B. Com GST

Syllabus

AFFILIATED COLLEGES

Program Code: ***

2021 – 2022 onwards

BHARATHIAR UNIVERSITY

**(A State University, Accredited with "A" Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking : Times - 801-1000, Shanghai - 901-1000, URAP - 1047)**

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
B.Com (GST) program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Be fully equipped with all the required managerial and entrepreneurial skills to start or run own family business or play a significant and responsible role in existing business.
PEO2	Be able to demonstrate professional skills and values to accept, manage and successfully resolve the challenges in manufacturing and service industries.
PEO3	Be fully qualified, prepared and oriented to pursue professional courses such as CA, CMA, ACCA, CFA and/or any other such reputed professional/managerial courses including recognised professional certification courses in GST.
PEO4	Be able to pursue career in professional accounting or finance or in tax consultancy with strong inclination for life-long continuous learning and development.
PEO5	Competent enough to pursue higher studies for career in academics including teaching and research and eventually to provide innovative and exemplary leadership in any education institution, in particular, engaged in Commerce and Business Administration and Management Education.

Program Specific Outcomes (PSOs)	
After the successful completion of B.Com (GST) program, the students are expected to	
PSO1	Acquire accounting and financial competencies and necessary knowledge and skill to apply the same in business situation appropriately and effectively.
PSO2	Fully empowered with managerial and entrepreneurial competencies to confidently provide required and effective leadership in business, industry and organisations.
PSO3	Acquire analytical skill, problem-solving skills and inter-personal skills as required in business organisations.
PSO4	Be fully competent to effectively engage in providing financial and managerial services and technical advices to any business organisation or institution in the country or globally.
PSO5	Acquire thorough knowledge and skill with regard to application of law and rules relating to indirect taxes such as GST and Customs Duties and also of Direct Taxes.

Program Outcomes (POs):	
On successful completion of the B.Com (GST) Program, the students should be able to do the following:	
PO1	Demonstrate skill to apply knowledge in all aspects of work relating to all branches of accounting viz., financial accounting, management accounting and cost accounting in technology-driven business environment.
PO2	To be able to understand, analyse and effectively offer professional service with regard to direct taxation and indirect taxation in particular GST procedure, practice and legal compliance as an independent practitioner or working in a business organisation.
PO3	Apply financial management skills in business effectively using the theories, principles, methods, tools and techniques acquired.
PO4	To be able to communicate Financial information to a range of audiences under any situation both in written and oral formats.
PO5	To be able to apply computational and analytical skills and methods to identify, evaluate and resolve complex business problems relating to strategic and other critical issues.
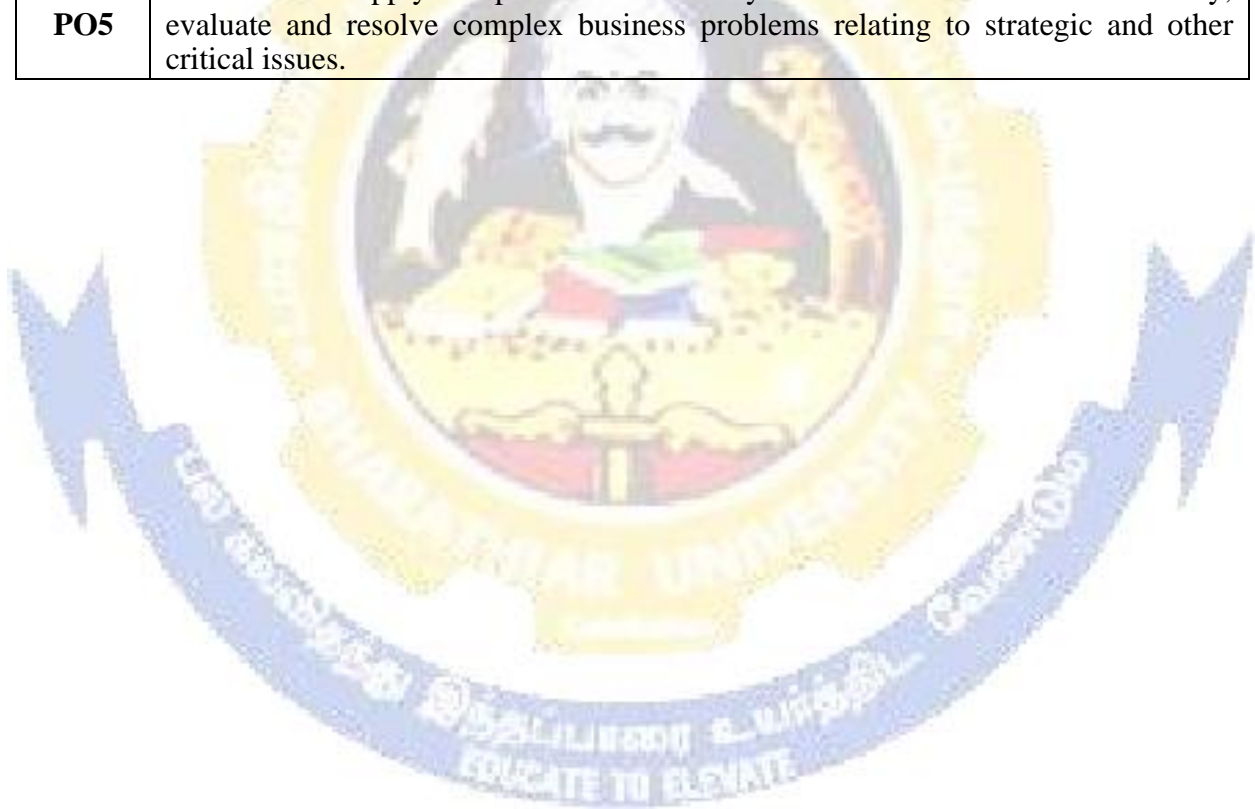
BHARATHIAR UNIVERSITY: COIMBATORE 641 046
B Com GST Curriculum
(For the students admitted during the academic year 2021 – 22 onwards)

COURSE CODE	COURSE TITLE	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
I	Language-I	4	6		50	50	100
II	English-I	4	6		50	50	100
III	Core I – Financial Accounting I	4	6		50	50	100
III	Core II – Tax System in India	4	5		50	50	100
III	Allied : I - Business Economics	4	5		50	50	100
IV	Environmental Studies #	2	2		-	50	50
	Total	**22**	**30**		**250**	**300**	**550**
SECOND SEMESTER							
I	Language-II	4	6		50	50	100
II	English-II	4	6		50	50	100
III	Core III – Financial Accounting II	4	5		50	50	100
III	Core IV – Fundamentals of GST	4	5		50	50	100
III	Allied Paper II : Business Mathematics	4	6		50	50	100
IV	Value Education – Human Rights #	2	2		-	50	50
	Total	**22**	**30**		**250**	**300**	**550**
THIRD SEMESTER							
III	Core V – Corporate Accounting	4	7		50	50	100
III	Core VI – Principles of Marketing	4	6		50	50	100
III	Core VII – Classification under GST	4	6		50	50	100
III	Allied Paper III : Statistics for Business	4	6		50	50	100
IV	Skill Based Subject-I : Executive Business Communication	3	3		30	45	75
IV	Tamil @ /Advanced Tamil # (or) Non-Major Elective – I : Yoga for Human Excellence # / Women's Rights # / Constitution of India #	2	2			50	50
	Total	**21**	**30**		**230**	**295**	**525**
FOURTH SEMESTER							
III	Core VIII – Registration & Valuation under GST	4	5		50	50	100
III	Core IX – Financial Management	4	5		50	50	100
III	Core X – Business Regulatory Framework	3	4		30	45	75
III	Core XI – Higher Corporate Accounting	3	4		30	45	75
III	Core XII- Computer Application in Business	3	-	3	30	45	75
III	Allied : IV : Indian Economy	4	4		50	50	100
IV	Skill Based Subject-II : Skill based Subject-2 -**Nan Mudhalvan – office Fundamentals** http://kb.naanmudhalvan.in/Bharathiar	2	-	3	25	25	50

	University_(BU)						

IV	Tamil/Advanced Tamil (or) Non-major elective –II : General Awareness #	2	2		-	50	50
	Total	**25**	**24**	**6**	**265**	**360**	**625**
	FIFTH SEMESTER						
III	Core XIII– Income Tax law and Practice	4	5		50	50	100
III	Core XIV– Assessment & Administration of GST	4	6		50	50	100
III	Core XV – Cost Accounting	4	6		50	50	100
III	Core XVI – Company Law	4	5		50	50	100
III	Elective –I :	4	5		50	50	100
IV	Skill Based Subject-III : Fundamentals of Entrepreneurship	3	-	3	30	45	75
	Total	**23**	**27**	**3**	**280**	**295**	**575**
	SIXTH SEMESTER						
III	Core XVII – Management Accounting	4	6		50	50	100
III	Core XVIII - Principles of Auditing	4	4		50	50	100
III	Core XIX - Banking Law, Theory & Practices	3	4		30	45	75
III	Core XX – Introduction to Customs Law	3	3		30	45	75
	Core XXI-GST Practical Training	3	-	3	30	45	75
III	Elective –II :	3	4		30	45	75
III	Elective –III :	3	3		30	45	75
IV	Skill-based Subject-IV: **Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in/Bharathiar University_(BU**	2	3		25	25	50
V	Extension Activities @	2	-		50	-	50
	Total	**27**	**27**	**3**	**325**	**350**	**675**
	Grand Total	**140**	**168**	**12**	**1600**	**1900**	**3550**

@ No University Examinations. Only Continuous Internal Assessment (CIA).
# No Continuous Internal Assessment (CIA). Only University Examinations.

ELECTIVE LIST		
ELECTIVE 1	A	Legal aspects of business
	B	Consumer Protection Law
	C	Corporate Governance
ELECTIVE 2	A	Corporate Law
	B	Introduction to Industry 4.0
	C	Business Research Methods
ELECTIVE 3	A	Cyber Law
	B	E-Commerce
	C	Project & Viva Voce

First Semester

Course code		TITLE OF THE COURSE	L	T	P	C

Core - I		FINANCIAL ACCOUNTING I	4	-	-	4
Pre-requisite		Basic knowledge on accounting principles	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Demonstrate an in-depth understanding of the fundamental accounting concepts, principles, and conventions in accounting practices
2. Illustrate procedures to prepare, interpret, analyse and evaluate financial statements of business firm

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember principles of Double-Entry Book-Keeping	K1
2	Understand financial statements of Non-Trading Organizations	K2
3	Apply the methods of rectification of errors/ differences and prepare Bank reconciliation statement.	K3
4	Evaluate the numerical computation of accounting relating to disposal of fixed assets.	K4
5	Analyse the features and defects of accounting from incomplete records or single entry book-keeping.	K4

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

Unit:1	Introduction to Financial Accounting	19 hours

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions- Objectives of Accounting- Double Entry Book Keeping- Journal, Ledger, Preparation of Trial Balance- Preparation of Cash Book.

Unit:2	Accounting for Non Profit Organizations	18 hours

Preparation of Final Accounts of a Sole Trading Concern- Adjustments Receipts and Payment Account, Income &Expenditure Account and Balance Sheet of Non Trading Organizations.

Unit:3	Bank Reconciliation Statement	17 hours

BankReconciliationStatement–Errors-Classificationoferrors-Rectificationof errors.

Unit:4	Depreciation	17 hours

Depreciation- Meaning, Causes, Types- Straight Line Method-Written Down Value Method- Insurance Policy Method, Sinking Fund Method &Annuity Method.

Unit:5	Single Entry System	17 hours

Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	**90 hours**

Text Book(s)	
1	Financial Accounting-T.S. Reddy & A. Murthy, Margham Publications Chennai.
2	Advanced Accounting-R.L.Gupta& V.K.Gupta,- Sultan Chand & Sons.New Delhi.
3	Financial Accounting -S.Parthasarathy and A. Jaffarulla, Kalyani Publishers-NewDelhi.
Reference Books	
1	Financial Accounting, Jain & Narang, Kalyani Publishers. New Delhi.
2	Advanced Accounting, Shukla & Grewal,S Chand New Delhi.
3	Financial Accounting,P.C.Tulsian-,Pearson Education India
4	Financial Accounting, Dr.Radha, Prasanna Publishers, 2010
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]C	
1	https://www.ncertbooks.guru/financial-accounting-notes/
2	https://www.principlesofaccounting.com/
3	https://open.umn.edu/opentextbooks/textbooks/principles-of-accounting-volume-1-financial-accounting
Course Designed By: Mrs.G.Nithya	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	M
CO3	M	M	S	S	M
CO3	M	L	S	S	M
CO4	M	M	S	S	M
CO5	M	L	S	S	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core - II		TAX SYSTEM IN INDIA	4	-	-	4
Pre-requisite		Basic knowledge in Taxation	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. To gain knowledge regarding provisions of CGST/SGST ACT 2016.
2. To provide adequate knowledge in the application of Goods and service tax in day to day business

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the Revenues system in India	K2
2	Analyse the basic concepts of Direct Tax and Indirect Tax in India.	K4
3	Apply the basis of valuation in Taxation	K3
4	Remember the provisions of CGST/SGST ACT 2016	K1
5	Application of GST in Business	K3

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

Unit:1		Tax system	15 hours

Constitution of India (Provision related to Taxation) & Important Legal Maxims. Important judgments relating to constitutional validity of levy provisions

Unit:2		Direct Tax and Indirect tax	15 hours

Direct & indirect taxes - Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes.

Unit:3		Basics of Valuation	15 hours

Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues.

Unit:4		Goods and Service Tax	15 hours

Goods and Services Tax in India - Introduction–Concept of GST- Need for GST – Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST.

Unit:5		Structure and Functions of GST	13 hours

Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions. - Important Definitions: Discussion on definition of goods, service, Supply.

