

Program Educational Objectives (PEOs)	
The B.Com (Professional Accounting) program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Student will possess a deep and broad understanding of Accounting principles and practices as evidenced by professional employment, continued professional development and graduate study in professional fields.
PEO2	to demonstrate professional expertise in financial planning, analysis, control, Decision support and professional ethics with the employees
PEO3	Graduates will be responsive to professional and societal contexts, committed to ethical concerns, effective and contributing member of the community.
PEO4	Able to work in a company where the business is continuously expanding and growth prospects are good.
PEO5	Graduate will be flexible, adaptable, independent and collaborative with leadership qualities, so as to sustain oneself working in multidisciplinary team



Program Specific Outcomes (PSOs)	
After the successful completion of B.Com (Professional Accounting) program, the students are expected to	
PSO1	complete the intermediate level in professional programmes like CA, ICWA and ACS
PSO2	Provide several opportunities to engage with the accounting professionals
PSO3	Implement creativity and problem solving skills in various real life time problems.
PSO4	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.
PSO5	Learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.



Program Outcomes (POs)	
On successful completion of the B.Com (Professional Accounting) program	
PO1	Ability to apply ethical principles and responsible practices during their profession
PO2	Ability to engage in independent and lifelong learning for continued professional development.
PO3	Become qualified professionals in the field of accounting and auditing.
PO4	Demonstrate professional ethics in legal aspects of business
PO5	Ability to apply ethical principles and responsible practices during their profession



BHARATHIAR UNIVERSITY : : COIMBATORE 641 046
B.Com (Professional Accounting)... Curriculum for Affiliated Colleges
(For the students admitted during the academic year 2020 – 21 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
	Language-I	4	6	-	25	75	100
	English-I	4	6	-	25	75	100
	Core I – Principles of Accountancy	4	4	-	25	75	100
	Core II – Introduction to Information Technology	4	4	-	25	75	100
	Allied Paper I : Mathematics for Business	4	4	-	25	75	100
	Core-IV: Computer Applications Practical-I (MS Office)	-	4	-	-	-	-
	Environmental Studies #	2	2		-	50	50
Total		22	30		125	425	550
SECOND SEMESTER							
	Language-II	4	6		25	75	100
	English-II	4	6		25	75	100
	Core III – Mercantile Law	4	7		25	75	100
	Core IV– Computer Application Practical-I (MS Office)	4	4		40	60	100
	Allied Paper II – Statistics for Business	4	5		25	75	100
	Value Education – Human Rights #	2	2		-	50	50
Total		22	30		125	425	550
THIRD SEMESTER							
	Core V –Industrial Law	4	5		25	75	100
	Core VI – Strategic Management	4	5		25	75	100
	Core VII – Cost Accounting	4	6		25	75	100
	Allied : III - Managerial Economics	4	5		25	75	100
	Core-VIII : Computer Applications Practical-II (Oracle)	-	4		-	-	-
	Skill based Subject-1: Principles of Marketing	3	3		20	55	75
	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			525
FOURTH SEMESTER						
	Core IX – Advanced Accounting-I	4	6		25	100
	Core X – Management Accounting	4	6		25	100
	Core XI – Executive Business Communication	4	5		20	75
	Core XII – Computer Applications Practical-II (C++)	4	4		40	100
	Allied : IV Principles of Management	4	4		25	100
	Skill based Subject- 2 : Company Law	3	3		20	75
	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #	2	2		50	50
Total		25	30			600
FIFTH SEMESTER						
	Core XIII – Advanced Accounting-II	4	5		25	100
	Core XIV – Auditing and Assurance- I	4	5		25	100
	Core XV – Principles of Auditing	4	4		25	100
	Core XVI –Direct Tax-I	4	5		20	75
	Core XVII –Direct Tax-II	4	4		20	75
	Elective-I :	2	4		25	100
	Skill based Subject-3 : Banking and Insurance Law	3	3		20	75
Total		25	30			625
SIXTH SEMESTER						
	Core XVII – Corporate Accounting	4	6		25	100
	Core XIX - Auditing and Assurance-II	4	5		25	100
	Core XX – Indirect Taxes	4	4		25	100
	Elective –II :	4	6		25	100
	Elective –III :	4	6		25	100

	Skill based Subject-4 : Cyber Law	3	3		25	75	100
	Extension Activities.	2	-		50		50
	Total	25	30				625
	Grand total	140					3500
Online courses will be implemented from next academic year							

Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively. No University Examinations. Only Continuous Internal Assessment (CIA)

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

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Financial Management
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	Business Finance
	B	Brand Management
	C	Supply Chain Management
Elective – III	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce



First Semester

Course code	11T	TITLE OF THE COURSE	L	T	P	C
Core/Elective/Supportive		PART - I TAMIL – PAPER -1	3			3
Pre-requisite			Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
ஆளுமை மேம்பாடு மற்றும் மொழித்திறனை வளர்த்தல் தன்னம்பிக்கையைத் தூண்டுதல்						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	புதுக்கவிதையின் மூலம் வாழ்வியல் விழுமியங்களை உணர்ந்து கொள்ளுதல்.					K1, K2
2	சிறந்த மற்றும் வாழும் கவிஞர்களை அறிந்து கொள்ளுதல்.					K2, K3
3	சிறந்த படைப்பாளர்களின் சிறுகதையில் வெளிப்படும் சமூகச்சிந்தனைகளை அறிந்து விழிப்புணர்வைப் பெறுதல்					K3
4	தற்கால இலக்கியங்களான புதுக்கவிதை> சிறுகதை தோன்றி வளர்ந்த பின்புலத்தையறிதல். மொழியைப் பிழையின்றி பேச எழுத கற்கத்தேவையான தமிழ் இலக்கணத்தின் இன்றியமையாமையை உணர்தல்					K1, K3
5	நடைமுறை வாழ்வியலுக்குத் தேவைப்படும், ஆங்கிலக் கடிதத்தை தமிழாக்கம் செய்தலுக்கான பயிற்சி அடைதல்.					K2, K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1		செய்யுள்			20 -- hours	
1. பாரதியார் : எங்கள் தாய் 2. பாரதிதாசன் : தமிழின் இனிமை 3. கண்ணதாசன் : ஒரு கந்தல் துணியின் கதை 4. சிற்பி பாலசுப்பிரமணியம் : ஓடு.ஓடு.சங்கிலி 5. தமிழ்ஒளி : வருங்கால மனிதன் வருக! 6. வைரமுத்து : இது வித்தியமான தாலாட்டு						
Unit:2		செய்யுள்			20 -- hours	
1. பச்சியப்பன் : காலம் பிரசவித்த மற்றொரு காலம் 2. பழநி பாரதி : காடு 3. தேவயாணி : இயற்கைக்குத் திரும்புவோம் 4.. செல்வகுமாரி : இலக்கியத்தில் பெண்கள்						

5. அறிவுமதி : ஹைக்கூக் கவிதைகள்		
6. நாட்டுப்புறப்பாடல்கள் : தாலாட்டு, தொழிற் பாடல்கள்		
Unit:3	சிறுகதை	20-- hours
தேர்ந்தெடுக்கப்பட்ட சிறுகதைகள்- நியூ செஞ்சுரி புக் ஹவுஸ் வெளியீடு, சென்னை. அலைபேசி எண்.9047571857		
Unit:4	இலக்கிய வரலாறு	10 - hours
1. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 2. ஹைக்கூக் கவிதைகள் 3. பாரதி, பாரதிதாசன் இலக்கியப் பணி 4. சிறுகதையின் தோற்றமும் வளர்ச்சியும்		
Unit:5	இலக்கணம்	20 -- hours
1. வல்லினம் மிகுமிடம் 2. வல்லினம் மிகாவிடம் 3. தொடரில் வழுஉச் சொற்களை நீக்கி எழுதுதல் 4. ஒருமை பன்மை மயக்கம் நீக்கி எழுதுதல் 5. மொழிபெயர்ப்புப் பகுதி – ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல் பொதுப்பகுதி , அலுவலகப்பகுதி		
Course Designed By: முனைவர் ஆர்.நிர்மலா தேவி		

Mapping with Programme Outcomes

CO s	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	S	M	M	M
CO3	M	M	S	S	M
CO 4	S	M	M	S	S
CO 5	M	S	S	M	M

S-Strong; M-Medium; L-Low

Course code	12E	PART II – ENGLISH-I	L	T	P	C
PART II ENGLISH		COMMUNICATIVE ENGLISH	4	-	-	4
Pre-requisite		Basic knowledge of English language	Syllabus Version		2020-2021	
Course Objectives:						
The main objective of this course is to:						
1. Enable the students to communicate effectively and appropriate in day-today conversations.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To understand basic language skills through listening and reading					K1
2	To understand basic English grammar and use effectively					K2, K3
3	To enhance word power to speak and write effectively					K3
4	To improve flawless writing and speaking in day to day situations					K4
5	To communicate effectively					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
-			20hours			
1. Listening and Speaking - Introducing self and others -Listening for specific information Pronunciation (without phonetic symbols) -Essentials of pronunciation - American and British pronunciation						
2. Reading and Writing -Reading short articles – newspaper reports / fact based articles i. Skimming and scanning ii. Diction and tone - iii. Identifying topic sentences Reading aloud: Reading an article/report - Journal (Diary) Writing						
3. Study Skills - 1 a. Using dictionaries, encyclopaedias, thesaurus						
4. Grammar in Context: Naming and Describing • Nouns & Pronouns •Adjectives						

