



(For Candidates admitted from the academic year 2022-23 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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SCHOOL OF MANAGEMENT STUDIES
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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
I	I	Language	General Tamil-I/ Hindi Paper-I/ French Paper-I	U22TL1GEN01 U22HN1HIN01 U22FR1FRE01	3	3	100
	II	English	General English-I	U22EL1GEN01	3	3	100
	III	Major Core-1	Financial Accounting-I	U22CO1MCT01	6	5	100
		Major Core-2	Principles of Marketing	U22CO1MCT02	5	5	100
		Allied-1	Business Mathematics	U22MA1ALT04	4	2	100
		Allied-2	Business Economics	U22EC1ALT02	4	2	100
	IV	EVS	Environmental Studies	U22ES1EST01	2	1	100
		MSBE-1	Entrepreneurship Development	U22CO1SBP01	2	1	100
		Value Education	Ethics-I/ Catechism-I/ Bible Studies-I	U22VE2LVE01/ U22VE2LVC01/ U22VE2LVB01	1	-	-
		SOC	Service Oriented Course	-	-	-	-
		Special Extra Credit	Internship / Field Work / Field Project - 30 Hours	U22EX1INT01			2 (Extra Credits)
Total					30	22+2	900

LIST OF ALLIED COURSES OFFERED TO OTHER DEPARTMENTS

S. No.	Sem	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks
1.	I	III	Allied-2	Principles of Accountancy (To Economics)	U22CO1ALT01	4	2	100
2.	I	III	Allied-2	Basics of Accounting (To Computer Applications)	U22CO1ALT02	4	2	100
3.	I	III	Allied-1	Basics of Accounting (To Mathematics)	U22CO1ALT03	4	2	100
4.	I	III	Allied-1	Human Resource Management (To Mathematics)	U22CO1ALT04	4	2	100
5.	I	III	Allied-2	Cost and Management Accounting (To Mathematics)	U22CO1ALT05	4	2	100
6.	I	III	Allied-2	Indian Financial System (To Mathematics)	U22CO1ALT06	4	2	100

Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks
II	I	Language	General Tamil-II/ Hindi Paper-II/ French Paper-II	U22TL2GEN02 U22HN2HIN02 U22FR2FRE02	3	3	100
	II	English	General English-II	U22EL2GEN02	3	3	100
	III	Major Core-3	Financial Accounting-II	U22CO2MCT03	5	4	100
		Major Core-4	Business Law	U22CO2MCT04	5	4	100
		Major Core-5	Banking Theory Law and Practice	U22CO2MCT05	4	3	100
		Allied-3	Business Statistics	U22MA2ALT11	4	2	100
	IV	Skill Based Course-1	Soft Skills Development	U22SS2SBC01	2	1	100
		Skill Based Course-2	Sustainable Rural Development and Student Social Responsibility	U22RE2SBC02	2	1	100
		Industrial Relations	Investment Basics	U22CO2IRT01	1	1	100
		Value Education	Ethics-I/ Catechism-I/ Bible Studies-I	U22VE2LVE01 U22VE2LVC01 U22VE2LVB01	1	1	100
		Online Course	Online Course	U22EX2ONC01	-	1 (Extra Credit)	100
		SOC	Service Oriented Course	-	-	-	-
		Extension Activity	RESCAPES	U22 EX2RES01	-	1 (Extra Credit)	-
		Special Extra Credit	Internship / Field Work / Field Project - 30 Hours	U22EX2INT02		2 (Extra Credits)	100
	Total					30	23+4

LIST OF ALLIED COURSES OFFERED TO OTHER DEPARTMENTS

S. No.	Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks
7.	II	III	Allied-3	Financial Management (To Mathematics)	U22CO2ALT07	4	2	100
8.	II	III	Allied-3	Organisational Behaviour (To Mathematics)	U22CO2ALT08	4	2	100

Semester	Part	Course	Title of the Course	Code	Hours/Week	Credits	Marks	
III	I	Language	General Tamil-III/ Hindi Paper-III/ French Paper-III	U22TL3GEN03 U22HN3HIN03 U22FR3FRE03	3	3	100	
	II	English	General English- III	U22EL3GEN03	3	3	100	
	III	Major Core-6	Corporate Accounting-I	U22CO3MCT06	5	4	100	
		Major Core-7	Business Environment	U22CO3MCT07	5	4	100	
		Major Elective-1	Financial Markets and Services/ Indian Economy (From Economics)/ Fundamentals of E-Commerce (From Business Administration)	U22CO3MET01/ U22EC3MET01/ U22BB3MET01	4	3	100	
		Allied-4	Human Resource Management (From Business Administration)	U22BB3ALT02	4	2	100	
	IV	NME-1	Basic Principles of Accountancy	U22CO3NMT01	2	2	100	
		MSBE-2	Business Software - Tally	U22CO3SBP02	2	1	100	
		Gender Studies	Gender Studies	U22WS3GST01	1	1	100	
		Value Education	Ethics-II/ Catechism-II / Bible Studies-II	U22VE4LVE02/ U22VE4LVC02/ U22VE4LVB02	1	-	-	
		Online Course	Online Course	U22EX3ONC02	-	1 (Extra Credit)	100	
		SOC	Service Oriented Course	-	-	-	-	
		Special Extra Credit	Internship / Field Work/ Field Project - 30 Hours	U22EX3INT03	-	2 (Extra Credits)	100	
	Total					30	23+3	1100

LIST OF ALLIED COURSES OFFERED TO OTHER DEPARTMENTS

S. No.	Semester	Part	Course	Title of the Course	Code	Hours/Week	Credits	Marks
9.	III	III	Allied-4	Creative Advertising (To Business Administration)	U22CO3ALT09	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	U22TL4GEN04 U22HN4HIN04 U22FR4FRE04	3	3	100	
	II	English	General English-IV	U22EL4GEN04	3	3	100	
	III	Major Core-8	Corporate Accounting-II	U22CO4MCT08	5	5	100	
		Major Core-9	Organisational Behaviour	U22CO4MCT09	4	4	100	
		Major Elective-2	Consumer Behaviour/ Health Economics (From Economics)/ Industrial Law (From Business Administration)	U22CO4MET02 U22EC4MET02 U22BB4MET02	4	3	100	
	Allied-5	Services Marketing	U22CO4ALT10	4	2	100		
	Allied-6	Security Analysis and Portfolio Management	U22CO4ALT11	4	2	100		
	IV	NME -2	Business Software - Tally	U22CO4NMP02	2	2	100	
	Value Education	Ethics-II/ Catechism-II / Bible Studies-II	U22VE4LVE02/ U22VE4LVC02/ U22VE4LVB02	1	1	100		
	SOC	Service Oriented Course	U22EX4SOC01	-	2 (Extra Credits)	100		
	Extension Activity	RESCAPES	U22 EX4RES02	-	1 (Extra Credit)	-		
	Special Credit	Extra Internship / Field Work / Field Project - 30 Hours	U22EX4INT04		2 (Extra Credits)	100		
	Total					30	25+5	1100