Unit:6		Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

		Total Lecture hours	75 hours

	Text Book(s)
1	Goods and Service Tax in India, CA Pritham Mahure, Sultan Chand Publications2017
2	Laws and Practice, S.S. Gupta– GST –Taxmanns Publications, New Delhi, 2017.
	Reference Books
1	Hand Book on Service tax & Goods and Service Tax (Finance Act 2016)-Pathik Shah, (along with amendments of Finance Bill, 2017.
2	Commercial GST – The Game Changer – Monish Bhalla–Commercial Law Publishers (India) Pvt. Ltd, New Delhi. 2018
	Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://idtc.icai.org/gst-topic-wise-study-material-list.html
2	https://www.gst.gov.in/
3	https://www.gstindia.com/links/
	Course Designed By: Mr P C Libeesh

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	M
CO3	M	M	S	S	M
CO3	M	L	S	S	M
CO4	M	M	S	S	M
CO5	M	L	S	S	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Allied : I		**BUSINESS ECONOMICS**	4	-	-	4
Pre-requisite		**Basic Knowledge on economy**	Syllabus version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Examine the importance and application of economic analysis to business decision making.
2. Include application-oriented cases and interesting discussions of current economic environment relevant to business.
3. Acquire the skill to apply them to a variety of economic situations.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember the Basic Concepts in Economics and the Nature of Economic Problems and the role and responsibilities of Business Economist.	K1
2	Understand simple market situations with changes in Demand and Supply.	K2
3	Analyse the theories relating to Product and Cost relationship.	K4
4	Apply, Compare and Contrast four basic market types or structures.	K3
5	Analyse the relevance of measuring Nation's Economic Performance through various Methods of Calculating GDP.	K4

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

Unit:1	**Introduction on Business Economics**	12 hours

BusinessEconomics–Meaning-Definition-ScopeofBusinessEconomics–Micro and Macro Economics –Economic Concepts Applied in Business Economics-Role and Responsibilities of a Business Economist

Unit:2	**Law of Demand**	18 hours

Law of Demand - Determinants of Demand - Demand Distinctions – Indifference Curve Analysis-Consumer'sEquilibrium-ElasticityofDemand-Types-Measurement- Demand Forecasting -Methods of Demand Forecasting

Unit:3	**Cost-Output Relationship**	15 hours

Cost Concepts-Cost-Output Relationship-Production Function – Iso-quants –Law of Variable Proportions-Returns to Scale -Producer's Equilibrium

Unit:4	**Market Structure**	14 hours

Market–Meaning-MarketStructure-PerfectCompetition–Features–Imperfect Competition–Features-Monopoly –Monopolistic Competition-Oligopoly: Cartels, Price Leadership and Price Rigidity–Pricing under Perfect and Imperfect Competition–Price Discrimination under Monopoly

Unit:5	**National Income**	14 hours

National Income-Definition-Concepts of National Income–Uses-Methods of Calculating National Income–Difficulties in Estimation of National Income –National Income and Economic Welfare

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**75 hours**

Text Book(s)

1	Business Economics, H.L. Ahuja - 13th edition, 2016, S. Chand Publication, N. Delhi, 978-9352533312
2	Economics for Business - John Sloman, Kevin Hinde, Dean Garratt - 6th Edition, Pearson 2013, ISBN: 9780273792598
3	Business Economics, Andrew Gillespie - 2nd Edition (2013), Oxford University Press, ISBN: 978-0199657995.

Reference Books

1	Managerial Economics - Geetika, Piyali Gosh, Purba Roy –3ed edition, 2017, Tata McGraw Hill Education Publication, ISBN: 978—9387067622
2	Principles of Business Economics ,P.N. Reddy and H.R. Appanniah - 2003 Edition, Sultan Chand & Co., New Delhi, ISBN: 9788121910439
3	Business Economics, K.P.M Sundharam& E. N. Sundharam - 2010 edition, Sultan Chand & Sons, TB, N.Delhi, ISBN: 9788180548222

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	www.economicshelp.org/economics-a-z
2	www.economist.com/world
3	https://www.icsi.edu/media/webmodules/BUSINESS%20ECONOMICS.pdf
4	https://www.ncertbooks.guru/b-com-economics-notes/

Course Designed By: Dr. P Suganya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO3	S	M	S	S	S
CO3	S	L	S	S	M
CO4	S	M	S	S	S
CO5	S	L	S	S	M

*S-Strong; M-Medium; L-Low

Second Semester

Course code		TITLE OF THE COURSE	L	T	P	C

Core - III		FINANCIAL ACCOUNTING -II	4	-	-	4
Pre-requisite		Basics Knowledge on accounting	Syllabus rsion		2021-2022	

Course Objectives:

The main objectives of this course are to:

1. To discuss the accounting treatment of partnership on various ground such as admission, death, insolvency, retirement etc.
2. To Prepare books of accounts of Departmental, Dependent and independent branches.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand accounting of Goods invoiced at selling price, maintenance of memorandum stock a/c and memorandum debtors & Branch adjustment a/c	K2
2	Analyse the necessity to prepare various departmental accounts	K4
3	Analyse the implications on default and repossession accounting treatment	K4
4	Remember accounting adjustment of Partner's Capital on admission and Retirement of Partners.	K1
5	Apply the technique and methods accounting treatment during insolvency, grounds like illegal/unlawful, at will, and under court orders	K3

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

Unit:1		Branch Accounts	15 hours

Branch Accounts- Dependent branches-Stock and Debtors system- Independent branch (Foreign branch excluded).

Unit:2		Departmental Accounts	15 hours

Departmental Accounts- Basis for allocation of expenses - Inter departmental Transfer at cost or selling price

Unit:3		Hire Purchase and Instalment Accounts	15 hours

HirePurchaseandinstalment-Defaultandrepossession-HirePurchasetrading Account –Instalment Purchase System.

Unit:4		Partnership- Admission & Retirement	13 hours

Admission of a partner- Retirement of a partner.

Unit:5		Partnership- Dissolution	13 hours

Dissolution of a partnership-Insolvency of a partner(Application of Indian Partnership Act 1932) – Insolvency of all partners-Gradual realization of assets and piecemeal distribution (Proportionate Capital method only)

Unit:6		Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

		Total Lecture hours	75 hours

Text Book(s)	
1	FinancialAccounting,T.S.Reddy&A.Murthy,8thedition2013,MarghamPublications, Chennai,ISBN:978-9381430477
2	AdvancedAccountancy,GuptaR.L.,RadhaswamyM.,Vol-I,13ed,2018,SultanChand&Sons,N.Delhi,ISBNNo. :978-81-8054-699-0
3	AdvancedAccountsVOLUMEI,MCShukla,SCGupta&TSGrewal,19/e,2016,S.Chand Publishing,N.Delhi,ISBN:9789352533022
Reference Books	
1	FinancialAccountancy-Vol-1,Jain& Narang,18threvisededition2012(Reprinted2014), KalyaniPublishers,N.Delhi,ISBN:978-93-272-2498-6
2	FinancialAccounting-AManagerialPerspective,R.Narayanaswamy,5thedition2014,Prentice HallIndiaLearningPrivateLimited,ISBN-13:978-8120349490
3	FinancialAccountingVolume-1,M.Haniff&A.Mukherjee,3rdedition2015,McGrawHill Education,ISBN:978-9339223359
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.ncertbooks.guru/financial-accounting-notes/
2	https://www.principlesofaccounting.com/
3	https://open.umn.edu/opentextbooks/textbooks/principles-of-accounting-volume-1-financial-accounting
Course Designed By: Dr. P Suganya	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO3	M	M	S	S	S
CO3	M	L	S	S	S
CO4	M	M	S	S	S
CO5	M	L	S	S	S

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core - IV		FUNDAMENTALS OF GST	4	-	-	4
Pre-requisite		Basic knowledge about the Indian Tax system	Syllabus version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Provide Knowledge about Levy of GST
2. Have an in-depth knowledge about ITC and Composition of Tax in GST

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand about GST levy	K2
2	Application of composition levy in different aspects of business	K3
3	Remember GST Rate slab	K1
4	Apply GST in imports and exports.	K3
5	Analyse the value of ITC in GST	K4

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

Unit:1		Levy of GST	15 hours

Levy of GST: Levy of CGST & IGST (Levy residing in two statues – CGST and SGST and working simultaneously (replace SGST with UTGST to show parallel)) - Section 9 of CGST & Section 5 of IGST Act.

Unit:2		Composition Levy	15 hours

Composition levy- Meaning and Applicability-Provisions relating to eligibility limits for composition scheme-

Unit:3		Input Tax Credit	15 hours

GST Rate slab- Input Tax credit- Eligibility , Conditions and Provisions for availing ITC-Documents for claiming – Apportionment of credit and Blocked credits- Non availability of ITC.

Unit:4		Exports and Imports	14 hours

Job work- Matching, Reversal and reclaim of ITC- Export and Import of Goods-Zero rated supply.

Unit:5			14 hours

Computation of ITC, Aggregate turnover and Composite Tax (simple problems)

Unit:6		Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

		Total Lecture hours	75 hours

Theory (80): Problem (20)

Text Book(s)	
1	T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation (Goods and Services Tax - GST), Margham publications 2nd Edition 2020
2	CA Pritham Mahure, Goods and Service Tax in India, 2017
3	S.S. Gupta– GST – Laws and Practice, Taxmanns Publications, New Delhi, 2017.
Reference Books	
1	Hand Book on Service tax & Goods and Service Tax (Finance Act 2016).Pathik Shah, (along with amendments of Finance Bill, 2017.
2	Commercial GST – The Game Changer –Monish Bhalla–Commercial Law Publishers (India) Pvt.Ltd, New Delhi. 2018
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://idtc.icai.org/gst-topic-wise-study-material-list.html
2	https://www.gst.gov.in/
3	https://www.gstindia.com/links/
Course Designed By: Dr. P Suganya	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	M
CO3	M	M	S	S	S
CO3	M	L	S	S	S
CO4	M	M	S	S	M
CO5	M	L	S	S	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Allied - II		BUSINESS MATHEMATICS	4	-	-	4
Pre-requisite		Basic knowledge on mathematics	Syllabus version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Expose the students on the Mathematics that are used in day-to-day business operations
2. Gain skill in viewing the business problems in more systematic way
3. Solve various managerial problems and make effective decisions in various fields

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the need of Mathematics of Finance in day-to-day working of the business.	K2
2	Apply the theory of matrices in business problems.	K3
3	Remember to solve basic algebraic functions.	K1
4	Apply Mathematics in Business situation	K3
5	Formulate Linear Programming Problems.	K3

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

Unit:1	Theory of Sets and Series	18 hours

Set Theory–Arithmetic and Geometric Series– Simple and Compound Interest– Effective rate of Interest–Sinking Fund– Annuity-Present Value – Discounting of Bills– True Discount – Banker's Gain.

Unit:2	Matrices	18 hours

Matrix: Basic Concepts– Addition and Multiplication of Matrices–Inverse of a Matrix–Rank of Matrix-Solution of Simultaneous Linear Equations–Input-Output Analysis.

Unit:3	Algebraic functions	18 hours

Variables, Constants and Functions–Limits of Algebraic Functions– Simple Differentiation of Algebraic Functions– Meaning of Derivations– Evaluation of First and Second Order Derivatives– Maxima and Minima– Application to Business Problems.

Unit:4	Differential Calculus	16 hours

Elementary Integral Calculus– Determining Indefinite and Definite Integrals of simple Functions– Integration by Parts.

Unit:5	Linear Programming	18 hours

Linear Programming Problem–Formation– Solution by Graphical Method Solution by Simple Method.

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

Note: Theory questions shall be restricted to Section A of the Question Paper

		Total Lecture hours	**90 hours**
Text Book(s)			
1	"Business Mathematics & Statistics", Navanitham, P.A, Jai Publishers, Trichy-21		
2	"Introduction to Business Mathematics", Sundaresan and Jayaseelan, Sultan Chand Co & Ltd., New Delhi		
3	"Business Mathematics", Sanchetti, D.C and Kapoor V.K., Sultan Chand & Co, New Delhi		
Reference Books			
1	G.K. Ranganath, C.S. Sampamgiram and Y.Rajan, "A Text book of Business Mathematics, Himalaya Publishing House		
2	Gupta P.K and Gupta S.P., Business Statistics and Business Mathematics, Sultan Chand and sons (2013 edition)		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1	https://www.geektonight.com/business-mathematics-notes/		
2	https://www.athabascau.ca/syllabi/math/math244.php		
3	https://www.mooc-list.com/tags/business-maths		
Course Designed By: Dr. P Suganya			

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	L	S	S	M
CO3	M	M	S	S	M
CO3	M	L	S	S	M
CO4	M	M	S	S	M
CO5	M	L	S	S	M

*S-Strong; M-Medium; L-Low

Third Semester

Course code		TITLE OF THE COURSE		L	T	P	C
Core - V		**CORPORATE ACCOUNTING**		4	-	-	4
Pre-requisite		**Basics knowledge on fundamentals of financial accounting**		**Syllabus Version**		**2021-2022**	

Course Objectives:

The main objectives of this course are to:
1. To enrich the students with the basic concepts in corporate accounting.
2. To gain insight into the procedure relating to preparation of company final accounts.
3. To enlighten the students about the reduction and reorganization of share capital and goodwill.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Remember the basic concepts in corporate accounting.	**K1**
2	Remember the rules of preparation of company final accounts	**K1**
3	Apply the methods of valuing goodwill and shares.	**K3**
4	Analyse about the alteration of companies share capital	**K4**
5	Understand the accounting procedures followed by corporate as per new companies Act 2013	**K2**

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

Unit:1	**Issue of Shares and Debentures**	20 hours

Issue of Shares and Debentures-Various Kinds-Forfeiture-Reissue– Underwriting of Shares and Debentures.

Unit:2	**Redemption of Preference Shares and Debentures**	20 hours

Redemption of Preference Shares and Debentures-Purchase of business-Profits Prior to Incorporation.