Unit:2	-	20hours
<p>1. LISTENING AND SPEAKING –</p> <p>a. Listening with a Purpose -b. Effective Listening</p> <p>c. Tonal Variation d. Listening for Information e. Asking for Information f. Giving Information and Writing</p> <p>1. a. Strategies of Reading: Skimming and Scanning b. Types of Reading: Extensive and Intensive Reading c. Reading a prose passage d. Reading a poem e. Reading a short story</p> <p>2.Paragraphs: Structure and Types</p> <p>a. What is a Paragraph? b. Paragraph structure c. Topic Sentence</p> <p>d. Unity e. Coherence f. Connections between Ideas: Using Transitional words and expressions g. Types of Paragraphs</p> <p>3. Study Skills II:</p> <p>Using the Internet as a Resource a. Online search b. Know the keyword of India c. Refine your search d. Guidelines for using the Resources e. e-learning resources of Government f. Terms to know</p> <p>4. Grammar in Context Involving Action-I a. Verbs b. Concord</p>		
Unit:3		15hours
<p>1. Listening and Speaking -Giving and following instructions -Asking for and giving directions -Continuing discussions with connecting ideas</p> <p>2. Reading and writing -Reading feature articles (from newspapers and magazines) -Reading to identify point of view and perspective (opinion pieces, editorials etc.) -Descriptive writing – writing a short descriptive essay of two to three paragraphs.</p> <p>3. Grammar in Context:-Involving Action :Verbals - Gerund, Participle, Infinitive • Modals</p>		
Unit:4	-	16 hours
<p>1. Listening and Speaking- a. Giving and responding to opinions</p> <p>2. Reading and writing a. Note taking b. Narrative writing – writing narrative essays of two to three paragraphs</p> <p>3. Grammar in Context: Tense • Present • Past • Future</p>		
Unit:5		18 hours
<p>1. Listening and Speaking</p> <p>a. Participating in a Group Discussion</p> <p>2. Reading and writing -</p> <p>Reading diagrammatic information - interpretations maps, graphs and pie charts - Writing short essays using the language of comparison and contrast</p> <p>3. Grammar in Context:</p> <p>Voice (showing the relationship between Tense and Voice)</p>		

Unit:6	Contemporary Issues	2 hours
	Total Lecture hours	75hours
Text Book(s)		
COMMUNICATIVE ENGLISH –TANSCHÉ		
Reference Books		
1		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://onlinecourses.nptel.ac.in/noc20_hs14/preview	
Course Designed By:		

COS	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO 1	S	S	L	M	M	L	L	M	S	M
CO 2	L	S	S	S	M	M	M	M	L	M
CO 3	M	S	S	M	S	S	M	L	M	M
CO 4	M	M	S	S	S	S	S	L	M	S
CO 5	S	S	M	S	S	S	S	L	S	M

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

Course code			L	T	P	C
Core 1		Principles of Accountancy	4	-	-	4
Pre-requisite		Basic knowledge in the field of Accountancy	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to learn basic Principles of Accountancy.						
2. To make the students skillfully to prepare and present the final accounts of sole trader.						
3. To promote knowledge about Bill of Exchange, Average Due date and Account Current.						
4. To provide knowledge about consignment and joint ventures						
5. To gain knowledge about bank reconciliation statement and accounting for professionals						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	The main objectives of this course are to:					K1
	Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.					
2	Understand the preparation Subsidiary Journals including Three Column Cash book and prepare a Bank Reconciliation Statement.					K2
3	Apply the accounting practices for Bill of exchange and Account current					K3
4	Analyse the accounting treatment in preparation of consignment and joint venture accounts					K4
5	Understand the concepts in preparation of bank reconciliation statement and accounting for professionals					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Basics of Accounting			10-- hours	
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.						
Unit:2		Final Accounts			12-- hours	
Final accounts of a sole trader with adjustments – Errors and rectification						
Unit:3		Bill of Exchange and Account Current			13-- hours	
Bill of exchange- Accommodation bills – Average due date – Account current.						
Unit:4		Consignments and Joint Ventures			13-- hours	
Accounting for consignments and Joint ventures						
Unit:5		Bank Reconciliation Statement			10-- hours	
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
		Total Lecture hours			60-- hours	

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

Text Book(s)	
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd.,

2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd., 3. R.L.Gupta, V.K.Gupta,
3	M.C.Shukla – Financial Accounting – Sultanchand & sons
4	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & sons
Reference Books	
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
3	A.Murthy -Financial Accounting – Margham Publishers
4	P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/Hs-U3jAvqo4
2	https://www.youtube.com/watch?v=MJIngOTc-PA
3	https://youtu.be/UxfPGWlxgHQ
Course Designed By:	

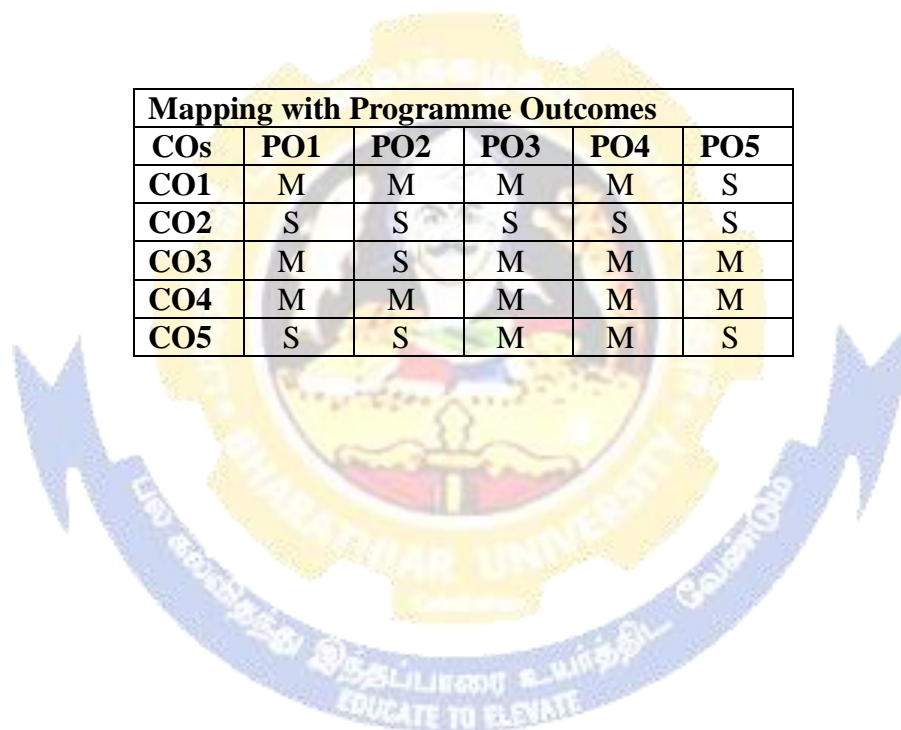
Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	S	M	M

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

Course code			L	T	P	C
Core 2		Introduction to Information Technology	4	-	-	4
Pre-requisite		Basic knowledge in the field Information Technology	Syllabus Version		2020-21	
Course Objectives:						
1.To develop an understanding of hardware and software computer system. 2. To provide knowledge about types of computer system 3.To know about components of computers and its application 4. To promote knowledge about operating system 5. To gain knowledge about system analysis design						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the hardware and software Information Systems.					K2
2	Recall the different types of computer system and networking					K1
3	Gain knowledge about components of computers					K2
4	Describe the operating systems and mobile computers					K3
5	Understand the System analysis and design, management information system-decision support systems-expert system					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
Unit:1		Hardware and Software Systems			10-- hours	
Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.						
Unit:2		Types of Computer System			15-- hours	
Types of computer systems- Micro, mini, mainframe and super computers.Analog,digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.						
Unit:3		Components of Computers			12-- hours	
Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.						
Unit:4		Operating Systems			11-- hours	
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet-ExtranetE.mail and its uses-world wide websites-mobile computers.						
Unit:5		System Analysis and Design			10-- hours	
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system						
Unit 6		Contemporary Issues			2 hours	
Expert seminars and lectures						
TOTAL					60 hours	

Text Book(s)	
1	Computer and common sense-Roger Hunt and John Shellery
2	Using Micro Computers- Brightman and Dimsdale
3	P.c.Software made simple-R.K.Taxali
Reference Books	
1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry c.Lucas
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/Ot2ZJ8fhnnC
2	https://onlinecourses.swayam2.ac.in/nou20_cs04/preview
3	https://www.youtube.com/watch?v=Qy064xFEW64
Course Designed By:	

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



Course code			L	T	P	C
Core 4		Computer Applications Practical-I (MS Office)	-	-	6 0	-
Pre-requisite		Basic knowledge in MS Office	Syllabus Version		2020- 21	
Course Objectives:						
The main objectives of this course are to:						
1. To familiarize with working in MS-WORD 2. To understand the working in MS-EXCEL 3. To understand the working in MS- POWERPOINT						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various techniques of working in MS-WORD					K1
2	Prepare appropriate personal bio data					K4
3	Analyze financial data using EXCEL tools					K3
4	Understanding various tools used in MS-EXCEL					K2
5	Creating presentations for seminars and lectures using animations					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
I - MS WORD						
					15-- hours	
1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. 2. Prepare an invitation for the college function using Text boxes and clip parts. 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading. 4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. 5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates.						
II - MS EXCEL					25-- hours	
1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula. 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard. 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions. 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.						