LIST OF ALLIED COURSES OFFERED TO OTHER DEPARTMENTS

S. No.	Semester	Part	Course	Title of the Course	Code	Hours/Week	Credits	Marks
10	IV	III	Allied-6	Business Software- Tally (To Computer Science)	U22CO4ALT12	4	2	100
11.	IV	III	Allied-5	Cost and Management Accounting (To Computer Science)	U22CO4ALT13	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	U22CO5MCT10	6	5	100
		Major Core-11	Cost Accounting	U22CO5MCT11	6	5	100
		Major Core-12	Business Management	U22CO5MCT12	6	5	100
		Major Core-13	Retail Management	U22CO5MCT13	5	4	100
		Major Elective-3	International Human Resource Management / Information Technology in Business	U22CO5MET03/ U22CO5MET04	4	3	100
	IV	NME-3	Costing and Cost Control Techniques	U22CO5NMT03	2	2	100
		Value Education	Ethics-III/ Catechism-III / Bible Studies-III	U22VE6LVE03/ U22VE6LVC03/ U22VE6LVB03	1	-	-
		Online Course	Online Course	U22EX5ONC03	-	1 (Extra Credit)	100
		Special Extra Credit	Internship / Field Work /Field Project - 30 Hours	U22EX5INT05		2 (Extra Credits)	100
	Total					30	24+3

Semester	Part	Course	Title of the Course	Code	Hours/ Week	Credits	Marks	
VI	III	Major Core-14	Financial Management	U22CO6MCT14	6	5	100	
		Major Core-15	Management Accounting	U22CO6MCT15	5	4	100	
		Major Core-16	Principles of Auditing	U22CO6MCT16	5	4	100	
		Major Core-17	Company Law	U22CO6MCT17	5	4	100	
		Major Elective-4	International Financial Management Total Quality Management	U22CO6MET05 U22CO6MET06	4	3	100	
	IV	NME-4	Financial Services	U22CO6NMT04	2	2	100	
		SBC-3	Research Methodology	U22DS6SBC03	2	1	100	
		Value Education	Catechism-III / Ethics-III/ Bible Studies-III	U22VE6LVE03/ U22VE6LVC03/ U22VE6LVB03	1	-	100	
		Extension Activity	RESCAPES – Impact Study of Project	U22 EX6RES03	-	1 (Extra Credit)	100	
		Special Extra Credit	Internship/Field Work/ Field Project - 30 Hours	U22EX6INT06		2 (Extra Credits)	100	
	Total					30	23+3	1000
	Grand total					180	140+20	6100

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	MAJOR CORE 1 - FINANCIAL ACCOUNTING-I
Code	U22CO1MCT01
Course type	Theory
Semester	I
Hours/Week	6
Credits	5
Marks	100

CONSPECTUS

This course provides an insight into the fundamental aspects of financial accounting and application of the accounting principles in preparation of accounting records and financial statements of various entities.

COURSE OBJECTIVES

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

UNIT I INTRODUCTION TO ACCOUNTING AND FINAL ACCOUNTS OF SOLE TRADING CONCERNS

18 HRS

- 1.1 Accounting Concepts and Conventions – Need for Accounting Standards.
- 1.2 Adjustment and Closing Entries.
- 1.3 Final Accounts of sole trading concerns.

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

UNIT II RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT

18 HRS

- 2.1 Rectification of Errors: Rectification before and after preparation of trial balance, Suspense account.
- 2.2 Bank Reconciliation Statement: Causes for difference between balances as per cash book and bank statement, Preparation of bank reconciliation statement.

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

UNIT III BILLS OF EXCHANGE

18 HRS

- 3.1 Bills of Exchange: Features, Recording transactions relating to bills: Drawing and accepting of bills.
- 3.2 Retiring, renewing and honouring of bills.
- 3.3 Dishonour of bills and insolvency of acceptor.

Extra Reading/Keywords: *Accommodation bills*

UNIT IV ACCOUNTS OF NOT-FOR-PROFIT ORGANISATIONS **18 HRS**

- 4.1 Receipts and Payments Account
- 4.2 Income and Expenditure Account
- 4.3 Balance Sheet

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

UNIT V CONSIGNMENT ACCOUNTS **18 HRS**

- 5.1 Consignment Accounts: Valuation of stock.
- 5.2 Accounting for losses.
- 5.3 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), *Introduction to Financial Accounting*. New Delhi: Pearson.
5. Tulsian P.C. & Bharat Tulsian. (2016), *Financial Accounting*. New Delhi: S.Chand.

WEB REFERENCES

1. Fundamentals of Accounting. Student Portal. ICAI.
https://www.icaai.org/post.html?post_id=17825
2. Principles and Practice of Accounting.
<https://www.icaai.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	Remember the basic concepts relating to financial accounting and various accounting records and final accounts of sole trading and not-for-profit organisations.	K1
CO-2	Discuss the accounting principles and the accounting procedure for transactions relating to bills and consignment and preparation of final accounts.	K2
CO-3	Demonstrate accounting skills in presenting the accounting information and financial statements.	K3
CO-4	Examine the accounting records and final accounts to verify the correctness of accounting entries and procedures.	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	M	L	L	M	L	L	H	H	H
CO-2	M	L	L	M	L	L	H	H	H
CO-3	H	L	L	M	L	L	H	H	H
CO-4	H	H	L	M	L	L	H	H	H

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	M	H

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	MAJOR CORE-2- PRINCIPLES OF MARKETING
Code	U22CO1MCTO2
Course type	Theory
Semester	I
Hours/Week	5
Credits	5
Marks	100

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 marketing.