Unit:3	**Company Final Accounts**	20 hours

Preparationofcompanyfinalaccounts-Companybalancesheet-Computationof Managerial Remuneration.

Unit:4	**Valuation of Shares and Goodwill**	20 hours

Valuation of Shares and Goodwill

Unit:5	**Alteration of Share Capital**	23 hours

Alteration of Share Capital and Internal Reconstruction and Reduction of Capital.

Unit:6	**Contemporary Issues**	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	105 hours

Text Book(s)

1	Corporate Accounting, T.S.Reddy and A.Murthy, Margam Publications, 2010
2	Advanced Accounting, Volume II,S.P.Jain and K.L.Narang, Kalyani Publishers,2008
3	Advanced Accounting, VolumeII, R.L.Gupta and M.Radhaswamy, Sultan Chand Publications, Newdelhi,2002

Reference Books	
1	Advanced Accounting, M.C.Shukla and T.S.Grewal, VolumeII, Sultan Chand Publications, Newdelhi,
2	Advanced Accountancy, Maheshwari & Maheshwari: Vikash Publications, Newdelhi, 2000
3	Advanced Accounting, Arulanandam and Raman, Himalaya Publications, Newdelhi, 1999
4	Corporate Accounting ,Hanif & Mukherjee : Tata McGraw-Hill,Newdelhi,2006
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://sdeuoc.ac.in/sites/default/files/sde_videos/SLM-BCom-CORPORATE%20ACCOUNTING.pdf
2	https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf
3	http://www.universityofcalicut.info/syl/BComIIISem197.pdf
Course Designed By: Dr. P Suganya	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	S	S
CO3	M	M	S	S	S
CO3	M	L	S	S	S
CO4	M	M	S	S	S
CO5	M	L	S	S	S

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core - VI		**PRINCIPLES OF MARKETING**	4	-	-	4
Pre-requisite		**Basic knowledge on marketing**	Syllabus rsion		2021 - 2022	

Course Objectives:

The main objectives of this course are to:
1. Enable the students to understood principles of marketing management.
2. Explore how marketers deliver value in satisfying customer needs and wants, determine which target markets the organization can best serve, and decide upon appropriate products, services and programmes to serve these markets.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the importance of marketing	K2
2	Apply the various marketing functions in the business.	K3
3	Analyse the consumer behaviour	K4
4	Analyse the marketing mix in today's context.	K4
5	Understand the problems in consumerism and agricultural marketing	K2

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

Unit:1		**Introduction to Marketing**	**15 hours**

Marketing – Definition of market and marketing – Importance of marketing – Modern marketing concepts – Global marketing – E-marketing and Tele marketing – Meaning and concepts –Marketing ethics – Career opportunities in marketing

Unit:2		**Marketing Functions**	**15 hours**

Marketing Functions – Buying – Selling – Transportation – Storage – Financing – Risk bearing – Standardization – Market information.

Unit:3		**Consumer Behaviour**	**15 hours**

Consumer bahaviour- Meaning – Need for studying consumer behavior – Factors influencing Consumer behavior – Market segmentation – Customer relations marketing

Unit:4		**Marketing Mix**	**14 hours**

Marketing mix – Product mix – Meaning of product – Product life cycle - Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising - Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context.

		Marketing and Government	**14 hours**
Unit:5			

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers.

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**75 hours**

Text Book(s)

1	Marketing Management, Rajan Sexena, Tata McGraw-Hill Education, 2005
2	Principles of Marketing, Philip Kotler and Gary Armstrong, Pearson Education.

Reference Books

1	Marketing Management, V.S.Ramasamy and Namakumari, McGraw Hill Education, 2017
2	Marketing, R.S.N.Pillai and Bagavathi, S Chand & Company, 2010.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://nptel.ac.in/courses/110/104/110104068/
2	https://onlinecourses.nptel.ac.in/noc19_mg48/preview
3	https://nptel.ac.in/courses/110/104/110104070/
4	https://www.youtube.com/watch?v=auRTKgS1bTM
5	https://www.youtube.com/watch?v=7HgGiCK33ow

Course Designed By: Ms.G.Nithya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	M	M	M
CO2	L	L	M	M	S
CO3	L	L	M	M	S
CO4	L	L	M	M	S
CO5	L	L	M	M	M

*S-Strong; M-Medium; L-Low

Course code		**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Core - VII		**CLASSIFICATION UNDER GST**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic Knowledge on fundamentals of GST**	**Syllabus Version**		**2021-2022**	

Course Objectives:

The main objectives of this course are to:
1. Provide Knowledge about Levy of GST
2. Have an in-depth knowledge about Forms and Composition of Tax in GST

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember about the classification of goods and services	**K1**
2	Understand about the reverse charge	**K2**
3	Analyse different forms in GST	**K4**
4	Apply the apportionment of credit & Blocked credits to goods and services	**K3**
5	Understand the E-Way bill for transportation of goods in GST	**K2**

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

Unit:1		**Classification of Goods & Services**	**18 hours**

Classification of goods & services – taxable supplies – Non-taxable supplies – exempt supplies – nil rated supplies, Composite Supplies or Mixed Supplies. Classification of Goods as per notification, Classification of Services as per notification, Classification Principles as evolved by Courts.

Unit:2		**Reverse Charge**	**18 hours**

Reverse charge- Meaning- Liability to pay under reverse charge- Goods and Services notified under reverse charge, services notified under the scheme. GST registration under RCM.

Unit:3		**Forms in GST**	**18 hours**

Details in form GSTR-1, GSTR - 2, GSTR -2A, GSTR - 3, GSTR - 4, GSTR - 5.

Unit:4		**Apportionment of credit & Blocked credits**	**18 hours**

Concept of Apportionment of credit & Blocked credits – Basic definitions, Section 17, ITC Rules on Capital Goods under GST, ITC for banking sector.

		E-way bill	**16 hours**

E-way bill –Issue & Generating E- Way bill – Format of E- Bill- Responsibilities of transporter– Provisions relating to E- Way Bill.

Unit:6		**Contemporary Issues**	**2 hours**

Expert lectures, online seminars - webinars

		Total Lecture hours	**90 hours**

Text Book(s)	
1	T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation (Goods and Services Tax - GST), Margham publications 2nd Edition 2020
2	Goods and Service Tax in India , CA Pritham Mahure, 2017
3	GST – Laws and Practice , S.S. Gupta– Taxmanns Publications, New Delhi, 2017.
Reference Books	
1	Hand Book on Service tax & Goods and Service Tax (Finance Act 2016). Pathik Shah, (along with amendmends of Finance Bill, 2017.
2	Commercial GST – The Game Changer – Monish Bhalla–Commercial Law Publishers (India) Pvt.Ltd, New Delhi. 2018
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://idtc.icai.org/gst-topic-wise-study-material-list.html
2	https://www.gst.gov.in/
3	https://www.gstindia.com/links/
Course Designed By: Dr. P Suganya	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	L	S	S	M
CO3	M	M	S	S	S
CO3	M	L	S	S	S
CO4	M	M	S	S	M
CO5	M	L	S	S	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Allied - III		STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite		Basic knowledge in arithmetic calculations	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Applications of Statistical Tools that are essential for Commerce, Economics and Industry
2. Get skilled at acquiring, organizing, presenting and processing data to make meaningful inferences that will help in the decision making process
3. Evaluate the relationships between multiple business-variables based on data.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand how data is collected, classified and displayed diagrammatically.	K2
2	Remember the measures of dispersion like range, Mean deviation, variance and standard deviation and coefficient of variation	K1
3	Analyse relation between two characteristics of data	K4
4	Analyse the values of Index Numbers and describe how they represent changes in key economic factors like cost of living, production trends and income variations	K4
5	Understand the standard techniques of time series analysis as applied in the finance area	K2

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

Unit:1		Measures of Central Tendency	16 hours

Meaning and Scope of Statistics–Characteristics and Limitations– Presentation of Data by DiagrammaticandGraphicalMethods-MeasuresofCentralTendency–Mean,Median, Mode, Geometric Mean, Harmonic Mean

Unit:2		Measures of Dispersion	18 hours

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson's and Bowley's Measures of Skewness

Unit:3		Correlation and Regression	18 hours

SimpleCorrelation–Pearson'scoefficientofCorrelation–Interpretation of coefficient of Correlation–Concept of Regression Analysis–Coefficient of Concurrent Deviation

Unit:4		Index Numbers	18 hours

Index Numbers (Price Index Only)–Method of Construction– Wholesale and Cost of Living Indices, Weighted Index Numbers–LASPEYRES' Method, PAASCHE'S Method, FISHER'S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae)

Unit:5		Analysis Of Time Series	18 hours

Analysis of Time Series and Business Forecasting– Methods of Measuring Trend and Seasonal Changes (including problems) Methods of Sampling–Sampling and Non-sampling errors(Theoretical aspects only

Unit:6	**Contemporary Issues**		**2 hours**

Expert lectures, online seminars - webinars

NOTE: Theory: 20 % Problem : 80 %

			Total Lecture hours	**90 hours**

Text Book(s)

1	Business Mathematics and Statistics,PA. Navnitham: Jai Publishers,Trichy,ISBN 978-81-927229-5-5.
2	Statistical Methods.S. P. Gupta, Margham Publications
3	Economic And Business Statistics M. Sivathanu Pillai:S. Chand Publications.

Reference Books

1	Williams:Statistics For Business And Economics, Anderson, Sweeney, II Edition,Cengage Learning India Pvt. Ltd., DelhI, ISBN-13:978-81-315-1705-5
2	Statistics For Management, K Subramani, A Santha: 2nd Edition, Scitech Publications(India) Pvt. Ltd. Chennai, 978 81 8371 255 2

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf
2	https://learn.saylor.org/mod/resource/view.php?id=21913

Course Designed By: Dr. P Suganya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	M	S
CO3	M	M	S	M	S
CO3	M	L	S	M	S
CO4	M	M	S	M	S
CO5	M	L	S	M	S

 *S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Skill Based - I		EXECUTIVE BUSINESS COMMUNICATION	3	-	-	3
Pre-requisite		Basic Knowledge in the area communication	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. To infer verbal and non-verbal communication ability through presentations.
2. To execute the principles of Listening, Reading and Writing skills effectively.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember the Communication process	K1
2	Understand the principles of Listening, Reading and Writing skills effectively.	K2
3	Apply communication skills for different situations.	K3
4	Analyse various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.	K4
5	Understand the formal and informal communications	K2
6	Compose effective business letters and correspondence for the customers and clients with brevity and clarity.	K3

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

Unit:1	Communication	9 hours

Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.

Unit:2	Kinds of Business Letters	9 hours

Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

Unit:3	Business Correspondence	9 hours

Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

Unit:4	Report Writing	8 hours

Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

Unit:5	Modern Forms of Communication	8 hours

Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	45 hours

Text Book(s)	
1	Rajendra Pal, Essentials of Business Communication, 2011, Sultan Chand & Sons, ISBN: 9-788-180-5472-94
2	MS. Ramesh, Business Communication, 2003, R. Chand & Co, ISBN: 9-788-180-4502-35
	MV. Rodriquez, Effective Business Communication Concept, Concept publishing company, ISBN:9-788-180-6992-90
Reference Books	
1	Mary Ellan Guffey, Essentials of Business Communication, 9th edition, Cengage Learning, ISBN:9-781-111-8212-27
2	Asha Kaul, Effective Business Communication, 2nd edition, PHI Learning Pvt Ltd, ISBN:9-788-120-3507-24
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	www.sixsigmaonline.org
2	www.speechclub.com
Course Designed By: Mr. Libeesh P C	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	L	L	L	S	M
CO2	L	L	L	S	M
CO3	L	L	L	S	M
CO4	L	L	L	S	M
CO5	L	L	L	S	M
CO6	L	L	L	S	M

*S-Strong; M-Medium; L-Low

Fourth Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core - VIII		REGISTRATION AND VALUATION UNDER GST	4	-	-	4
Pre-requisite		Knowledge on types of GST	Syllabus rsion		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Help the students to identify due date for payment of taxes and determine the right tax to be charged on the invoice, whether IGST or CGST/SGST.
2. Enable them to calculate GST based on the value of sales.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember the location of supplier and recipient of goods under GST	K1
2	Analyse the assessable and transaction value of supply under GST	K4
3	Understand the criteria for registration	K2
4	Apply the documentation procedures in registration	K3
5	Understand the accounts and accounting period of GST	K2

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

Unit:1		Place of Supply		16 hours

Meaning and scope of supply of goods- Meaning of related persons- Import of services and job work- Time of supply of goods- simple exercises to determine place and time of supply.

Unit:2		Value of Supply		15 hours

Determination of Value of supply – Assessable Value Vs. Transaction Value, Consideration [Sec.2(31)], Rule 27 to 35, Inclusions in transaction value, Discounts-Supply ,Pre-supply, Post-supply, Valuation Rules, Valuation Methods (Comparison Method, Computed Method & Residual Method), Simple problems to determine the value of supply.

Unit:3		Registration		16 hours

Registration: Persons liable and not liable for registration - Taxable person versus registered person - Compulsory registration including registration for TDS & TCS, ISD – Deemed Registration.

Unit:4		Documentation		13 hours

Procedure for Registration- Procedure with rule 8, 9 and 10 – Cancellation of registration.
Documentation: Tax invoice in respect of Goods- Contents- Invoice requirement of supplies meant for export- Type of electronic ledgers, Invoice, Credit note and debit notes.

Unit:5		Accounts and Records		13 hours

Accounts & Records Rules no 56 to 59- Accounts and period of retention of account with reference to: Inter-State credit note in B2C and B2B supplies, Debit note and supplementary invoice reference, Invoicing for GST and revenue recognition.