III - MS POWERPOINT		20-- hours
<ol style="list-style-type: none"> 1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode. 2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. 3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode. 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. 5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart. 		

Text Book(s)	
1	Understanding MSword 2016, George Wempen
2	Word for Beginners, L.Humphery
3	MS Excel 2019 Bible, John Walkenbach
Reference Books	
1	MS Excel 2007 Bible, John Walkenbach
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/RdTozKPY_OQ
2	https://youtu.be/yCVy5Kw0l8s
3	https://youtu.be/W2SdgnKHoPw
Course Designed By:	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	M	S	M
CO3	S	S	M	S	M

The image shows a purple book cover with a white border. The top and bottom edges of the cover are rounded. There are white decorative elements: a small circle at the top left corner and a larger circle at the bottom left corner. The text "Second Semester" is centered on the cover in a white, bold, sans-serif font. There are also some faint, light blue decorative elements on the sides of the cover.

Second Semester

Course code	21T	TITLE OF THE COURSE	L	T	P	C
Core/Elective/Supportive		PART - I TAMIL – PAPER - II	3	-	-	3
Pre-requisite			Syllabus Version		2020 - 21	
Course Objectives:						
The main objectives of this course are to:						
மானுட விழுமியங்களைப் போற்றி ஆன்மிகச் சிந்தனையை வளர்த்தல்						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	அற இலக்கியங்கள் வழி ஒழுக்கங்களைக் கற்றுத் தருதல்				K1,K2	
2	பக்தியிலக்கியங்கள் வழி பக்திநெறிகளை உணர்த்துதல்.				K2	
3	தமிழில் உரைநடை இலக்கியப் படைப்பாளர்களின் சிந்தனைகளை எடுத்துரைத்தல்.				K3	
4	பிழையின்றி எழுத இலக்கணங்களைக் கற்றுத் தருதல்				K1,K3	
5	தமிழ் இலக்கிய வரலாற்றில் அற இலக்கியம் மற்றும் உரைநடையின் தமிழ்ப்பணியை அறிதல்				K2,K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1		செய்யுள்			20 -- hours	
1. திருக்குறள் – 1. இனியவை கூறல் 2. உழவு 3. குறிப்பறிதல் (காமத்துப்பால்) 2. நாலடியார் – சுற்றந்தழால் 3. நான்மணிக்கடிகை - 10 பாடல்கள் (11, 13, 29, 48, 66, 83, 85, 94, 100, 105)						
Unit:2		செய்யுள்			20 -- hours	
1. தமிழ் விடு தூது : முதல் 25 கண்ணிகள் 2. நாச்சியார் திருமொழி : வாரணமாயிரம் எனத் தொடங்கும் 11 பாடல்கள் 3. மாணிக்கவாசகர் : திருவம்மாளை 4. சித்தர் பாடல்கள் 5. காளமேகப்புலவர் பாடல்கள்						
Unit:3		உரைநடை			20 -- hours	
1. கலைகள் : உ.வே. சாமிநாத ஐயர் 2. தமிழர் பண்பாடு : டாக்டர் சோ.நா.கந்தசாமி						

3. இணையத்தமிழ் வளர்ச்சி : முனைவர் ப.அர.நக்கீரன்		
4. திருக்குறள் நெறியில் அறிவாண்மை : திருப்பெருந்திரு சாந்தலிங்க இராமசாமி அடிகளார்		
5. கொங்கு நாட்டார் தமிழ்ப்பணி: காப்பியப் புலவர்கள் : முனைவர் இரா.கா. மாணிக்கம்.		
Unit:4	இலக்கணம்	15 -- hours
1. வினா விடை வகைகள் (அறு வகை வினா, எண் வகை விடை)		
2. ஆகுபெயர் விளக்கம் - பயன்பாடு வகைகள் 10		
Unit:5	இலக்கிய வரலாறு	15 -- hours
1. பதினெண் கீழ்க்கணக்கு நூல்கள்		
2. உரைநடையின் தோற்றமும் வளர்ச்சியும்		
பயிற்சிக்குரியன: விண்ணப்பங்கள் - மடல்கள் எழுதச் செய்தல்		
Course Designed By: முனைவர் ஆர்.நிர்மலா தேவி		

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

Pedagogy

- Lecture, PPT, Assignment, Group Discussion, Seminar

Blooms Taxonomy Based Assessment Pattern

Components of CIA Marks

Tests (I & II)	Assignment / Seminar / Subject Viva	Model Examination	Total
10	5	10	25

Models and End Semester Examination

Bloom's Category	Section	Choice	Marks	Total
K1	A	Compulsory	10 X 01=10	

Course code	22E	PART II – ENGLISH-II	L	T	P	C
Part II English II		COMMUNICATIVE ENGLISH	4	-	-	4
Pre-requisite		BASIC INTELLIGENCE ON WRITING	Syllabus Version		2020-2021	
Course Objectives:						
The main objective of this course is to:						
1. To train the students to develop the communication skills and inculcate language skills.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand basic grammar and enrich word power and language skill					K1, K2
2	Enhance the writing skill of the students to write flawlessly					K3
3	Write paragraphs, emails, letters, opinion pieces and dramatic scripts					K4
4	Enhance understanding various formal and informal, written and oral communications and respond to them					K5
5	Generate the own writing.					K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1			18hours			
1. Listening and Speaking a. Listening and responding to complaints (formal situation) b. Listening to problems and offering solutions (informal) 2. Reading and writing a. Reading aloud (brief motivational anecdotes) b. Writing a paragraph on a proverbial expression/motivational idea. 3. Word Power/Vocabulary a. Synonyms & Antonyms 4. Grammar in Context a. Adverbs b. Prepositions						
Unit:2			20hours			
1. Listening and Speaking a. Listening to famous speeches and poems b. Making short speeches- Formal: welcome speech and vote of thanks. Informal occasions- Farewell party, graduation speech 2. Reading and Writing a. Writing opinion pieces (could be on travel, food, film / book reviews or on any contemporary topic) b. Reading poetry b.i. Reading aloud: (Intonation and Voice Modulation) b.ii. Identifying and using figures of speech - simile, metaphor, personification etc. 3. Word Power a. Idioms & Phrases						

4. Grammar in Context		
a. Conjunctions and Interjections		
Unit:3		18hours
1. Listening and Speaking		
a. Listening to Ted talks b. Making short presentations – Formal presentation with PPT, analytical presentation of graphs and reports of multiple kinds c. Interactions during and after the presentations		
2. Reading and writing		
a. Writing emails of complaint b. Reading aloud famous speeches		
3. Word Power		
a. One Word Substitution		
4. Grammar in Context		
a. Sentence Patterns		
Unit:4		16hours
1. Listening and Speaking		
a. Participating in a meeting: face to face and online b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks.		
2. Reading and Writing		
a. Reading visual texts – advertisements b. Preparing first drafts of short assignments		
3. Word Power		
a. Denotation and Connotation		
4. Grammar in Context:		
a. Sentence Types		
Unit:5		18 hours
1. Listening and Speaking		
a. Informal interview for feature writing b. Listening and responding to questions at a formal interview		
2. Reading and Writing		
a. Writing letters of application b. Readers' Theatre (Script Reading) c. Dramatizing everyday situations/social issues through skits. (writing scripts and performing)		
3. Word Power		
a. Collocation		
4. Grammar in Context		
a. Working with Clauses		
	Total Lecture hours	90hours
Text Book(s)		
1	COMMUNICATIVE ENGLISH –TANSCHÉ	
Reference Books		

SEMESTER – II

Course code			L	T	P	C
Core 3		Mercantile Law	4	-	-	4
Pre-requisite		Basic knowledge about Law	Syllabus Version		2020-21	
Course Objectives:						
1. To understand basic concepts about various laws like Indian Contract Act 1872						
2. To promote the knowledge about provisions relating to elements of a valid contract						
3. To provide an outline about the performance and breach of contract						
4. To provide an insight on provisions relating to the formation of contract of sale.						
5. To gain knowledge regarding essential features of partnership and company and basic documents of partnership and company.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember provisions relating to the Indian contract act 1872.					K1
2	Understand the essential elements of a valid contract					K2
3	Analyse the conditions for performance of the contract and breach of contract					K4
4	Apply various provisions regarding the formation of contract of sale.					K3
5	Understand the general nature of partnership, registration and dissolution of firm					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Indian Contract Act 1872				20-- hours	
The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.						
Unit:2	Elements of Contract				20-- hours	
Other essentials elements of a valid contract.						
Unit:3	Nature of Contract				20-- hours	
Performance of contract and Breach of contract						
Unit:4	Sale of Goods Act, 1930				23-- hours	
The Sale of Goods Act, 1930: Formation of Contract of sale – Conditions and Warranties – Transfer of Ownership and delivery of goods- Unpaid seller and his rights						
Unit:5	Indian Partnership Act 1932				20-- hours	
The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				105-- hours	
Text Book(s)						
1	Business Law, N.D.Kapoor Sultan Chand Fifth edition 2007					
2	Elements of Commercial Law, P.Saravanel & Syed Bandre Alam Himalayan Publishing House 2007					
3	Elements of Mercantile Law, N.D.Kapoor S.Chand Reprint 2008					