COURSE OBJECTIVES

1. To remember the marketing concepts and recent trends and bases of segmentation.
2. To understand the product life cycle, new product development and product policy.
3. To analyse the pricing policies and compare the various promotional forms.
4. To analyse the distribution channels and examine the factors determining channel selection.
5. To apply digital skills in marketing through website designing.

UNIT I INTRODUCTION TO MARKETING 15 HRS

1.1 Marketing: Meaning, Importance and Functions of Marketing, Marketing mix – Marketing environment: Micro and Macro environment

1.2 Recent trends in Marketing – Customer driven marketing strategy - Market segmentation: Bases

Extra Reading / Keywords: *Unique selling point, Value proposition.*

UNIT II PRODUCT 15 HRS

2.1 Product Concept - Product classifications - Major product decisions: Product line decisions - Product mix decisions

2.2 Product attributes – Branding, Packaging and Labelling

2.3 New product development – Product life cycle.

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

UNIT III PRICING AND PROMOTION 15 HRS

3.1 Pricing: Pricing objectives - Factors influencing pricing - Pricing strategies.

3.2 Promotion: Promotion Mix - Advertising, Sales promotion, Personal selling and Public relations.

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

UNIT IV CHANNELS OF DISTRIBUTION 15 HRS

4.1 Channels of Distribution - Channel Functions - Factors influencing Channel Decisions.

4.2 Middlemen: Wholesalers – Retailers.

4.3 Selection of marketing channels - Direct and Indirect Marketing Channels.

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

UNIT V DIGITAL SKILLS IN MARKETING

15 HRS

5.1 Target Group - Creating Web Sites

5.2 Writing the SEO content - SEO Optimisation Tools and Techniques of Search Engine Optimisation

5.3 Google Ad Words.

Extra Reading / Keywords: *On line business applications*

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

TEXT BOOK

Pillai & Bhagavathi (2018) *Modern Marketing*, New Delhi: Sultan Chand and Sons.

SUGGESTED READINGS

1. Rajan Nair, (2018) *Marketing*, New Delhi: Sultan Chand and Sons.
2. Philip Kotler, (2016) *Marketing: An Introduction*, New York: Prentice Hall, Englewood Cliffs.
3. Philip Kotler & Gary Armstrong, (2017) *Principles of Marketing*, New Delhi: Prentice Hall of India.
4. Ryan, D. (2020). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Kogan Page Limited.
5. Pulizzi, J. (2013) *Epic Content Marketing*, McGraw Hill Education.

WEB REFERENCES

1. <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
CO-1	Recall the basic marketing concepts and marketing decisions of a firm.	K1
CO-2	Identify the recent trends in marketing, elements of marketing mix and frame Google Ad Words.	K2
CO-3	Exhibit the skills in selecting various marketing strategies, marketing mix and marketing channels.	K3
CO-4	Categorise and compare the marketing mix strategies and various search engine optimisation tools and techniques and examine Google Ad Words relevant for different target groups.	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	L	L	H	L	M	H	H	H
CO 2	H	L	L	H	L	M	H	H	H
CO 3	H	L	L	H	L	M	H	H	H
CO 4	H	L	L	H	L	M	H	H	H

PSO – CO MAPPING

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

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	ALLIED 2 - PRINCIPLES OF ACCOUNTANCY (To Economics)
Code	U22CO1ALT01
Course type	Theory
Semester	I
Hours/Week	4
Credits	2
Marks	100

CONSPECTUS

This course provides an overview of accounting principles and application of the principles in preparation of accounting records and final accounts of sole trading concerns.

COURSE OBJECTIVES

1. To understand the accounting concepts and conventions and prepare journal, ledger accounts and trial balance.
2. To prepare Trading and Profit and Loss Account and Balance Sheet of sole trading concerns.
3. To analyse the procedure for preparation of bank reconciliation statement.
4. To analyse the various methods of calculating depreciation.
5. To apply the various accounting procedures relating to bills of exchange.

UNIT I BASIC ACCOUNTING CONCEPTS 12 HRS

- 1.1 Accounting concepts and conventions - Double entry system Vs Accounting from incomplete records - Capital expenditure and Revenue expenditure
- 1.2 Accounting cycle - Journalising - Ledger posting
- 1.3 Preparation of trial balance.

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

UNIT II FINAL ACCOUNTS OF SOLE TRADING CONCERNS 12 HRS

- 2.1 Adjusting and Closing Entries
- 2.2 Final accounts of sole trading concerns: Trading and Profit and Loss Account
- 2.3 Balance Sheet.

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

UNIT III BANK RECONCILIATION STATEMENT 12 HRS

- 3.1 Bank Reconciliation Statement - Causes of differences in bank balance as per cash book and bank balance as per bank statement.
- 3.2 Preparation of bank reconciliation statement.

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

UNIT IV DEPRECIATION ACCOUNTING 12 HRS

- 4.1 Depreciation Accounting - Methods of providing depreciation
- 4.2 Straight line method

4.3 Written down value method

Extra Reading/Keywords: *Depletion, Amortisation*

UNIT V BILLS OF EXCHANGE

12 HRS

5.1 Bills of Exchange: Features

5.2 Recording transactions relating to bills: Drawing, Accepting, Retiring

5.3 Renewing, Honouring and Dishonour of bills.

Extra Reading/Keywords: *Accommodation bills*

Theory - 20%

Problem: 80%

Note: 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 Publishers.

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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). *Introduction to Financial Accounting*. New Delhi: Pearson.
5. 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.
2. Principles and Practice of Accounting. Study Material relevant for May, 2021 examination onwards.
<https://www.icai.org/post/sm-foundation-p1-may2021onwards>.
3. Financial accounting- ICMAI.in
<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.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 basic concepts of financial accounting and final accounts of a sole trader.	K1
CO-2	Summarize the accounting principles and procedures for preparing final accounts of a sole trader, Bank Reconciliation Statement, Bills of exchange and Depreciation accounts.	K2
CO-3	Exhibit accounting skills in presenting the accounting information and financial statements.	K3
CO-4	Examine the accounting records and final accounts to test the correctness of accounting entries and procedures.	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	L	L	M	M	L	H	L	M
CO 2	H	L	L	M	M	L	H	L	M
CO 3	H	L	L	M	H	L	H	L	L
CO 4	M	L	L	M	M	L	H	L	L

PSO – CO MAPPING

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

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	ALLIED-2 /ALLIED-1 - BASICS OF ACCOUNTING (To Computer Applications and Mathematics)
Code	U22CO1ALT02/ U22CO1ALT03
Course type	Theory
Semester	I
Hours/Week	4
Credits	2
Marks	100

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 OBJECTIVES

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 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 /Keywords: *Double entry system, Financial statement.*

UNIT II SUBSIDIARY BOOKS AND FINAL ACCOUNTS OF SOLE TRADING CONCERNS

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, Balance Sheet.

