 2019.
2. Aswathappa K, Human Resource Management, 6<sup>th</sup> Edition, Tata McGraw-Hill Education Pvt. Ltd, 2018
3. Mamoria C.B, & Rao V. S. P, Personnel Management (Text and Cases), Himalayan Publications, New Delhi, 2018.
4. Wayne Mondy Robert, Human Resource Management, Pearson Education, 12<sup>th</sup> Edition, New Delhi, 2019.
5. Greg.L.Stewart,Kenneth G Brown (2019) Human Resource Management : Linking Strategy to practice; Wiley, 4<sup>th</sup> edition

**WEB REFERENCES**

1. <https://www.uou.ac.in/sites/default/files/slm/HM-204.pdf>
2. <https://old.mu.ac.in/wp-content/uploads/2014/04/Human-Resource-Management-Paper-I-English-Book.pdf>
3. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/e003%20Core%2019%20-%20Human%20Resource%20Management%20-%20VI%20Sem.pdf>

*Note: Learners are advised to use latest edition of books.*

**COURSE OUTCOMES**

CO No.	Course Outcomes	Cognitive Level
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<b>CO-1</b>	Recall the concepts related to Human Resources Management	K1
<b>CO-2</b>	Understand the process involved in Human Recourse Planning, Recruitment, Selection, Development and Performance Evaluation	K2
<b>CO-3</b>	Identify suitable selection procedures and performance evaluation strategies for different business situations,	K3
<b>CO-4</b>	Examine the various sources of recruitment, interview methods and compensation techniques.	K4
<b>CO-5</b>	Appraise the various innovative human resources practices adopted in various organisation.	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyze; K5- Evaluate; K6 – Create)

#### PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
<b>CO 1</b>	H	H		H	M	M	H	M	H
<b>CO 2</b>		H	M	H	H			H	H
<b>CO 3</b>	M	M	H		M	M		H	H
<b>CO 4</b>	H	H	H	M	H	M		M	H
<b>CO 5</b>	H		H		H	H		H	M

#### PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
<b>CO 1</b>	H	H	M
<b>CO 2</b>	H	H	H
<b>CO 3</b>	H	M	H
<b>CO 4</b>	H	H	H
<b>CO 5</b>	H	M	H



<b>Course Title</b>	<b>NON-MAJOR ELECTIVE (NME-1) - BASIC PRINCIPLES OF ACCOUNTANCY</b>
<b>Code</b>	<b>U21CO3NMT01</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>III</b>
<b>Hours/Week</b>	<b>3</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

## CONSPECTUS

This course provides an understanding of the basic principles of double entry system of book-keeping and accounting.

## COURSE OBJECTIVES

1. To understand the accounting concepts and conventions
2. To remember the accounting procedure for preparing Trial balance
3. To understand the methods of preparing subsidiary books
4. To understand the accounting procedure for preparing a three columnar cash book
5. To apply the accounting procedure for preparing the final accounts of a sole trader

### UNIT – I INTRODUCTION

**9 HRS**

- 1.1 Accounting concepts and conventions
- 1.2 Capital expenditure and revenue expenditure.

**Extra reading /Keywords:** *Day book, financial statement*

### UNIT – II PROCESS OF RECORDING

**9 HRS**

- 2.1 Journalizing
- 2.2 Ledger posting
- 2.3 Preparation of trial balance.

**Extra reading /Keywords:** *Final accounts, Journal proper*

### UNIT – III SUBSIDIARY BOOKS

**9 HRS**

- 3.1 Recording in subsidiary books –Purchases book –Sales book
- 3.2 Purchases Return book-Sales Return book.

**Extra reading /Keywords:** *Ancillary accounts*

### UNIT – IV CASH BOOK

**9 HRS**

- 4.1 Cash book – Importance of cash book
- 4.2 Recording in Three columnar cash book.

**Extra reading /Keywords:** *Petty cash, Current asset*

### UNIT – V FINAL ACCOUNTS OF A SOLE TRADER

**9 HRS**

- 5.1 Preparation of Trading and Profit and Loss account
- 5.2 Balance sheet (With closing stock, depreciation, bad debts, outstanding expenses and outstanding incomes as adjustments)

**Extra reading /Keywords:** *Sole proprietorship*

**Note: Texts given in the Extra reading /Keywords must be tested only through assignment and seminar.**

### TEXT BOOKS

1. Dalston L. Cecil & Jenitra L. Merwin, (2018). *Financial Accounting*, Trichy: Learntech Press.
2. Reddy T.S. & Murthy A., (2018). *Financial Accounting*, Chennai: Margham Publications.

### SUGGESTED READINGS

1. Shukla M.C. & Grewal T.S. (2017). *Advanced Accounts. Volume 1*, New Delhi: S .Chand.
2. Jain S.P. & Narang K.L., (2016) *Principles of Accountancy*. New Delhi: Kalyani Publishers.
3. Gupta R.L. & Radhaswamy M. (2018). *Advanced Financial Accounting*. New Delhi: Sultan Chand & Sons.
4. Tulsian P.C. & Bharat Tulsian. (2016), *Financial Accounting*. New Delhi: S. Chand.
5. Charles T Horngren, Gary L Sundern, John A Elliott, Danna R Philbrick.(2017) *Introduction to Financial Accounting*, New Delhi: Pearson.

### WEB REFERENCES

1. Fundamentals of Accounting. Student Portal. ICAI.  
[https://students.icai.org/?page\\_id=4893](https://students.icai.org/?page_id=4893).
2. Principles and Practice of Accounting. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>.
3. [iimb.ac.in/introduction-to-accounting/](http://iimb.ac.in/introduction-to-accounting/)

*Note: Learners are advised to use latest edition of books.*

### COURSE OUTCOMES (CO)

**The learners:**

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basic concepts of accounting.	K1
CO-2	Explain the procedures for preparation of subsidiary books and final accounts of sole trader.	K2
CO-3	Apply the principles of double entry system in preparing accounting records and final accounts.	K3
CO-4	Examine the accounting records to verify the correctness of accounting entries and procedures.	K4
CO-5	Assess the performance of business concerns by comparing financial data.	K5

**(K1=Remember, K2=Understand, K3=Apply, K4=Analyze, K5=Evaluate)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H	L	M	L	M	M	H	H	M
<b>CO 2</b>	H	L	M	H	M	L	H	H	M
<b>CO 3</b>	H	L	H	H	M	L	H	H	M
<b>CO 4</b>	H	L	H	H	L	L	H	H	M
<b>CO 5</b>	H	L	H	H	L	L	H	H	M

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	M	H
<b>CO 2</b>	H	M	H
<b>CO 3</b>	H	M	H
<b>CO 4</b>	H	H	H
<b>CO 5</b>	H	H	H

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(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>MAJOR CORE 8 – CORPORATE ACCOUNTING - II</b>
<b>Code</b>	<b>U21CO4MCT08</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>
<b>Hours/week</b>	<b>4</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

To acquaint the students with the procedure for the preparation of company accounts and accounting treatment for amalgamation, liquidation, holding companies and banking companies.

### COURSE OBJECTIVES

1. To understand the concept of amalgamation and apply the accounting standards with respect to amalgamation.
2. To apply the provisions relating to alteration of share capital in preparing company accounts.
3. To understand the principle of consolidation and apply the relevant accounting standards in preparing the accounts of holding companies.
4. To understand the concept of liquidation and apply the provisions in preparing liquidation accounts.
5. To apply the statutory provisions relating to preparation of final accounts of banking companies.

### UNIT I - AMALGAMATION OF COMPANIES

**12 HRS**

- 1.1. Accounting for Amalgamation as per AS14 - Purchase consideration.
- 1.2. Amalgamation in the nature of merger and purchase  
(Excluding inter- company holdings)

**Extra Reading /Keywords:** *Acquisition, External Reconstruction*

### UNIT II - ALTERATION OF SHARE CAPITAL

**12 HRS**

- 2.1. Alteration of share capital – Procedure for alteration of share capital.
- 2.2. Capital reduction - Accounting for reduction of share capital.

**Extra Reading /Keywords:** *Internal reconstruction, Surrendering of shares*

### UNIT III - HOLDING COMPANY ACCOUNTS

**12 HRS**

- 3.1. Holding company: Revenue and Capital Profits - Cost of Control - Minority Interest.
- 3.2. Preparation of Consolidated Balance Sheet (Excluding inter-company holdings)

**Extra Reading /Keywords:** *Bonus shares, Payment of arrear dividends*

### UNIT IV - LIQUIDATION ACCOUNTS

**12 HRS**

- 4.1. Liquidation of Companies - Preparation of Statement of Affairs.
- 4.2. Liquidator's Final Statement of Account.

**Extra Reading /Keywords:** *Surplus account, Deficiency account*

### UNIT V - FINAL ACCOUNTS OF BANKING COMPANIES

**12 HRS**

- 5.1. Accounts of Banking Companies (New form)
- 5.2. Preparation of Income Statement and Balance Sheet with Schedules.

**Extra Reading /Keywords:** *Non-Performing assets, Money at call and short notice*

**Note: Texts given in the Extra Reading/ Keywords must be tested only through assignment and seminar.**

**Theory - 20% Problems - 80%**

### **TEXT BOOK**

Reddy T.S. & Murthy A., (2020). *Corporate Accounting*, Chennai: Margham Publications.

### **SUGGESTED READINGS**

1. Shukla. M.C. & Grewal T.S., (2019). *Advanced Accounts, Volume II*, S .Chand &Co, New Delhi.
2. Gupta. R.L. & Radhaswamy M., (2021). *Advanced Accounts, Volume II*, Sultan Chand, New Delhi.
3. Jain. S.P. & Narang K.L., (2019). *Advanced Accounts, Volume II*, Kalyani Publishers, New Delhi.
4. Maheshwari.S.N &Maheshwari.S.K (2018), *Corporate Accounting*, Vikas Publishing House Pvt.Ltd.,Noida.
5. Bhushan Kumar Goyal (2022), *Basic Corporate Accounting*, Taxmann Publication, New Delhi.

### **WEB REFERENCES**

1. [https://www.icsi.edu/media/webmodules/CMA\\_Book\\_010820.pdf](https://www.icsi.edu/media/webmodules/CMA_Book_010820.pdf)
2. <https://icmai.in/upload/Students/Syllabus2016/inter/Paper-12-Feb-2022.pdf>
3. <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>

*Note: Learners are advised to use latest edition of books.*

### **COURSE OUTCOMES**

**The learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>Cognitive Level</b>
<b>CO-1</b>	Recall the concepts of amalgamation, alteration of share capital, holding companies, liquidation accounts and banking companies	<b>K1</b>
<b>CO-2</b>	Discuss the different methods of preparing company accounts.	<b>K2</b>
<b>CO-3</b>	Apply the procedure for preparing company accounts.	<b>K3</b>
<b>CO-4</b>	Examine the application of statutory provisions for company accounts.	<b>K4</b>
<b>CO-5</b>	Assess the companies' positions under amalgamation, alteration and liquidation.	<b>K5</b>

**(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5 - Evaluate)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	M	L	L	M	L	L	H	H	H
<b>CO 2</b>	M	L	L	M	L	L	H	H	H
<b>CO 3</b>	M	L	L	M	L	L	H	H	H
<b>CO 4</b>	M	L	L	M	L	L	H	H	H
<b>CO 5</b>	M	L	L	M	L	L	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	L	H
<b>CO 2</b>	H	L	H
<b>CO 3</b>	H	L	H
<b>CO 4</b>	H	L	H
<b>CO 5</b>	H	L	H

(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>MAJOR CORE 9 - ORGANIZATIONAL BEHAVIOUR</b>
<b>Code</b>	<b>U21CO4MCT09</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

To understand individual and group behaviour in an organization and to enhance skills, for managing organizational behavior successfully.

### COURSE OBJECTIVES

1. Remember the need, importance and applications of organizational behavior.
2. Understand the concepts of individual behavior and the various factors and theories.
3. Analyse the behaviour modification and methods of motivation.
4. Understand the group behavior and group decision making.
5. Analyse the leadership power, organizational culture and organizational development.

### UNIT I - BASICS OF ORGANISATIONAL BEHAVIOUR 12 HRS

1.1 Definition – Need, Importance and Applications of Organizational Behaviour.

1.2 Nature and scope of organizational behavior – Models.

1.3 Organizational Behaviour in the global context.

**Extra Reading /Keywords:** *Cross-cultural psychology.*

### UNIT II - INDIVIDUAL BEHAVIOUR 12 HRS

2.1 Biographical features – Personality – Types - Factors - Theories. Learning – Types-Process - Theories.

2.2 Attitudes – Characteristics – Components – Formation - Measurement – Values and theories.

2.3 Emotions – Emotional labour - Emotional intelligence - Theories. Perceptions - Importance – Factors – Interpersonal perception.

**Extra Reading /Keywords:** *Modus operandi of behaviour modification.*

### UNIT III - MOTIVATION CONCEPTS 12 HRS

3.1 Motivation- importance – Types - Effects on work behavior.

3.2 Behaviour modification – Participative management – Performance based compensation

3.3 Flexible benefits – Two tier pay systems, Job redesigning.

**Extra Reading /Keywords:** *Noetic, Prosody*

### UNIT IV - GROUP BEHAVIOUR 12 HRS

4.1 Group behaviour and group decision making.

4.2 Classification of groups.

4.3 Stages of group development - Group decision-making – Stress management strategies.

**Extra Reading /Keywords:** *Bohemianism, Eclecticism*

## UNIT V - CONFLICT MANAGEMENT

12 HRS

- 5.1 Leadership and Power – Sources of power - Tactics – Coalitions – Organizational politics
- 5.2 Conflict process – Managing inter-group conflict. Organizational culture - Creating and sustaining culture.
- 5.3 Forces of organizational change – Resistance – Implementation of change – Organizational Development interventions - Grievance Redressal System adopted in various organizations

**Extra Reading /Keywords:** *Hegemony, Fracas*

**Note:** Texts given in the Extra Reading /Key words must be tested only through assignment and seminar.

### TEXT BOOK

Prasad L.M., (2019) Principles of Organizational Behaviour, Sultan Chand and Sons, New Delhi.