Unit:6		Contemporary Issues	2 hours
Expert lectures, online seminars - webinars			
		Total Lecture hours	**75 hours**

Text Book(s)

1	T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation (Goods and Services Tax - GST), Margham publications 2nd Edition 2020
2	Aditya Singhania, GST Practice Manual - Day to Day Tax Practice Guide for professionals, Taxmann Publications, 2nd Edition 2020.
3	Rakesh Garg and Sandeep Garg, GST Law Manual Acts Rules and Forms, Bloomsbury India, Seventh Edition, 2020.

Reference Books

1	S.Maheswaran, A Handbook on Manufacturing Services and Job Work under GST, C.Sitharaman and Co. Pvt. Ltd, 2019
2	Sudipta Bhattacharjee, Rishabh Prasad and Abhishek Garg, GST on Works Contract & Other Construction/EPC Contracts, Taxmann Publications, 6th Edition 2020

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.wirc-icai.org/images/material/GST-Time-Value.pdf
2	https://cleartax.in/s/time-place-and-value-of-supply-in-gst#importance
3	https://onlinecourses.swayam2.ac.in/nou19_cm05/preview

Course Designed By: Dr. P. Suganya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	M
CO5	S	S	S	M	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core Paper - IX		FINANCIAL MANAGEMENT	4	-	-	4
Pre-requisite		Basic Knowledge in finance	Syllabus version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Provide the fundamental knowledge and expertise in key managerial functions of finance – arranging funds, investments and dividend payments and efficient management of working capital
2. Demonstrate finance leverage, cost of capital, capital structure, capital budgeting and financial policies to business valuations with necessary computational skills.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the fundamental concepts, objectives, and functions of financial management and Sources of finance for establishing business proposal	K2
2	Apply the theories of capital structure and concepts of designing capital structure of a firm.	K3
3	Apply the mechanism of dividend policies and decisions.	K3
4	Analyse the concepts and process of working capital	K4
5	Understand the methods of capital budgeting and the principles of investment decisions	K2

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

Unit:1		Financial Function	14 hours

Financial Function: meaning– Definition and scope of finance functions–Objectives of financial management–profit maximization and wealth maximization. Sources of finance– Short term–Bank sources– long term– shares–debentures, preferred stock– debt.

Unit:2		Cost of Capital	16 hours

Financing Decision: Cost of Capital– Cost of specific Source of capital–Equity– Preferred stock debt– reserves– weighted average cost of capital, Operating leverage and financial leverage.

Unit:3		Capital Structure	16 hours

Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy: Meaning, classification– sources available for dividends– Dividend policy-general determinants of dividend policy.

Unit:4		Working Capital Management	14 hours

Working Capital Management: Working capital management-concepts–importance–Determinants of working capital. Cash Management: Motive for holding cash–Objectives and Strategies of cash Management. Receivable Management: Objectives–Cost of credit Extension, benefits– credit policies–credit terms– collection polices.

Unit:5	Capital Budgeting	13 hours
Capital Budgeting – Meaning– Objectives- various types capital budgeting.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75 hours

Text Book(s)

1	M.Y.Khan and P.K.Jain, Financial Management – A Conceptual Approach, McGraw Hill Education, 2017.
2	I.M.Pandey- Financial Management, Vikas Publishing House, 2016.

Reference Books

1	P.V. Kulkarni, B. G. Satyaprasad, Financial Management, Himalaya Publishing House, 2011.
2	S.N. Maheswari -Management Accounting, Sultan Chand & Sons, 2013.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://nptel.ac.in/courses/110/107/110107144/
2	https://onlinecourses.swayam2.ac.in/cec20_mg05/preview
3	www.icai.org / www.icmai.in

Course Designed By: Ms.G.Nithya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	S	M	M
CO3	S	M	S	S	M
CO4	S	M	S	M	S
CO5	S	M	S	M	S

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core Paper - X		BUSINESS REGULATORY FRAME WORK	4	-	-	4
Pre-requisite		Basic Knowledge about Business law	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Learn laws from business formation, legal environment, laws relating to creation and protection of IPR, labor laws and taxation.
2. Gain knowledge in the relevant legal aspects and regulatory requirements of doing business.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the regulatory requirements, documentation and relevant contracts to form and register suitable business organization.	K2
2	Apply the current intellectual property rights in India including patenting inventions and copyrights.	K3
3	Apply the laws and acts relevant to human resources recruitment, training and development.	K3
4	Understand the legal aspects of raising venture capital, governing securities offerings, stock exchange listing, potential liability for securities fraud, and insider trading.	K2
5	Analyse general principles of Direct and Indirect Taxes for an entrepreneur.	K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		Registration of Companies		15 hours

Introduction to regulatory requirements of a business – contracts – registering a company/ partnership firm with the Registrar of Companies – understanding the documents required to submitted to the RoC – approvals required from other agencies.

Unit:2		Legal Framework of Business		15 hours

Introduction to legal dimensions of business – foundations of legal environments of business – introduction to law of fiduciaries – elements for binding contract – Intellectual Property Rights – patenting inventions and processes – Copyrighting.

Unit:3		Workforce Related Laws		15 hours

Laws related to human resources - employment and wrongful termination – employment: discrimination and harassment – recent laws enforces - regulatory approvals and registration with government bodies – PF, ESI and Workmen Compensation Act – Factory Act and Industrial Disputes Act.

Unit:4		Financing related Laws		14 hours

Legal aspects of raising venture capital – state laws and regulations governing securities offerings – potential liability for securities fraud, insider trading – how to get listed in stock exchange.

Unit:5	Tax Laws	14 hours
General principles of taxation – Direct and Indirect taxes – Tax evasion – avoidance, causes and remedies; Computation of Income – Capital Gains – GST – provisions and exemptions.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75 hours

Text Book(s)	
1	Don Mayer, Daniel Warner, George Siedel and Jethro K Leiberman, Business Law and the Legal Environment, Flat World Knowledge Publishers, 2011
2	N.D. Kapoor, Elements of Company Law,20th edition Reprint 2016, Sultan Chand and Sons, ISBN: 978-9351610465

Reference Books	
1	Avtar Singh, Business Law, 11th Edition, 2018, Eastern Book Company, ISBN: 9789387487307
2	Gaur and Narang, IT Law and Practice, 59th Edition 2018, Kalyani Publishers, ISBN:978-9327290127

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/109/105/109105098/
2	Ministry of Labour and Employment - www.labour.nic.in
3	Income Tax Department - www.incometaxindia.gov.in
Course Designed By: Ms.G.Nithya	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	M	L	M
CO3	M	M	L	S	M
CO4	M	M	M	M	M
CO5	S	S	M	M	M

 *S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core Paper – XI		**HIGHER CORPORATE ACCOUNTING**	4	-	-	4
Pre-requisite		**Basic Knowledge of Corporate Accounting**	Syllabus rsion		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Make students understand accounting procedure for Merger, Absorption, Amalgamation and Reconstruction of Companies.
2. Enable them to prepare final accounts of Banking, Insurance and Holding companies.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the procedure for Merger of companies, Absorption involving taking over the business	**K2**
2	Apply reconstruction procedure and accounting with or without liquidation of the existing company	**K3**
3	Analyse the Bank Balance sheet and P & L A/c in Form A and Form B under new format.	**K4**
4	Prepare the final accounts of life insurance and general Insurance companies as per the regulatory guidelines of IRDA 2002.	**K2**
5	Prepare the Consolidated Balance Sheet in the books of the Holding Company	**K2**

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

Unit:1		**Introduction to Merger and Acquisition**	**15 hours**

Accounting for Merger–Absorption.

Unit:2		**Reconstruction of Companies**	**15 hours**

Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of schemes)

Unit:3		**Banking Company Accounts**	**15 hours**

Banking Company Accounts – Preparation of Profit and Loss Account and Balance Sheet (New format only) – Treatment on Rebate on Bills Discounted – Treatment on Interest on Doubtful Debts.

Unit:4		**Insurance Company Accounts**	**14 hours**

Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet.

Unit:5	Holding Company Accounts	14 hours
	Holding Company Accounts –Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings).	
Unit:6	Contemporary Issues	2 hours
	Expert lectures, online seminars - webinars	
	Total Lecture hours	75 hours

Text Book(s)

1	M.C. Shukla, T.S. Grewal and S.C Gupta "Advanced accounts" Volume I, 19th edition, 2016, S.Chand Publishing, ISBN:9789352533022.
2	R.L. Gupta and M. Radhaswamy, "Advanced Accountancy Theory Method & Applications" Volume-II, 17th Revised edition 2014, Sultan chand & Sons, ISBN:978-81-8054-988-5

Reference Books

1	R. Palaniappan & Dr.N. Hariharan, Corporate Accounting-Volume I, 1st edition 2016, Vijay Nicole Imprints, ISBN:978-8182094505
2	T S. Reddy & A. Murthy, Corporate Accounting-Volume 2, 6th edition 2012, Margham Publications, ISBN:978-938-1430248
3	S.N. Maheshwari "Advanced Accountancy" Volume II 10th edition Vikas Publishing House P Ltd, ISBN 9788125930921.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	www.icai.org
2	https://nptel.ac.in/courses/110/101/110101131/
3	https://nptel.ac.in/content/storage2/courses/110101004/downloads/Lecture%20Notes/module1/lec1.pdf

Course Designed By: Ms.G.Nithya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	S	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE		L	T	P	C
Allied - IV		**INDIAN ECONOMY**		**4**	**-**	**-**	**4**
Pre-requisite		**Basic Knowledge about economics**		Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Explain the contribution of agriculture sector towards Indian economy.
2. Critically comprehend the India's Foreign Trade and what extent the EXIM Policies affect the Foreign Trade.
3. Appraise the role of Information Technology Industry for present and future in Indian economy.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember various theories of economics.	K1
2	Understand the economic policy	K2
3	Apply various economic theories in different circumstances.	K3
4	Analyse present economic scenario.	K4
5	Understand the export and import policy.	K2

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

Unit:1	**Introduction to Indian Economy**	14 hours

Agriculture - Contribution to economic development, green revolution, agriculture productivity; land reforms; sources of farm credit- Food subsidy and public distribution system.

Unit:2	**Industry and Economic Development**	16 hours

Industry - Role of industries in economic development; - Industrial development under the planning regime. New economic policy 1991. Role of public sector and restructuring the public sector. Role of small scale industries in economic development.

Unit:3	**Foreign Trade**	15 hours

Foreign Trade: Composition, direction, and EXIM policy

Unit:4	**Public Finance**	14 hours

Public Finance: Fiscal policy - Components, fiscal policy in the liberated era.

Unit:5	**Information and Economy**	14 hours

Information technology Industry- Knowledge Economy - Growth and present state of IT industry in India - Future prospects of IT industry.

Unit:6	**Contemporary Issues**	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	**75 hours**

Text Book(s)	
1	Agrawal AN & Agrawal MK, Indian Economy: Problems of Development and Planning, 40th Edition, New Age International Publishers. ISBN: 978-81-224-3795-9
2	Gaurav Datt & Ashwani Mahajan, Indian Economy, 71st Edition, S. Chand & Sons. ISBN : 9789385401749
3	Puri VK & Misra SK, Indian Economy, 33rd Revised Edition, Himalaya Publishing House. ISBN: 978-93-5202-598-5
Reference Books	
1	Ishwar C. Dhingra, The Indian Economy - Environment and Policy, 37th Edition, Sultan Chand & Sons. ISBN: 9788180549359, 8180549356
2	Sankaran S., Indian Economy, 3rd Edition, Margham Publications. ISBN: 9788190861205, 8190861204
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://www.indianeconomy.net/
2	http://www.epw.in/
Course Designed By: Mr. Libeesh P C	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	L	L	L	M	M
CO2	L	L	M	M	M
CO3	L	L	L	M	M
CO4	L	L	L	M	M
CO5	L	L	M	M	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Skill Based - II		**COMPUTER APPLICATION IN BUSINESS**	3	-	-	3
Pre-requisite		**Basic knowledge of Computer**	**Syllabus Version**		2021-2022	

Course Objectives:
The main objectives of this course are to:

3. Provide foundational computer literacy that prepares students for life-long learning of computer concepts and skills
4. Provide hands-on use of Microsoft office applications Word, Excel, Access and Power Point.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Create a cover page, magazine, business cards, organization charts using MS Word	**K6**
2	Apply financial formulas in MS Word and MS Excel	**K3**
3	Create a table for different purpose and able to do basic functions in MS Excel	**K6**
4	Create and analyse database using MS Access	**K4**
5	Create power point presentation with images, tables, charts, video etc.,	**K6**
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create		

Unit 1		MS Word:		12 hours

1) Type a simple two-page matter (A4page 12 size font).Save your document in a specified location. (say,D:\B.Com\MSOffice\.docx).Save the same file with other name in different location using Save As dialogue box.
2) Design E-book cover pages / Magazine / books front/back page using cover page option in Insert Menu. You can assume your college or department in-house magazines.
3) Create Business Cards using Shapes, text, and colors. Assume your own company and simply try out a logo too for the same.
4) Use smart art & create organization charts with at least 3 levels and more realistic of an organization known to you.
5) Make books content page or index page (first line indent, hanging indent and the perfect use of ruler bar in Microsoft Word)
6) Insert Image into the shape. Type a title for the page and apply Styles to the same.
7) Type at least two page of A4 page in 12 size font. Select a sentence in the same and bring the same in the text box. Place the text box inside the text and wrap the main text around the textbox.
8) Write at least dozen financial/statistical formulae known to you and key in the same in MS word.