Extra Reading /Keywords: *Final Accounts, Journal Proper.*

UNIT III DEPRECIATION ACCOUNTING

12 HRS

- 3.1 Depreciation – Definition, meaning and causes.
- 3.2 Methods of charging depreciation - Straight line method, Written down value method.
- 3.3 Annuity method.

Extra Reading / Keywords: *Depletion, Amortisation.*

UNIT IV RECTIFICATION OF ERRORS

12 HRS

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 /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 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.
2. Principles and Practice of Accounting. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>.
3. 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

(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	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	M	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

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	ALLIED-1 - HUMAN RESOURCE MANAGEMENT (To Mathematics)
Code	U22CO1ALT04
Course Type	Theory
Semester	I
Hours/Week	4
Credits	2
Marks	100

CONSPECTUS

This course provides an understanding of the basic concepts in human resource management and the processes 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: *POSDCORB, 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, (2018), Human Resources Management, S. Chand ,New Delhi.
2. Pravin Durai, (2018), Human Resources Management, Pearson, New Delhi.

SUGGESTED READINGS

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

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts related to Human Resource Management.	K1
CO-2	Understand the process involved in Human Resource Planning, Recruitment, Selection, Development and Performance Evaluation.	K2
CO-3	Identify suitable selection procedures and performance evaluation strategies for different business situations.	K3
CO-4	Examine the various sources of recruitment, interview methods and compensation techniques.	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	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
CO 5	H		H		H	H		H	M

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

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	ALLIED 2 - COST AND MANAGEMENT ACCOUNTING (To Mathematics)
Code	U22CO1ALT05
Course type	Theory
Semester	I
Hours/Week	4
Credits	2
Marks	100

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 management accounting; analyse profitability and financial status of a business based on ratios calculated;
5. To analyse different types of budgets.

UNIT I INTRODUCTION

12 HRS

1.1 Introduction to 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 - 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

3.2 Variance Analysis – Material Variances.

Extra Reading/ Keywords: Standard costing Vs Absorption costing.

UNIT IV MANAGEMENT ACCOUNTING

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.

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

TEXT BOOK

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

SUGGESTED READINGS

1. Jain and Narang, (2020), *Cost Accounting Principles and Practices*, Kalyani Publishers, New Delhi.
2. Dr. Reddy, T.S & Dr. Hari Prasad Reddy.Y (2017), *Management Accounting*, Chennai, Margham Publications.
3. Dalston L. Cecil & Jenitra L. Merwin, (2019) *Management Accounting*, Trichy, LearnTech Press.
4. Dr. Reddy, T.S & Dr. Hari Prasad Reddy.Y (2019), *Cost Accounting*, Margham Publications, Chennai
5. 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
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

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

(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	M	L	L	L	L	M	H	H	M
CO 2	M	L	L	L	L	M	H	H	M
CO 3	M	L	L	L	L	M	H	H	M
CO 4	M	L	L	L	L	M	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	M	H

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	ALLIED-2 - INDIAN FINANCIAL SYSTEM (To Mathematics)
Code	U22CO1ALT06
Course type	Theory
Semester	I
Hours/Week	4
Credits	2
Marks	100

CONSPECTUS

The course aims to expose the learners to the basic concepts of the Indian Financial System, its various dimensions, evolution 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, 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 Evolution, 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 - The Money market: Components of Money Market - Functions – Significance.
- 3.2 The 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: 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.

TEXT BOOK

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. Machiraju H R, (2018) Indian Financial System, Vikas Publishing House, New Delhi.
3. Khan M Y, (2019) Indian Financial System, Tata McGraw Hill Education Private Limited, New Delhi.
4. Santhanam B., (2018) Financial Services, Margham Publications, Chennai.
5. Gurusamy S., (2018) Financial Markets & Institutions, 2nd 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, money market instruments and functions of regulatory authorities.	K1
CO-2	Outline the functions of different components of financial markets and regulations proposed by regulatory authorities of financial markets.	K2
CO-3	Demonstrate the skills in the selection of financial services under different situations.	K3
CO-4	Select the various financial instruments suitable for different situations.	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	M	M	M	H	H	H	H
CO 2	H	M	M	M	H	M	H	H	H
CO 3	H	M	M	M	M	H	H	H	H
CO 4	H	M	M	H	H	H	H	H	H

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	M	H

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	MAJOR SKILL BASED ELECTIVE-1 ENTREPRENEURSHIP DEVELOPMENT
Code	U22CO1SBP01
Course type	Practical
Semester	I
Hours/Week	2
Credits	1
Marks	100

CONSPECTUS

This course provides practical skills in the art of beautification and making jewellery, embroidery, garland, jute bag and sanitary napkins from relevant raw materials. It gives training in entrepreneurial way of thinking to identify and create business opportunities to become successful entrepreneurs.

COURSE OBJECTIVES

1. To apply the basics of beautification, bridal make up and mehendi designs.
2. To understand the art of making artificial jewellery.
3. To understand the art of embroidery.
4. To apply the different techniques of natural and artificial garland making.
5. To apply the technique of making jute bags and sanitary napkins.

UNIT-I BASICS OF BEAUTIFICATION

6 HRS

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

Extra Reading /Keywords: *Nail art and art of wearing saree*

UNIT-II ART OF MAKING JEWELLERY

6 HRS

Zardosi - Jumki work - Kundhan stone works - Terracotta.

Extra Reading /Keywords: *Maggam works*

UNIT - III BASICS OF EMBROIDERY

6 HRS

Types of Embroidery – Hand Embroidery - Thread work

Extra Reading /Keywords: *Aari works*

UNIT- IV NATURAL AND ARTIFICIAL GARLAND MAKING

6 HRS

Natural flower garland - Artificial flower garland - Bouquet - Flower vase arrangement

Extra Reading /Keywords: *Bridal garland making*

UNIT- V ECO FRIENDLY PRODUCTS

6 HRS

Jute bag making – Homemade sanitary napkins.