### BOOKS FOR REFERENCE

1. Stephen Robbins and Timothy Judge (2021), Essentials of Organizational Behavior, 15th edition, Pearson Education Limited, Noida, Uttar Pradesh 201301.
2. Steven L Mcshane and Mary Ann Von Glinow, (2022), Organizational Behavior 9th Edition by McGraw Hill India.
3. Griffin, Phillips, G. (2020), Organizational Behavior 13th Edition, Cengage Publishing Private Ltd, MayurVihar, Delhi 110091.
4. NeeruVasishth, (2019), Taxmann Publications Private Limited, West punjabiBagh, New Delhi 110026.
5. Dr. Saroj Kumar and Vikrant Verma (2021), Thakur Publishers, Jankipuram, Uttar Pradesh, Lucknow-226021.

### WEB REFERENCES

1. <https://library.iima.ac.in>
2. <https://www.london.edu>
3. <https://www.gsb.stanford.edu>
4. <https://www.hbs.edu>

**Note:** Learners are advised to use latest edition of books.

### COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Remember the fundamental concepts of organizational behaviour.	<b>K1</b>
CO-2	Describe the differences in individual behaviour and group behaviour and importance of motivation and conflict management.	<b>K2</b>
CO-3	Apply theories of behaviour, motivational concepts and management to overcome the conflicts.	<b>K3</b>
CO-4	Analyze the various factors influencing the behaviour and their management process.	<b>K4</b>
CO-5	Evaluate the factors determining behaviour, conflicts and methods to manage them successfully.	<b>K5</b>



(K1 - Remember; K2 - Understand; K3 – Apply; K4 – Analyse; K5- Evaluate)

**PO–CO MAPPING**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	H	M	M	M	M	H	H	H	H
<b>CO2</b>	H	M	M	M	H	M	H	H	H
<b>CO3</b>	H	M	M	M	M	H	H	H	H
<b>CO4</b>	H	M	M	H	H	H	H	H	H
<b>CO 5</b>	H	M	M	H	H	H	H	H	H

**PSO–CO MAPPING**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	H	M	H
<b>CO2</b>	H	M	H
<b>CO3</b>	H	M	H
<b>CO4</b>	H	M	H
<b>CO 5</b>	H	M	M

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(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>MAJOR ELECTIVE-2 - CONSUMER BEHAVIOUR</b>
<b>Code</b>	<b>U21CO4MET02</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

### **CONSPECTUS**

To understand the concept of consumer behaviour and to provide insights into the psychological processes of consumer choices resulting from the decision-making process, both individually and in groups.

### **COURSE OBJECTIVES**

1. To remember the fundamental concepts of consumer behaviour.
2. To understand the process of consumer decision making.
3. To analyse the psychological influences on consumer decision making process.
4. To understand the sociological influences in consumer behaviour.
5. To evaluate the new diffusion of innovation in consumer behaviour.

### **UNIT I - INTRODUCTION**

**12 HRS**

- 1.1. Consumer Behaviour - Definition, Scope and application of Consumer Behaviour
- 1.2. Evolution of Consumer Behavior- Behavioural Dimension.
- 1.3. Role of Marketing in consumer behaviour – Consumer segmentation.

**Extra Reading /Keywords:** *Behavioural dimension*

### **UNIT II - THE CONSUMER DECISION MAKING PROCESS**

**12 HRS**

- 2.1. Consumers motivation, Emotions and moods influencing decision making.
- 2.2. Consumer buying motives - Buying roles.
- 2.3. Consumer decision making process - Levels of consumer decision making
- 2.4 Consumer behaviour towards FMCG

**Extra Reading /Keywords:** *Buying motives, Decision making*

### **UNIT III - PSYCHOLOGICAL INFLUENCES ON CONSUMER DECISION MAKING**

**12 HRS**

- 3.1. Consumer involvement; Consumer learning, Personality, Self-concept and Self-image
- 3.2. Consumer Perception - Elements of perception - Dynamics of perception.
- 3.3. Consumer Attitude: Belief, Intention, Formation - Change

**Extra Reading /Keywords:** *Motivation, Attitude formation.*

### **UNIT IV - SOCIOLOGICAL INFLUENCE**

**12 HRS**

- 4.1. Consumer groups - Consumer reference groups, Family and Life cycle, Social class and mobility, Lifestyle analysis.
- 4.2. Culture - Influence of culture, Sub-culture and Cross cultural consumer analysis.
- 4.3. Consumer Communication - Interpersonal Communication and its influence, Opinion leadership.

**Extra Reading /Keywords:** *Consumer groups, Interpersonal communication*

**UNIT V - DIFFUSION OF INNOVATION AND PROTECTION****12 HRS**

5.1.Consumer Orientation - Diffusion Process - Adoption Process.

5.2.Consumers as innovators - Multiplicative Innovation Adoption (MIA) Model.

5.3. Consumer Rights.

**Extra Reading /Keywords:** *Consumer Orientation, Innovation***TEXT BOOK**Leon G. Schiffman, Joseph Wisenblit and S. Kumar Ramesh, (2018) Consumer Behavior, Pearson Education, 12<sup>th</sup> Edition.**SUGGESTED REFERENCES**

1. Varsha Jain and JagdishSheth (2019), Consumer Behaviour – A Digital Native, Pearson Education, 1<sup>st</sup> Edition.
2. Sangeetha Sahney, (2018) Consumer Behavior, Oxford University Press.
3. Michael R. Solomon (2020) Consumer Behavior: Buying, Having and Being, Pearson Education, 13<sup>th</sup> Edition.
4. Ramesh Kumar. S (2018) Consumer Behavior: The Indian Context (Concepts and cases), Pearson, 2<sup>nd</sup> Edition.

**WEB REFERENCES**

1. <https://study.sagepub.com/sethnaandblythe4e>
2. [https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SBAA7009.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA7009.pdf)
3. <https://nptel.ac.in/courses/110105029>

**Note: Learners are advised to use latest edition of books.****COURSE OUTCOMES (CO)****The learners**

CO No.	Course Outcomes	Cognitive Level
CO-1	Remember the fundamental concepts of consumer behaviour.	K1
CO-2	Understand the procedures related to decision making process, sociological and psychological influences in consumer behavior.	K2
CO-3	Apply the consumer behaviour models and theories in different situations to create positivity in consumer decision making process.	K3
CO-4	Analyze the various factors influencing consumer behaviour and their decision making process.	K4
CO-5	Evaluate the consumer behavioural responses based on their social and psychological factors.	K5

**PO – CO MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	L	L	H	L	M	H	H	H
CO 2	H	L	L	M	L	M	H	H	H
CO 3	H	L	L	M	L	M	H	H	H
CO 4	H	L	L	M	L	M	H	H	H
CO 5	H	L	L	M	L	M	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	H	L
<b>CO 2</b>	H	H	L
<b>CO 3</b>	H	H	L
<b>CO 4</b>	H	H	L
<b>CO 5</b>	H	H	L

(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>ALLIED-5 - SERVICES MARKETING</b>
<b>Code</b>	<b>U21CO4ALT06</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

The course provides basic understanding of application of marketing principles in the area of services and the dimensions of service quality.

### COURSE OBJECTIVES

1. To understand the services marketing concepts, classification and role of services.
2. To analyse the components of services marketing mix.
3. To understand the measurement of service quality and the challenges to international marketing of services.
4. To analyse the marketing practices in banking, insurance, tourism and hotel services.
5. To analyse the marketing practices in hospitals and educational institutions.

### UNIT I - INTRODUCTION TO SERVICES MARKETING 12 HRS

- 1.1 Services – Features - Reasons for growth in service sector - Role of services in an economy.
- 1.2 Distinction between goods and services - Classification of services.
- 1.3 Marketing management process for service marketing.

**Extra Reading /Keywords:** *Recent trend in service sector*

### UNIT II - SERVICES MARKETING MIX 12 HRS

- 2.1 Development of service marketing mix - Components in the mix.
- 2.2 Product – Price - Place – Promotion.
- 2.3 People - Process - Physical evidence.

**Extra Reading /Keywords :** *Customer contact, Service factory, Forecasting demand*

### UNIT III - MANAGING SERVICES QUALITY AND GLOBALISATION OF SERVICES 12 HRS

- 3.1 Managing service quality: Dimensions and measurement of service quality – Gap analysis.
- 3.2 Globalisation of services - Challenges to global service marketers.
- 3.3 Typical international services - Barriers to international marketing of service.

**Extra Reading /Keywords :** *Quality circle, Protectionism*

### UNIT IV - MARKETING PRACTICES OF BANKING, INSURANCE AND HOSPITALITY INDUSTRIES 12 HRS

- 4.1 Banking and Insurance services - Users – Benefits - Formation of marketing mix for banking and insurance products.
- 4.2 Hospitality services: Tourism - Marketing mix for tourism - Hotel - Market segmentation for hotels - Marketing mix for hotels.

**Extra Reading /Keywords:** *Banking and Insurance, Tourism and Hotel services.*

## UNIT V - MARKETING PRACTICES OF HEALTH CARE AND EDUCATIONAL INSTITUTIONS

12 HRS

5.1 Marketing of health care - Types of hospitals - Marketing mix for health care.

5.2 Literacy - The concept - Marketing mix for elementary, secondary and higher education.

**Extra Reading /Keywords** : *Health care, Literacy, Marketing mix for adult education*

**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

### TEXT BOOK

Vasanthi Venugopal & Raghu V. N, (2019). *Services Marketing*, Himalaya Publishing House, New Delhi.

### SUGGESTED READINGS

1. Jha S.M., (2018). *Service marketing*, Himalaya Publishing House, New Delhi.
2. Zeithaml, V.A, Gremler D, Ajay Pandit and Bitner M.J, (2018). *Services Marketing*, McGraw Hill Inc., New Delhi.
3. JochenWirtz& Christopher, H. Lovelock, (2021). *Service Marketing*, World Scientific Publishing Co Inc, USA.
4. Ruchika Sharma &KritikaNagdev, (2019), *Service Marketing*, Sun India Publications.
5. Mathur S.P &NishuMathur, (2018), *Service Marketing*, New Age International Ltd. Publishers.

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1. [https://books.google.co.in/books?id=pe6ZhsRRInoC&printsec=frontcover&source=gbs\\_ge\\_summary\\_r&cad=0#v=onepage&q&f=false](https://books.google.co.in/books?id=pe6ZhsRRInoC&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false)
2. [https://books.google.co.in/books?id=sIJaWp8CVAMC&printsec=frontcover&dq=ebook+on+services+marketing+available&hl=en&newbks=1&newbks\\_redir=0&source=gb\\_mobile\\_search&sa=X&ved=2ahUKEwiDo8DLpsf7AhWmpVYBHVOgCX4Q6AF6BAgGEAM#v=onepage&q&f=false](https://books.google.co.in/books?id=sIJaWp8CVAMC&printsec=frontcover&dq=ebook+on+services+marketing+available&hl=en&newbks=1&newbks_redir=0&source=gb_mobile_search&sa=X&ved=2ahUKEwiDo8DLpsf7AhWmpVYBHVOgCX4Q6AF6BAgGEAM#v=onepage&q&f=false)
3. <http://www.mim.ac.mw/books/Lovelock%20-%20Services%20Marketing.pdf>
4. [https://onlinecourses.swayam2.ac.in/imb21\\_mg51/preview](https://onlinecourses.swayam2.ac.in/imb21_mg51/preview)

**Note: Learners are advised to use latest edition of books.**

### COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level (K1-K5)
CO-1	Recall the concepts of services marketing and components of services marketing mix.	K1
CO-2	Discuss the role of services at national and international levels.	K2
CO-3	Assess services marketing practices in banking, insurance, hospitality, healthcare and educational services.	K3
CO-4	Examine the development of services marketing mix, challenges of global service marketers and marketing mix elements of various services.	K4
CO-5	Assess the marketing skills required in service sectors.	K5

**(K1- Remember, K2 - Understand, K3 – Apply, K4 – Analyse, K5 - Evaluate)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H	M	M	M	H	H	H	H	H
<b>CO 2</b>	H	M	M	M	H	H	H	H	H
<b>CO 3</b>	H	M	M	M	H	H	H	H	H
<b>CO 4</b>	H	M	M	M	H	H	H	H	H
<b>CO 5</b>	H	M	M	M	H	H	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	H	L
<b>CO 2</b>	H	H	L
<b>CO 3</b>	H	H	L
<b>CO 4</b>	H	H	L
<b>CO 5</b>	H	H	L

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(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>ALLIED-6 - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>
<b>Code</b>	<b>U21CO4ALT07</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

To understand the principles and concepts relating to Portfolio Construction and Portfolio Management.

### COURSE OBJECTIVES

1. To understand the concepts of investments and types of investment alternatives.
2. To understand the practices in new issue market and secondary market.
3. To apply the theory of fundamental analysis and evaluate a company.
4. To apply the selective technical tools to find the movement of share price in the stock market.
5. To understand the principles of portfolio management.

### UNIT I - INVESTMENT

**12 HRS**

1.1 Investment – Differences in investment, speculation and gambling – Objectives of investment – Essentials of an investment programme - Investment process.

1.2 Investment alternatives - Real, Contingent and Titular investments - Mutual funds.

**Extra Reading / Keywords:** *Mutual fund, securities.*

### UNIT II - INDUSTRIAL SECURITIES MARKET

**12 HRS**

2.1 New issue market - Methods of floating new issues – Parties and players involved in a new issue market.

2.2 The secondary market – Differences between the primary market and the secondary market - Functions of the stock exchanges – NSE, BSE.