Reference Books	
1	Mercantile Law for CA Common Proficiency C Tulsian Tata McGraw Hill Publishing co Ltd 3 rd reprint 2008
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=5L6gFSLRIWw
2	https://www.youtube.com/watch?v=Nb-Ad5e7ktE
3	https://www.youtube.com/watch?v=6O-WbvafCe8&list=PLvcG5aoEgBDpuci_nkrLTohvva1sQdVG1
Course Designed By:	

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



Course code			L	T	P	C
Core 4		Computer Application Practical-I (MS Office)	-	-	6 0	4
Pre-requisite		Basic knowledge in the field MS Office	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To provide practical knowledge in working with MS- ACCESS 2. To understand the basics of working in Tally accounting package 3. To provide insights about the usefulness of internet in business purpose						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basics of working in MS-ACCESS using various tools					K2
2	Prepare personal bio data using MS ACCESS tools					K3
3	Analyze business transactions using computerized packages					K4
4	Analyze inventory management using various techniques					K4
5	Apply internet for business purposes and communications					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
I - MS ACCESS			25-- hours			
1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories. 2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number. 3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view. 4. Create forms for the simple table ASSETS. 5. Create report for the PRODUCT database.						
II – TALLY AND INTERNET			35-- hours			
1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results. 2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments). 3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method 4. Create an e-mail id and check the mail inbox. 5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com 6. Visit your University and college websites and collect the relevant data.						
			Total Lecture hours		60-- hours	

Text Book(s)	
1	TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda
2	Ms Access 2000 Programming by Example, Julitta Korol
Reference Books	
1	Microsoft Office 2019, Peter Weverka
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://youtu.be/_Ghu1JlnoZI
2	https://youtu.be/Ipz1VVQGXEc
3	https://youtu.be/OIKM-ITf1UQ
Course Designed By:	

Mapping with Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	M





Third Semester

Semester III

Course code			L	T	P	C
Core 5		Industrial Law	4	-	-	4
Pre-requisite		Basic knowledge about Industrial Law	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are: 1. To know the development and the judicial setup of Labour Laws. 2. To learn the salient features of welfare and wage Legislations. 3. To learn the laws relating to Industrial Relations, Social Security and Working conditions. 4. To understand the laws related to working conditions in different settings. 5. To understand the benefits under the Act adjudication of disputes and claims.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the provisions about the development and the judicial setup of Labour Laws					K2
2	Apply cultural competency while exercising their legal skills.					K3
3	Analyze an advanced understanding of the underlying legal principles,					K4
4	Understand the rules and provisions which regulate trade union work relationships					K2
5	Understand the industrial safety and welfare measure of workers					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
Factories Act, 1948		Factories Act		14-- hours		
Unit:2						
Workmens compensation Act, 1923		Workmens compensation Act		15-- hours		
Unit:3						
The Payment of Bonus Act, 1965		The Payment of Bonus Act		15-- hours		
Unit:4						
The Employees Provident Fund and Miscellaneous Provisions Act, 1952		Employees Provident Fund		15-- hours		
Unit:5						
The Payment of Gratuity Act, 1972		Payment of Gratuity Act		14-- hours		
Unit:6						
Expert lectures, online seminars – webinars		Contemporary Issues		2 hours		
		Total Lecture hours		75 -- hours		
Text Book(s)						
1	Commercial Law – Sen andmitra					
2	An Introduction to labour and Industrial laws – S.N.Misra					
3	Industrial Law – Mallik					

Reference Books	
1	The Law of Industrial Disputes – O.P.Malhotra
Related Online Contents	
1	https://www.youtube.com/watch?v=rpIIj8kbPBQ
2	https://www.youtube.com/watch?v=y18f9WQmvY4
3	https://www.youtube.com/watch?v=YCia45hawYk
Course Designed By:	

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



Total Lecture hours		75-- hours
Text Book(s)		
1	Business Policy And Strategic Management, P.SubbaRao, Himalaya Publishing House, Reprint 2015.	
2	Strategic Management – Text and cases, V.S.P Rao&V.Harikrishna, Excel Books India, 1 stEdition 2004	
3	Quality Management, K.Shridara Bhatt, Himalaya Publishing House, 1 st edition 2007.	
Reference Books		
1	Quality Management, Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine, Tata McGraw Hill, 3 rd edition 2009	
Related Online Contents		
1	https://nptel.ac.in/courses/110/108/110108047	
2	https://nptel.ac.in/courses/122/105/122105024	
3	https://onlinecourses.swayam2.ac.in/imb20_mg33/preview	
Course Designed By:		

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

Course code			L	T	P	C
Core 7		Cost Accounting	4	-	-	4
Pre-requisite		Basic knowledge in Cost Accounting	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are:						
1. To understand the concept and various components of costing						
2. To provide knowledge about the different levels of material control						
3. To promote knowledge about various systems of wage payment and classification of overheads						
4. To assist preparation of accounts under process costing						
5. To familiarize with the techniques of operating costing						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various concepts of costing and costing methods					K1
2	Understand the various levels of material control					K2
3	Apply innovative methods of costing techniques					K3
4	Evaluate the cost under process costing					K5
5	Analyze the different costs of operations and control it					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
		Nature of Cost Accounting	15-- 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 Control		20-- 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 Turnover		20-- hours	
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.						
		Unit:4	Process Costing		15-- 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	Operating Costing		18-- 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	Cost Accounting, S.P.JainK.L.Narang, Kalyani, Reprint,2014					
2	Cost Accounting, R.S.N.PillaiV.Bagavathi, S.Chand, Reprint 2013					

3	Principles and practice of Cost Accounting, Asish K Bhattacharya, Prentice hall, Third Edition 2009
Reference Books	
1	Cost Accounting principles and Practices, M.N.Arora, Vikas Publisher, Fourth Revised Edition, 2013.
Related Online Contents	
1	https://nptel.ac.in/courses/110/101/110101132
2	https://onlinecourses.nptel.ac.in/noc20_mg53/preview
3	https://www.coursera.org/projects/introduction-cost-accounting
Course Designed By:	

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



Course code			L	T	P	C
Core 8		Computer Applications Practical-II (Oracle)	-	-	4	-
Pre-requisite		Basic knowledge about Oracle	Syllabus Version		2020-21	
Course Objectives:						

The main objectives of this course are to:

1. To provide practical knowledge in creating table using oracle
2. To understand the basics of working in oracle
3. To provide insights about the usefulness of internet in business purpose
4. To promote knowledge about the inventory management using oracle.
5. To prepare payroll for calculating basic par and HRA for an employee

Expected Course Outcomes:

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

1	Understand the basics of working in oracle	K2
2	Prepare personal bio data using oracle	K3
3	Analyze business transactions using oracle	K4
4	Analyze inventory management using oracle	K4
5	Create the table PAYROLL with oracle	K3

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

Unit:1		10-- hours																					
1. Create a table "Company" with the following fields and insert the values for 10 employees. <table> <thead> <tr> <th>Field Name</th><th>Field Type</th><th>Field size</th></tr> </thead> <tbody> <tr> <td>Company Name</td><td>Character</td><td>15</td></tr> <tr> <td>Proprietor</td><td>Character</td><td>15</td></tr> <tr> <td>Address</td><td>Character</td><td>25</td></tr> <tr> <td>Supplier Name</td><td>Character</td><td>15</td></tr> <tr> <td>No of employees</td><td>Number</td><td>4</td></tr> <tr> <td>GP Percent</td><td>Number</td><td>6 with 2 decimal places</td></tr> </tbody> </table> <p>Queries:</p> <ol style="list-style-type: none"> a) Display all the records of the company which are in the ascending order of GP percent. b) Display the name of the company whose supplier name is "Telco". c) Display the details of the company whose GP percent is greater than 20 and order by GP Percent. d) Display the detail of the company having the employee ranging from 300 to 1000. e) Display the name of the company whose supplier is same as the Tata's. 			Field Name	Field Type	Field size	Company Name	Character	15	Proprietor	Character	15	Address	Character	25	Supplier Name	Character	15	No of employees	Number	4	GP Percent	Number	6 with 2 decimal places
Field Name	Field Type	Field size																					
Company Name	Character	15																					
Proprietor	Character	15																					
Address	Character	25																					
Supplier Name	Character	15																					
No of employees	Number	4																					
GP Percent	Number	6 with 2 decimal places																					
Unit:2		15-- hours																					
Create a table named "Employee" with the following fields and insert the values <table> <thead> <tr> <th>Field Name</th><th>Field Type</th><th>Field Size</th></tr> </thead> <tbody> <tr> <td>Employee Name</td><td>Character</td><td>15</td></tr> </tbody> </table>			Field Name	Field Type	Field Size	Employee Name	Character	15															
Field Name	Field Type	Field Size																					
Employee Name	Character	15																					

