



SACRED HEART COLLEGE (AUTONOMOUS)

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Ready for
Every Good Work

A Don Bosco Institution of Higher Education, Founded in 1951 * Affiliated to Thiruvalluvar University, Vellore * Autonomous since 1987

Accredited by NAAC (4th Cycle – under RAF) with CGPA of 3.31 / 4 at 'A+' Grade

SACRED HEART COLLEGE (Autonomous)

DEPARTMENT OF COMMERCE

B.Com CBCS Pattern with OBE

(ACADEMIC YEAR – 2021 - 22 ONWARDS)

S. No	Course Code	Course	Number of Credits	Hours	CA	SE	Total
SEMESTER I							
1	LT114	Part I Language I – Tamil 1	3	5	50	50	100
2	LE115BT	Part II English I	2	5	50	50	100
3	C116	Part III MC – Principles of Accountancy	5	5	50	50	100
4	C117	MC – Environmental Aspects of Business	5	5	50	50	100
5	AE106	Allied I Principles of Economics I	4	6	50	50	100
6	SK104	Part IV Communication Skills	1	2	100		100
7	VE105A/B	Christian Religion I / Value Education I	1	2	100		100
8	CE103	Communicative English	1		100		100
9	LE115BP	English Lab	1		50	50	100
		Total	23	30			

S. No	Course Code	Course	Number of Credits	Hours	CA	SE	Total
SEMESTER II							
1	LT214	Part I Language II	3	5	50	50	100
2	LE215BT	Part II English II	2	5	50	50	100
3	C216	Part III MC – Financial Accounting I	5	5	50	50	100
4	C217	MC – Banking and Insurance	5	5	50	50	100
5	AE206	Allied I Principles of Economics II	4	6	50	50	100

6	SK204	Part IV Leadership Skills	1	2	100		100
7	VE205A/B	Christian Religion II / Value Education II	1	2	100		100
8	CE203	Communicative English	1		100		100
9	LE215BP	English Lab	1		50	50	100
		Total	23	30			

SEMESTER - I
PART III- MAJOR CORE
PRINCIPLES OF ACCOUNTANCY

Course Code	C116	Credit	5
Contact Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> To understand the conventions, rules and procedures of accepted Accounting Practices. To impart skills for recording various kinds of business transactions in the books of accounts. To equip the students to ascertain the business results. To learn the techniques of accounting relating to Bills of Exchange To learn the calculation procedures involved in Account Current and Average Due Date. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Apply the basic principles of financial accounting and write up the accounts of a sole trading concern.	K1, K2, K3, K4
CO 2	Check the arithmetical accuracy of the accounts prepared and also to identify and rectify the book-keeping errors in the books of accounts.	K1, K2, K3, K4
CO 3	Ascertain the Profit or Loss of the Business and the Financial Position of the Business.	K1, K2, K3, K4, K5, K6
CO 4	Understand the meaning of Bills of Exchange and the treatments relating to Bills of Exchange Transactions. To resolve the differences between pass book and cash book balances.	K1, K2, K3, K4, K5
CO 5	Understand the calculation procedures relating to Accounting Current and Average Due Date.	K1, K2, K3

Mapping of CO with PO and PSO

C O	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mea n Score s of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	

1	2	2	1	3	1	3	1	3	3	2	1	1	1.92
2	2	1	1	3	1	3	2	3	3	2	1	1	1.92
3	3	2	2	3	2	3	1	3	3	3	1	1	2.25
4	3	1	1	3	2	3	1	3	3	3	1	1	2.08
5	3	2	2	3	2	3	1	3	3	3	1	1	2.25
Mean Overall Score													2.08
Result													High

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

UNIT – I – Fundamentals of Book Keeping

Accounting and Book keeping – Need – Objectives – Functions – Classifications of Accounting – Methods of Accounting – Persons Interested in Accounting - Accounting Concepts and Conventions – Accounting Procedure - Journal - Ledger - Subsidiary Books.

UNIT – II – Trial Balance and Rectification of Errors

Trial Balance - Objectives – Preparation of Trial Balance. Rectification of Errors – Classification of Errors – Stages in Rectification of Errors – Suspense Account - Practical Problems.

UNIT – III – Final Accounts

Preparation of Final Statement of Accounts – Manufacturing Account - Trading Account — Profit & Loss Account – Balance Sheet – Adjustments.

UNIT – IV – Bank Reconciliation Statement & Bills of Exchange

Bank Reconciliation Statement – Causes of Difference – Preparation of Bank Reconciliation Statement.

Bills of Exchange – Features – Elements – Advantages – Accounting procedures in the books of Drawer and Drawee – Accommodation Bills.

UNIT –V – Average due Date and Account Current

Average due date – Introductory Concept – Uses – Types – Practical Problems.

Account Current - Procedure for Preparation of Account Current (Product Method Only).

NOTE: Marks shall be distributed for theory 20% and for problems 80%.

Text Book:

- T.S.Reddy & Murthy “Financial Accounting” - 6th Revised Edition 2015, Margham Publications, Chennai.