**Extra Reading / Keywords:** *Primary market, secondary market*

### UNIT III - FUNDAMENTAL ANALYSIS

**12 HRS**

3.1 Fundamental Analysis - Economic Analysis - Industry Analysis - Factors influencing the growth of an industry.

3.2 Classification of an industry – Life cycle of an industry - Company analysis - Factors to be considered while evaluating a company.

**Extra Reading / Keywords:** *Industry analysis, Company analysis*

### UNIT IV - TECHNICAL ANALYSIS

**12 HRS**

4.1 Basic assumptions of technical analysis – Differences between technical and fundamental analyses - Dow Theory.

4.2 Primary trend - Secondary trend - Minor trends – Important tools and chart patterns adopted in technical analysis.

**Extra Reading / Keywords:** *Trend, Oscillators, Moving Averages*

### UNIT V - PORTFOLIO MANAGEMENT

**12 HRS**



5.1 Portfolio Construction and Choice – Objectives – Risks in investments - Systematic risk - Unsystematic risk - Principles of portfolio construction.

5.2 Portfolio Management – Principles and process of portfolio management.

**Extra Reading / Keywords:** *Risk, Returns*

**Note: Texts given in the Extra Reading/ Keywords must be tested only through assignment and seminar.**

### TEXT BOOKS

1. Punithavathi Pandian, (2018), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. Preethi Singh, (2018), Investment Management, Himalaya Publishing House, New Delhi.

### SUGGESTED READINGS

1. Natarajan L, (2018), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.
2. Avadhani VA, (2018), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
3. Bhalla VK, (2018), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.
4. Prasanna Chandra, (2018), Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
5. Graham and Dodd, (2019), Investment Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.

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1. [http://tumkuruniversity.ac.in/oc\\_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf](http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf)
2. <https://thenewcollege.edu.in/pdf/econtent/20211217091025MBFS%20NOTES.pdf>
3. <https://www.adb.org/sites/default/files/publication/379076/securitization-india-infrastructure.pdf>

*Note: Learners are advised to use latest edition of books.*

### COURSE OUTCOMES

CO. NO	Course Outcomes	Cognitive Level
CO-1	Recall the various concepts of investment and tools of analysis.	K1
CO-2	Explain the various investment opportunities that are available for an investor and the types of markets.	K2
CO-3	Apply the tools of investment analysis to identify the efficient portfolio.	K3
CO-4	Examine investment alternatives by applying various tools and methods.	K4
CO-5	Compare the intrinsic value of shares with the market price and suggest various investment alternatives.	K5

**(K1 - Remember; K2 - Understand; K3 – Apply; K4 – Analyse; K5 - Evaluate)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H	H	M	H	M	L	H	M	H
<b>CO 2</b>	H	H	M	H	M	L	H	M	H
<b>CO 3</b>	M	M	M	H	M	L	H	M	H
<b>CO 4</b>	H	H	M	H	M	L	H	M	H
<b>CO 5</b>	H	H	M	H	M	L	H	M	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	H	M
<b>CO 2</b>	H	H	H
<b>CO 3</b>	H	H	H
<b>CO 4</b>	H	H	H
<b>CO 5</b>	H	H	H

(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>NON-MAJOR ELECTIVE (NME 2) - MARKETING PRACTICES</b>
<b>Code</b>	<b>U21CO4NMT02</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>
<b>Hours/Week</b>	<b>3</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

To enable the students understand the basic concepts of marketing.

### COURSE OBJECTIVES

1. To understand the basic concepts and functions of marketing.
2. To understand the concepts of product mix and product life cycle.
3. To analyse the pricing methods and factors affecting pricing decisions.
4. To understand the various channels of distribution.
5. To analyse the various promotional strategies available for business.

### UNIT I - INTRODUCTION

**9 HRS**

- 1.1 Marketing: Definition – Classification of Markets– Modern Marketing Concepts – Functions of Marketing.
- 1.2 Marketing of consumer goods – Market segmentation.
- 1.3 Market research – Marketing mix.

**Extra Reading /Keywords:** *Meta marketing, De marketing*

### UNIT II - PRODUCT

**9 HRS**

- 2.1 Product – Product mix.
- 2.2 New Product Development – Product Life Cycle.
- 2.3 Branding – Product Packaging.

**Extra Reading /Keywords:** *Brand equity, Trademarks*

### UNIT III - PRICING

**9 HRS**

- 3.1 Pricing – Objectives – Methods of pricing.
- 3.2 Factors affecting pricing decisions.
- 3.3 Pricing policies – Legal restrictions on pricing.

**Extra Reading /Keywords:** *Regulatory measures for pricing packaged commodities*

### UNIT IV - PHYSICAL DISTRIBUTION

**9 HRS**

- 4.1 Physical Distribution – Types of Channels – Factors determining selection of a channel.
- 4.2 Middlemen services – Classification of middlemen.

**Extra Reading /Keywords:** *Channel conflicts, Supply chain*

### UNIT V - PROMOTION

**9 HRS**

- 5.1 Promotion – Kinds of Promotion.
- 5.2 Advertising – Kinds of Advertising – Advertisement media.
- 5.3 Sales promotion – Methods of Sales promotion.
- 5.4 Personal Selling – Kinds of Salesmen - Publicity.

**Extra Reading /Keywords:** *Legal issues in promotion*

**Note:** Texts given in the Extra Reading /Key words must be tested only through assignment and seminar.

### TEXT BOOK

Pillai R.S.N. and Bagavathi (2016), *Modern Marketing Principles and Practices*, New Delhi: S. Chand.

### SUGGESTED READINGS

1. Rajan Nair N and Sanjith R Nair, (2017), *Marketing*, New Delhi: Sultan Chand and Sons
2. Philip Kotler, Gary Armstrong and Prafulla Agnihotri (2018). *Principles of Marketing*, 17<sup>th</sup> edition, New Delhi: Pearson Education.
3. Philip Kotler Kevin Lane Keller et al, (2022). *Marketing Management*, New Delhi: Pearson Education.
4. Arpita Kaul (2022), *Principles of Marketing*, New Delhi: Galgotia Publishing Company.
5. Philip Kotler and Gary Armstrong (2017), *Principles of Marketing*, 17<sup>th</sup> edition, New Delhi: Pearson Education.

### WEB REFERENCES

1. <https://lapaas.com/promotional-marketing/>
2. <https://accountlearning.com/product-planning-meaning-elements-and-importance/>
3. <https://www.feedough.com/functions-of-marketing/>

*Note: Learners are advised to use latest edition of books.*

### COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Explain the basic concepts and functions of marketing.	K1
CO-2	Describe the various elements of the marketing mix.	K2
CO-3	Apply the principles of marketing in real-life situations.	K3
CO-4	Analyse the marketing strategies of various business organisations.	K4
CO-5	Evaluate the various marketing strategies available in real time business situation.	K5

**(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5 - Evaluate)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H	L	L	M	L	L	H	H	H
<b>CO 2</b>	H	L	L	M	L	L	H	H	H
<b>CO 3</b>	H	L	L	M	L	L	H	H	H
<b>CO 4</b>	H	L	L	M	L	L	H	H	H
<b>CO 5</b>	H	L	L	M	L	L	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	H	L
<b>CO 2</b>	H	H	L
<b>CO 3</b>	H	H	L
<b>CO 4</b>	H	H	L
<b>CO 5</b>	H	H	L

(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>ALLIED 5 - COST AND MANAGEMENT ACCOUNTING (To Mathematics)</b>
<b>Code</b>	<b>U21CO4ALT08</b>
<b>Course type</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

The course provides basic understanding of computation of cost and application of the various tools of financial analysis.

### COURSE OBJECTIVES

1. To understand the accounting procedure in preparation of cost sheet.
2. To apply marginal costing technique.
3. To understand standard costing and analyse material variances.
4. To understand the scope of management accounting and analyse performance of a business based on ratios calculated.
5. To analyse different types of budgets.

#### **UNIT I - INTRODUCTION TO COST ACCOUNTING** **12 HRS**

1.1 Cost Accounting - Definition - Cost concepts - Cost classification. Methods and techniques of costing.

1.2 Preparation of cost sheet.

**Extra Reading/ Keywords:** Prime Cost, Works Cost, Cost of Production and Cost of sales.

#### **UNIT II - MARGINAL COSTING** **12 HRS**

2.1 Marginal Costing: Features - Absorption costing Vs Marginal costing.

2.2 Computation of contribution - Profit Volume ratio – Break Even Point – Margin of Safety.

**Extra Reading/ Keywords:** *Types of breakeven point.*

#### **UNIT III - STANDARD COSTING AND VARIANCE ANALYSIS** **12 HRS**

3.1 Standard Costing – Definition and Features.

3.2 Variance Analysis – Material Variances.

**Extra Reading/ Keywords:** *Standard costing, Absorption costing.*

#### **UNIT IV - INTRODUCTION TO MANAGEMENT ACCOUNTING AND RATIO ANALYSIS** **12 HRS**

4.1 Management Accounting - Scope - Relationship between Cost, Financial and Management Accounting - Analysis of financial statements.

4.2 Ratio Analysis - Ratios for Liquidity, Solvency and Profitability. (Excluding balance sheet preparation)

**Extra Reading/ Keywords:** *Role of professional bodies for Management Accountancy in India*

## UNIT V - BUDGETARY CONTROL

12 HRS

5.1 Budget – Budgetary Control - Objectives - Classification of budgets.

5.2 Functional Budgets: Production and Sales Budget - Master Budget - Cash Budget.

5.3 Flexible Budget – Zero-based budgeting.

**Extra Reading/ Keywords:** *Budgeting practices of business firms*

**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

### TEXT BOOK

Reddy, T.S & Hari Prasad Reddy.Y (2017), *Cost and Management Accounting*, Chennai, Margham Publications.

### SUGGESTED READINGS

1. Dalston L. Cecil & Jenitra L. Merwin, (2019) *Management Accounting*, Trichy, Learntech Press.
2. Jain and Narang, (2020), *Cost Accounting Principles and Practices*, Kalyani Publishers, New Delhi.
3. Khan M.Y. & Jain P.K, (2017). *Management Accounting*, New Delhi: McGraw Hill Education.

### WEB REFERENCES

1. [https://www.icaai.org/post.html?post\\_id=17759](https://www.icaai.org/post.html?post_id=17759)
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-January-2021.pdf>
3. [https://www.icsi.edu/media/webmodules/publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)

*Note: Learners are advised to use latest edition of books.*

### COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Acquire knowledge on basic concepts of cost and management accounting.	K1
CO-2	Identify the techniques and methods of costing, ratios used for analysis and procedure for preparation of budgets.	K2
CO-3	Compute total cost, P/V ratio, break-even point, material variances, ratios, and prepare budgets.	K3
CO-4	Examine the various methods and techniques of costing and analyse the financial statements using different ratios.	K4
CO-5	Evaluate the various methods and techniques helpful for managerial decisions.	K5

**(K1 - Remember; K2 - Understand; K3 – Apply; K4 – Analyse; K5- Evaluate)**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	M	L	L	L	L	M	H	H	M
<b>CO 2</b>	M	L	L	L	L	M	H	H	M
<b>CO 3</b>	M	L	L	L	L	M	H	H	M
<b>CO 4</b>	M	L	L	L	L	M	H	H	M
<b>CO 5</b>	M	L	L	L	L	M	H	H	M

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	M	H
<b>CO 2</b>	H	M	H
<b>CO 3</b>	H	M	H
<b>CO 4</b>	H	M	H
<b>CO 5</b>	H	M	H



(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>ALLIED 5 – INDIAN FINANCIAL SYSTEM (To Mathematics)</b>
<b>Code</b>	<b>U21CO4ALT09</b>
<b>Course type</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

The course aims to expose the learners to the functions of the Indian Financial System, its various dimensions and benefits to the economy.

### COURSE OBJECTIVES

1. To understand the functions and structure of the Indian Financial System.
2. To understand the functions of the various kinds of financial institutions.
3. To examine the components of financial markets.
4. To analyse the different types of financial instruments.
5. To understand the functions and importance of the regulatory authorities.

### UNIT I - FINANCIAL SYSTEM

**12 HRS**

- 1.1 Financial System – Meaning and Functions of the Financial System.
  - 1.2 Financial Markets, Financial Institutions, Financial Instruments and Financial Services.
  - 1.3 Structure of the Indian Financial System - Evolution – Indian financial system and the economy.
- Extra Reading/Keywords:** *Financial intermediaries in India.*

### UNIT II - FINANCIAL INSTITUTIONS

**12 HRS**

- 2.1 Objectives and Functions of IDBI, IFCI, ICICI, SFCs, SIDCs, SIDBI, EXIM BANK, NABARD.
  - 2.2 Functions of Scheduled Commercial banks.
  - 2.3 Functions of Non-banking financial institutions, Investment banks and Cooperative banks.
- Extra Reading/Keywords:** *Life Insurance companies in India.*

### UNIT III - FINANCIAL MARKETS

**12 HRS**

- 3.1 Classification of financial markets - Money market: Components of money market – Functions – Significance.
  - 3.2 Capital market: Components of capital market - Primary market and Secondary market.
  - 3.3 Stock Exchanges in India - BSE, NSE - Stock market index – Commodity market in India.
- Extra Reading/Keywords:** *Impact of Capital market on Indian economy.*

### UNIT IV - FINANCIAL INSTRUMENTS

**12 HRS**

- 4.1 Money market instruments: Call money - Treasury Bills – Commercial Bills – Commercial

Papers – Certificate of Deposits - Repo instruments.

4.2 Capital Market instruments: Shares – Debentures – Bonds, Warrants and Convertibles, ADRs and GDRs, Derivatives - Options and Futures.

**Extra Reading/Keywords:** *Current developments in money market and capital market*

## UNIT V - FINANCIAL REGULATION

12 HRS

5.1 The Reserve Bank of India: Objectives – Organisation - Functions and Role of RBI in the development of the Indian Financial System.