Employee Code	Number	6																					
Address	Character	25																					
Designation	Character	15																					
Grade	Character	1																					
Date of Join	Date	-																					
Salary	Number	10 with 2 decimal places																					
Queries a) Display the name of the employee whose salary is greater than Rs.10,000 b) Display the details of employees in ascending order according g to Employee Code. c) Display the total salary of the employees whose grade is "A" d) Display the details of the employee earning the highest salary. e) Display the names of the employees who earn more than "Ravi"																							
Unit:3		15-- hours																					
Create a table "Product" with the following fields and insert the values: <table> <tr> <td>Field Name</td><td>Field Type</td><td>Field Size</td></tr> <tr> <td>Student Name</td><td>Character</td><td>15</td></tr> <tr> <td>Gender</td><td>Character</td><td>6</td></tr> <tr> <td>Roll No.</td><td>Character</td><td>10</td></tr> <tr> <td>Department Name</td><td>Character</td><td>15</td></tr> <tr> <td>Address</td><td>Character</td><td>25</td></tr> <tr> <td>Percentage</td><td>Number</td><td>4 with 2 decimal places</td></tr> </table> Queries: a) Calculate the average percentage of students. b) Display the names of the students whose percentage is greater than 80. c) Display the details of the student who got the highest percentage. d) Display the details of the students whose percentage is between 50 and 70. e) Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.			Field Name	Field Type	Field Size	Student Name	Character	15	Gender	Character	6	Roll No.	Character	10	Department Name	Character	15	Address	Character	25	Percentage	Number	4 with 2 decimal places
Field Name	Field Type	Field Size																					
Student Name	Character	15																					
Gender	Character	6																					
Roll No.	Character	10																					
Department Name	Character	15																					
Address	Character	25																					
Percentage	Number	4 with 2 decimal places																					
Unit:4		10-- hours																					
Create a table "Product" with the following fields and insert the values: <table> <tr> <td>Field Name</td><td>Field Type</td><td>Field Size</td></tr> <tr> <td>Product No</td><td>Number</td><td>6</td></tr> <tr> <td>Product Name</td><td>Character</td><td>15</td></tr> <tr> <td>Unit of Measure</td><td>Character</td><td>15</td></tr> <tr> <td>Quantity</td><td>Number</td><td>6 with decimal places</td></tr> <tr> <td>Total Amount</td><td>Number</td><td>8 with decimal places</td></tr> </table> Queries: a) Using update statements calculate the total amount and then select the record. b) Select the records whose unit of measure is "Kg". c) Select the records whose quantity is greater than 10 and less than or equal to 20. d) Calculate the entire total amount by using sum operation. e) Calculate the number of records whose unit price is greater than 50 with count operation.			Field Name	Field Type	Field Size	Product No	Number	6	Product Name	Character	15	Unit of Measure	Character	15	Quantity	Number	6 with decimal places	Total Amount	Number	8 with decimal places			
Field Name	Field Type	Field Size																					
Product No	Number	6																					
Product Name	Character	15																					
Unit of Measure	Character	15																					
Quantity	Number	6 with decimal places																					
Total Amount	Number	8 with decimal places																					
Unit:5		10-- hours																					
Create the table PAYROLL with the following fields and insert the values: <table> <tr> <td>Field Name</td><td>Field</td><td>Field Size</td></tr> </table>			Field Name	Field	Field Size																		
Field Name	Field	Field Size																					

	Type	
Employee No	Number	6
Employee Name	Character	15
Department	Character	15
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

- Update the records to calculate the net pay.
- Arrange the records of the employees in ascending order of their net pay.
- display the details of the employees whose department is "Sales".
- Select the details of employees whose HRA \geq 1000 and DA \leq 900.
- Select the records in descending order.

6. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

Queries:

- Insert the records into the table publisher and book.
- Describe the structure of the tables.
- Show the details of the book with the title "DBMS".
- Show the details of the book with price $>$ 300.
- Show the details of the book with publisher name "Kalyani".
- Select the book code, book title, publisher city is "Delhi".
- Select the book code, book title and sort by book price.
- Count the number of books of publisher starts with "Sultan chand".
- Find the name of the publisher starting with "S".

Create a table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	5
Customer Name	Var Char	20
Customer Name	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

Queries:

- Insert the records into the table.
- Describe the structure of the table.
- Display the records of Deposit and Loan.
- Find the number of loans with amount between 10000 and 50000.
- List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- Find the average account balance at the Coimbatore branch.
- Update deposits to add interest at 5% to the balance.
- Arrange the records in descending order of the loan amount.
- Find the total amount of deposit in 'Erode' branch.

		Total Lecture hours	60-- hours
Text Book(s)			
1	The Oracle, The Jubilean MysteriesUnveiled, Jonathan Cahn		
Reference Books			
1	Oracle Database 11G: The Complete Refere, Loney and Kevin		
Related Online Contents			
1	https://www.mooc-list.com/course/oracle-sql-complete-introduction-udemy		
2	https://www.mooc-list.com/course/java-coding-concepts-game-oracle-mooc		
3	https://www.youtube.com/watch?v=XylphNs086k		
Course Designed By:			

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

A purple book cover with a white border. The top and bottom edges have a decorative white scroll-like pattern. The text "Fourth Semester" is centered in white. There are faint blue arrow-like shapes on the left and right sides of the cover.

Fourth Semester

[illegible]

1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	A.Murthy -Financial Accounting – Margham Publishers
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.coursera.org/learn/financial-accounting-advanced
2	https://www.mooc-list.com/course/managerial-accounting-cost-behaviors-systems-and-analysis-coursera
3	https://nptel.ac.in/courses/110/106/110106135

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	M	S	S	M
CO3	S	M	M	S	S
CO4	S	S	S	S	M
CO5	S	M	M	M	M



Course code		TITLE OF THE COURSE	L	T	P	C
Core - 10		MANAGEMENT ACCOUNTING	4	-	-	4
Pre-requisite		Basic accounting about knowledge	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To conceptualize management accounting						
2. To analyse the financial statements using ratio analysis						
3. To analyse the working capital of business						
4. To assist in decision making using marginal costing						
5. To assist in preparing budget and budgetary control						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Familiarize with the basic concepts of Management accounting					K2
2	Analyze the financial statements using ratio analysis					K4
3	Determine the working capital of the business					K3
4	Justify decision making using marginal costing					K4
5	Formulate budget and exercising budgetary control					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1		Nature of Management Accounting			15-- hours	
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.						
Unit:2		Ratio Analysis			20-- hours	
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.						
Unit:3		Working Capital Management			20-- hours	
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.						
Unit:4		Marginal Costing and Break Even Analysis			18-- hours	
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.						
Unit:5		Budgeting and Budgetary Control			15-- hours	
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
		Total Lecture hours			90-- hours	
Text Book(s)						
1	Management Accounting - Principles & Practice, Sashi K Gupta & R.K.Sharma, Kalyani Publishers. Thirteenth Revised Edition 2016.					

2	Management Accounting - Principles & Practice, Dr. S.N. Maheshwari , Dr. S.N. Mittal Mahavir Publications Seventh Edition, 2017.
Reference Books	
1	Management accounting R.S.N. Pillai , Bagavathi. S. Chand 4 th Edition and 2016.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110/107/110107127
2	https://onlinecourses.swayam2.ac.in/imb20_mg31/preview
3	https://www.coursera.org/learn/financial-accounting-polimi

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	M	M	M	S
CO5	S	M	S	M	S



Course code			L	T	P	C
Core 12		Executive Business Communication	4	-	-	4
Pre-requisite		Fundamental knowledge about business	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To provide an overview of Prerequisites to Business Communication.						
2. To put in use the basic mechanics of Grammar for preparing business letters.						
3. To provide an outline to effective Organizational Communication.						
4. To underline the nuances of Business communication.						
5. To impart the correct practices of the strategies of Effective Business writing.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To Recall the basics of business communication					K1
2	To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.					K2
3	To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.					K3
4	To draft effective business correspondence with brevity and clarity.					K3
5	To stimulate their Critical thinking by designing and developing clean and lucid writing skills.					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Communication			13-- hours	
Business Communication : Meaning – Importance of Effective Business Communication - Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.						
Unit:2		Business Letters			15-- hours	
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.						
Unit:3		Correspondence Letters			15-- hours	
Banking Correspondence - Insurance Correspondence - Agency Correspondence.						
Unit:4					15-- hours	
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)						
Unit:5		Report Writing			15-- hours	
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				75-- hours	
Text Book(s)						
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.					