Reference Books:

- S.P. Jain and K.L.Narang “Advanced Accountancy” - 18th Revised Edition, Reprint 2014, Kalyani publishers, New Delhi.
- M. A. Arulanandham and V.S.Raman “Advanced Accountancy” -Himalaya Publishing House, Delhi.
- RSN Pillai & Bagavathi, Advanced Accountancy, Sultan Chand & Sons.
- Hanif & Mukarjee, Modern Accountancy, Tata Mc Graw Hill, New Delhi.

Note: Latest Edition of Text Books may be used.

**SEMESTER - I
PART III- MAJOR CORE**

ENVIRONMENTAL ASPECTS OF BUSINESS

Course Code	C117	Credit	5
Instruction Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objective	<ul style="list-style-type: none"> • To make the students to acquire basic knowledge about the business environment • To impart knowledge on the various environmental aspects in the midst of which a business has to be organized. • To enable the students to understand the difference between Money market and Capital Market • To expose students to Money Market, Capital Market, Stock Exchange and SEBI • To create awareness on various ethical issues in business and consumer rights. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Students will acquire the basic knowledge of business environment	K1, K2, K3, K4
CO 2	The students will know the various internal and external factors influencing a business concern.	K1, K2, K3, K4
CO 3	The students will know the importance of different financial markets and understand their functioning.	K1, K2, K3, K4
CO 4	Students will know various aspects of stock market and motivates them to acquire knowledge on stock market investment	K1, K2, K3, K4, K5,
CO 5	The students will be able to evaluate the ethical considerations in operation of business enterprises. They will also know the rights and duties of consumers	K1, K2, K3

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	

1	1	1	2	1	2	2	2	1	1	1	1	1	1.33
2	1	1	2	2	2	2	2	2	1	2	1	1	1.58
3	2	2	3	2	2	3	3	2	2	2	2	2	2.25
4	2	2	3	2	3	3	3	2	2	3	2	2	2.42
5	2	2	3	2	3	2	3	2	2	3	3	2	2.42
Mean Overall Score													2.00
Result													Medium

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit – I : Nature and Objectives of Business:

Classification of Business, Industries – characteristics of business – Social and Economic objectives of business.

Unit – II: Business Environment:

Economic, Political, Government, Natural, Technological, Social / Cultural and Demographic Environments – their role in business.

Unit – III Money and Capital Markets:

Nature, constituents and its importance – Functions of money market, Indian money market - Indian Capital Market and its development.

Unit – IV Stock Exchange and its Regulation:

Importance and objectives – NSE – features and objectives - Listing and its advantages - Dematerialization and its advantages – SEBI – powers and functions. SENSEX and NIFTY (meaning and examples only)

Unit – V Business and Society:

Ethical principles – Social Responsibility of business to various segments – CSR practices in India. Consumerism – Consumer protection and consumer rights.

Text Book

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi

Reference Books

1. Gupta C.B. Business Organization and Management, S Chand & Co. New Delhi.
2. Y.K. Bhushan, Fundamentals of Business Organization, Sultan Chand & Sons, New Delhi
3. Sharma R.K. & Gupta Shashi K., Business Organization and Management, Kalyani Publishers.
4. Mishra N., Fundamentals of Business Organization, Allied Publication.

Note: Latest Edition of Text Books may be used.

**SEMESTER - II
PART III- MAJOR CORE
FINANCIAL ACCOUNTING I**

Course Code	C216	Credit	5
Contact Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • To prepare the students to determine the amount of depreciation under various methods and its Accounting Procedures. • To enable the students to ascertain the profit or loss under single entry system and also to convert from single entry to double entry system of accounting. • To make the students to understand the techniques of preparing the Receipts & Payments Account and Income and Expenditure Account. • To make the students to learn the functional aspects Departmental Accounts. • To equip the students to determine the business results of the Branch under different methods. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Know the various methods of calculating and recording depreciation in the books of accounts.	K1, K2, K3, K4
CO 2	Determine the profit or loss under single entry system and also to convert the books written on single entry basis into proper double entry system.	K1, K2, K3, K4, K5, K6
CO 3	Prepare the final accounts of non-trading concern to determine the surplus or deficit.	K1, K2, K3, K4, K5, K6
CO 4	Deal with departmental accounts and the accounting treatment on inter-departmental transfers.	K1, K2, K3, K4
CO 5	Understand the concept of Branches and their accounting of dependent branches.	K1, K2, K3, K4

Mapping of CO with PO and PSO

C O	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mea n Score s of
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	

													COs
1	2	2	1	2	3	3	2	3	3	2	2	2	2.25
2	3	3	1	3	3	3	2	3	3	3	2	2	2.58
3	3	2	1	3	2	2	1	3	2	2	2	2	2.08
4	3	2	2	3	2	2	1	3	3	3	2	2	2.33
5	3	3	2	3	2	2	1	3	3	3	2	2	2.42
Mean Overall Score													2.33
Result													High

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

UNIT – I – Depreciation Accounting

Introduction – Causes of Depreciation – Purpose – Methods: Straight Line – Written down Value – Annuity - Sinking Fund – Change in the method of depreciation.