5.2 The Securities and Exchange Board of India (SEBI): Management - Powers and Functions of SEBI - Regulation and supervision of securities market – Investor’s protection measures.

**Extra Reading/Keywords:** *Problems of Non-Performing Assets and other challenges for regulators.*

**Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.**

### TEXTBOOK

Gordon E & Natarajan K. (2018) Financial Markets & Services, Himalaya Publishing House, New Delhi.

### SUGGESTED READINGS

1. Bharati V Pathak,(2018) Indian Financial System, Pearson Publications.
2. MachirajuHR,(2018)IndianFinancialSystem,VikasPublishingHouse,NewDelhi.
3. Khan.MY,(2019)IndianFinancialSystem,TataMcGrawHillEducationPrivateLimited, New Delhi.
4. Santhanam B.,(2018) Financial Services, Margham Publications, Chennai.
5. Gurusamy S.,(2018) Financial Markets & Institutions, 2<sup>nd</sup> Edition, Tata McGraw Hill Education Private Limited, New Delhi.

### WEB REFERENCES

1. <https://www.studocu.com/in/document/bangalore-university/bba/1-sem-bcom-indian-financial-system/22358614>
2. <https://www.himpub.com/documents/chapter498.pdf>
3. <https://cleartax.in/s/sebi>

**Note: Learners are advised to use latest edition of books**

### COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the components of financial system, classification of financial markets, financial instruments and functions of regulatory authorities.	K1

<b>CO-2</b>	Outline the functions of different components of financial markets and regulations proposed by regulatory authorities of financial markets.	K2
<b>CO-3</b>	Demonstrate the skills in the selection of financial services under different situations.	K3
<b>CO-4</b>	Examine the performance of various financial instruments.	K4
<b>CO-5</b>	Evaluate the various financial instruments suitable for different situations.	K5

**(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate)**

#### **PO–CO MAPPING**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	H	M	M	M	M	H	H	H	H
<b>CO2</b>	H	M	M	M	H	M	H	H	H
<b>CO3</b>	H	M	M	M	M	H	H	H	H
<b>CO4</b>	H	M	M	H	H	H	H	H	H
<b>CO5</b>	H	M	M	M	M	H	H	H	H

#### **PSO–CO MAPPING**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	H	M	H
<b>CO2</b>	H	M	H
<b>CO3</b>	H	M	H
<b>CO4</b>	H	M	H
<b>CO5</b>	H	M	H

(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>ALLIED 6 – FINANCIAL MANAGEMENT (To Mathematics)</b>
<b>Code</b>	<b>U21CO4ALT10</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

To enable the students understand the basic financial decision making procedures and apply these in complex financial management situations.

### COURSE OBJECTIVES

1. To understand the basic concepts of financial management and cost of capital.
2. To understand the various capital structure theories, leverages and point of indifference and analyse EBIT and EPS.
3. To evaluate the different projects using capital budgeting techniques.
4. To understand working capital management.
5. To understand the different dividend policies and apply the different dividend models.

### UNIT I - INTRODUCTION

**12 HRS**

1.3 Financial Management - Nature and Scope - Objectives of Financial Management - Profit Maximization vs Wealth Maximization - Functions of Financial Manager

1.4 Cost of capital – Computation of Specific and weighted average cost of capital.

**Extra Reading /Keywords:** *Financial planning – Objectives and Functions*

### UNIT II - CAPITAL STRUCTURE THEORIES AND LEVERAGES

**12 HRS**

2.1 Capital Structure Theories - NI approach - NOI approach - MM approach - Traditional approach – Factors determining capital structure

2.2 Analysis of leverages: operating leverage, financial leverage and combined leverage

2.3 EBIT, EPS analysis - Indifference point

**Extra Reading /Keywords:** *Debt vs Equity*

### UNIT III - CAPITAL EXPENDITURE DECISIONS

**12 HRS**

3.1 Capital Expenditure Decisions - Methods of ranking investment proposal - Payback period

3.2 Net present value, Internal rate of return and Average rate of return.

**Extra Reading /Keywords:** *Objectives of Capital Expenditure Decisions*

### UNIT IV - WORKING CAPITAL MANAGEMENT

**12 HRS**

4.1 Working Capital Planning – Risk profitability trade off - Financing of working capital.

4.2 Determination of operating cycle and working capital.

**Extra Reading /Keywords:** *Motives for holding cash*

## UNIT V - DIVIDEND POLICIES

12 HRS

5.3 Dividend Policies - Walter's model - Gordon's model

5.4 MM hypothesis - Issues in dividend decisions.

**Extra Reading /Keywords:** *Dividend payout policies*

**Note:** Texts given in the Extra Reading /Key words must be tested only through assignment and seminar.

### TEXT BOOK

Maheswari S.N. (2019), *Elements of Financial Management*, New Delhi: Sultan Chand and Sons.

### SUGGESTED READINGS

1. Prasanna Chandra (2017), *Financial Management, Theory and Practice*, New Delhi: Tata McGraw Hill.
2. Shashi K. Gupta and Sharma R.K. (2016), *Financial Management Theory and Practice*, New Delhi: Kalyani Publishers.
3. Pandey I.M.(2016), *Financial Management*; New Delhi: Vikas Publishing House.
4. Khan M.Y and Jain P.K (2018), *Financial Management, Text, Problems and Cases*; New Delhi: Tata McGraw Hill.
5. Van Horne J.C. and Sanjay Dhamija (2012), *Financial Management and Policy*; New Delhi: Pearson Education.

### WEB REFERENCES

1. <https://www.infobooks.org/free-pdf-books/business/financial-management>
2. <http://www.freebookcentre.net/business-books-download/Financial-Management.html#>
3. <http://www.managementstudyguide.com/financial-management.htm>

*Note: Learners are advised to use latest edition of books.*

### COURSE OUTCOMES

#### The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts in financial management.	K1
CO-2	Discuss the relationship between cost of capital, capital structure and capital expenditure decisions.	K2
CO-3	Apply the various methods of computing cost of capital and capital budgeting	K3
CO-4	Examine the capital structure, working capital requirement and dividend policies	K4
CO-5	Evaluate different financial decisions relating to capital structure and capital expenditure options	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate)

**PO-CO MAPPING**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	H	M	M	M	M	H	H	H	H
<b>CO2</b>	H	M	M	M	H	M	H	H	H
<b>CO3</b>	H	M	M	M	M	H	H	H	H
<b>CO4</b>	H	M	M	H	H	H	H	H	H
<b>CO 5</b>	H	M	M	H	H	H	H	H	H

**PSO-CO MAPPING**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	H	M	H
<b>CO2</b>	H	M	H
<b>CO3</b>	H	M	H
<b>CO4</b>	H	M	H
<b>CO 5</b>	H	M	M

(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>ALLIED 6- ORGANIZATIONAL BEHAVIOUR</b>
<b>Code</b>	<b>U21CO4ALT11</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>IV</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

To understand individual and group behaviour in an organization and to enhance skills, for managing organizational behaviour successfully.

### COURSE OBJECTIVES

1. Remember the need, importance and applications of organizational behaviour.
2. Understand the concepts of individual behaviour and the various factors and theories.
3. Analyse behaviour modification and methods of motivation.
4. Understand the group behaviour and group decision making.
5. Analyse the leadership power, organizational culture and organizational development.

### UNIT I - BASICS OF ORGANISATIONAL BEHAVIOUR

**12 HRS**

- 1.1 Definition – Need, Importance and Applications of organizational behaviour
- 1.2 Nature and scope – Models
- 1.3 Organizational behaviour in the global context.

**Extra Reading /Keywords:** *Cross-cultural psychology.*

### UNIT II - INDIVIDUAL BEHAVIOUR

**12 HRS**

- 2.1 Biographical features – Personality - Types - Factors - Theories. Learning – Types - Process - Theories.
- 2.2 Attitudes – Characteristics – Components – Formation - Measurement – Values and theories.
- 2.3 Emotions – Emotional labour - Emotional intelligence - Theories. Perceptions - Importance – Factors – Interpersonal perception.

**Extra Reading /Keywords:** *Modus operandi of behaviour modification.*

### UNIT III - MOTIVATION CONCEPTS

**12 HRS**

- 3.1 Motivation - Importance – Types - Effects on work behavior.
- 3.2 Behaviour modification – Participative management – Performance based compensation
- 3.3 Flexible benefits – Two tier pay systems, Job redesigning.

**Extra Reading /Keywords:** *Noetic, Prosody*

### UNIT IV - GROUP BEHAVIOUR

**12 HRS**

- 4.1 Group behaviour and group decision making.
- 4.2 Classification of groups.
- 4.3 Stages of group development - Group decision-making – Stress management strategies.

**Extra Reading /Keywords:** *Bohemianism, Eclecticism*

### UNIT V - CONFLICT MANAGEMENT

**12 HRS**

- 5.1 Leadership and Power – Sources of power - Tactics – Coalitions – Organizational politics
- 5.2 Conflict process – Managing inter-group conflict. Organizational culture - Creating and sustaining culture
- 5.3 Forces of organizational change – Resistance – Implementation of change – Organizational Development

interventions. (*Grievance Redressal System adopted in various organizations*)

**Extra Reading /Keywords:** *Hegemony, Fracas*

**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

### TEXT BOOK

Prasad L.M., (2019), Principles of Organizational Behaviour, Sultan Chand and Sons, New Delhi.

### BOOKS FOR REFERENCE

1. Stephen Robbins and Timothy Judge (2021), Essentials of Organizational Behavior, 15th edition, Pearson Education Limited, Noida.
2. Steven L Mcshane and Mary Ann Von Glinow, (2022), Organizational Behavior 9th Edition by McGraw Hill India.
3. Griffin, Phillips, G. (2020), Organizational Behavior 13th Edition, Cengage Publishing Private Ltd, MayurVihar, Delhi 110091.
4. NeeruVasishth, (2019), Taxmann Publications Private Limited, West Punjabi Bagh, New Delhi.
5. Saroj Kumar and Vikrant Verma (2021), Thakur Publishers, Jankipuram, Uttar Pradesh, Lucknow.

### WEB REFERENCES

1. <https://library.iima.ac.in>
2. <https://www.london.edu>
3. <https://www.gsb.stanford.edu>
4. <https://www.hbs.edu>

*Note: Learners are advised to use latest edition of books.*

### COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Remember the fundamental concepts of organizational behaviour.	K1
CO-2	Describe the differences in individual behaviour and group behaviour and importance of motivation and conflict management.	K2
CO-3	Exhibit skills relevant to desirable work behaviour.	K3
CO-4	Examine individual and group behaviour mechanisms and group decision making process.	K4
CO-5	Evaluate the factors determining organizational behaviour and the methods of managing them successfully.	K5

**(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate)**



**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO1</b>	H	M	M	M	M	H	H	H	H
<b>CO2</b>	H	M	M	M	H	M	H	H	H
<b>CO3</b>	H	M	M	M	M	H	H	H	H
<b>CO4</b>	H	M	M	H	H	H	H	H	H
<b>CO 5</b>	H	M	M	H	H	H	H	H	H

**PSO–CO MAPPING**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	H	M	H
<b>CO2</b>	H	M	H
<b>CO3</b>	H	M	H
<b>CO4</b>	H	M	H
<b>CO 5</b>	H	M	M

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HOLY CROSS COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI – 620 002

B.Com.

(For Candidates admitted in the academic year 2021-22)

Third Year - Semester – V

<b>Course Title</b>	<b>MAJOR CORE 10– INCOME TAX THEORY LAW AND PRACTICE</b>
<b>Code</b>	<b>U21CO5MCT10</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>V</b>
<b>Hours/Week</b>	<b>6</b>
<b>Credits</b>	<b>5</b>
<b>Marks</b>	<b>100</b>

**CONSPECTUS**

This course aims to equip the learners with the knowledge of the basic principles of Income Tax and application of the provisions in computing income tax.

**COURSE OBJECTIVES**

1. To understand the concepts of income tax and determination of residential status.
2. To apply the provisions concerning income from salary.
3. To apply the provisions relating to income from house property and capital gains.
4. To apply the provisions of income from profits and gains of business or profession.
5. To apply the provisions concerning income from other sources and computation of tax liability of an individual.

**UNIT – I INTRODUCTION AND RESIDENTIAL STATUS 18 HRS**

Income Tax Act - Introduction and important definitions - Assessment year, Previous year, Person, Assessee. Determination of residential status of an individual. Scope of total income.

**Extra Reading /Keywords:** *Agricultural income, Capital and Revenue receipts*

**UNIT – II INCOME FROM SALARIES 18 HRS**

Income from Salaries - Chargeability - Allowances – Perquisites. Pension - Gratuity - Encashment of earned leave. Deductions from salary under Section 16 - Computation of salary income.

**Extra Reading /Keywords:** *Super Annuation Fund, Salary in arrears, Advance salary.*

**UNIT – III INCOME FROM HOUSE PROPERTY AND CAPITAL GAINS 18 HRS**

Income from House Property - Annual Value - Let out and Self occupied property Deemed to be let out property - Deductions under Sec. 24. Capital Gains - Chargeability - Capital asset - Cost of acquisition - Transfer - Computation of capital gains – Exemptions under Sections 54, 54EC, 54F.

**Extra Reading /Keywords:** *Arrears of rent, Unrealised rent*

**UNIT – IV PROFITS AND GAINS OF BUSINESS OR PROFESSION 18 HRS**

Profits and Gains of Business or Profession: Meaning and Scope - Deductions under Sections 36 and 37. Expenses and payments not deductible. Computation of income under Profits and Gains of Business or Profession.