2	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd - New Delhi.
Reference Books	
1	Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
2	Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
https://www.youtube.com/watch?v=ol2BXgF-P48	
https://www.youtube.com/watch?v=eneRHOu4fyY	
https://www.youtube.com/watch?v=EUXJqxmduuo	

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



Course code			L	T	P	C
Core 12		Computer Applications Practical-II (C++)	-	-	4	4
Pre-requisite		Basic knowledge about C++	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to: To understand the working C++ coding To familiarize with payroll statement and others (using control structures).						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various techniques of working using C++					K1
2	Prepare appropriate data with the help of coding					K2
3	Apply C++ coding for calculating accounting terms					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1					60-- hours	
1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class). 2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class) 3. Program to calculate Economic Order Quantity (using nesting of member function). 4. Program to print the Employees' payroll statement (using control structures). 5. Program to calculate simple Interest and compound Interest(using nested class). 6. Program to calculate net income of a family(using friend function in two classes). 7. Program to print the book list of library(using array of objects). 8. Program to prepare cost sheet (using inheritance). 9. Program to calculate margin of safety (using multilevel inheritance). 10. Program for bank transaction (using constructor and destructor). 11. Program to calculate increase or decrease in working capital using operator overloading. 12. Program to create the student file and prepare the marks slip by accessin the file.						

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

A purple book cover with a white border. The top and bottom edges are rounded. The top-left corner has a white decorative element resembling a scroll or a folded page. The bottom-left corner has a white decorative element resembling a scroll or a folded page. The text "Fifth Semester" is centered in white. There are faint blue decorative elements on the left and right sides, resembling stylized leaves or wings.

Fifth Semester

SEMESTER – V

Course code			L	T	P	C
Core 13		Advanced Accounting-II	4	-	-	4
Pre-requisite		Basic knowledge in Accounting	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To make the students to understand the basics of preparing partnership accounts						
2. To make the students to understand the procedures of admission. Death and retirement of partner						
3. To promote the knowledge about the dissolution of firm and amalgamation of firm.						
4. To enable the students to learn the accounting treatment relating to conversion and sale of a company.						
5. To impart the thorough knowledge on the accounting standards.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the basic concepts of preparing partnership accounts					K1
2	Understand the accounting treatment for admission and death of a partner.					K2
3	Apply the procedure for dissolution of firm and amalgamation.					K3
4	Analyse the situation of conversion of firm into a company					K4
5	Understand the knowledge about accounting standards					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Partnership Accounts				15-- hours	
Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments-guarantee of profits – Final accounts of Partnership firms						
Unit:2	Treatment of Goodwill				18-- hours	
Admission, retirement and death of a partner including treatment of goodwill						
Unit:3	Dissolution of Partnership Firms				13-- hours	
Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms						
Unit:4	Sale of a company				15-- hours	
Conversion into a company and Sale to a company						
Unit:5	Accounting Standards				12-- hours	
Accounting Standards – Working knowledge of: AS4: Contingencies and events occurring after the Balance sheet date. AS5: Net profit or loss for the period, Prior period Items and Changes in Accounting Policies. AS11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). AS12: Accounting for Government Grants. AS16: Borrowing Costs.AS19: Leases. AS20: Earnings per share. AS26: Intangible assets. AS29: Provisions, Contingent Liabilities and Contingent Assets.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				75-- hours	
Text Book(s)						
1	Advanced Accounts - M.C.Shukla and T.S.Grewal					

2	Advanced Accounts - R.L. Gupta
3	Advanced Accounts - S.P.Jain and K.L. Narang
Reference Books	
Financial Accounting - T.S.Reddy & A.Murthy	
Advanced Accountancy - A. Arulanandam, K.S. Raman	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=F689z6sPs1g
2	https://www.youtube.com/watch?v=1LRmddEEsQ&list=PLfwl6GH_DzV54CUVBEv2yigtLF02pNCV5
3	https://www.youtube.com/watch?v=F689z6sPs1g&list=PLiaygP8qeQGXXz9-9v-06eHaL4-ODnw8g
Course Designed By:	

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



Course code			L	T	P	C
Core 14		Auditing and Assurance- I	4	-	-	4
Pre-requisite		Basic knowledge about Auditing	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1.To educate the concept of auditing and its relationship with other disciplines.						
2.To enhance the practical knowledge relating the procedures of auditing practices						
3. To provide insight about the audit procedures for obtaining audit evidence						
4. To promote knowledge about internal control and computerized environment.						
5.To develop the analytical concept and internal control over the accounting reviews.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Enumerate the basic principles of auditing					K1
2	Remember the procedure for audit engagement and Documentation.					K1
3	Understand the audit procedure for obtaining the audit evidence and internal control					K2
4	Apply the techniques of test checking and review analytical procedures.					K3
5	Analyze the analytical review procedures for audit payments					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Auditing				15-- hours	
Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.						
Unit:2	Audit planning				12-- hours	
Auditing engagement – Auditors engagement – Initial audit engagements – Planning and audit of financial statements – Audit programme - control of quality of audit work - Delegation and supervision of audit work.						
Unit:3	Audit evidence				16-- hours	
Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Vouching, verification, Direct confirmation, Written Representations.						
Unit:4	Internal Control				15-- hours	
Auditing in Computerized Environment - Division of auditing in EDP Environment – Online computer systems - Documentation under CAAT - Using CAAT in small business computer environment - Limitations of EDP Audit.						
Unit:5	Analytical review procedures				15-- hours	
Audit Performance - Audit of Payment - General Consideration - Wages - Capital Expenditure - Other payments and expenses - Petty cash payments - Bank reconciliation statement.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				75-- hours	

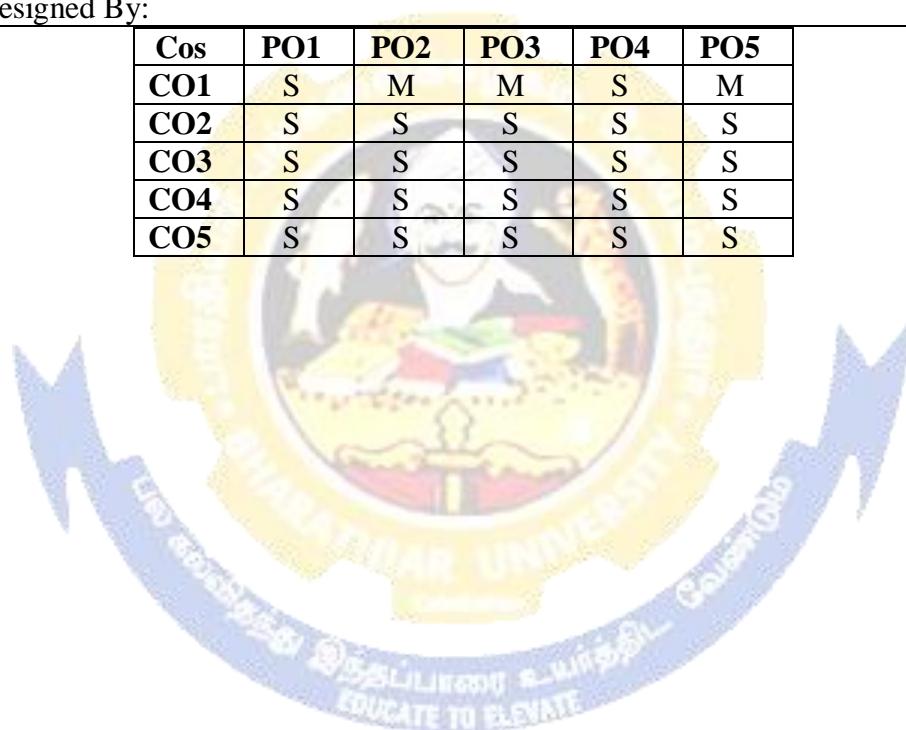
Text Book(s)	
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
Reference Books	
Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008.	
CA – IPCC Group II Study Material ICAI ICAI 2016.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.coursera.org/learn/auditing-part1-conceptual-foundations
2	https://www.youtube.com/watch?v=vCzgtBRzeh0
3	https://www.youtube.com/watch?v=CKfwXpOse4E
Course Designed By:	

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

Course code			L	T	P	C
Core 15		Principles of Auditing	4	-	-	4
Pre-requisite		Basic knowledge about Auditing	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1.To educate the concept of auditing and audit programmes.						
2.To provide insight on Internal audit and vouching of trading transactions.						
3. To provide the procedures to be followed for the verification and valuation of assets and liabilities.						
4.To enhance the practical knowledge relating the procedures of auditing practices of Joint stock companies.						
5.To enrich knowledge about the provisions of investigation under companies act.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Enumerate the basic principles of auditing					K1
2	Understand the procedural aspects relating to internal control and vouching.					K2
3	Apply the practical knowledge for verification and valuation of assets and liabilities.					K3
4	Apply the provisions relating to audit of Joint stock companies.					K3
5	Apply the procedural aspects for investigation of companies.					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Nature of Auditing				10-- hours	
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.						
Unit:2	Internal Control				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 of Assets and Liabilities				12-- 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	Audit of Joint Stock Companies				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.						
Unit:5	Auditing and Investigation				13-- hours	
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				60-- hours	

Text Book(s)	
1	. Practical Auditing -B.N. Tandon
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.
3	Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
Reference Books	
Study material of Institute of Chartered Accountants of India.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=B_l7KvhDT2U
2	https://www.youtube.com/watch?v=6lJZn4Lezfc
3	https://www.youtube.com/watch?v=I7QAOuwm6Qg
Course Designed By:	