Extra Reading /Keywords: *Cloth bag making*

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

SUGGESTED READINGS

1. Laura B. Starr, (2016), *The Doll Book*, Read Book Publishers, USA.
2. enny Strebe, (2016), *Braids & Buns, Ponies & Pigtails*, Chronicle books, UK. J
3. Lisa Lam and Amy Butter, (2010), *The Bag Making Bible: The Complete Guide to Sewing your own bags*, David & Charles Publishing Ltd. UK.
4. Gordon E. & Natarajan K. (2021), *Entrepreneurship Development*, 6th Edition, Himalaya Publishing House, Mumbai.
5. Renu Gupta, (2004), *Complete Beautician Course*, Diamond Pocket Books Private Limited, New Delhi.

COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basics of beautification, jewellery making, embroidery and eco-friendly products.	K1
CO-2	Understand the procedures for using beautification products and eco-friendly products.	K2
CO-3	Exhibit basic skills in hair dressing, hand embroidery, making jewellery, garland and other products with self-introduced designs.	K3
CO-4	Assess the utility of hand made products and eco-friendly products.	K4

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

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	MAJOR CORE 3 - FINANCIAL ACCOUNTING - II
Code	U22CO2MCT03
Course type	Theory
Semester	II
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

To provide basic knowledge of 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 and determination of claim for loss of stock and loss of profit.
2. To develop knowledge related to accounting for dependent branches.
3. To develop knowledge related to accounting for hire purchase system.
4. To apply the accounting procedures related to admission and retirement of partners.
5. To apply the accounting procedures relating to death and insolvency of partners.

UNIT I - DEPRECIATION ACCOUNTING AND INSURANCE CLAIMS

15 HRS

- 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

15 HRS

- 2.1. Branch Accounts – Dependent Branch - Features - Accounts in the books of head office - Accounting Systems - Debtors system.
- 2.2. Stock and Debtors System

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

UNIT III - HIRE PURCHASE SYSTEM

15 HRS

- 3.1. Hire purchase agreement – Features – Distinction between Hire purchase system and Instalment system.
- 3.2. Methods of calculation of interest - Accounting treatment for hire purchase 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

15 HRS

4.1 Admission of a Partner - Sacrificing ratio – Valuation of goodwill – Revaluation account - Adjustment for capital accounts and preparation of balance sheet.

4.2 Retirement and Death of a partner - Gaining ratio – Treatment of Goodwill – Revaluation Account - Adjustment for capital accounts and preparation of balance sheet.

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

UNIT V - PARTNERSHIP ACCOUNTS (Continued)

15 HRS

5.1 Dissolution - Modes of dissolution - Accounting treatment.

5.2 Insolvency of partners - Garner vs. Murray Principle - Capital ratio under fixed capital method and fluctuating capital method.

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 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), *Introduction to Financial Accounting*. New Delhi: Pearson.
5. Tulsian P.C. & Bharat Tulsian. (2016), *Financial Accounting*. New Delhi: S.Chand.

WEB REFERENCES

1. Fundamentals of Accounting. Student Portal. ICAI.
https://www.icai.org/post.html?post_id=17825
2. Principles and Practice of Accounting.
<https://www.icai.org/post/sm-foundation-p1-may2021onwards>.
3. IFRS. <https://www.ifrs.org>.
4. <http://icmai.in/upload/students/syllabus2022/Inter-Study-Mtrllp6-new.pdf>

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 and insurance claims and branch, hire purchase and partnership accounts.	K1
CO-2	Understand the accounting procedure for depreciation, insurance claim, branch, hire purchase and partnership accounts.	K2
CO-3	Apply the acquired knowledge in the preparation of accounts relating to branch, hire purchase and partnership accounts.	K3
CO-4	Examine the different procedures relating to preparation of financial accounts of branch, hire purchase and partnership accounts.	K4

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

PO – CO MAPPING

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

PSO - CO MAPPING

CO/PSO	PSO1	PSO2	PSO3
CO1	H		H
CO2	H		M
CO3	H	H	
CO4	H	M	

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	MAJOR CORE 4 – BUSINESS LAW
Code	U22CO2MCT04
Course type	Theory
Semester	II
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

The course provides an understanding of the fundamental concepts and the 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 provisions 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. (2019), 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.
4. Sushma Arora, (2022), *Business Law*, Taxmann Publisher
5. Balachandran .V & Thothadri .S, (2021), *Business Law*, Vijay Nicole Imprints Pvt. Ltd., Chennai
6. Tejpal Sheth, (2017), *Business Law*, Pearson Education, Chennai

WEB REFERENCES

1. <https://legislative.gov.in>
2. www.mca.gov.in
3. <https://rti.gov.in>
4. <https://icmai.in>
7. <https://www.icai.org>
6. https://onlinecourses.swayam2.ac.in/cec21_mg02/preview

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

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level
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 business law 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	M	L	M	L	H	M	H
CO 2	H	L	M	M	M	M	H	M	H
CO 3	H	L	M	H	M	H	H	H	H
CO 4	H	L	M	H	M	H	H	H	H

PSO – CO MAPPING

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

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	MAJOR CORE 5 – BANKING THEORY LAW AND PRACTICE
Code	U22CO2MCT05
Course Type	Theory
Semester	II
Hours/Week	4
Credits	3
Marks	100

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 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, Functions of private banks, Private banks Vs Public banks*

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 and 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 – Green Banking.

5.2. Cash Machine – ATMs - Electronic Money - Electronic Fund Transfer System (EFT) – RTGS, NEFT, MICR, KYC norms and 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 seminar.

TEXT BOOK

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

SUGGESTED READINGS

1. Tannan. M.L., (2017) - Banking Law and Practice in India, 27th edition, Indian Law House, New Delhi.
2. Gordon E and Natarajan, K. (2021)-Banking Theory Law and Practice, Himalayas Publishing House, New Delhi.
3. Maheswari S. N. and Maheswari, S. K. (2014), Banking Law and Practice – Kalyani Publishers, Ansari Rd, Daryaganj, New Delhi 110002.
4. Gupta O.P. and Santosh Kumari Gupta, (2019) Banking Law and Practice in India, Sahitya Bhawan Publications, Khandari, Agra, Uttar Pradesh - 282002.
5. Agarwal, O.P, (2019), Modern Banking of India, Himalaya Publications, Mumbai.