**Extra Reading /Keywords:** *Deemed profits, Maintenance of books of accounts, Audit report.*

## **UNIT – V INCOME FROM OTHER SOURCES AND TAX LIABILITY      18 HRS**

Income from Other Sources - Casual income - Interest income - Tax Deducted at Source and Grossing up. Dividends - Winnings from lotteries, Crossword puzzles and Card games. Deductions in computing total income (Sections 80C, 80D, 80E, 80G, 80U) -Computation of tax liability of an individual

**Extra Reading /Keywords:** *Deep discount bonds, Composite letting.*

**Theory - 30%      Problem - 70%**

**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

### **TEXT BOOK**

Vinod K. Singhania, Monica Singhania, Student's Guide to Income Tax Including GST, Assessment year 2023-24, Taxmann, Delhi.

### **SUGGESTED READINGS**

1. Reddy T.S & Hari Prasad Reddy Y, Income Tax Theory Law and Practice, Assessment year 2023-24, Margham Publications, Chennai.
2. Srinivasan T, Income Tax Law and Practice, Assessment year 2023-24, Snow White, Chennai.
3. Manoharan T.N and Hari G.R, Student's Handbook on Taxation (Including Income Tax Law and GST Law), Assessment year 2023-24, Pearson Eduaction, New Delhi.
4. Murthy A, Income Tax Law and Practice, Assessment year 2022-24, Vijay Nicole, Chennai.
5. Saha R.G. and Usha Devi, Income Tax, Himalaya Publishing House, Assessment year 2023-24, Mumbai.

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1. <https://www.incometaxindia.gov.in>
2. <https://www.incometaxindiaefilinggov.in>
3. <https://www.onlineservicestn.egov-nsdl.com>

**Note: Learners are advised to use latest edition of books.**

### **COURSE OUTCOMES**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>Cognitive Level</b>
CO-1	Recall the basic concepts of income tax and provisions concerning determination of residential status and various heads of income.	<b>K1</b>
CO-2	Understand the procedure for computing income from various sources and tax libilty.	<b>K2</b>
CO-3	Apply the provisions of Income Tax Act relating to determination of residential status and computation of	<b>K3</b>

	income from - salary, house property and capital gains, profits and gains of business or profession and income from other sources.	
CO-4	Assess the procedure for determination of income tax for income from different sources.	<b>K4</b>
CO-5	Determine the tax liability of an individual based on the appropriate alternative provisions to explore measures beneficial to the assessee.	<b>K5</b>
CO-6	Develop skills relating to tax calculation for personal and professional purposes and simplify the procedure for computation and payment of income tax.	<b>K6</b>

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6-Create**

**PO – CO MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	H	H	H	M	M	H	M	H
CO 2	H	H	M	H	H	M	H	H	H
CO 3	M	M	H	M	M	M	H	H	H
CO 4	H	H	H	M	H	M	H	M	H
CO 5	M	M	H	M	M	M	H	H	H
CO 6	H	H	H	M	H	M	H	M	H

**PSO – CO MAPPING**

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	M
CO 2	H	H	H
CO 3	H	M	H
CO 4	H	H	H
CO 5	H	M	H
CO 6	H	H	H

**HOLY CROSS COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI – 620 002**

**B.Com.**

**(For Candidates admitted in the academic year 2021-22)**

**Third Year - Semester – V**

<b>Course Title</b>	<b>MAJOR CORE-11 – COST ACCOUNTING</b>
<b>Code</b>	<b>U21CO5MCT11</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>V</b>
<b>Hours/Week</b>	<b>6</b>
<b>Credits</b>	<b>5</b>
<b>Marks</b>	<b>100</b>

**CONSPECTUS**

This course provides an understanding of basic principles of cost accounting and developing skills in the preparation of cost accounts.

**COURSE OBJECTIVES**

1. To understand the costing concepts and preparation of cost sheet, tenders and Quotations.
2. To understand material cost computation.
3. To understand the preparation of labour cost, allocation and apportionment of overheads.
4. To apply the procedure for the preparation of contract accounts and process accounts
5. To understand the computation of transport cost and to apply the procedure for preparation of reconciliation statement.

**UNIT – I INTRODUCTION TO COST ACCOUNTING**

**18 HRS**

Cost Accounting – Definition - Scope and Objectives - Cost Center and Cost Unit - Cost Accounting and Financial Accounting, Methods and Techniques of Costing  
Cost Concepts and Classification, Cost Sheet Tenders and Quotations

**Extra Reading/ Keywords:** *Prime Cost, Works Cost, Cost of Production and Cost of sales*

**UNIT - II MATERIAL COST**

**18 HRS**

Material Cost - Purchase Control - Stores Control - Fixation of various levels - Perpetual Inventory System, ABC analysis

Control over Issues - Methods of pricing material issues, FIFO – LIFO - Average Price Method - Base Stock Method.

**Extra Reading/ Keywords:** *EOQ, FIFO method, LIFO method, Weighted Average Price.*

**UNIT - III LABOUR AND OVERHEAD COST**

**18 HRS**

Labour Cost - Labour Turnover - Idle time - Overtime

Computation of Labour Cost - Systems of wage payment - Premium and Bonus Plan

Overheads – Classification - Allocation and Apportionment of overheads - Bases of

apportionment Absorption of overheads, Methods of absorption of manufacturing overheads

- Machine Hour Rate – Activity based costing – Steps in Development of an ABC system

**Extra Reading/ Keywords:** *Labour turnover, Apportionment of overheads, Absorption of overheads, Machine Hour rate*

**UNIT - IV CONTRACT COSTING AND PROCESS COSTING 18 HRS**

Contract Costing - Cost Plus Contracts - Escalation Clause. Process costing - Normal loss - Abnormal loss - Abnormal gain (excluding Inter process profit & equivalent production).

**Extra Reading /Keywords:** *Work Certified, Work uncertified - Escalation clause- Equivalent production*

**UNIT – V SERVICE COSTING AND RECONCILIATION OF COST & FINANCIAL ACCOUNTING 18 HRS**

Service Costing –Transport Costing. Reconciliation of cost and financial accounts - Need for reconciliation – causes for disagreement in profits – Preparation of reconciliation statement.

**Extra Reading /Keywords:** *Transport Costing, Tonne, Kilometre and passenger Kilometres- Memorandum reconciliation statement.*

**Note: Texts given in the Extra Reading /Keywords must be tested only through Assignment and Seminar.**

**Theory - 30% Problems - 70%**

**TEXT BOOK**

Jain S.P. and Narang, K.L. (2020), *Cost Accounting Principles and Practices*, Kalyani Publishers, NewDelhi.

**SUGGESTED READINGS**

1. Reddy T.S and Hari Prasad Reddy (2020), *Cost Accounting*, Margham Publications, Chennai.
2. Maheshwari.S.N and Mittal. S.N (2021), *Elements of Cost Accounting*, Shree Mahavir Book Depot, Delhi.
3. Ramachandran R. & Srinivasan R.(2019), *Cost Accounting*, Sriram Publications, Trichy.
4. Jain S.P.& Narang K.L., (2020). *Cost Accounting*, New Delhi: Kalyani Publishing House.
5. Dalston L. Cecil & Jenitra L. Merwin, (2019), *Cost Accounting*, Trichy, LearnTech Press.

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[https://onlinecourses.nptel.ac.in/noc20\\_mg53/preview](https://onlinecourses.nptel.ac.in/noc20_mg53/preview)

[https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_ug/198](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/198)

**Note: Learners are advised to use latest edition of books.**

## COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall cost concepts and the procedure for various methods of cost accounting.	<b>K1</b>
CO-2	Understand the principles and accounting for various elements of cost namely material, labour and overhead.	<b>K2</b>
CO-3	Apply the principles for preparing cost sheet, pricing material issues, computing labour cost, allocation and apportionment of overheads and reconcile cost with financial accounts and solve the problems in contract, process and service costing.	<b>K3</b>
CO-4	Examine the various elements of cost, cost of processes, contracts and services.	<b>K4</b>
CO-5	Appraise the methods of costing and reconcile cost and financial accounts.	<b>K5</b>
CO-6	Demonstrate accounting skills relevant to cost data of business entities and solving issues and meet challenges.	<b>K6</b>

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6-Create**

## PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	M	M	L	H	M	H	H	H
CO 2	H	M	M	L	H	M	H	H	H
CO 3	H	M	M	L	H	M	H	H	H
CO 4	H	M	M	L	H	M	H	H	H
CO 5	H	M	M	L	H	M	H	H	H
CO 6	H	M	M	L	H	M	H	H	H

## PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	M
CO 2	H	H	M
CO 3	H	H	M
CO 4	H	H	M
CO 5	H	H	M
CO 6	H	H	M

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**HOLY CROSS COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI – 620 002**

**B.Com.**

**(For Candidates admitted in the academic year 2021-22)**

**Third Year - Semester – V**

<b>Course Title</b>	<b>MAJOR CORE 12 – BUSINESS MANAGEMENT</b>
<b>Code</b>	<b>U21CO5MCT12</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>V</b>
<b>Hours/Week</b>	<b>5</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

**CONSPECTUS**

This course aims to provide an understanding about the various functions of business management and to give exposure on the skills required to start and manage a business.

**COURSE OBJECTIVES**

1. To understand the various functions of management.
2. To analyse the appropriate type of planning to accomplish a task.
3. To evaluate the various types of organisation structures.
4. To evaluate the required attributes needed to be a good communicator and the various leadership styles.
5. To analyse the various control techniques.

**UNIT – I INTRODUCTION**

**15 HRS**

Business Management - Nature - Functions - Management Vs Administration - Science or Art. Contribution by Taylor and Henry Fayol.

**Extra Reading /Keywords:** *Scientific management, POSDCORB*

**UNIT – II PLANNING**

**15 HRS**

Planning: Process - Kinds of plans – Objectives, Strategies, Policies, Procedure, Methods and Rules - Forecasting and planning - Limitations of planning - Management by Objectives. Decision making process - Effective decision making.

**Extra Reading /Keywords:** *Management by Wandering Around (MBWA)*

**UNIT – III ORGANISING**

**15 HRS**



Organising: Features - Process - Elements - Structure - Different forms Principles of organisation - Departmentation, Delegation and Decentralisation Span of Control - Organisation Charts and Manuals.

**Extra Reading /Keywords:** *Span of Attention*

#### **UNIT – IV DIRECTING**

**15 HRS**

Directing and Co-ordination: Principles - Elements - Supervision Motivation - Theories of Motivation - Leadership - Communication.

**Extra Reading /Keywords:** *Performance Indicator, Social Cognitive Theory*

#### **UNIT – V CONTROLLING**

**15 HRS**

Control - Nature - Control Process Control Techniques: Budgetary Control, PERT, CPM, Management By Exception, Performance Budgeting and Zero Base Budgeting.

**Extra Reading /Keywords:** *Feedforward, Concurrent and Feedback Control*

**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

#### **TEXT BOOK**

Prasad L.M., (2021) *Principles of Management*, Sultan Chand and Sons, New Delhi.

#### **SUGGESTED READINGS**

1. Dinkar Pagare, (2018) *Business Management*, Sultan Chand and Sons, New Delhi.
2. Peter F. Drucker (2020). *Management Challenges for the 21<sup>st</sup> Century*: Harper Collin Publishers Inc., New York, 10022.
3. Prakash Chandra Tripathi, (2017) *Principles of Management*, Tata McGraw Hill Publishing Company, New Delhi.
4. Harold Koontz, Heinz Weihrich, and Mark V. Cannice (2020), *Essentials of Management – Innovation and Leadership Perspective*, Tata McGraw Hill Education, New Delhi.
5. Paul Hoang, (2022), *Business Management*, IBID Press, Australia.
6. Mishra. N. and Gupta .O.P. (2022), *Business Management*, SBPD Publishing House, New Delhi.

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- 2.[https://oms.bdu.ac.in/ec/admin/contents/86\\_16CCCCA3\\_2020052911264994.pdf](https://oms.bdu.ac.in/ec/admin/contents/86_16CCCCA3_2020052911264994.pdf)
- 3.<https://www.lpude.in/academics/online-study-material-for-management.php>
- 4.[https://oms.bdu.ac.in/ec/admin/contents/86\\_16CCCCA3\\_2020052911264994.pdf](https://oms.bdu.ac.in/ec/admin/contents/86_16CCCCA3_2020052911264994.pdf)

**Note: Learners are advised to use latest edition of books.**

## COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level (K1-K6)
CO-1	Summarise the various functions of management and recall the concepts and principles concerning various functions of management.	<b>K1</b>
CO-2	Understand the various procedures, techniques and theories of managerial functions.	<b>K2</b>
CO-3	Develop managerial skills required in managing any organisation in an efficient manner.	<b>K3</b>
CO-4	Analyse the managerial practices adopted in different business units.	<b>K4</b>
CO-5	Evaluate the elements of Planning, Organising, Directing and Control exercised in an organisation.	<b>K5</b>
CO-6	Construct and develop appropriate strategies to accomplish the given managerial task in an organisation.	<b>K6</b>

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6-Create**

### PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	M	H	H	M	H	M	H	M	H
CO 2	H	H	M	M	H	M	H	H	H
CO 3	H	M	H	M	M	M	H	H	H
CO 4	H	H	H	M	H	M	H	M	H
CO 5	M	M	H	M	M	M	H	H	H
CO 6	H	H	H	M	H	M	H	M	H

### PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	M
CO 2	H	H	H
CO 3	H	M	H
CO 4	H	H	H
CO 5	H	M	H
CO 6	H	H	H

**HOLY CROSS COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI – 620 002**

**B.Com.**

**(For Candidates admitted in the academic year 2021-22)**

**Third Year - Semester – V**

<b>Course Title</b>	<b>MAJOR CORE-13 - RETAIL MANAGEMENT</b>
<b>Code</b>	<b>U21CO5MCT13</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>V</b>
<b>Hours/Week</b>	<b>5</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

**CONSPECTUS**

This course provides an insight into the various concepts and procedures in retail management.