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



Course code			L	T	P	C
Core 16		Direct Tax-I	3	-	-	4
Pre-requisite		Basic knowledge about Tax	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To enlighten the students to learn the Basic provisions of the Income Tax Act.						
2. To familiarize with calculation of income from Salaries and house property						
3. To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources						
4. To provide the knowledge about the provisions for calculation of income from capital gains						
5. To make the students to learn the procedure to compute the tax liability of an individual.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the various terminologies related to income tax					K1
2	Understand the method of calculating and levying tax for income from salaries and house property					K2
3	Apply the various tax laws and available provisions for computation of income from business or profession and other sources					K3
4	Apply tax provisions applicable to calculate tax for income from capital gains					K3
5	Analyse the self-assessment of income and computation of tax liability					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Income Tax Act				14-- hours	
Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of pervious year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income						
Unit:2	Income from Salaries and House Property				15-- hours	
Income from salary – Income from House Property						
Unit:3	Income from Business or Profession				14-- hours	
Income from Business or Profession						
Unit:4	Income from Capital Gains and other Sources				15-- hours	
Income from Capital Gains – Income from other sources						
Unit:5	Computation of Tax Liability				15-- hours	
Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief’s – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				75-- hours	
Text Book(s)						
1	Income tax law and practice - V.P.Gaur & D.B.Narang					
2	Income tax law and practice - H.C.Mehrotra and S.P.Goyal					

3	Income tax law and practice - Bhagwathi Prasad
Reference Books	
Income tax Theory, law & practice - T.S.Reddy & Y.Hari Prasad Reddy	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_cm03/preview
2	https://www.youtube.com/watch?v= 1 lZv-jEVY
3	https://www.youtube.com/watch?v=q1bdHJdobDI
Course Designed By:	

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



[illegible]

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_cm03/preview
2	https://www.youtube.com/watch?v=N-Y6ylnNI7s&list=PLGTfDV0pJ_6_hi5KUOWDWa4xa4OE29EYj
3	https://www.youtube.com/watch?v=q1bdHJdobDI
Course Designed By:	

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





Sixth Semester

Corporate Accounting T.S.Reddy & A. Murthy Margham Publications Reprint 2015	
CA – IPCC Group II Study Material ICAI ICAI Current year	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_mg17/preview
2	https://onlinecourses.swayam2.ac.in/cec20_mg28/preview
3	https://www.youtube.com/watch?v=7Hh5AicuLFQ&list=PLiaygP8qeQGV8HHt-TTbaby5pYVHC2VMu
Course Designed By:	

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



Unit:5		16-- hours
Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies).Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	75-- hours
Text Book(s)		
1	Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2 nd Edition, 2009,	
2	Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014	
3	Principles of Auditing DinkarPagare Sultan Chand & Sons, New Delhi. 11th E	
Reference Books		
Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008		
CA – IPCC Group II Study Material ICAI ICAI 2016		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=ROlz8liKr_Q&list=PLxOpDRieFexnoeQbLhO46Q9Ju_vA2j-N_L	
2	https://www.youtube.com/watch?v=TQRfLQkhXfw	
3	https://www.youtube.com/playlist?list=PLP0oTm4FOBFJketlp_TtzY_Kc9NTqbDPw	
Course Designed By:		

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

under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.		
Unit:5	Customs Laws	12-- hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60-- hours
Text Book(s)		
1	Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.	
2	Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore.	
Reference Books		
1	GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=v9M58U_tPU	
2	https://www.youtube.com/watch?v=wITlmee8AMA	
3	https://www.youtube.com/watch?v=a_hqVj_3YLc	
Course Designed By:		

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

The image shows a purple book cover with a white border. The title "Elective Course" is centered in white. There are decorative white scroll-like elements at the top-left and bottom-left corners. Faint blue lightning bolt-like shapes are visible on the left and right sides of the cover.

Elective Course

List of Elective Papers

Course code			L	T	P	C
Elective 1 A)		Financial Management	4	-	-	2
Pre-requisite		Knowledge about Finance and accounting	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1.To provide a theoretical framework for considering management of finance						
2.To develop the ability to identify and analyze various sources of raising finance;						
3. To promote knowledge about lease financing and framing optimum capital structure						
4. To understand concepts relating to financing of working capital and investment decisions;						
5. To facilitate conceptual knowledge about management of determinants of capital structure						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Remember the functions of finance and goals of business					K1
2	Identify the appropriate source of finance suitable to the business					K2
3	Apply the concepts to enable financial planning and framing of optimum capital structure					K3
4	Analyse the working capital requirements and factors determining the requirements					K4
5	Understand the management of earnings available in the business					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Functions of Finance			10-- hours	
Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.						
Unit:2		Sources of Finance			12-- hours	
Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.						
Unit:3		Lease Financing			12-- hours	
Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.						
Unit:4		Working Capital Management			12-- hours	
Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.						
Unit:5		Factors of Capital Structure			12-- hours	
Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
		Total Lecture hours			60-- hours	

Text Book(s)	
1	S N Maheshwari, Financial Management Principles and Practice.
2	Khan and Jain, Financial Management.
3	Sharma and Sashi Gupta, Financial Management
Reference Books	
I M Pandey, Financial Management.	
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	https://onlinecourses.swayam2.ac.in/cec20_mg10/preview
Course Designed By:	

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



Course code			L	T	P	C
Elective 1 B)		Entrepreneurial Development	4	-	-	2
Pre-requisite		Knowledge about business	Syllabus Version		2020	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of entrepreneurship and related initiatives						
2. To provide insights about the setting up of startups and projects						
3. To familiarize with the institutional services to entrepreneur						
4. To provide knowledge about various financial support available to the entrepreneurs						
5. To provide knowledge about various subsidies and incentives available for entrepreneurs						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the importance and role of entrepreneurship as an economic activity					K1
2	Describe the various forms of setting up a startup and project management					K2
3	Understand the various institutional services to entrepreneur					K2
4	Analyze the various financial support available to the entrepreneurs					K4
5	Understand the various subsidies and incentives available for entrepreneurs					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Nature of Entrepreneurship				10-- hours	
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.						
Unit:2	Start-up and Project Mangement				12-- hours	
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.						
Unit:3	Financial Assistance - I				12-- hours	
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.						
Unit:4	Financial Assistance - II				12-- hours	
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.						
Unit:5	Incentives and Subsidies				12-- hours	
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars – webinars						
	Total Lecture hours				60-- hours	
Text Book(s)						
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan					
2	Fundamentals of Entrepreneurship and Small Business –RenuArora&S.KI.Sood					
3	Entrepreneurial Development – S.S.Khanka					

Reference Books	
Entrepreneurial Development – S.G.Bhanushali	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110/106/110106141
2	https://onlinecourses.nptel.ac.in/noc20_mg46/preview
3	https://www.youtube.com/watch?v=1RtZEK4J8X8
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	S	S	S	S	S
CO3	M	S	M	M	S
CO4	M	S	S	S	S
CO5	S	M	S	S	S



Course code			L	T	P	C
Elective 1 C)		Micro Finance	4	-	-	2
Pre-requisite		Knowledge about Finance	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To acquire conceptual knowledge of the micro financing system in India.						
2. To analyse the various income generating activities under microfinance						
3. To apply the credit rating methodology for rating						
4. To analyze various strategies for pricing of microfinance products						
5. To evaluate various measures for transforming NGO's						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recognize the present scenario of rural financial system in India					K1
2	Categorize various income generating activities in microfinance					K3
3	Apply the credit rating methodology for rating credit worthiness					K3
4	Analyze the various strategies for pricing of microfinance products					K4
5	Understand the transforming measures of NGO's					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	Indian Rural Financial System				13-- hours	
Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.						
Unit:2	Overview of Microfinance				10-- hours	
Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources.Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring						
Unit:3	Credit Delivery Methodology				12-- hours	
Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)						
Unit:4	Pricing of Microfinance				11-- hours	
Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus.Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises						
Unit:5	Commercial Microfinance				12-- hours	
Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60-- hours
Text Book(s)		
1	Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.	
2	Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C	
3	Malcolm Harper, “Practical Microfinance” A training Guide for South Asia Vistaar Publication, New Delhi.2003.	
Reference Books		
C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://youtu.be/RIOhLPhioSw	
2	https://youtu.be/6OPf11YmJhg	
3	https://youtu.be/GQcE_1i1cv0	
Course Designed By:		

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

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 2 A)		Business finance	4	-	-	4
Pre-requisite		Basic knowledge in finance	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the various concept relating to finance 2. To familiarize with the basics of financial planning 3. To analyze various nature of capitalization suitable to the business 4. To understand the various dimensions of capital structure and their components 5. To provide knowledge about various available sources of finance						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various concepts relating to finance					K1
2	Understand the various techniques of financial planning					K2
3	Analyze various sources and forms of finance					K4
4	Analyse various dimensions of capital structure and their components					K4
5	Analyse the various sources of finance available to meet the financial requirements					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
Business Finance			15-- hours			
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions						
Unit:2						
Financial Plan			15-- hours			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals						
Unit:3						
Capitalization			20-- hours			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.						
Unit:4						
Capital Structure			20-- hours			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.						
Unit:5						
Sources of Finance			18-- hours			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.						
Unit:6						
Contemporary Issues			2 hours			
Expert lectures, online seminars – webinars						