WEB REFERENCES

1. Reserve Bank of India. - 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, functions, roles and 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 procedures 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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	H	M	H	M	L	H	H	H	M
CO 2	H	M	H	H	M	H	H	H	M
CO 3	H	M	H	M	M	H	H	H	M
CO 4	H	M	H	M	M	H	H	H	M

PSO – CO MAPPING

CO/PO	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

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	INVESTMENT BASICS
Code	U22CO21RT01
Course Type	Theory
Semester	II
Hours/Week	1
Credit	1
Marks	100

CONSPECTUS

To expose the students to various investment alternatives.

COURSE OBJECTIVES

1. To understand different investment activities.
2. To understand bank and post office deposits.
3. To analyse various types of mutual funds.
4. To analyse various life insurance policies.
5. To understand the basics of financial and non-financial investments.

UNIT I - INTRODUCTION TO INVESTMENTS 3 HRS

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 AND POST OFFICE DEPOSITS AND CERTIFICATES 3 HRS

Introduction to Bank Deposits, Types of Deposit Accounts, 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 3 HRS

New fund offers and procedure for investing in NFO - Investors rights and obligations. Types of funds – Open ended funds - 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 3 HRS

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 3 HRS

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 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, (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

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

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level
CO-1	Describe the various investment alternatives.	K1
CO-2	Explain the guidelines for investing in financial and non-financial assets.	K2
CO-3	Construct the procedure for investment in various deposits	K3
CO-4	Analyze the different types of mutual funds and various schemes available for investment.	K4

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	ALLIED 3 – FINANCIAL MANAGEMENT (To Mathematics)
Code	U22CO2ALT07
Course Type	Theory
Semester	II
Hours/Week	4
Credits	2
Marks	100

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

- 1.1 Financial Management - Nature and Scope - Objectives of Financial Management - Profit Maximization vs Wealth Maximization - Functions of Financial Manager.
1.2 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 - Sources of finance.
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

5.1 Dividend Policies - Walter's model - Gordon's model.

5.2 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.

Theory - 25% Problems- 75%

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

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

PO-CO MAPPING

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

PSO-COMAPPING

CO/PSO	PSO1	PSO2	PSO3
CO1	H	M	H
CO2	H	M	H
CO3	H	M	H
CO4	H	M	H

(For Candidates admitted from the academic year 2022-23 onwards)

Course Title	ALLIED 3 - ORGANIZATIONAL BEHAVIOUR (To Mathematics)
Code	U22CO2ALT08
Course Type	Theory
Semester	II
Hours/Week	4
Credits	2
Marks	100

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 Organisational Behaviour – 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 /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.

SUGGESTED READINGS

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. Neeru Vasishth, (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

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

PO-CO MAPPING

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

PSO-CO MAPPING

CO/PSO	PSO1	PSO2	PSO3
CO1	H	M	H
CO2	H	M	H
CO3	H	M	H
CO4	H	M	H

(For Candidates admitted in the academic year 2022-23)

Course Title	MAJOR CORE-6 : CORPORATE ACCOUNTING - I
Code	U22CO3MCT06
Course Type	Theory
Semester	III
Hours/Week	5
Credits	4
Marks	100

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
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

CO. NO	Course Outcomes	Cognitive Level
CO-1	Recall the accounting treatment relating to various transactions of companies.	K1

CO-2	Explain the concepts relating to issue and redemption of shares and debentures and valuation of shares and goodwill.	K2
CO-3	Estimate the value of shares, debentures, goodwill and profit and loss of a company.	K3
CO-4	Examine the financial data of companies and interpret the results.	K4
CO-5	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

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

PSO – CO MAPPING

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

(For Candidates admitted in the academic year 2022-23)

Course Title	MAJOR CORE-7 – BUSINESS ENVIRONMENT
Code	U22CO3MCT07
Course Type	Theory
Semester	III
Hours/Week	5
Credits	4
Marks	100

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

The learners

CO No.	Course Outcomes	Cognitive Level
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)

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 – 3rd ed*, Margham Publication, Chennai.
5. Justin Paul (2018), *Business Environment*, McGraw Hill Education, New Delhi.

WEB REFERENCES

1. www. <https://www.niti.gov.in>
2. www. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf
3. www. <https://ximb.edu.in>

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	L	L	M	M	L	H	M	H	M
CO 2	L	L	M	M	L	H	M	H	M
CO 3	L	L	M	M	L	H	M	H	M
CO 4	L	L	M	M	L	H	M	H	M
CO 5	L	L	M	M	L	H	M	H	M

PSO – CO MAPPING

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

(For Candidates admitted in the academic year 2022-23)

Course Title	MAJOR ELECTIVE 1 – FINANCIAL MARKETS AND SERVICES
Code	U22CO3MET01
Course Type	Theory
Semester	III
Hours/Week	4
Credits	3
Marks	100

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, 3rd Edition.
4. Bharathi V Pathak (2018), *Indian Financial System*, Pearson Education, 5th Edition.
5. Bhole L.M. (2019) *Financial Institution and Market: Structure, Growth and Innovation*, McGraw Hill Education, 6th Edition.

WEB REFERENCES

1. 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

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	Explain the features and various constituents of the financial system.	K1
CO-2	Illustrate the importance of the various financial services.	K2
CO-3	Identify the various functions of merchant banking, venture capital, factoring, forfaiting and securitization in the financial system.	K3
CO-4	Examine the various kinds of mutual funds and the services of credit rating agencies and other innovative financial services in the financial markets	K4
CO-5	Appraise the various financial instruments available in the stock market.	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; 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	H	L	H	M	M	H	M	H
CO 2	L	H	M	H	H	L	L	H	H
CO 3	M	M	H	L	M	M	L	H	H
CO 4	H	H	H	M	H	M	L	M	H
CO-5	H	H	H	H	M	L	H	H	M

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	H

(For Candidates admitted in the academic year 2022-23)

Course Title	MSBE 2 – BUSINESS SOFTWARE – TALLY
Code	U22CO3SBP02
Course Type	Practical
Semester	III
Hours/Week	2
Credits	1
Marks	100

CONSPECTUS

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

COURSE OBJECTIVES

1. To understand the concepts of computerised accounting.
2. To apply the procedures for entering different types of vouchers.
3. To analyse final accounts with adjustments.
4. To understand the preparation of stock ledger.
5. 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.

COURSE OUTCOMES

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 correctness of accounting procedure for companies	K5

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

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 Agrawal (2021), Tally Prime with GST book Digital Mumeen Ji, 1st 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.