Unit 2	MS-Excel	11 hours

1) Enter your classmates name and register number in a workbook, and as like your class teacher add CIA test 1and 2 marks; add final model exam marks. Using various functions in Excel, take the best out of the former two and model exam mark after converting them for a max of 10. Make the total for each student which will be out of twenty.
2) As a student in charge of library books in your department, prepare a worksheet of books borrowed from library by your department.
3) Make a shopping list of at least dozen commodities. Based on the quantity and price of each unit, prepare an invoice for the whole basket using MS Excel worksheet.
4) Enter the name, relationship and date of birth of your family members and relatives in a MS Excel worksheet. Calculate their age as of today and arrange them either in descending or ascending order. (ensure to have at least ten entries).Assuming their weight (kg) and height (cm), find out their BMI by using formula.
5) Prepare a list of _Plus2'classmates with their school marks out of 1200. Find the percentage. Count how many scored more than 60%. Also count the number of students secured between 50% and60%.
6) Create a table of your friends with their mobile number and mail id. Also add their date of birth. Find out the number of days left to celebrate their birthday and arrange their names in this order. Create a pie chart indicating the number of birth days in each month.

Unit 3	MS-Access	10 hours

1) Create a database file, which will require you to create one table, one query, one form, and one report. Create the field names and their properties as you need them to store your specific data for your firm's customers. You will have at least ten customers with their information included in your customer table. Create a query that displays only the customers hailing from are sorted by name in ascending order.
2) Create an Access database named Student_Records.accdb. Assume the required data. Open the Students table in data sheet view and enter the new students either by navigating to theempty field or using the 'New record' button.
3) Create a form to enter inventory related data of a supermarket. Make hypothetical data entry of about 25 inventory items and generate stock report at the end of the day.
4) Create an Address Database of the companies in your area. Design a form to enter new data into the database.
5) Create a database of cinema songs directory, which will have Movie Name, Lyricist, Music Director, Year of Release and first few words of the song as its fields.
6) Create a database with a table. The various field types such as text, date, numerical and logical should find a place in it. Also feed it with relevant data using a data capture form.

Unit 4	MS-PowerPoint	10 hours
1) reate at least ten slides for a new product launch campaign. Assuming that your company with an umbrella brand launches a new product for a specific niche market segment. 2) Have a Power Point presentation for a seminar which you are handling for your classmates. 3) Prepare slides with various features such as charts from Excel, clip arts from hard disc, and animated themes to demonstrate your expertise in using various features included in MS Power Point. 4) Prepare slides to argue out your stand on—Are girls more intelligent than boys? 5) Prepare slides to explain your position on—Indian Villages: Strengths and Weakness 6) Why Android is the most popular mobile operating system in the world? Prepare a Power Point show to validate your point of view.		

Unit:5	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	45 hours

Text Book(s)	
1	Microsoft Word, Excel, and PowerPoint: Just for Beginners, Dorothy House, Outskirts Press, 2015
2	Understanding and Analyzing Balance Sheets using Excel Worksheet, Bodhanwala, Ruzbeh J, PHI, New Delhi, 2009

Reference Books	
1	Microsoft Office 2010 All-In-One, Peter Weverka, Wiley India Pvt. Limited, 2010
2	Access 2016 in easy steps, Mike McGrath, 2017

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	support.microsoft.com
2	www.tutorialspoint.com
3	https://www.youtube.com/watch?v=yCVy5Kw0l8s

Course Designed By: Ms.G.Nithya

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	M	S	M
CO2	S	S	M	S	S
CO3	S	M	M	S	S
CO4	L	L	M	S	M
CO5	L	L	M	S	L

 *S-Strong; M-Medium; L-Low

Fifth Semester

Course code		TITLE OF THE COURSE	L	T	P	C

Core - XII	INCOME TAX LAW AND PRACTICE	4	-	-	4
Pre-requisite	Basic Knowledge of tax	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. To calculate the Total Taxable income and tax liability
2. To learn how to manage the tax
3. To understand various heads of income and the assessment procedure.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember the important provisions under the IT Act 1961	K1
2	Understand the calculation of Annual Value of a property	K2
3	Apply Tax Rate on total income to calculate the tax liability	K3
4	Analyse the Tax liability of different years.	K4
5	Evaluate the taxable profit of business and profession	K5
6	Create a tax plan	K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	Introduction	15 hours

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

Unit:2	Income from Salary & House Property	15 hours

Heads of Income: Income from Salaries – Income from House Property.

Unit:3	Income from Business & Other Sources	15 hours

Profit and Gains of Business or Profession – Income from Other Sources.

Unit:4	Capital Gains	14 hours

Capital Gains – Deductions from Gross Total Income.

Unit:5	Assessment of Individual	14 hours

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	75 hours

Text Book(s)

1	Gaur and Narang, "Income tax law and practice" Kalyani publishers- New Delhi
2	Dr. HC Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers

Reference Books	
1	Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
2	Income Tax: Johar, McGrawHill Education.
3	Taxation Law and Practice: Balachandran & Thothadri, PHI Learning
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.incometaxindia.gov.in/pages/tutorials.aspx
2	https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009
4	https://swayam.gov.in/nd2_cec20_cm02/preview
Course Designed By: Mr. Libeesh P C	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	L	S	L	L	L
CO2	L	M	L	M	M
CO3	L	S	M	M	L
CO4	L	S	L	M	M
CO5	L	S	S	L	M
CO6	L	S	M	M	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core - XIII		ASSESSMENT AND ADMINISTRATION OF GST	4	-	-	4
Pre-requisite		Knowledge on Needs of GST	Syllabus version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Provide knowledge for self-assessment to facilitate easy compliance and payment of taxes.
2. Explain the notices, demand and recovery provisions when the taxes are unpaid, short paid and/or returns are not filed under GST.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the types and modes of payment under GST	K2
2	Analyze the concepts of self and provisional assessment	K4
3	Apply the provisions related refund	K3
4	Remember the administration set up in GST	K1
5	Apply demand and recovery provisions that are applicable when a registered dealer has paid tax incorrectly	K3

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

Unit:1		Payment under GST	12 hours

Payment process under GST - Computation of Tax liability, payment of tax, interest on delayed payment of tax. Collection of Tax at Source- Provisions relating to Rule 85- 88.

Unit:2		Assessment under GST	16 hours

Assessment – different types (sec.59 to 64) -concept of self-assessment & provisional Assessment, summary assessment under GST.

Unit:3		Refund of Tax	16 hours

Provisions relating to Refund of Tax- - Inspection, Search, Seizure and arrest- Demand & recovery offences & penalties, Appeals - Audit by tax authority's u/s 65 & special audit u/s 66.

Unit:4		Authorities under GST	14 hours

Administration – Adjudicating authority – Powers of CGST officer- Advance Ruling- Authority for Advance Ruling

Unit:5		Appeals and Revisions	15 hours

Provisions relating to appeals- Revisional officer- Powers- Constitutional of Appellate Tribunal- Members of Tribunal- Qualifications- Offences and Penalties- Offenses u/s 122(1), 122(2), 122(3)- Offences and u/s 132

Unit:6		Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

		Total Lecture hours	75 hours

Text Book(s)	
1	T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation (Goods and Services Tax - GST), Margham publications 2nd Edition 2020
2	Anil Kumar Gupta and Baljit Singh Khara and Sanjay Malhotra and Anil Sharma, Handbook on GST Audit By Tax Authorities, Bloomsbury India, 2020.
2	Vivek Laddha, Pooja Patwari and Shailendra Saxena, GST Audit Manual with Annual Return, Taxmann Publications, 3rd Edition 2019.
Reference Books	
1	R.K Bhalla & Varun Bhalla, Audits under GST laws with annual return, Young Global, 2019
2	CA. Abhishek Raja, How to claim ITC & Refund in GST, Young Global, 2019
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/ugc19_hs34/preview
2	https://idtc-icai.s3.ap-southeast-1.amazonaws.com/download/pdf20/study_material/aug/12-Assessment.pdf
3	https://nptel.ac.in/content/storage2/courses/110101004/downloads/Lecture%20Notes/module1/lec1.pdf
Course Designed By: Dr. P. Suganya	

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	L	S	L	L	L
CO2	L	S	L	L	L
CO3	L	S	L	S	S
CO4	L	S	M	M	S
CO5	L	S	M	M	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core - XIV		COST ACCOUNTING	4	-	-	4
Pre-requisite		Basic Knowledge of Costing	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Enrich the students with the concepts, theories, principles and practices of cost accounting including calculation and control of material cost, labour cost, overhead cost, and allocation process.
2. Enlighten them with various methods of costing, tools and techniques of cost management and to help them learn the ever-enlarging frontiers of cost accounting.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the meaning, scope and fundamentals of cost accounting as a distinct discipline of analytical accounting to aid effective managerial decision-making	K2
2	Understand how to manage labour cost by choosing suitable methods for improving labour productivity and efficiency.	K2
3	Apply various techniques for accounting and manage the cost of materials resources procured, consumed stored in the process of manufacturing products.	K3
4	Analyze the overhead costs and select the most appropriate method of allocation and absorption of overhead expenses to determine the unit cost of manufactured product.	K4
5	Evaluate the different methods of costing and learn the techniques to ascertain, manage and minimize cost of manufacturing product or rendering a service.	K5

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

Unit:1		Introduction to Cost Accounting		18 hours

Cost Accounting–Definition–Meaning and Scope–Concept and Classification–Costing an aid to Management-Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

Unit:2		Material Cost		18 hours

Material Control: Levels of material Control– Need for Material Control– Economic Order Quantity– ABC analysis– Perpetual inventory–Purchase and stores Control: Purchasing of Materials– Procedure and documentation involved in purchasing– Requisition for stores–Stores Control – Methods of valuing material issue.

Unit:3		Labour Cost		21 hours

Labour: System of wage payment–Idle time– Control over idle time–Labour turnover. Overhead–Classification of overhead– allocation and absorption of overhead. Activity-Based Costing - the basic elements of activity-based costing (ABC) system as distinguished from traditional systems - preventable under-costing and over-costing of products and services and their effect on profitability – cost hierarchy – cost assignment using ABC system – Activity-based Management (ABM) [only introduction level].

Unit:4	Process Costing	16 hours

Process costing–Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

Unit:5	Other Methods of Costing	15 hours

Operating Costing- Contract costing– Reconciliation of Cost and Financial accounts.

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	90 hours

Text Book(s)

1	S.P. Jain and K.L.Narang, Cost Accounting, Kalyani Publishers, NewDelhi.Edn.2005
2	M.N. Arora, Cost Accounting, Sultan Chand, New Delhi 2005

Reference Books

1	R.S.N. Pillai and V.Bagavathi, Cost Accounting, S. Chand and Company Ltd., New Delhi, Edn.2004.
2	S.P. Iyyangar, Cost Accounting Principles and Practice, Sultan Chand, New Delhi, 2005.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://nptel.ac.in/courses/110/101/110101132/
2	https://onlinecourses.nptel.ac.in/noc19_mg38/preview
3	www.icmai.in

Course Designed By: Ms.G.Nithya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	L	S
CO2	S	M	M	M	S
CO3	S	M	M	L	S
CO4	S	M	M	L	S
CO5	S	M	M	L	S

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core - XV		**COMPANY LAW**	4	-	-	4
Pre-requisite		**Basic Knowledge of legal and regulatory aspects of business**	**Syllabus Version**		**2021-2022**	

Course Objectives:

The main objectives of this course are to:
1. Enable the student to have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.
2. Gain knowledge of company law, rules and regulations and to comply related compliance requirements of various regulatory bodies.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the definition of company and differentiate it from other types of firms based on their characteristics.	**K2**
2	Create the Memorandum and Articles of Association for a company.	**K6**
3	Apply the knowledge of preparing the prospectus and do the registration formalities which invite the members to invest and to operate the company	**K3**
4	Analyze a "due diligence" report of a sample company in rising funds through issue of shares	**K4**
5	Evaluate the borrowing powers and modify the various charges with RoC (Registrar of Companies).	**K5**

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

Unit:1		**Introduction to a Company**	**15 hours**

Company– definition– characteristics– kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary– appointment, legal position–Qualification– duties and liabilities of a secretary.

Unit:2		**MoA &AoA**	**15 hours**

Memorandum of association-forms–contents–articles of association–forms and contents- procedures for alteration-the Doctrine of Indoor management-distinguish between memorandum and articles.

Unit:3		**Prospectus**	**15 hours**

Prospectus– contents– statement in lieu of prospectus– legal formalities

Unit:4		**Issue of Shares**	**14 hours**

Share Capital– kinds of capital– alteration–issue and allotment of shares-book building scheme- share certificate– transfer and transmission of shares–E-filing.

Unit:5		**Borrowings**	**14 hours**

Borrowing powers – methods of borrowing– mortgages and charges–registration.

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**75 hours**

Text Book(s)

1	N.D. Kapoor – Company Law And Secretarial Practice
2	P.P.S. Gogna, Textbook of Company Law, 11th edition 2016, S.Chand & co., ISBN:978-9352531202.