		Total Lecture hours	90-- hours
Text Book(s)			
1	Essentials of Business Finance - R.M. Sri Vatsava		
2	Financial Management – Saravanavel		
Reference Books			
1	Financial Management - L.Y. Pandey		
2	Financial Management - M.Y. Khan and Jain		
3	Financial Management - S.C. Kuchhal		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1	https://onlinecourses.swayam2.ac.in/cec20_mg09/preview		
2	https://onlinecourses.nptel.ac.in/noc20_ma52/preview		
4	https://www.coursera.org/learn/finance-fundamentals		
Course Designed By:			

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	M
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	M	S	M	M	M

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 2 B)		Brand Management	4	-	-	4
Pre-requisite		Knowledge about products and brand	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of branding 2. To analyze brand positioning and brand image building 3. To analyze the impact of brand on customer behavior 4. To familiarize with brand rejuvenation and monitoring 5. To provide insight on essential branding strategies						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the basic concepts of branding and related terms					K1
2	Compare brand image building and brand positioning strategies					K2
3	Analyze the impact of brand on customer behavior					K4
4	Evaluate the brand rejuvenation and brand monitoring process					K5
5	Apply various strategies for brand building and monitoring					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1		Nature of Branding			15-- hours	
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.						
Unit:2		Brand Associations			18-- hours	
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building						
Unit:3		Brand Impact			20-- hours	
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit						
Unit:4		Brand Rejuvenation			20-- hours	
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Cobranding.						
Unit:5		Brand Strategies			15-- hours	
Brand Strategies: Designing and implementing branding strategies – Case studies						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars – webinars						
					Total Lecture hours	
					90-- hours	
Text Book(s)						

1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
Reference Books	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/imb20-mg03/preview
2	https://www.coursera.org/learn/brand
4	https://www.youtube.com/watch?v=gvTAIrDWp20
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	M
CO2	S	M	M	S	M
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S



Course code		TITLE OF THE COURSE	L	T	P	C
Elective 2)		Supply Chain Management	4	-	-	4
Pre-requisite		Basic knowledge in marketing	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the importance and key issues of supply chain management 2. To provide insight about various strategies of supply chain management 3. To understand the importance of strategic alliance in supply chain management 4. To understand the process of procurement and outsourcing To acquaint knowledge about smart pricing strategies and customer value measures						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the importance of supply chain management in the modern times					K1
2	Understand the various strategies in supply chain management					K2
3	Critiquing the concept of retailer supplier partnership					K3
4	Analyze the process of procurement, outsourcing and e-procurement					K4
5	Apply innovative ideas about smart pricing strategies and measuring customer values					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
Supply Chain Management			18-- hours			
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system						
Unit:2						
Supply Chain Integrates			15-- hours			
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies						
Unit:3						
Strategic Alliances			20-- hours			
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration						
Unit:4						
Procurement and Outsourcing			15-- hours			
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement						
Unit:5						
Customer Value			20-- hours			
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures						
Unit:6						
Contemporary Issues			2 hours			
Expert lectures, online seminars – webinars						
			Total Lecture hours		90-- hours	
Text Book(s)						

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
Reference Books	
1	R.B. Handfield and E.L. Nochols, Introduction to Supply Chain Management. Prentice Hall, 1999.
2	Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.swayam2.ac.in/cec20_mg31/preview
2	https://nptel.ac.in/courses/110/106/110106045
3	https://nptel.ac.in/courses/110/108/110108056
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	M	S	M
CO3	S	S	M	S	S
CO4	M	S	M	S	M
CO5	S	M	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 3 A)		Investment Management	4	-	-	4
Pre-requisite		Basic investment knowledge	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To understand various choices and alternatives of investment						
2. To understand about classification of investment market						
3. To perform fundamental analysis before investing						
4. To evaluate various types of fundamental analysis						
5. To understand about optimum portfolio construction and management						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recalling various alternatives of investment					K1
2	Comparing the features of various investment markets					K2
3	Analyzing investments using fundamental analysis					K4
4	Applying technical analysis for evaluating investments					K3
5	Evaluate the optimum portfolio for investment					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
		Nature of Investment	15-- hours			
Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;						
Unit:2						
		Investment Markets	18-- hours			
Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;						
Unit:3						
		Fundamentals Analysis	20-- hours			
Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities RiskAnalysis in Investment Decision; Systematic and Unsystematic Risk;						
Unit:4						
		Stock Market Analysis	20-- hours			
Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis						
Unit:5						
		Portfolio Management	15-- hours			
Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model						
Unit:6						
		Contemporary Issues	2 hours			

Expert lectures, online seminars – webinars		
	Total Lecture hours	90-- hours
Text Book(s)		
1	Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).	
	6. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).	
2	Ballad, V. K, (2005), “Investment Management Security Analysis and PortfolioManagement”, 8th Ed, S. Chand, New Delhi.	
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and	
Reference Books		
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.	
2	Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.coursera.org/specializations/investment-management	
2	https://www.coursera.org/specializations/investment-strategy	
3	https://www.youtube.com/watch?v=JiKOyD_K2qg	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	M	M
CO5	S	M	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 3 B)		Financial Markets	4	-	-	4
Pre-requisite		Basic knowledge about finance	Syllabus Version		2020-21	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of financial market 2. To describe the working and components of corporate securities market 3. To understand the various functions of stock exchanges in India 4. To familiarize with the role of banks and intermediaries in financial market 5. To provide insights about the new models and innovative trends in financing						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the basic concepts of financial market					K1
2	Analyze the working and components of corporate securities market					K4
3	Understand the functioning of stock exchanges in India					K2
4	Understand the role of banks and intermediaries in financial market					K2
5	Describe various trends and new methods of financing					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
Financial Market			15-- hours			
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.						
Unit:2						
Security Market			18-- hours			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.						
Unit:3						
Stock Exchange			15-- hours			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.						
Unit:4						
Financial Institutions			20-- hours			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.						
Unit:5						
Modes of Financing			20-- hours			
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,						
Unit:6						
Contemporary Issues			2 hours			
Expert lectures, online seminars – webinars						

		Total Lecture hours	90-- hours
Text Book(s)			
1	Essentials of Business Finance - R.M. Sri Vatsava		
2	Financial Management – Saravanavel		
3	Financial Management - M.Y. Khan and Jain		
4	Financial Management Theory and Practice - Prasanna Chandra		
Reference Books			
1	Financial Management - L.Y. Pandey		
2	Financial Management - S.C. Kuchhal		
3	Principles of Financial Management - S.N. Maheshwari		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1	https://onlinecourses.swayam2.ac.in/imb20_mg39/preview		
2	https://onlinecourses.swayam2.ac.in/imb20_mg40/preview		
3	https://onlinecourses.swayam2.ac.in/arp19_ap74/preview		
Course Designed By:			

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	M	M	S	S



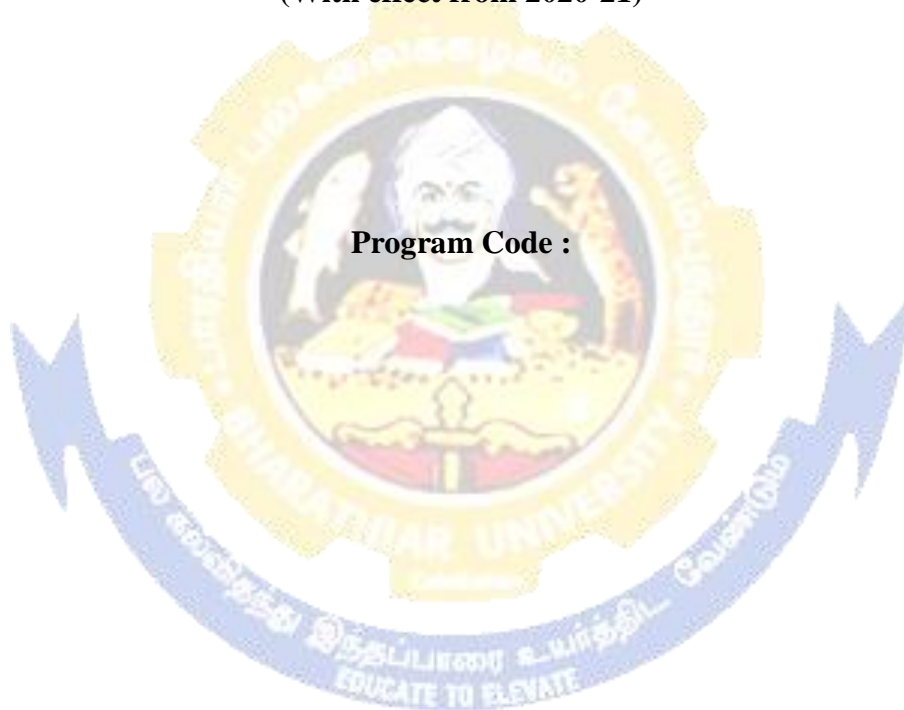
Annexure

B.Com (Professional Accounting)

Syllabus

(With effect from 2020-21)

Program Code :



Bharathiar University
(A State University, Accredited with “A” Grade by NAAC and
13th Rank among Indian Universities by MHRD-NIRF)
Coimbatore 641 046, INDIA