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

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

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

(For Candidates admitted in the academic year 2022-23)

Course Title	ALLIED 4 - CREATIVE ADVERTISING (To Business Administration)
Code	U22CO3ALT09
Course type	Theory
Semester	III
Hours/Week	4
Credits	2
Marks	100

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

- 1.1. Designing Print Advertisement – Print Copy Elements - Types of headlines - Types of advertisement copy.
- 1.2. Advertisement Production Process - Television Commercials – Story Board writing - Radio Commercials.
- 1.3. 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, 4th Edition.

SUGGESTED READINGS

1. Jefkins Frank, Yadin Daniel (2019), Advertising, 4th Edition, Pearson Education, New Delhi.
2. Gupta C.B., (2018), Modern Advertising Sultan Chand and Sons, New Delhi.
3. Gupta C.B., (2019), Advertising and Personal Selling, 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
3. 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.	K5

(K1 - Remember, K2 - Understand, K3 - Apply, K4 - Analyse, 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	H	M	H	M	M	H	M	H
CO- 2	H	H	M	H	H	M	M	H	H
CO- 3	M	M	H	H	M	M	M	H	H
CO- 4	H	H	H	M	H	M	M	M	H
CO- 5	H	M	M	M	M	M	M	M	M

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	M
CO -4	H	H	H
CO- 5	H	M	M

(For Candidates admitted in the academic year 2022-23)

Course Title	NON-MAJOR ELECTIVE (NME-1) - BASIC PRINCIPLES OF ACCOUNTANCY
Code	U22CO3NMT01
Course Type	Theory
Semester	III
Hours/Week	2
Credits	2
Marks	100

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 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 JOURNAL, LEDGER AND TRIAL BALANCE

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 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 BOOK

Dalston L. Cecil & Jenitra L. Merwin, (2018). *Financial Accounting*, Trichy: Learntech Press.

SUGGESTED READINGS

1. Reddy T.S. & Murthy A., (2018). *Financial Accounting*, Chennai: Margham Publications.
2. Shukla M.C. & Grewal T.S. (2017). *Advanced Accounts. Volume 1*, New Delhi: S .Chand.
3. Jain S.P. & Narang K.L., (2016) *Principles of Accountancy*. New Delhi: Kalyani Publishers.
4. Gupta R.L. & Radhaswamy M. (2018). *Advanced Financial Accounting*. New Delhi: Sultan Chand & Sons.
5. Tulsian P.C. & Bharat Tulsian. (2016), *Financial Accounting*. New Delhi: S. Chand.

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1. Fundamentals of Accounting. Student Portal. ICAI.
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/

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 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 - Analyse, 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

(For Candidates admitted in the academic year 2022-23)

Course Title	MAJOR CORE 8 – CORPORATE ACCOUNTING - II
Code	U22CO4MCT08
Course Type	Theory
Semester	IV
Hours/week	5
Credits	5
Marks	100

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

15 HRS

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

Extra Reading /Keywords: *Acquisition, External Reconstruction*

UNIT II - ALTERATION OF SHARE CAPITAL

15 HRS

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

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

UNIT III - HOLDING COMPANY ACCOUNTS

15 HRS

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

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

UNIT IV - LIQUIDATION ACCOUNTS

15 HRS

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

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

UNITV - FINAL ACCOUNTS OF BANKING COMPANIES

15 HRS

Accounts of Banking Companies (New form) - 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
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

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

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, 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	M	L	L	M	L	L	H	H	H
CO 2	M	L	L	M	L	L	H	H	H
CO 3	M	L	L	M	L	L	H	H	H
CO 4	M	L	L	M	L	L	H	H	H
CO 5	M	L	L	M	L	L	H	H	H

PSO – CO MAPPING

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

(For Candidates admitted in the academic year 2022-23)

Course Title	MAJOR CORE 9 - ORGANIZATIONAL BEHAVIOUR
Code	U22CO4MCT09
Course Type	Theory
Semester	IV
Hours/Week	4
Credits	4
Marks	100

CONSPECTUS

This course provides an insight about individual and group behaviour in an organization and to enhance skills for managing organizational behaviour successfully.

COURSE OBJECTIVES

1. To remember the needs, importance and applications of organizational behavior.
2. To understand the concepts of individual behavior and the various factors and theories.
3. To analyse the behaviour modification and methods of motivation.
4. To understand the group behaviour and group decision making.
5. To analyse the leadership power, organizational culture and organizational development.

UNIT I - BASICS OF ORGANISATIONAL BEHAVIOUR

12 HRS

Definition – Need, Importance and Applications of Organizational Behaviour - Nature and scope of organizational behavior –Models - Organizational Behaviour in the global context.

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

UNIT II - INDIVIDUAL BEHAVIOUR

12 HRS

Biographical features – Personality – Types- Factors - Theories. Learning – Types- Process - Theories. Attitudes – Characteristics – Components – Formation-Measurement – Values and theories. 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

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

Extra Reading /Keywords: *Noetic, Prosody*

UNIT IV - GROUP BEHAVIOUR

12 HRS

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

Extra Reading /Keywords: *Bohemianism, Eclecticism*

UNIT V - CONFLICT MANAGEMENT

12 HRS

Leadership and Power – Sources of power - Tactics – Coalitions – Organizational politics - Conflict process – Managing inter-group conflict. Organizational culture -Creating and sustaining culture - 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.

SUGGESTED READINGS

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. 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.	K1
CO-2	Describe the differences in individual behaviour and group behaviour and importance of motivation and conflict management.	K2
CO-3	Apply theories of behaviour, motivational concepts and management to overcome the conflicts.	K3
CO-4	Analyze the various factors influencing the behaviour and their management process.	K4
CO-5	Evaluate the factors determining behaviour, conflicts and methods to manage them successfully.	K5

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

PO-CO MAPPING

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

PSO-COMAPPING

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

(For Candidates admitted in the academic year 2022-23)

Course Title	MAJOR ELECTIVE-2 - CONSUMER BEHAVIOUR
Code	U22CO4MET02
Course Type	Theory
Semester	IV
Hours/Week	4
Credits	3
Marks	100

CONSPECTUS

This course enables the students to understand the concept of consumer behaviour and the psychological processes of consumer choices resulting for the decision-making process to 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

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

Extra Reading /Keywords: *Behavioural dimension, Consumer behaviour towards FMCG*

UNIT II - THE CONSUMER DECISION MAKING PROCESS

12 HRS

Consumers motivation, Emotions and moods influencing decision making - Consumer buying motives -Buying roles. Consumer decision making process - Levels of consumer decision making.