**COURSE OBJECTIVES**

1. To understand the concepts of retailing, problems, factors, issues and challenges at global market level.
2. To evaluate the traditional retail formats.
3. To evaluate the modern retail formats
4. To analyse the retail strategic planning, location, factors and planning policies
5. To understand the retail marketing strategy, store loyalty, franchising and Customer Relationship Management.

**UNIT - I INTRODUCTION TO RETAILING**

**15 HRS**

Retailing: Definition – Importance. Functions of a retailer, Problems in retailing – Factors influencing retailing in India. Global retail market: Issues and Challenges – Life cycle in retail – E-tailing.

**Extra Reading /Keywords:** *Mass merchandiser, Boutiques*

**UNIT – II TRADITIONAL RETAIL FORMATS**

**15 HRS**

Retail formats – Departmental stores - Convenience stores – Super markets – Chain stores – Speciality stores – Door to Door selling – Retail Co-operatives: Features, merits and demerits. Traditional retail formats in India – Kirana shops, Weekly markets, Neighbourhood shops – Street shops, Hawkers and Public Distribution System.

**Extra Reading /Keywords:** *Virtual retailing*

**UNIT - III MODERN RETAIL FORMATS**

**15 HRS**

Single Channel and Multi-Channel Retailing - Direct Marketing: Emerging Trends, Steps in Direct Marketing Strategy. Direct Selling, Vending Machines, Electronic Retailing, Video Kiosks, Airport Retailing.

**Extra Reading /Keywords:** *Airport kiosk*

**UNIT- IV RETAIL STRATEGIC PLANNING**

**15 HRS**

Retail Strategic Planning - Steps in strategic planning process - Retail location strategy – Factors influencing retailer’s choice of location  
Merchandise planning - Factors affecting merchandise planning – Importance of human resource management in retailing - Pricing policies.

**Extra Reading /Keywords:** *Self-sustaining communities, Situation analysis*

## **UNIT -V RETAIL MARKETING STRATEGY**

**15 HRS**

Retail promotion strategies – Visual Merchandise – Store loyalty – Variables influencing store loyalty – Building store loyalty

Customer Relationship Management (CRM): Meaning, Importance, Steps involved in CRM process - Retail Franchising.

**Extra Reading /Keywords:** *Value creation, Loyalty cards and points*

**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

### **TEXT BOOK**

Swapna Pradhan, (2020), Retailing Management, Tata McGraw Hill Education Private Limited, New Delhi.

### **SUGGESTED READINGS**

1. Michael Levy, Barton Weitz, Dhruv Grewal, (2021), Retail Management, Mc Graw Hill Publication 9<sup>th</sup> Edition, New Delhi.
2. Nayak, J.K., Prakash C Dash, (2017), Retail Management, Cengage Learning, Private Limited, Noida, Uttar Pradesh, India.
3. Suja Nair, (2017), Retailing Management, Himalaya Publishing House, Mumbai.
4. Barry Berman & Joel R Evans, (2018), Retailing Management, Prentice Hall of India, New Delhi 13<sup>th</sup> Edition.
5. Gibson G.Vedamani, (2017), Retail Management, Pearson Publication 5<sup>th</sup> Edition, Chennai.

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2. [https://ebooks.lpude.in/management/mba/term\\_3/DMGT550\\_RETAIL\\_MANAGEMENT.pdf](https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf)
3. <https://mmimert.edu.in/images/books/modern-day-retail-marketing-management.pdf>
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  5. [https://onlinecourses.swayam2.ac.in/imb19\\_mg02/preview](https://onlinecourses.swayam2.ac.in/imb19_mg02/preview)

**Note: Learners are advised to use latest edition of books.**

## COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level (K1-K6)
CO-1	Recall the concepts in retail management and list out the reasons for its growth.	<b>K1</b>
CO-2	Describe the retail marketing strategy, store loyalty, franchising and CRM.	<b>K2</b>
CO-3	Discuss the retail strategic planning, location, factors and planning policies.	<b>K3</b>
CO-4	Analyse the problems, factors, issues and challenges in retail marketing.	<b>K4</b>
CO-5	Evaluate the global, traditional and modern retail formats in retail management.	<b>K5</b>
CO-6	Develop marketing skills and maintenance of retail outlets to enhance business profits.	<b>K6</b>

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6-Create**

## PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	H	H	M	H	M	H	M	H
CO 2	H	H	M	M	H	M	H	H	H
CO 3	H	M	H	M	M	M	H	H	H
CO 4	H	H	H	M	M	M	H	H	H
CO 5	M	H	H	M	H	M	H	H	H
CO 6	H	H	H	M	H	M	H	M	H

## PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	M
CO 2	H	H	H
CO 3	H	M	H
CO 4	H	H	H
CO 5	H	H	M
CO 6	H	H	H

**HOLY CROSS COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI – 620 002**  
**B.Com.**  
**(For Candidates admitted in the academic year 2021-22)**

**Third Year - Semester – V**

<b>Course Title</b>	<b>MAJOR ELECTIVE 3 – INTERNATIONAL HUMAN RESOURCE MANAGEMENT</b>
<b>Code</b>	<b>U21CO5MET03</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>V</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

**CONSPECTUS**

This course provides an insight into the various approaches and dimensions in IHRM, the elements of global knowledge and IHRM implications.

**COURSE OBJECTIVES**

1. To understand the issues, opportunities and challenges pertaining to IHRM.
2. To analyse the competency in dealing with cross cultural situations.
3. To evaluate the wide range of sources for attracting and recruiting talent at international levels.
4. To understand the various IHRM processes in international staffing, training and development.
5. To analyse the recent developments in IHRM.

**UNIT- I HUMAN RESOURCE MANAGEMENT IN INTERNATIONAL CONTEXT**  
**12 HRS**

International Human Resource Management (IHRM) – An overview, Approaches  
Issues, Opportunities and Challenges in IHRM - Trends – Models – Developments.

**Extra Reading /Keywords:** *e IHRM, e IHRM trends.*

**UNIT - II CULTURAL DIMENSIONS, WORK LIFE BALANCE AND EMPLOYEE RELATIONS**  
**12 HRS**

Culture – Determinants – Importance of Cultural sensitivity  
Cross-culture Models – Communication  
Work life balance and employee relations.

**Extra Reading /Keywords:** *e culture, e work life balance.*

## **UNIT - III INTERNATIONAL SELECTION AND RECRUITMENT** **12 HRS**

Personnel selection for overseas assignment - Expatriate selection - Selection in other countries.

Recruitment – Methods - Cross-national advertising - Internet recruitment.

**Extra Reading /Keywords:** *e recruitment, e assignment*

## **UNIT - IV INTERNATIONAL STAFFING, TRAINING AND DEVELOPMENT** **12 HRS**

International Labour Market - HR requirements – Staffing policies – Sources.

Training and Development: Needs - Impact of different learning styles on training - Types of Cross-culture training.

**Extra Reading /Keywords:** *e staffing, e training and development*

## **UNIT- V NEW DEVELOPMENTS IN IHRM** **12 HRS**

Organisational capacity, HR support function – Service centers.

Global HR implications - Global e-enablement of HR processes - Talent management.

Employment branding – Management through the global networks – Global knowledge and Management strategies.

**Extra Reading /Keywords:** *Global knowledge management, e global networks*

**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

### **TEXT BOOK**

Aswathappa K. & Sadhna Dash (2020), International Human Resource Management, Third edition, McGraw Hill.

### **SUGGESTED READINGS**

1. Subba Rao P (2020), *International Human Resources Management*, Himalaya Publishing House, Mumbai.
2. Peter J. Dowling, Marion Festing & Allen D Engle (2017), *International Human Resource Management*, Cengage Learning, Uttar Pradesh.
3. Anne Wil Harzing, Ashly H Pinnington (2017), *International Human Resource Management*, SAGE publications, New Delhi.
4. Tony Edwards and Chris Rees (2017) *International Human Resource Management: Globalization, National systems and Multinational companies*, Pearson Education,
5. Saroj Kumar & Vikrant Verma, (2020) *International Human Resource Management*, Takur Publication pvt. Ltd, Lucknow.

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1. [https://faculty.ksu.edu.sa/sites/default/files/international\\_human\\_resource\\_management\\_6th\\_edition.pdf](https://faculty.ksu.edu.sa/sites/default/files/international_human_resource_management_6th_edition.pdf)
2. <https://mlritm.ac.in/assets/img/INTERNATIONAL%20HUMAN%20RESOURCE%20MANAGEMENT.pdf>
3. [https://ddceutkal.ac.in/Syllabus/IHRM\\_BOOK.pdf](https://ddceutkal.ac.in/Syllabus/IHRM_BOOK.pdf)

**Note: Learners are advised to use latest edition of books.**

**COURSE OUTCOMES**

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the issues, opportunities, cultural sensitivity, organization capacity and management strategies relating to IHRM;	<b>K1</b>
CO-2	Illustrate the recent trends and models in IHRM and different methods of recruitment with its implication on global environment;	<b>K2</b>
CO-3	Construct the sources for recruiting and development of talent and global e-enablement of HR processes in job placement at international levels;	<b>K3</b>
CO-4	Analyse the recent developments in IHRM, cross cultural training, cross national advertising, global knowledge and management strategies.	<b>K4</b>
CO-5	Evaluate the approaches in IHRM, employee relation, overseas assignments, international global market and employment branding in the global arena.	<b>K5</b>
CO-6	Construct the staffing policies, HR support function, work life balance policies and expatriate selection for the global scenario.	<b>K6</b>

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6-Create**

**PO – CO MAPPING**

CO/PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	H	M	M	L	H	M	H	H	H
CO 2	H	M	M	L	H	M	H	H	H
CO 3	M	M	M	L	H	M	H	H	H
CO 4	H	M	M	L	H	M	H	H	H
CO 5	H	M	M	L	H	M	H	H	H

**PSO-CO MAPPING**

CO-PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	M
CO 2	H	H	M
CO 3	H	H	M
CO 4	H	H	M
CO 5	H	H	M

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**HOLY CROSS COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI – 620 002**

**(For Candidates admitted in the academic year 2021-22)**

**Third Year - Semester – V**

<b>Course Title</b>	<b>NON MAJOR ELECTIVE-3 - COSTING AND COST CONTROL TECHNIQUES</b>
<b>Code</b>	<b>U21CO5NMT03</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>V</b>
<b>Hours/Week</b>	<b>2</b>
<b>Credits</b>	<b>2</b>
<b>Marks</b>	<b>100</b>

**CONSPECTUS**

This course provides basic understanding of cost concepts and application of cost control techniques.

**COURSE OBJECTIVES**

1. To understand the costing concepts.
2. To understand the procedure for preparation of cost sheet.
3. To apply the principles of marginal costing in determining break-even point and managerial decisions.
4. To understand standard costing and analyse the material variances.
5. To understand the procedure for preparation of budgets.

**UNIT – I INTRODUCTION**

**6 HRS**

Cost Accounting – Definition – Cost concepts - Methods of costing – Techniques of costing.  
Classification of cost.

**Extra Reading /Keywords:** *Managerial decisions, Inventory costing*

**UNIT – II COST SHEET**

**6 HRS**

Elements of cost.

Preparation of cost sheet.

**Extra Reading /Keywords:** *Cost measurement, Cost control*

**UNIT – III MARGINAL COSTING**

**6 HRS**

Marginal Costing: Features - Advantages and Limitations – Contribution - Profit Volume ratio

Break Even Analysis - Break-Even Point.

**Extra Reading /Keywords:** *Profitability analysis, Pricing decisions, Cost-Volume- Profit analysis*

**UNIT – IV STANDARD COSTING****6 HRS**

Standard costing: Standard cost - Variance Analysis

Material Variances – Cost, Price and Usage Variances.

**Extra Reading /Keywords:** *Material Mix Variance and Yield Variance***UNIT – V BUDGETARY CONTROL****6 HRS**

Budgetary Control - Advantages and Limitations

Preparation of Sales Budget, Production Budget and Flexible Budget.

**Extra Reading /Keywords:** *Master budget, Cash Budget, Functional Budgets.***Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.****TEXT BOOK**Reddy T.S. & Hari Prasad Reddy Y., (2020), *Cost Accounting*, Chennai: Margham Publications.**SUGGESTED READINGS**

1. Ramachandran R. & Srinivasan R.(2019), *Cost Accounting*, Trichy: Sriram Publications.
2. Jain S.P.& Narang K.L., (2020). *Cost Accounting*, New Delhi: Kalyani Publishing House.
3. Khan M.Y. & Jain P.K, (2017). *Management Accounting*, New Delhi: McGraw Hill Education.
4. Dalston L. Cecil & Jenitra L. Merwin, (2019), *Cost Accounting*, Trichy, LearnTech Press.
5. Shukla M.C., Grewal T.S., & Gupta M.P. (2017), *Cost Accounting*, New Delhi: S Chand.

**WEB REFERENCES**

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf>
2. [https://www.icai.org/post.html?post\\_id=17759](https://www.icai.org/post.html?post_id=17759)
3. <https://www.examrace.com/NTA-UGC-NET/NTA-UGC-NET-Study-Material/Commerce/Accounting-and-Audit/Cost-and-Cost-Accounting.html>
4. [https://onlinecourses.nptel.ac.in/noc20\\_mg53/preview](https://onlinecourses.nptel.ac.in/noc20_mg53/preview)
5. [https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_ug/198](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/198)

**Note: Learners are advised to use latest edition of books.****COURSE OUTCOMES**

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts of cost and cost accounting.	<b>K1</b>
CO-2	Understand the principles and techniques of costing methods and techniques.	<b>K2</b>
CO-3	Apply the principles for preparing cost sheet, calculating variances and preparation of budgets.	<b>K3</b>

CO-4	Examine the various elements of cost and cost data for managerial decision-making.	<b>K4</b>
CO-5	Appraise the costing methods and techniques in different industries.	<b>K5</b>
CO-6	Demonstrate accounting skills relevant to cost data of business entities and solving issues and meet challenges.	<b>K6</b>

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate, K6-Create**

#### **PO – CO MAPPING**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	H	L	H	M	H	M	H	H	H
CO 2	H	L	H	M	H	M	H	H	H
CO 3	H	L	H	M	H	M	H	H	H
CO 4	H	L	H	M	H	M	H	H	H
CO 5	H	L	H	M	H	M	H	H	H
CO 6	H	L	H	M	H	M	H	H	H

#### **PSO – CO MAPPING**

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	H	H	H
CO 2	H	H	H
CO 3	H	H	H
CO 4	H	H	H
CO 5	H	H	H
CO 6	H	H	H

(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>MAJOR CORE 14 – FINANCIAL MANAGEMENT</b>
<b>Code</b>	<b>U21CO6MCT14</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>VI</b>
<b>Hours/Week</b>	<b>5</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

## **CONSPECTUS**

This course provides an understanding of the basic financial decision making procedures and their application in complex financial management situations.