Reference Books

1	P.K. Ghosh -Text book of Company Secretarial Practice
2	Meena Shankar, Lectures on Company Law, 1st edition,2015, Asia Law House, ISBN: 978-9384410308
3	Anil kumar, Company Law, 2018 edition, Taxmann Publications, ISBN:9789387957749
4	G K Kapoor and Sanjay Dhamija, Company Law and Practice, Taxmann, 23rd edition, 2018, ISBN: 978-9387957626
5	Dr. Avtar Singh, Company Law, 17th edition, 2018,Eastern Book Co.,ISBN:9789387487239

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://nptel.ac.in/courses/109/105/109105098/
2	www.mca.gov.in
3	www.sebi.gov.in
Course Designed By: Ms.G.Nithya	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	L	M
CO2	M	M	M	M	M
CO3	M	M	M	L	M
CO4	M	M	M	L	L
CO5	M	M	M	L	L

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – I (A)		**LEGAL ASPECTS OF BUSINESS**	4	-	-	4
Pre-requisite		**Basic knowledge about Company law**	Syllabus Version		2021 - 2022	

Course Objectives:

The main objectives of this course are to:
1. To throw light on the various enactments pertaining to business activities and their significance
2. To understand the fundamentals of law relating to commercial activities

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	To learn about nature and sources of law	K1
2	Understand about free consent and capacity of contract	K2
3	Identify contract remedies	K2
4	Acquire knowledge about special contracts.	K3
5	To know about Law relating to sale of goods Act.	K4

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

Unit:1	**Contract– Offer, Acceptance and Consideration**	**12 hours**

Indian Contract Act, 1872–Introduction – Elements of valid
Contract – Classification of contract. Offer – elements – types, Acceptance–essentials–communication of offer and acceptance. *Consideration.*

Unit:2	**Free Consent, Void Agreements, Contingent Contract, Quasi Contract**	**16 hours**

Capacity to contract–Free consent–Coercion–Undue -Influence–Fraud–Misrepresentation–Mistake–Legality of object. Void agreement– Wagering agreement– Contingent contract – Characteristics – Rules – Quasi contract –Features – Types

Unit:3	**Performance of Contract, Discharge, Remedies for Breach of Contract and Contract of Indemnity**	**15 hours**

Performance of contract – Actual and attempted - Performance–Tender–Promises. Discharge of contracts– Mode – Performance –Agreement– Novation– Recession– Remission–Waiver–Merger–Impossibility–Lapse of time – Breach of Contract– Damages –Indemnity

Unit:4	**Contract of Bailment and Pledge, Agency**	**15 hours**

Bailment–Essentials–Duties and rights, Lien–Types– Termination–Finder of lost goods. Pledge–essentials– Duties and rights, Mortgage and hypothecation, Agency– Essentials– Creation–Ratification– Kinds– Rights and duties, Sub agent and substituted agent– Principal– Rights and duties – Termination of agency.

Unit:5	Sale of goods act 1930 and Negotiable Instruments Act, 1881	15 hours

SaleofGoodsAct,1930–Essentialsofcontractofsale– Transfer of property in goods– Rights of an unpaid seller. Negotiable instrument– Introduction –Characteristics – Classification – Parties to Negotiable instrument – Dishonor and discharge of negotiable instruments.

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

	Total Lecture hours	75 hours

Text Book(s)

1	Business Law, Kapoor N.D Twenty Ninth Edition, Sultan chand & sons, New Delhi, 2013,
2	Mercantile law for CA Common Proficiency Test (CPT), Tulsian P.C, Second Revised Edition, Tata McGraw Hill Publishing Company, New Delhi. 2010

Reference Books

1	Business Law, GognaP.P.S ,S.Chand and Company Ltd, New Delhi, 2013
	Legal Aspects of Business, Ravinder kumar, Cengage India, 2016

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://nptel.ac.in/noc/courses/noc16/SEM1/noc16-hs06/
2	https://onlinecourses.swayam2.ac.in/cec20_hs23/preview
3	https://onlinecourses.swayam2.ac.in/cec20_hs23/preview
4	https://nptel.ac.in/courses/105/104/105104030/
5	https://onlinecourses.nptel.ac.in/noc21_ge14/preview

Course Designed By: Dr. P.Suganya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	M	M	M	M	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective - I (B)		CONSUMER PROTECTION LAW	4	-	-	4
Pre-requisite		Basic knowledge about the consumer behaviour	Syllabus version		2021 - 2022	

Course Objectives:
The main objectives of this course are to:

1. To understand the right and responsibilities of a consumer.
2. To aware how to handle issues relating to the consumers.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	To be conversant with major international instruments on consumer protection.	K1
2	To have a comprehensive understanding about the existing law on consumer protection in India.	K2
3	To appreciate the emerging questions and policy issues in consumer law for future research.	K3
4	To be aware of the basic procedures for handling consumer dispute.	K4
5	Evaluate various disputes among customer and other parties in the market.	K5
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

Unit:1	An Introduction To Consumer Protection Law And Policies	15 hours
Development of market and consumer relations- Globalization and consumerism -Consumer movement in the global context - Legal frame work and policy challenge		

Unit:2	Consumer Rights	15 hours
Genesis of the consumer rights – UN role - Right to safety -Right to be informed - Right to choose - Right to be heard and assured. - Right to redressal -Right to consumer education		

Unit:3	Legislative Framework On Consumer Protection In India	14 hours
Evolutionary steps of Consumer Protection Laws in India- a historical perspective - Some Consumer friendly Legislations- Prevention of Food Adulteration Act, 1954, Standards of Weights and Measures Act, 1976, The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954, MRTP Act , Sale of Goods Act, 1930 - Consumer Protection Act, 1986-the vision of the legislation		

Unit:4	Salient Features Of Consumer Protection Act	15 hours
Objective of the legislation - Definitions - Three tire system of grievance redressal system - Jurisdiction of the Consumer Fora's - Complainants that can be made under the C.P. Act. - Relief available to consumer - Appeals, limitations, adjournments and other procedures - Amendments to C.P. Act - An Appraisal of C.P. Act with all its amendments - Advisory Councils		

Unit:5	Case Law In Consumer Protection	14 hours
Goods – Case laws on manufacturing defects - Service Sector – Airlines, Banking, Insurance, Housing - Medical negligence - Lawyers negligence		

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**75 hours**

Text Book(s)	
1	Law of Consumer Protection in India, D.N. Saraf, N.M. Tripathi (1990).
2	International Consumer Protection, Dennis Cambell, (1995).
3	Consumer Protection in the 21st Century: A Global Perspective, William T. Vukowich, (2002).

Reference Books	
1	Consumer Law in the information society, Wilhelm & son et. al. (2001).
2	Consumer Law, Iain Ramsay, (1992).
3	Consumer Protection, Dr. V.K. Agarwal, 6th edition, Bharat, (2008).

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	The Consumer Protection	Department of Consumer Affairs	Ministry of Consumer Affairs Food and Public Distribution	Government of India
2	https://egazette.nic.in/WriteReadData/2019/210422.pdf
Course Designed By: Libeesh P C	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	S	M
CO4	M	M	M	M	S
CO5	M	M	M	M	S

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – 1(C)		**CORPORATE GOVERNANCE**	4	-	-	4
Pre-requisite	**Knowledge about business dealings**		Syllabus version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. To learn Corporate Governance, E-Governance and social ethics in the Industrial world
2. To understand the contribution and accountability of companies towards society.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	To recall corporate governance and social ethics	K1
2	To understand legal position and liabilities of Directors	K2
3	To analyses company Audit	K2
4	To discuss new companies bill and CII report 1998	K2
5	To enumerate recent trends in E-Governance	K3

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

Unit:1		**Corporate Governance and CSR**	**15—hours**

Corporate Governance – overview–macro issues. Board of governance – corporate social responsibility- Business ethics – corporate social reporting–SEBI committee on corporate governance

Unit:2		**Role of BOD**	**15—hours**

Corporate governance and the role of the Board (BOD) – Corporate governance system World wide–The Board, CEO and the chairman–Non-executive Directors–Legal position and Liabilities of Directors.

Unit:3		**Auditing and Corporate Disclosure**	**15—hours**

Company audit – Auditor's Independence – Audit committees – Audit committees and Corporate governance–Management Audit–tool for value addition–(Economic value addition) Corporate disclosures–Disclosures norms and investor's interest- Corporate Governance Report of Infosys.

Unit:4		**Corporate Governance in Company Law**	**15—hours**

New companies bill – Companies Act 1997 – classification of companies –Corporate restructuring–mergers and takeovers – Desirable Corporate Governance in India–CII report 1998.

Unit:5		**E –governance**	**15—hours**

E –governance – trends in E-governance – Business process reengineering - Value Based Management – ethical imperatives in corporate governance – Environmental reporting - Corporate Governance rating -Models of rating.

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**75 hours**

Text Book(s)

1	Corporate Governance–Thenew paradigm , N.Gopalsamy Wheeler Publishing, 2016.
2	Takover, Restructuring, and Corporate Governance ,J.Fred Weston, MarkL. Mitchell, J.HaroldMaltherin – Pearson Education, 2015

Reference Books

1	Corporate Governance, Dr.S.Singh -Excel Books 2010.
2	Corporate Governance: Principles and Practices , Sandeep Goel, McGraw-Hill India, 2019.
3	Corporate Governance in India : Sarkar, Jayati, Sarkar, Subrata, Sage Publication India Pvt LTD, 2012.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://nptel.ac.in/courses/110/105/110105081/
2	https://onlinecourses.nptel.ac.in/noc19_mg53/preview
3	http://www.digimat.in/nptel/courses/video/110105081/L40.html
4	https://nptel.ac.in/courses/129/106/129106001/
5	https://nptel.ac.in/courses/110/105/110105081/

Course Designed By: Dr. P. Suganya

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	L	L	L	M	M
CO2	L	L	L	M	M
CO3	L	L	L	M	S
CO4	L	L	M	M	M
CO5	L	L	L	M	S
CO6	L	L	L	M	M

 *S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Skill Based - III		FUNDAMENTALS OF ENTREPRENEURSHIP	3	-	-	3
Pre-requisite		Basic knowledge about Start-ups	Syllabus version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Provide thorough conceptual and theoretical understanding of entrepreneurship skills
2. Learn the entrepreneurial ecosystem comprising agencies, financial institutions, DICs etc.,
3. Develop powerful insight to discover the entrepreneurial spirit within oneself and see opportunities for venture creations and own a business

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember concept, meaning, type and characteristics, role and functions of entrepreneurship.	K1
2	Analyse the various sources of funding and evaluate the functioning of various financing institutions	K4
3	Understand the business idea generation techniques	K2
4	Evaluate the role of EDPs and its relevance and achievements.	K5
5	Apply the role of entrepreneurs in economic growth	K3

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

Unit:1	Concept of Entrepreneurship	9 hours

Concept of Entrepreneurship: Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur-ClassificationofEntrepreneurs-FactorsinfluencingEntrepreneurship-Functions of Entrepreneurs

Unit:2	Entrepreneurial Development Agencies	9 hours

EntrepreneurialDevelopment-Agencies-CommercialBanks-DistrictIndustriesCentre-NationalSmallIndustriesCorporation-SmallIndustriesDevelopmentOrganisation–Small Industries Service Institute. All India Financial Institutions-IDBI-IFCI-ICICI–IRDBI

Unit:3	Project Management	9 hours

Project Management: Business idea generation techniques-Identification of Business opportunities-Feasibility study-Marketing, Finance, Technology & Legal Formalities- Preparation of Project Report- Tools of Appraisal.

Unit:4	Entrepreneurial Development Programmes (EDP)	8 hours

Entrepreneurial Development Programmes (EDP)-Role, relevance and achievements- Role of Government in organizing EDPs-Critical evaluation.

Unit:5	Economic Development and Entrepreneurial growth	8 hours
Economic development and entrepreneurial growth: Role of entrepreneur in economic Growth StrategicapproachesinthechangingEconomicscenarioforsmallscaleEntrepreneurs-Networking, Niche play, Geographic Concentration, Franchising/Dealership-Development of Women Entrepreneurship.		

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	45 hours

Text Book(s)

1	Entrepreneurial Development,Srinivasan N.P, Sultan chand & Sons, N.Delhi, Revised edition 2017, ISBN: 978-93-5161-109-7 (TC-174)
2	Entrepreneurial Development,Khanka S S, S Chand & Company, N.Delhi, 2015, ISBN-13:978-8121918015
3	Entrepreneurship Development Challenges and Opportunities ,Dr. Mahboob Alam, 1st edition, 2013, Omega Publications, N.Delhi, ISBN:9788184554588

Reference Books

1	Entrepreneurship, Holt, New Venture creation, Prentice Hall India Learning Pvt.Ltd, 1998, ISBN: 978-8120312814
2	Entrepreneurship Development S.Anil Kumar, S.C.Poornima, Mini K. Abraham, K.Jayashree, 1st edition, 2013, ISBN : 978-81-224-1434-9

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	http://14.139.185.6/website/SDE/Entrepreneurship_Development_on25Feb2016.pdf
2	https://www.icsi.edu/media/webmodules/publications/BEE_Final_11.7.2014.pdf
3	https://ncert.nic.in/ncerts/l/lebs213.pdf

Course Designed By: Dr. P Suganya

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	S
CO3	S	M	S	S	S
CO3	S	L	S	S	S
CO4	S	M	S	S	S
CO5	S	L	S	S	S

 *S-Strong; M-Medium; L-Low

Sixth Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core Paper - XVI		MANAGEMENT ACCOUNTING	4	-	-	4
Pre-requisite		Basic knowledge about decision making in management	Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Demonstrate a detailed understanding of the framework of Management Accounting and its Application by contrasting from Cost Accounting and Financial Accounting.
2. Explain why decision makers rely on 'Ratio Analysis' to support financial decisions by way of categorizing a firm's relative strength and weaknesses in terms of Liquidity, Solvency and Profitability and perform respective computations.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember the importance of working capital management.	K1
2	Understand the importance of management accounting in Decision making.	K2
3	Apply Ratios to prepare trading and profit and loss account and balance sheet	K3
4	Analyse the financial position of a business concern	K4
5	Evaluate the cash flows (inflows and outflows)	K5
6	Create a profit and loss account, and balance sheet	K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	Introduction To Management Accounting	10 hours

Management Accounting, Meaning, Objectives and Scope, Relationship with Financial Accounting and Cost Accounting.

Unit:2	Ratio Analysis	18 hours

Meaning, Analysis of Liquidity, Solvency and Profitability, Construction of Balance Sheet.

Unit:3	Estimation Of Working Capital Requirement	15 hours

Working Capital, Meaning and Determining factors, Estimation of Working Capital.

Unit:4	Fund Flow Statement and Cash Flow Statement	15 hours

Meaning and preparation of fund flow statement, Meaning and preparation of cash flow statement, Types of cash flows, Analysis and interpretation of FFS and CFS.

Unit:5	Marginal Costing And Break Even Analysis	15 hours

Marginal Costing, Break-even Analysis, Profit-Volume Ratio, Margin of Safety, Limiting Factor, Decision making scenarios under marginal costing.