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

UNIT III - PSYCHOLOGICAL INFLUENCES ON CONSUMER DECISION MAKING

12 HRS

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

Extra Reading /Keywords: *Motivation, Attitude formation*

UNIT IV - SOCIOLOGICAL INFLUENCE

12 HRS

Consumer groups - Consumer reference groups, Family and Life cycle, Social class and mobility, Lifestyle analysis. Culture- Influence of culture, Sub-culture and Cross cultural consumer analysis. 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

Consumer Orientation - Diffusion Process - Adoption Process. Consumers as innovators -

Multiplicative Innovation Adoption (MIA) Model. Consumer Rights - Consumer Protection Act.
Extra Reading /Keywords: *Consumer Orientation, Innovation*

TEXT BOOK

Leon G. Schiffman, Joseph Wisenblit and S. Kumar Ramesh, (2018) Consumer Behavior, Pearson Education, 12th Edition.

SUGGESTED READINGS

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

WEB REFERENCES

1. <https://study.sagepub.com/sethnaandblythe4e>
2. 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

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

K1- Remember, K2 - Understand, K3 – Apply, K4 – Analyse, 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	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

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

(For Candidates admitted in the academic year 2022-23)

Course Title	ALLIED-5 - SERVICES MARKETING
Code	U22CO4ALT10
Course Type	Theory
Semester	IV
Hours/Week	4
Credits	2
Marks	100

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

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

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

UNIT II - SERVICES MARKETING MIX 12 HRS

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

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

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

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

Extra Reading /Keywords : *Quality circle, Protectionism*

UNITIV - MARKETING PRACTICES OF BANKING, INSURANCE AND HOSPITALITY INDUSTRIES 12 HRS

Banking and Insurance services - Users – Benefits - Formation of marketing mix for banking and insurance products. 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.*

UNITV - MARKETING PRACTICES OF HEALTH CARE AND EDUCATIONAL INSTITUTIONS 12 HRS

Marketing of health care - Types of hospitals - Marketing mix for health care. 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. Jochen Wirtz & Christopher, H. Lovelock, (2021). *Service Marketing*, World Scientific Publishing Co Inc, USA.
4. Ruchika Sharma & Kritika Nagdev, (2019), *Service Marketing*, Sun India Publications.
5. Mathur S.P & Nishu Mathur, (2018), *Service Marketing*, New Age International Ltd. Publishers.

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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
3. <http://www.mim.ac.mw/books/Lovelock%20-%20Services%20Marketing.pdf>
4. https://onlinecourses.swayam2.ac.in/imb21_mg51/preview

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 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	Examine the 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

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	M	H	H	H	H	H
CO 2	H	M	M	M	H	H	H	H	H
CO 3	H	M	M	M	H	H	H	H	H
CO 4	H	M	M	M	H	H	H	H	H
CO 5	H	M	M	M	H	H	H	H	H

PSO – CO MAPPING

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

(For Candidates admitted in the academic year 2022-23)

Course Title	ALLIED-6 - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Code	U22CO4ALT11
Course Type	Theory
Semester	IV
Hours/Week	4
Credits	2
Marks	100

CONSPECTUS

This course provides an insight about 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

Investment – Differences in investment, speculation and gambling – Objectives of investor – Essentials of an investment programme - Investment process - Investment alternatives - Real, Contingent and Titular investments- Mutual funds.

Extra Reading / Keywords: *Financial assets, E-Gold, NAV*

UNIT II - INDUSTRIAL SECURITIES MARKET

12 HRS

New issue Market – Functions of new issue market - Methods of floating new issues –Parties and players involved in a new issue market – Problems faced by the new issue market. The secondary market – Differences between the Primary market and the Secondary market - Functions of the Stock exchanges – Various stages involved in trading in stock exchange – NSE, BSE.

Extra Reading / Keywords: *IPO's, SEO's, Offer for sale, OTCEI.*

UNIT III - FUNDAMENTAL ANALYSIS

12 HRS

Fundamental Analysis - Economic Analysis - Industry Analysis - Factors influencing the growth of an Industry – Life cycle of an Industry. Company Analysis - Factors to be considered while evaluating a Company – Analysis of financial statements.

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

UNIT IV - TECHNICAL ANALYSIS

12 HRS

Basic Assumptions of Technical analysis – Differences between technical and fundamental analysis - Dow Theory - Important tools and chart patterns adopted in technical analysis – Support and resistance level – Moving averages method – Oscillators – Head and Shoulder analysis – Elliot's wave Theory – Short selling – Odd lot Trading.

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

UNIT V - PORTFOLIO MANAGEMENT

12 HRS

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

TEXTBOOKS

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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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

The learners

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	Evaluate the intrinsic value of shares and the market price and suggest various investment alternatives.	K5

K1- Remember, K2- Understand, K3 – Apply, K4 – Analyse, 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	H	M	H	M	L	H	M	H
CO 2	H	H	M	H	M	L	H	M	H
CO 3	M	M	M	H	M	L	H	M	H
CO 4	H	H	M	H	M	L	H	M	H
CO 5	H	H	M	H	M	L	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	H	H
CO 4	H	H	H
CO 5	H	H	H

(For Candidates admitted in the academic year 2022-23)

Course Title	NME-2 – BUSINESS SOFTWARE – TALLY
Code	U22CO4NMP02
Course Type	Practical
Semester	IV
Hours/Week	2
Credits	2
Marks	100

CONSPECTUS

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

COURSE OBJECTIVES

1. To understand the concepts of computerised accounting.
2. To apply the procedures for entering different types of vouchers.
3. To analyse final accounts with adjustments.
4. To understand the preparation of stock ledger.
5. 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.

COURSE OUTCOMES

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 correctness of accounting procedure for companies	K5

K1 - Remember, K2 - Understand, K3 - Apply, K4 - Analyse, K5 - Evaluate

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 Agrawal (2021), Tally Prime with GST book Digital Mumeen Ji, 1st 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.

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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%20osition%20of%20the%20company.

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

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

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	L	L	H	M	M
CO -2	H	L	M	L	L	L	H	M	M
CO -3	H	L	M	L	L	L	H	M	M
CO -4	H	L	M	L	L	L	H	H	H
CO-5	H	L	M	L	L	L	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