## **COURSE OBJECTIVES**

1. To understand the basic concepts of financial management and apply the technique of time value of money.
2. To analyse the various capital structure theories and leverages.
3. To apply the different techniques of capital budgeting.
4. To apply the models of working capital management, cash management and receivables management.
5. To understand and apply the different models of dividend policy.

### **UNIT I - INTRODUCTION**

**15 HRS**

Financial Management - Nature and Scope - Objectives of Financial Management - Profit Maximization Vs Wealth Maximization - Functions of financial manager. Time Value of Money - Compounding Technique, Discounting Technique - Sinking Fund Factor and Capital Recovery Factor - Effective rate of interest. Cost of capital – Computation of specific and weighted average cost of capital.

**Extra Reading /Keywords:** *Financial planning*

### **UNIT II - CAPITAL STRUCTURE THEORIES AND LEVERAGES**

**15 HRS**

Capital Structure Theories - NI approach - NOI approach - MM approach - Traditional approach – Factors determining capital structure - Sources of finance –Analysis of leverages: Operating leverage, Financial leverage and Combined leverage - EBIT, EPS analysis - Indifference point.

**Extra Reading /Keywords:** *Debt vs. Equity*

### **UNIT III - CAPITAL EXPENDITURE DECISIONS**

**15 HRS**

Capital Expenditure Decisions - Methods of ranking investment proposals: Payback period, Net Present Value, Internal Rate of Return and Average Rate of Return.

**Extra Reading /Keywords:** *Objectives of Capital Expenditure Decisions*

### **UNIT IV - WORKING CAPITAL MANAGEMENT**

**15 HRS**

Working Capital Planning – Risk-Profitability trade off - Determination of working capital - Financing of working capital – Management of Cash – Baumol Model, Miller Orr Model - Receivables Management – Credit standards – Credit terms – Collection policies.

**Extra Reading /Keywords:** *Motives for holding cash*

## UNIT V - DIVIDEND POLICIES

15 HRS

Dividend Policies: Issues in dividend decisions - Walter's model - Gordon's model – MM hypothesis - Dividend and uncertainty - Dividend policy in practice.

**Extra Reading /Keywords:** *Dividend payout policies*

**Note:** Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

**Theory - 25%, Problems – 75%**

### TEXT BOOK

Maheswari S.N. (2019), *Elements of Financial Management*, New Delhi: Sultan Chand and Sons.

### SUGGESTED READING

1. Prasanna Chandra (2017), *Financial Management, Theory and Practice*, New Delhi: Tata McGraw Hill.
2. Shashi K. Gupta and Sharma R.K. (2016), *Financial Management Theory and Practice*, New Delhi: Kalyani Publishers.
3. Pandey I.M. (2016), *Financial Management*; New Delhi: Vikas Publishing House.
4. Khan M.Y and Jain P.K (2018), *Financial Management, Text, Problems and Cases*; New Delhi: Tata McGraw Hill.
5. Van Horne J.C. and Sanjay Dhamija (2012), *Financial Management and Policy*; New Delhi: Pearson Education.

### WEB REFERENCES

1. <https://www.infobooks.org/free-pdf-books/business/financial-management>
2. <http://www.freebookcentre.net/business-books-download/Financial-Management.html#>
3. <http://www.managementstudyguide.com/financial-management.htm>

**Note:** Learners are advised to use latest edition of books.

### COURSE OUTCOMES

#### The Learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts in financial management.	K1
CO-2	Discuss the relationship between cost of capital, capital structure and capital expenditure decisions.	K2
CO-3	Apply the various methods of cost of capital, capital budgeting and models in financial management.	K3
CO-4	Examine the capital structure, working capital requirement and dividend policies of business concerns.	K4
CO-5	Evaluate different financial situations relating to business enterprises for effective financial decision-making.	K5

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>
<b>CO-1</b>	H	M	M	M	M	H	H	H	H
<b>CO-2</b>	H	M	M	M	H	M	H	H	H
<b>CO-3</b>	H	M	M	M	M	H	H	H	H
<b>CO-4</b>	H	M	M	H	M	M	H	H	H
<b>CO-5</b>	H	M	M	H	M	M	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO-1</b>	H	M	H
<b>CO-2</b>	H	M	H
<b>CO-3</b>	H	M	H
<b>CO-4</b>	H	M	H
<b>CO-5</b>	H	M	H

(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>MAJOR CORE 15 – MANAGEMENT ACCOUNTING</b>
<b>Code</b>	<b>U21CO6MCT15</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>VI</b>
<b>Hours/Week</b>	<b>5</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

## CONSPECTUS

This course enables the learners to understand the various tools of financial analysis and to interpret financial data.

## COURSE OBJECTIVES

1. To understand management accounting concepts and various tools of financial statement analysis.
2. To analyse profitability and financial status of a business based on ratios calculated.
3. To understand the preparation of funds flow statement and cash flow statement and analyse the results.
4. To apply marginal costing technique in managerial decision-making problems and evaluate different proposals.
5. To understand different types of budgets and analyse budgets.

### UNIT I - INTRODUCTION

**15 HRS**

Management Accounting - Scope - Relationship between Cost, Financial and Management Accounting - Analysis of financial statements - Tools for analysis - Comparative Statements - Common Size Statements and Trend Analysis.

**Extra Reading/Keywords:** *Role of professional bodies for Management Accountancy in India.*

### UNIT II - RATIO ANALYSIS

**15 HRS**

Ratio Analysis - Ratios for Liquidity, Solvency and Profitability.

**Extra Reading/Keywords:** *Liquidity, Solvency, Profitability*

### UNIT III - FUNDS FLOW ANALYSIS AND CASH FLOW ANALYSIS

**15 HRS**

Funds Flow Analysis - Concept of fund - Schedule of changes in working capital – Funds flow statement. Cash Flow Analysis - Cash from operation – Preparation of cash flow statement as per Accounting Standard (Revised).

**Extra Reading/Keywords:** *Cash Flow Statement as per New Companies Act, 2013.*

### UNIT IV - MARGINAL COSTING AND BREAK-EVEN ANALYSIS

**15 HRS**

Marginal Costing - Absorption Costing Vs Marginal Costing – Contribution - Profit Volume ratio – Break Even Point – Cost Volume Profit Analysis - Managerial applications of marginal costing.

**Extra Reading/ Keywords:** *Types of Breakeven point, Break even pricing.*

### UNIT V- BUDGETARY CONTROL

**15 HRS**

Budget - Budgetary Control - Functional Budgets - Master Budget - Fixed and Flexible Budgets - Cash Budget.

**Extra Reading/ Keywords:** *Budgeting practices of business firms*

**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

**Theory - 25% , Problems - 75%**

### **TEXT BOOK**

Dalston L. Cecil and Jenitra L. Merwin, (2017) *Management Accounting*, Trichy, LearnTech Press.

### **SUGGESTED READINGS**

1. Reddy T.S and Hari Prasad Reddy Y (2014), *Management Accounting*, Margham Publications, Chennai.
2. Shashi K. Guptha and Sharma R.K (2014), *Management Accounting*, Kalyani Publishers, New Delhi.
3. Maheswari S.N (2014). *Management Accounting*; Sultan Chand and Sons, New Delhi.
4. Ramachandran R. and Srinivasan R. (2018), *Management Accounting*, Sri Ram Publishers, Trichy.

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2. <https://www.mastermindsindia.com/newfiles/pdf/FAST%20TRACK%20MATERIAL%20ON%20ACCOUNTING%20STANDRDS.pdf>
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**Note: Learners are advised to use latest edition of books.**

### **COURSE OUTCOMES**

#### **The Learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>Cognitive Level</b>
CO-1	Recognize the basic concepts of Management Accounting.	<b>K1</b>
CO-2	Describe the techniques for analysis of financial statements and techniques for control.	<b>K2</b>
CO-3	Prepare comparative and common size statements, compute ratios and BEP for analysis and prepare funds flow and cash flow statements and various budgets.	<b>K3</b>
CO-4	Examine the financial performance and status of business entities using various methods and techniques of Management Accounting.	<b>K4</b>
CO-5	Appraise the techniques of financial statements analysis and budgeting practices of business firms.	<b>K5</b>

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate**



**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H	M	M	L	H	M	H	H	H
<b>CO 2</b>	H	M	M	L	H	M	H	H	H
<b>CO 3</b>	H	M	M	L	H	M	H	H	H
<b>CO 4</b>	H	M	M	L	H	M	H	H	H
<b>CO 5</b>	H	M	M	L	H	M	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	M	H
<b>CO 2</b>	H	M	H
<b>CO 3</b>	H	M	H
<b>CO 4</b>	H	M	H
<b>CO 5</b>	H	M	H

(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>MAJOR CORE 16 - PRINCIPLES OF AUDITING</b>
<b>Code</b>	<b>U21CO6MCT16</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>VI</b>
<b>Hours/Week</b>	<b>5</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### **CONSPECTUS**

This course provides an understanding of the principles and practice of auditing and the procedure for investigation.

### **COURSE OBJECTIVES**

1. To understand the basic concepts in auditing and internal control techniques.
2. To analyze the procedure for vouching.
3. To analyse the procedure for verification and valuation of assets and liabilities.
4. To understand the role and the liabilities of an auditor.
5. To analyse the various investigation procedures and Auditing and Assurance Standards.

### **UNIT I - INTRODUCTION**

**15 HRS**

Audit: Objectives - Types - Advantages and Limitations - Qualities of an auditor. Internal Control: Internal Check and Internal Audit – Audit Programme - Audit note book - Working papers.

**Extra Reading /Keywords:** *Audit Regulations in India*

### **UNIT II - VOUCHING**

**15 HRS**

Vouching: Voucher - Vouching of cash transactions - Vouching of trade transactions: Purchases, Purchases returns, Sales and Sales returns.

**Extra Reading /Keywords:** *Voucher, Vouching*

### **UNIT III - VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES**

**15 HRS**

Verification and valuation of assets and liabilities: Fixed assets - Current assets - Wasting assets - Intangible assets - Problems in valuations of assets - Auditor's position as regards the verification and valuation of assets - Valuation of liabilities - Reserves and Provisions - Classification.

**Extra Reading /Keywords:** *Business reporting*

### **UNIT IV- STATUTORY AUDITOR**

**15 HRS**

Audit of limited companies - Qualifications of an auditor - Appointment, Removal, Status, Powers and Duties of an auditor - Auditor's report - Clean and qualified report - Liabilities of an auditor: Liabilities in case of non-statutory audit and company audit.

**Extra Reading /Keywords:** *Independent auditors, Status of an auditor*

### **UNIT V - INVESTIGATION AND 'AUDITING AND ASSURANCE STANDARDS' (AASs)**

**15 HRS**

Investigation: Meaning - Characteristics of investigation - Duties of investigator- Purpose of investigation - Difference between audit and investigation - Types of investigation -

Investigation under different situations. Standards of Auditing: Professional Pronouncements in India - Basic principles governing an audit – Basics of AASs 1 – 5.

**Extra Reading /Keywords:** *Investigation, Fraud detection*

**Note:** Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

### TEXT BOOK

Tandon B.N.S. Sudharshanam and Sundharabahu .S, (2021). A Handbook of *Principles of Auditing*, S. Chand & Co, New Delhi.

### SUGGESTED READINGS

1. Dinkar Pagare (2021), Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.
2. Sharma T.R. (2021), Auditing (Thoroughly revised on the basis of the Companies Act 2013 and the Companies (Amendment) Acts 2019, 2020 and 2021), Sahitya Bhawan Publications, Agra.
3. Practical Auditing, (2020), Dr. L. Natarajan, Margham Publication, Chennai
4. Sanjib Kumar Basu (2021), Auditing and Assurance, Third Edition, Pearson, Chennai.
5. Francis R. (2021), Principles of Auditing, Himalaya publishing house, Mumbai.
6. Muthukumar K., Mary Sujatha S., Arul Prasad P., Nandhini S. (2022), Principles and Practices of Auditing, Wisdom India Publications, Chennai.

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2. <https://resource.cdn.icai.org/66606bos53774-cp10.pdf>
3. [https://icmai.in/upload/Students/Syllabus2022/Inter\\_Stdy\\_Mtrl/P10.pdf](https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf)
4. <https://www.icsi.edu/media/webmodules/publications/FULL%20FAA%20PDF.pdf>
5. <https://edurev.in/t/113776/Verification-of-Assets-and-Liabilities--Part--1--V>

**Note:** Learners are advised to use latest edition of books.

### COURSE OUTCOMES

#### The Learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basic concepts in auditing and audit procedures.	<b>K1</b>
CO-2	Describe the procedure for auditing including vouching, verification and valuation of various items and investigation.	<b>K2</b>
CO-3	Demonstrate skills relating to examining registers and accounting records of business enterprises to check statutory compliance.	<b>K3</b>
CO-4	Assess the role of audit, auditors and investigators in the modern business world.	<b>K4</b>
CO-5	Evaluate existing audit regulations and procedures under various circumstances and provide models for audit effectiveness.	<b>K5</b>

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H	H	H	M	H	M	H	M	H
<b>CO 2</b>	H	H	M	M	H	M	H	H	H
<b>CO 3</b>	H	M	H	M	M	M	H	H	H
<b>CO 4</b>	H	H	H	M	M	M	H	H	H
<b>CO 5</b>	M	H	H	M	H	M	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	H	M
<b>CO 2</b>	H	H	H
<b>CO 3</b>	H	M	H
<b>CO 4</b>	H	H	H
<b>CO 5</b>	H	H	M

(For Candidates admitted in the academic year 2021-22)

<b>Course Title</b>	<b>MAJOR CORE 17 – COMPANY LAW</b>
<b>Code</b>	<b>U21CO6MCT17</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>VI</b>
<b>Hours/Week</b>	<b>5</b>
<b>Credits</b>	<b>4</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

This course enables the learners to understand the basic principles and practices of company law.