Unit:6	Budgetary Control	15 hours

Meaning of budgeting, types of budgeting, Budgetary Control System, Classification and Preparation of various Budgets.

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**90 hours**

Text Book(s)

1	Shashi K.Gupta and R.K.Sharma, "Management Accounting Principles and Practice", 13th Revised Edition, 2014, Kalyani Publishers, ISBN: 9789327244649.
2	Jain S.P and Narang K.L, "Cost and Management Accounting", 15th Edition, 2015, Kalyani Publishers, ISBN: 9789327257861.
	M.P.Pandikumar, "Management Accounting Theory and Practice", 1st Edition, 2008, Excel Books, ISBN: 9788174465641.

Reference Books

1	M Y Khan and P K Jain, "Management Acccounting Text, Problems and Cases", 6th Edition, 2013, McGraw Hill Education India (Private) Limited, ISBN: 978l259026683.
2	Rohy Sawyers, Steven R. Jackson J. Gregory Jenkins Ravinder K. Arora, "Managerial ACCT", 2nd Edition, 2011, Cengage Learning, ISBN: 9788737524480.
3	Carl S. Warren, James M. Reeve, Jonathan E. Duchac, "Financial and Managerial Accounting", 12th Edition, 2014, South-Western Cengage Learning, ISBN-13: 9781133952428.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	http://icmai.in/icmai/
2	https://www.accountingformanagement.org/
3	https://swayam.gov.in/nd1_noc20_mg65

Course Designed By: Mr. Libeesh P C

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	L	L	M	L	M
CO2	S	L	M	L	M
CO3	S	L	M	M	M
CO4	S	L	M	M	M
CO5	S	L	M	M	M
CO6	S	L	M	L	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE		L	T	P	C
Core - XVII		**PRINCIPLES OF AUDITING**		4	-	-	4
Pre-requisite		**Basics knowledge in auditing**		**Syllabus rsion**		**2021-2022**	

Course Objectives:

The main objectives of this course are to:
1. To develop a skill to audit various books of accounts of a company
2. To create an awareness on the needs of auditing the books of accounts of companies.
3. To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember various objectives and related processes under various regulatory bodies and under companies Act.	K1
2	Understand and outline the Process of Auditing, meaning, essential features, types, objectives, audit programmes, related Terminology, advantages and limitations and qualities of an auditor.	K2
3	Apply the rules of accounting in the area of auditing.	K3
4	Analyse the Electronic Auditing techniques and procedures in computerised accounting and auditing technology environment and the related legal provision.	K4
5	Examine the process of verification and valuation of Assets & Liabilities of a firm and auditor's position thereof under the concerned mandatory legal provisions.	K5
6	Create an audit plan	K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	**Auditing - An Overview**	**6 hours**

Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

Unit:2	**Internal Control System**	**11 hours**

Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit:3	**Verification and Valuation**	**13 hours**

Verification and Valuation of Assets and Liabilities – Auditor's position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit:4	**Auditor and Audit Report, Review and Reporting**	**12 hours**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various Modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor. Share Capital and Share Transfer Audit – Audit Report – Contents and Types. (NEW) Subsequent events-Going concern- Written representation - Audit finalisation- Final review- Independent Audit Report

Unit:5	Investigation Audit	9 hours
Objectives of Investigation, forensic auditing, different types of investigation audit, techniques and procedures.		
Unit:6	Auditing in EDP Environment	7 hours
Audit of Computerised Accounts, Electronic Auditing, tools and techniques for auditing in a Computerised Accounting and information systems environment.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	60 hours

Text Book(s)

1	B.N.Tandon, S.Sudharsanam and S.Sundharabahu, "A Handbook of Practical Auditing", 15th edition, 2013, S. Chand Publishing, ISBN: 9788121920414 .
2	S. K. Basu, "Fundamentals of Auditing", 1st edition, 2009, Pearson Education, ISBN: 978-81-317-2885-7.
3	Ravinder Kumar and Virender Sharma, "Auditing Principles and Practice", 3rd edition, 2015, PHI Learning, ISBN: 978-81-203-5098-4.

Reference Books

1	S.V.Ghatalia,"Spicer & Pegler's Practical Auditing", 5th edition, 2004, Allied Publishers Pvt Ltd, ISBN: 81-7023-186-8.
2	Kamal Gupta, "Contemporary Auditing", 6th edition, 2005, Tata McGraw Hill Publishing Company, ISBN: 0-07-058584-9.
3	Arun Kumar & Rachana Sharma, "Auditing: Theory and Practice", 1997 Edition, Atlantic Publishers, ISBN: 978-8171567218.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	ACCA website
2	https://www.icai.org/post/icai-publications-auditing-assurance-standards-board
3	https://www.icsi.edu/auditing-standard/

Course Designed By: Mr. Libeesh P C

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	M	L	L
CO2	L	L	M	L	L
CO3	L	L	M	S	L
CO4	L	L	M	S	L
CO5	L	L	M	S	L
CO6	L	L	M	M	L

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core - XVIII		BANKING THEORY,LAW AND PRACTICE	3	-	-	3
Pre-requisite		Basis knowledge about banker and customer	Syllabus version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. Familiarize students about banker customer relationship
2. Providing them opportunity about the Banking law and Practice in India
3. Brings ideology about various legal aspects of bank borrowings and terminologies used which a budding entrepreneur would essentially need to be familiar for successfully running business

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Apply the legal provisions of relationship between Banker and Customer and the law relating to secrecy of customer's account.	K3
2	Remember the legal aspects and the procedures for opening of Bank accounts and the different special types of Customers and Deposit, the significance of the Bank Passbook and Banker lien.	K1
3	Analyse the features of a valid Cheque, Crossing, Endorsement, Payment of cheques and Collection of cheques.	K5
4	Understand the statutory protection and duties of Paying Banker and Collecting Banker.	K2
5	Create and examine the significance of bank's lending policies including various forms of securities - lien, pledge, hypothecation, advances against document of Title to goods and different types of mortgages.	K6

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

Unit:1	Banker and Customer relationship	11 hours

Definitionofbankerandcustomer–Relationshipsbetweenbankerandcustomer–special featureofRBI,BankingregulationAct1949.RBIcreditcontrolMeasure–Secrecy of customer Account.

Unit:2	Deposit	8 hours

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.

Unit:3	Endorsement	8 hours

Kinds of Endorsements: Cheque – features essentials of valid cheque – crossing – Kinds of crossing- making and endorsement

Unit:4	Cheque	8 hours

Payment of cheques-Collection of Cheques- statutory protection duties to paying banker and collective banker.

Unit:5	Loan and advance in banks	8 hours
Loans and advances by commercial bank lending policies of commercial bank-Form of securities–lien pledge hypothecation and advance against the documents of title to goods – Mortgage.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	45 hours

Text Book(s)

1	Banking theory Law &Practice, Sundharam and Varshney, Sultan Chand &Sons., New Delhi.
2	Reserve Bank of India, Report on currencyandFinance2003-2004
3	Theory and Practice of Development Banking , Basu : S. Chand Publications

Reference Books

1	Banking Regulation Act, 1949.
2	Banking Theory and Practice , Reddy&Appanniah, Mc Grewal Publications
3	Banking Theory and Practice , Natarajan & Gordon, Charulatha Publications

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	www.rbi.org.in
2	www.iibf.org.in

Course Designed By: Dr. P Suganya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	M
CO3	S	M	S	S	M
CO3	S	L	S	S	M
CO4	S	M	S	S	M
CO5	S	L	S	S	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE		L	T	P	C
Core - XIX		**INTRODUCTION TO CUSTOMS LAW**		3	-	-	3
Pre-requisite		**Knowledge on tax and commercial law**		Syllabus Version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. To understand the Indian Customs Act.
2. To calculate the value of imported goods.
3. To get a detailed knowledge about import procedures.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember taxable event under Customs Act.	K1
2	Understand the importance of customs in Indian economy	K2
3	Apply the customs rules and regulation while calculating the customs duty.	K3
4	Analyse the Customs Act of other nations.	K4
5	Evaluate latest changes in the Customs Act.	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1		**Introduction to Customs Laws in India**		10 hours

Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 Basic concepts and definitions, Nature of Customs duty: definitions as per customs Act, territorial waters & customers, waters, Indian customs waters, Indian exclusive economic zone, high seas, customs station.

Unit:2		**Taxable Event**		13 hours

Taxable Event - Levy and Exemptions from Customs Duty - Types -, different types of customs duty. Introduction Types of Duties -Basic customs duty, IGST (replacement of CVD and Spl. CVD), Protective duties, Safeguard duty, Countervailing Duty on subsidized articles, Anti-dumping duty

Unit:3		**Valuation**		12 hours

Introduction: Methods of Valuation, Valuation of Imported Goods, Valuation of Export Goods. Value for the purpose of customs duty, Inclusion or exclusion from customers value – practical questions

Unit:4		**Import Procedure Under Customs**		12 hours

Introduction: Import Procedure under Customs, Goods Cleared for Home Consumption, Warehousing, Export Procedure under Customs, Deemed Export, Abatement of Duty on Damaged or Deteriorated Goods, Duty Drawback, Negative List of Duty Drawback, Imports by 100% Export Oriented Units (EOU), Import/Procurement by SEZs., Project Import.

Unit:5		**Baggage**		11 hours

Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017
Baggage (excluding courier & post) under CBIC (Central Board of Indirect Taxes & customs)

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**60 hours**

Text Book(s)	
1	VS Datey : Indirect Taxes, Taxman Publications, New Delhi
2	The Constitution (One hundred and First Amendment) Act, 2016
3	Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
4	Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017
Reference Books	
1	Balachandran: Indirect Taxation – Sultan Chand & Sons, New Delhi.
2	R.K.Jain : Customs Law Manual Central Publications, New Delhi
3	Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.cbic.gov.in/htdocs-cbec/customs/cs-acts-botm
2	https://www.wipo.int/edocs/lexdocs/laws/en/in/in055en.pdf
Course Designed By: Mr. Libeesh P C	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	M	M	M
CO2	L	L	M	M	M
CO3	L	L	M	M	M
CO4	L	L	M	M	L
CO5	L	L	M	M	L

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective - 2 (A)		**CORPORATE LAW**	4	-	-	4
Pre-requisite	**Knowledge about company law**		Syllabus version		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. ToenablethestudentstoacquireknowledgeregardthevariousprovisionsinEconomic Legislations
2. To know the facts and concepts regarding the Foreign Exchange Management and IP Laws.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	To Acquaint the knowledge on Competition Act-2002.	K1
2	To know about Environmental Laws.	K2
3	To learn about the Foreign Exchange Management Act, 1999	K2
4	To learn the importance of Intellectual Property Rights in business	K4
5	To Understand the Patent Laws Trademarks, Copyright	K3

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

Unit:1		**Competition Act-2002**	14 hours

Competition Act-2002- Objectives – Definitions- Competition Commission of India– Anti – Competitive Agreements– abuse of Deminal position– Regulation of combinations– Penalties.

Unit:2		**Environment Laws**	16 hours

Environment Laws
a) Water (prevention and control of Pollution) Act – Various Boards functions and Powers
b) Air (provision and control of pollution) Act 1981 – Various Boards functions and Powers.
 c) Environmental protection Act – 1986. Legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority – Appearance before Environment Tribunal / Authority, Environment Audit.

Unit:3		**Foreign Exchange Management Act 1999**	15 hours

Foreign Exchange Management Act 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange – Holding for Foreign Exchange etc- Current account transactions, Capital; account transactions – Export of goods and reviewed realization and repatriation of foreign exchange – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc.

Unit:4		**Intellectual Property Rights**	14 hours

Introduction to Intellectual Property Rights-Concept and Theories-Kinds of Intellectual Property Rights -Economic analysis of Intellectual Property Rights- Need for Private Rights versus Public Interests -Advantages and Disadvantages of IPR.