### COURSE OBJECTIVES

1. To understand the concepts of company, its types and the procedure of incorporation.
2. To understand the contents and the legal provisions relating to important statutory documents of a company.
3. To analyse the various types of prospectus and the legal provisions for allotment of securities.
4. To understand the administration setup of a company and various meetings of the company.
5. To evaluate the different modes of winding up of a company and legal provisions relating to winding up of a company.

### UNIT I - INTRODUCTION

**15 HRS**

Company - Meaning – Features – Lifting of the Corporate Veil – Types of company: Statutory, Registered, Public Limited, Private Limited, Foreign, Small, Dormant and One Person Company, Companies with Charitable Objects – Incorporation procedure of a Company.

**Extra Reading /Keywords:** *Promoter of a company and his legal position in the company*

### UNIT II - STATUTORY DOCUMENTS

**15 HRS**

Memorandum of Association: Contents - Change in clauses of MOA. Articles of Association: Contents - Doctrine of Ultra vires – Doctrine of Constructive notice - Doctrine of Indoor management - Exceptions.

**Extra Reading /Keywords:** *Case laws on Indoor management doctrines*

### UNIT III - PROSPECTUS AND ALLOTMENT OF SECURITIES

**15 HRS**

Prospectus: Meaning and contents – Self prospectus – Red Herring Prospectus – Abridged Prospectus – Misstatements in Prospectus - Allotment of securities - Global Depository Receipts - Alteration of share capital - Rights issue – Bonus issue – Buyback of securities.

**Extra Reading /Keywords:** *Sweat equity shares, Employee stock options*

### UNIT IV - COMPANY MANAGEMENT AND MEETINGS

**15 HRS**

Company management - Directors, Managing Directors, Company Secretary - Qualifications and Disqualification - Appointment - Powers - Duties - Rights and Liabilities.

Company meetings: Kinds - Notice - Proxies – Quorum - Agenda - Minutes - Resolutions.

**Extra Reading /Keywords:** *Administration structure of top Ten Indian Companies.*

## UNIT V - WINDING UP

15 HRS

Winding up of companies - Different modes of winding up - Consequences of winding up.

**Extra Reading /Keywords:** *Case laws on recent winding up of Companies in India*

**Note:** Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

### TEXT BOOK

Kapoor N.D, (2020). *Elements of Company Law- Incorporating the Provisions of the Companies Amendment Act, 2019*, Sultan Chand & Sons, New Delhi.

### SUGGESTED READINGS

1. Dr. M.R.Sreenivasan (2017), *Company Law and Secretarial Practice*, Margham Publications, Chennai.
2. Singh Avtar, (2023). *Company Law*, Eastern Book Co. Lucknow.
3. Gogna. P.P.S. (2016), *Company Law*, S Chand Publishing, New Delhi.
4. Ratan Nolakha (2022), *Company Law and Practice*, S Chand Publishing, New Delhi.
5. Gower, (2021), *Principles of Modern Company Law*, Sweet & Maxwell publications, London

### WEB REFERENCES

1. <https://www.icsi.edu/WebModules/Publications/FinalCLStudy.pdf>
2. [https://www.icsi.edu/media/filer\\_public/0a/48/0a4838b6-0b35-4721-aff2-12b04c1fb31b/companies\\_winding\\_up\\_rules\\_2020.pptx](https://www.icsi.edu/media/filer_public/0a/48/0a4838b6-0b35-4721-aff2-12b04c1fb31b/companies_winding_up_rules_2020.pptx)
3. <https://www.icsi.edu/media/portals/0/PROSPECTUS%20&%20ALLOTMENT.pdf>
4. <https://resource.cdn.icaai.org/66543bos53754-p1-cp2.pdf>

**Note:** Learners are advised to use latest edition of books.

### COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the fundamentals of company law, statutory documents and procedures.	K1
CO-2	Understand the incorporation process, management and different modes of winding up of a company.	K2
CO-3	Discuss the application of the provisions of Companies Act in specific business situations.	K3
CO-4	Examine the legal provisions relating to formation, management and winding up of companies for effective decision making.	K4
CO-5	Evaluate the legal provisions and assess the relevance of various statutory documents, doctrines and procedures.	K5

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H	L	L	M	H	M	H	H	H
<b>CO 2</b>	H	M	M	L	H	M	H	H	H
<b>CO 3</b>	H	M	M	M	H	M	H	H	H
<b>CO 4</b>	H	H	M	M	H	M	H	H	H
<b>CO 5</b>	H	H	H	M	H	M	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	H	M
<b>CO 2</b>	H	M	M
<b>CO 3</b>	H	M	M
<b>CO 4</b>	H	M	M
<b>CO 5</b>	H	M	M

(For Candidates admitted in the academic year 2021-2022)

<b>Course Title</b>	<b>MAJOR ELECTIVE 4 – INTERNATIONAL FINANCIAL MANAGEMENT</b>
<b>Code</b>	<b>U21CO6MET04</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>VI</b>
<b>Hours/Week</b>	<b>4</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

This course provides an insight into the concepts and procedures of international financial management.

### COURSE OBJECTIVES

1. To understand the concepts relating to foreign exchange.
2. To understand the procedure of hedging, swaps, spot and forward transactions.
3. To analyse the methods of raising funds through various securities in international markets.
4. To understand the prevailing international monetary systems.
5. To analyse the various international payment methods.

### UNIT I - INTRODUCTION

**12 HRS**

Balance of Payment – Current account and Capital account – Functions and structure of Forex market – Exchange rate theories – Purchasing Power Parity, Interest Rate Parity.

**Extra Reading /Keywords:** *International economic transaction, Stakeholder relationship.*

### UNIT II - MANAGEMENT OF TRANSACTIONS EXPOSURE

**12 HRS**

Transaction Exposure – Types – Hedging - Methods of hedging the risks – Spot and Forward contracts – Swaps – Options and Futures.

**Extra Reading /Keywords:** *Regional trade agreement, Global stock*

### UNIT III - METHODS OF RAISING FUNDS IN INTERNATIONAL MARKETS

**12 HRS**

FDI – ADRs and GDRs – International Bonds market and Equity market – Dollar and Euro Currency market – Instruments in International financial markets.

**Extra Reading /Keywords:** *FOREX risk management*

### UNIT IV - INTERNATIONAL MONETARY SYSTEMS

**12 HRS**

Bretton woods System – Fixed and Floating rate system – World Bank – International Monetary Fund – Special Drawing Rights.

**Extra Reading /Keywords:** *Trade finance, Free trade zone*

### UNIT V – INTERNATIONAL METHODS OF PAYMENT

**12 HRS**

Letter of credit – Provisions of UCPDC - Pre shipment and Post shipment finance – Factoring and forfaiting services – Role of EXIM bank and ECGC.

**Extra Reading /Keywords:** *Settlement of trade, Foreign exchange rates.*



**Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.**

### **TEXT BOOK**

Apte PG and Sanjeevan Kapshe (2020), International Financial Management, Tata McGraw Publication, New Delhi.

### **SUGGESTED READINGS**

1. Jeff Madura, (2017), International Financial Management, Tata McGraw Publication, New Delhi.
2. Alan C. Shapiro and Peter Moles (2016), Wiley India Publication, New Delhi.
3. Madhu Vij (2021), International Financial Management -Text and Cases, Taxmann Publications, New Delhi.

### **WEB REFERENCES**

1. <https://corporatefinanceinstitute.com/resources/wealth-management/spot-market/>
2. <https://www.angelone.in/knowledge-center/online-share-trading/spot-exchange-rate-overview>
3. <https://in.coursera.org/lecture/country-level-economics/3-2-1-spot-and-forward-markets-for-foreign-exchange-EQGu2>

**Note: Learners are advised to use latest edition of books.**

### **COURSE OUTCOMES**

**The learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>Cognitive Level</b>
CO-1	Recall the concepts and procedures relating to international financial management.	<b>K1</b>
CO-2	Understand the functions and management of forex market.	<b>K2</b>
CO-3	Demonstrate skills relating to financing and exchange related operations.	<b>K3</b>
CO-4	Analyse the theories of exchange rate, types of risks, methods of raising and payment of funds in international markets.	<b>K4</b>
CO-5	Evaluate the prevailing international financial management system.	<b>K5</b>

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H	M	H	L	M	M	H	H	H
<b>CO 2</b>	H	M	H	L	M	M	M	H	H
<b>CO 3</b>	H	M	H	L	M	M	M	H	H
<b>CO 4</b>	H	M	H	L	M	M	H	H	H
<b>CO 5</b>	H	M	H	L	M	M	H	H	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	H	M
<b>CO 2</b>	H	H	M
<b>CO 3</b>	H	H	M
<b>CO 4</b>	H	H	M
<b>CO 5</b>	H	H	M

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(For Candidates admitted in the academic year 2021-2022)

<b>Course Title</b>	<b>NON- MAJOR ELECTIVE–4 FINANCIAL SERVICES</b>
<b>Code</b>	<b>U21CO6NMT04</b>
<b>Course Type</b>	<b>Theory</b>
<b>Semester</b>	<b>VI</b>
<b>Hours/Week</b>	<b>3</b>
<b>Credits</b>	<b>3</b>
<b>Marks</b>	<b>100</b>

### CONSPECTUS

This course enables the learners to understand the basics of financial services, its various dimensions and benefits to the economy.

### COURSE OBJECTIVES

1. To understand the features and importance of financial services.
2. To analyse the importance of venture capital and lease financing.
3. To evaluate the functions of factoring and forfaiting.
4. To understand the process of securitization of debt.
5. To analyse the role of different kinds of mutual funds.

### UNIT I - INTRODUCTION TO FINANCIAL SERVICES AND MERCHANT

#### BANKING

**9 HRS**

Financial services: Meaning – Features – Importance – New services.

Merchant Banking: Origin - Development of merchant banking in India – Merchant banking Services.

**Extra Reading/Keywords:** *Companies that are rendering the merchant banking services in India*

### UNIT II - VENTURE CAPITAL AND LEASE FINANCING

**9 HRS**

Venture Capital financing: Meaning – Features – Stages of financing.

Lease Financing: Meaning – Types – Difference between lease and hire purchase - Advantages – Shortcomings.

**Extra Reading/Keywords:** *Lease financing companies in India*

### UNIT III - FACTORING AND FORFAITING

**9 HRS**

Factoring: Meaning – Modus operandi - Functions - Factoring in India.

Forfaiting: Meaning – Modus operandi – Benefits - Factoring vs Forfaiting.

**Extra Reading/Keywords:** *Companies providing factoring services in India*

### UNIT IV - SECURITISATION OF DEBT

**9 HRS**

Securitization: Meaning – Merits – Securitization Process. Securitisable assets – Types of Securities.

**Extra Reading/Keywords:** *Popularity of Securitization in India.*

### UNIT V - MUTUAL FUNDS

**9 HRS**

Mutual fund: Meaning – Objectives – Types – Merits - Shortcomings.

**Extra Reading/Keywords:** *Performance of different mutual fund companies in India*

**Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.**

### **TEXT BOOK**

Gordon and Natarajan (2022), *Financial Markets and Services*, Himalaya Publishing House, 11<sup>th</sup> edition.

### **SUGGESTED READINGS**

1. Khan M.Y.(2019), *Financial Services*, Tata McGraw Hill, New Delhi.
2. Machiraju H.R (2019), *Indian Financial System*, Vikas Publishing House, New Delhi.
3. Chandler M.V. and Gold Feld .S. M. (2018), *Economics of Money and Banking*, Harper and Row, New York.
4. Gupta Suraj B, (2018), *Monetary Economics*, S. Chand and Co., New Delhi.
5. Gurusamy S, *Financial Services* (2018), Tata McGraw Hill Education Pvt. Ltd., New Delhi.

**Note: Learners are advised to use latest edition of books.**

### **COURSE OUTCOMES**

**The learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>Cognitive Level</b>
CO-1	Recall the concepts of financial services.	<b>K1</b>
CO-2	Explain the importance of different financial services: merchant banking, venture capital and the functions of factoring, securitization and mutual funds.	<b>K2</b>
CO-3	Demonstrate skills in the selection of financial services under different situations.	<b>K3</b>
CO-4	Examine the performance of various financial services.	<b>K4</b>
CO-5	Evaluate the various financial services suitable to investors under different situations.	<b>K5</b>

**K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, K5- Evaluate**

**PO – CO MAPPING**

<b>CO/PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>
<b>CO 1</b>	H	L	L	L	L	L	H	L	H
<b>CO 2</b>	H	L	L	L	L	L	H	L	H
<b>CO 3</b>	H	H	L	H	M	M	H	M	H
<b>CO 4</b>	H	M	L	H	L	M	H	L	H
<b>CO 5</b>	H	M	L	H	L	M	H	M	H

**PSO – CO MAPPING**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO 1</b>	H	M	L
<b>CO 2</b>	H	M	L
<b>CO 3</b>	H	M	L
<b>CO 4</b>	H	H	L
<b>CO 5</b>	H	H	L

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