Unit:5	Patent Act and other related Laws	14 hours
Patent Laws – Trademarks– Copyright-meaning, objectives, registration, infringement.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75 hours

Text Book(s)

1	Taxmann's Corporate Laws - The Most Authentic and Comprehensive Book on Corporate Laws in India (Set of 2 Volumes)	42nd Edition	Updated till 8th October 2020 Paperback.
2	Intellectual Property Rights, Pandey Neeraj and Dharni Khushdeep (2014), PHI Learning Pvt Ltd

Reference Books

1	Corporate And Economic Laws, Munish Bhandari , Best word Publication Ltd,2019.
2	Intellectual Property Law: Revised and updated Paperback , P. Narayan , Eastern Law House, 2020.
3	Intellectual Property Rights Law , Dr Ramesh Shahabadkar and Dr S Sai Satyanarayana Reddy ,B.S.Xlasyanan, Notion Press, 2019.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://nptel.ac.in/courses/110/105/110105139/
2	https://onlinecourses.swayam2.ac.in/cec20_hs23/preview
3	https://www.swayam.gov.in/explorer?category=Law
4	https://www.classcentral.com/course/swayam-corporate-law-17554
5	https://onlinecourses.nptel.ac.in/noc20_hs18/preview

Course Designed By: Dr. P. Suganya

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	M
CO2	L	L	S	M	M
CO3	L	L	S	M	M
CO4	L	L	M	M	M
CO5	L	L	S	M	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective - 2(B)		**INTRODUCTION TO INDUSTRY 4.0**	4	-	-	4
Pre-requisite	Knowledge on Information Technology and Recent Trends in technology		**Syllabus rsion**		2021-2022	

Course Objectives:

The main objectives of this course are to:
1. To gain knowledge on Industry 4.0, need for digital transformation
2. To Learn about the Industry 4.0 tools such as Artificial Intelligence., Big Data and Data Analytics, Internet of Things

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	To understand the technologies ofIndustry4.0	K1
2	To study about artificial intelligence	K2
3	To enumerate Big data Analytics	K2
4	To analyse the application IoT in manufacturing units	K3
5	To recall Internet things	K3

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

Unit:1	Industry 4.0	15 hours

Industry 4.0- Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles -Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality

Unit:2	Artificial Intelligence	15 hours

Artificial Intelligence (AI) – What & Why? - History of AI –Foundations of AI -The AI - environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI

Unit:3	Big Data	15 hours

Evolution - Data Evolution - Data : Terminologies - Big Data Definitions -Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science – Big Data in I o T - Big Data in Machine Learning - Big Data in Databases - Big Data Use cases : Big Data in Social Causes - Big Data for Industry - Big Data Roles and Skills -Big Data. Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT – Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT

Unit:4	Internet of Things	14 hours

Applications of IoT –Manufacturing–Healthcare– Education – Aerospace and Defense– Agriculture– Transportation and Logistics–Impact ofIndustry4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics

Unit:5	Aligning of Jobs and Education	14 hours
Jobs2030-Industry4.0–Education4.0–Curriculum4.0–Faculty4.0–Skillsrequiredfor Future-ToolsforEducation–ArtificialIntelligenceJobsin2030–Jobs2030-Framework for aligning Education withIndustry4.0		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	75 hours

Text Book(s)

1	P. Kaliraj, T. Devi (2020), Higher Education for Industry 4.0 and Transformation to Education5.0,
2	Dr. Diego Galar , Pasquale Daponte and Dr. Udaya kumar, CRC Press; 1st edition (2019), Handbook of Industry 4.0 and Smart Systems

Reference Books

1	Prof. Dr. Alp Ustundag and Emre Cevikcan (2018), Industry 4.0: Managing The Digital Transformation , Springer publication
2	Alasdair Ghilchrist (2018), Industry 4.0, Apress Pvt Ltd.,

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://www.classcentral.com/course/swayam-corporate-law-17554
2	https://onlinecourses.swayam2.ac.in/cec20_ge04/preview
3	https://www.digimat.in/nptel/courses/video/106105195/L10.html
4	https://www.nptel.ac.in/noc/courses/noc20/SEM1/noc20-cs24/
5	https://nptel.ac.in/courses/112/107/112107219/

Course Designed By: Dr. Suganya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	L	M	M
CO2	L	L	L	M	M
CO3	L	L	L	M	M
CO4	L	L	L	M	M
CO5	L	L	L	M	M
CO6	L	L	L	M	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective - 2(C)		**BUSINESS RESEARCH METHODS**	4	-	-	4
Pre-requisite		**Basic knowledge in business statistics**	**Syllabus Version**		**2021-2022**	

Course Objectives:

The main objectives of this course are to:
1. To familiarize students with basic of research and the research process.
2. To develop an understanding of various research designs and techniques.
3. To help students in conducting research work and making research reports

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	To understand various kinds of research, objectives of doing research.	K1
2	To formulate research problem and develop a sufficiently coherent sample design	K2
3	To obtain knowledge on qualitative, quantitative as well as measurement & scaling techniques.	K3
4	To analyse data , including descriptive & inferential measures	K4
5	To write & develop independent thinking for critically analyzing research reports	K4

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

Unit:1	Introduction Of Research	15-hours

Research - Meaning -Characteristics of good research - Objectives of Research - Types of Research - Research Process- Identification of Research Problem - Techniques involved in defining a problem. Research Design: Meaning - Definition - Need and Importance - Features of a good design - Steps - Types of research design.

Unit:2	Sample Design	15-hours

Sampling Design - Meaning - Steps in Sampling- Criteria for good sample design-characteristics of good Sample design - Types of sample designs: Probability and Non-Probability - Sample size and Population Size – Meaning

Unit:3	Scaling Techniques	14- hours

Measurements and Scaling Techniques: Meaning- Sources of Error in measurement - Tests of sound measurement. Scaling: Meaning – Classification - important scaling techniques.

Unit:4	Data Processing and Analysis	15- hours

Processing of Data - Editing - Coding – Classification - Tabulation. Analysis of data: Meaning-type of analysis. Hypothesis - meaning - formulation - types - steps in testing of hypothesis. Parametric Test: T-test, F-test, ANOVA- Chi-square test.

Unit:5	Interpretation and Report Writing	14-hours

Interpretation: Meaning – significance - techniques. Report Writing: Meaning - significance-steps in writing report - Layout of Report - Type of Reports - Mechanics of writing a research report.

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars - webinars

			Total Lecture hours	**75-hours**

Text Book(s)

1	Research Methodology- Methods & Techniques , Kothari, C. R. , New age international publishers, ISBN : 978-93-86649-22-5, 2016.
2	Fundamentals of Applied Statistics, Gupta and Kapoor , Sultan Chand & Sons, ISBN: 978-8180547058, 2014.
3	Research Methodology, Pannerselvam,R, PHI Pvt. Ltd., New Delhi,ISBN:978-81-203-4946-9, 2016.

Reference Books

1	Business Research Methods, Branica, T & Roche, W.K. , Jaico Publishing House, ISBN:1860760007 9781860760006, 1997
2	Research methods, Shajahan, S, JAICO publishing house, ISBN: 978-8172244910 ,2010.
3	Essential of Research Methods, Wilson,J, SAGE Publication, ISBN: 9781446257333, 2013.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://onlinecourses.swayam2.ac.in/cec20_hs17/preview
2	https://www.coursera.org/learn/research-methods
3	https://www.edx.org/course/introduction-to-social-research-methods

Course Designed By: Dr L Prakash

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	M
CO2	M	M	S	M	M
CO3	M	M	S	M	M
CO4	M	M	S	M	M
CO5	M	M	S	M	M

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective -3(A)		**CYBER LAW**	4	-	-	4
Pre-requisite		**Basic knowledge of cyber law**	Syllabus Version		2021-2022	

Course Objectives:
The main objectives of this course are to:

1. To introduce the cyber world and cyber law in general
2. To explain about the various facets of cyber crimes
3. To educate the role of government and jurisdiction in technology and to clarify issues in the cyber space

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Understanding concepts related to cyber world and cyber law in general	K1
2	Understand the regulation of cyber space in India	K2
3	Have basic knowledge on regulation of cyber space and security in international level	K3
4	Develop competitive edge on various facets of cyber crimes	K3
5	Understand the recent issues in cyber space	K4

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

Unit:1		**Fundamentals of Cyber Law**	**12-hours**

Conceptual and theoretical perspective of cyber law- Computer and Web Technology - Development of Cyber Law – National and International Perspective

Unit:2		**Legal Issues and Challenges in India, USA and EU**	**12-hours**

Data Protection, Cyber Security - Legal recognition of Digital Evidence - Recognition of liability in the digital world - Jurisdiction Issues in Transnational Crimes

Unit:3		**International Perspectives**	**12- hours**

Budapest Convention on Cybercrime - ICANN's core principles and the domain names disputes Net neutrality and the EU electronic communications regulatory framework - Web Content - Accessibility Guidelines (WCAG) 2.0

Unit:4		**Introduction to Cyber Crimes**	**11- hours**

Relevant provisions under the Information Technology Act, 2000 : Object, Application and Relevant Definitions under the Act - Salient Features of the Act - Offences, Punishment and Procedure of Investigation and Trial - Exemption from Liability of Intermediary in Certain Cases

Unit:5		**Contemporary Trends**	**11-hours**

Impact of cyber warfare on privacy, identity theft. - International law governing Censorship, online privacy, copyright regulations, - Online Intermediaries in the governance of Internet - Social Networking Sites Vis-à-vis Human Rights

Unit:6		**Contemporary Issues**	**2 hours**

Expert lectures, online seminars - webinars

		Total Lecture hours	60-hours

Text Book(s)

1	,'Cyber Laws', Yatindra Singh Universal Law Publishing, 2010, ISBN:8175348313
2	'An Introduction to Cyber Crime and Cyber Law', Dr. R.K. Chaubey, Kamal Law House
3	An Introduction to Cyber Laws, Dr. J.P. Mishra, Central Law Publications, 1st edn. 2012.

Reference Books

1	'Guide to Cyber Law & Crimes', Rohatgi and Karkare, , 3rd edn. Whytes & Co. 2018
2	Social, ethical and policy implication of Information Technology, Linda Brennan and Victoria Johnson:
3	Essential of Research Methods , Wilson,J(2013), SAGE Publication, ISBN: 9781446257333.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websitesetc.]

1	https://onlinecourses.swayam2.ac.in/cec20_cs09/preview
2	https://www.coursera.org/lecture/protect-business-innovations-strategy/3-2-global-cyber-law-kiXny

Course Designed By: Dr L Prakash

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	L	M	S
CO2	L	L	L	M	S
CO3	L	L	L	M	S
CO4	L	M	L	M	S
CO5	M	M	M	M	S

*S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective -3(B)		**E- COMMERCE**	4	-	-	4
Pre-requisite		**Basic Knowledge on E-Commerce Technology**	Syllabus rsion		2021-2021	

Course Objectives:

The main objectives of this course are to:
1. Introduce the concept of electronic commerce,
2. Familiarize how electronic commerce is affecting business enterprises, governments, consumers and people in general.
3. Learn the basics of internet, various electronic payment systems, cryptography, cyber laws and future trends of hardware, software and information.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Remember the various information systems associated with E-Commerce like E-CRM, E-SCM and EDI.	**K1**
2	Apply the fundamental understanding in key components of business models for E-commerce	**K2**
3	Understanding the different types and key components of business models for E-commerce.	**K4**
4	Analyse about recent trends in hardware , software and information technologies	**K3**
5	Create solutions for Case Studies using the e-business models as reference	**K5**
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

Unit:1		**Information technology in business**		12 hours

Information technology and business - Internet: Evolution of the internet - How internet Works - World Wide Web - (WWW) - Web browsing - Internet addressing – Internet protocols- Internet business strategy - Business process Re-engineering - Internet - Extranet.

Unit:2		**Electronic Mail**		12 hours

Electronic Mail:- E-Mail basics - Working with E-Mail - Useful E-Mail services -Mailing list - Advantages and disadvantages - E-Mail ethics. Electronic Data Interchange : Cost and benefits of EDI - Components of EDI system and cryptography.

Unit:3		**Electronic Commerce**		14 hours

Electronic Commerce: Emergence of F-Commerce - Business models for E-Commerce- E-Marketing - F-payment system - E-Customer Relationship management -E-Supply chain management - Cyber laws.

Unit:4		**Future trends in IT**		10 hours

Future of Internet Commerce - Hard ware Technology trends – Software technology trends - Information trends.

Unit:5	Case study	10 hours
Case Studies with reference to Business models and Internet applications.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	60 hours

Text Book(s)

1	E -Commerce -A Managerial Perspective-P.T.Joseph.
2	Designing systems for Internet Commerce - G.Winfield Treese & Lawrence C.Stewart.
3	Fundamentals of Information technology-Alexis Leon & MathewsLeon

Reference Books

1	Internet for Everyone -Alexis Leon &Mathews Leon
2	E -Commerce -Bhushan Dewan
3	F-Business -Roadmap for success-Dr. Ravi Kalakota &Marcia Robinson.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://onlinecourses.swayam2.ac.in/cec19_cm01/preview
2	https://onlinecourses.nptel.ac.in/noc19_mg54/preview
3	https://www.ecommerce-nation.com/
4	https://www.digimat.in/nptel/courses/video/110105083/L01.html
5	http://www.digimat.in/nptel/courses/video/110105083/L22.html

Course Designed By: Dr. P Suganya

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO3	S	M	S	S	M
CO3	M	S	S	S	M
CO4	S	M	S	S	M
CO5	S	M	S	S	M

*S-Strong; M-Medium; L-Low

Course code	-	**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Elective – 3(C)		**PROJECT AND VIVA VOCE**	4	-	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	**Syllabus Version**		2021-22	

Course Objectives:

The main objectives of this course are to:
1. The students will get on-the-job training and experience.
2. The students will gain knowledge on problem identification and solutions.
3. The students will gain a complete knowledge on the program and the course outcome.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explain about how to collect literature.	K2
2	Implement problem identification and will frame tool for collecting data	K3
3	Evaluate and get practical exposure on the framed objective.	K5
4	Execute and generate the procedure of compiling the collected data by using analysis	K3,K6
5	Summarize and execute report writing, and will get complete knowledge of the course.	K2,K3

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

Textbook(s)

1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004

Reference Books

1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014
2	Robert B Burns, Introduction to Research Methods, SAGE Publications

Course Designed By: **Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand**

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

*S-Strong; M-Medium; L-Low

Course code	-	TITLE OF THE COURSE		L	T	P	C
Skill Based - IV		**GST PRACTICAL TRAINING**		4	-	-	4
Pre-requisite		Basic Knowledge of GST	**Syllabus Version**			2021-22	

Course Objectives:

The main objectives of this course are to:
1. The students can get practical Knowledge in GST
2. The students will able to prepare GST Bill.
3. The students will get hands on training on GST filling and its mechanism

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Creating Company with GST enabled.	K6
2	Creating GST vouchers and ledgers	K6
3	Entering the purchase and sales details with GST	K3
4	Evaluating the GST rate	K5
5	Understanding the GST Filling	K2

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

1. Activate GST for a company using an accounting software
2. Enter purchase details with GST using an accounting software
3. Creating GST sales and printing invoices
4. Restarting voucher numbering for GST transactions
5. Identifying the place of supply and fill e-way bill details using an accounting software
6. Enter transactions that are intra state and show the GST Tax ledgers using an accounting software.
7. Enter transactions with discount along with GST using an accounting software
8. Preparing stock summery with GST
9. Filing GSTR 1, GSTR -2,GSTR-3

Course Designed By: **Mrs.G.Nithya, Mr. Libeesh P C and Dr. L. Prakash**

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	M	S	M	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M
*S-Strong; M-Medium; L-Low					