UNIT – II – Single Entry System of Book Keeping

Statement of Affairs method – Conversion of Single Entry into Double Entry System of Book Keeping.

UNIT – III – Accounts of Non-Trading Concerns

Preparation of Receipts and Payments account - Income and Expenditure Account - Balance sheet.

UNIT – IV - Branch Accounting

Branch Accounts - Types of branches - Debtors System – Stock and Debtors System – Final Accounts System – Wholesale and Retail Profit at Branch. (Excluding Independent and Foreign Branches).

UNIT – V – Departmental Accounting

Departmental Accounting - Features – Advantages – Differences between Departmental and Branch Accounting - Apportionment of expenses - Interdepartmental transfers at cost and invoice price.

NOTE: Marks shall be distributed for theory 20% and for problems 80%.

Text Book:

- T.S.Reddy & Murthy “Financial Accounting” - 6th Revised Edition 2015, Margham Publications, Chennai.

Reference Books:

- S.P. Jain and K.L.Narang “Advanced Accountancy” - 18th Revised Edition, Reprint 2014, Kalyani publishers, New Delhi.

- M. A. Arulanandham and V.S.Raman “Advanced Accountancy” -Himalaya Publishing House, Delhi
- RSN Pillai & Bagavathi, Advanced Accountancy, Sultan Chand & Sons.
- Hanif & Mukarjee, Modern Accountancy, Tata Mc Graw Hill, New Delhi.

Note: Latest Edition of Text Books may be used.

**SEMESTER –II
PART III- MAJOR CORE**

BANKING AND INSURANCE

Course Code	C217	Credit	5
Contact Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • To get acquainted the concept of banking along with its origin, types, role • To acquire about the information on different types functions of central bank in India and commercial bank. • To learn about negotiable instruments such as Primary note, bill of exchange and cheque its types, parties participate in negotiable instruments. • To improve their knowledge on recent trend in banking like E banking, debit card, credit card and ATM. • To get basic knowledge about concepts of insurance its types, principles, banc assurance, IRDA. 		

Course Outcomes

After studying this course, students would be able to:

CO. No.	CO Statement	Cognitive Levels
CO 1	Apply their knowledge on the concept of banking along with its origin, types and role	K1, K2, K3, K4
CO 2	Understand and construct about the information on functions of RBI and functions of commercial bank	K1, K2, K3, K4, K6
CO 3	Understand and Analyze the types of negotiable instruments like cheques its types	K1, K2, K3, K4
CO 4	Evaluate the recent trend in banking like E-banking and its types	K1, K2, K3, K4, K5
CO 5	Understand about the basic concepts of insurance and IRDA	K1, K2, K3

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)	Programme Specific Outcomes (PSO)	Mean Scores of

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	COs
1	2	3	1	3	1	2	3	3	3	2	1	1	2.08
2	2	1	2	2	2	1	2	2	2	3	1	1	1.75
3	2	2	2	3	2	1	3	3	3	3	1	2	2.25
4	1	2	2	3	2	2	2	2	3	3	2	1	2.08
5	2	2	1	3	2	2	1	3	2	3	2	1	2.00
Mean Overall Score													2.03
Result													High

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit 1 – Introduction to Banking

Origin and development of banking – Types of Banking: Commercial Banks, Schedule Banks, Non Scheduled Banks, Co-operative Banks, and Regional Rural Banks – Role of Banks in Economic Development.

Unit 2 – Commercial Banks and Central Banking

Origin and Growth of Commercial Banks in India – Functions – Changing Role – Central Bank: Role, Functions – Credit Creation – Limitations.

Unit 3 – Negotiable Instruments

Negotiable Instruments: Definition – Characteristics – Types – Parties to Negotiable Instruments – Cheques – Types – Crossing – drafts – Cheques vs Draft – Endorsement – Significance and types.

Unit 4 – Recent Trends in Banking

Emerging trends in Banking: E-Banking – Centralized Online Real Time Electronic Banking (CORE) – Electronic Clearing Service (ECS) - Electronic Fund Transfer (EFT) Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Society for Worldwide Interbank Financial Telecommunication (SWIFT) – E- cheque – Immediate Payment Service (IMPS) – ATMs – Credit card – Debit card – Smart card – Digital cash - Internet Banking – Mobile Banking- Tele Banking.

Unit V – Basics of Insurance

Introduction to insurance: concepts – need of insurance – insurance as a social security tool o insurance and economic development – life assurance – principles – bancassurance – IRDA – Powers – functions. Life insurance vs General insurance.

Test Book:

- Maheashwari, S.N.: Banking law and practice, Kalyani Publication, Ludhiana.

Reference Books:

- Shekar K.C: Banking Theory Law and Practice, Vikas Publication, Noida.
- Radhaswamy & Vasudevan: Text Book of Banking, S. Chand Publication, New Delhi.
- Mishra M.N: Insurance Principles and Practice, S. Chand Company Ltd, Delhi.

Note: Latest Edition of text books may be used.

**SACRED HEART COLLEGE (Autonomous)
DEPARTMENT OF COMMERCE
B.Com CBCS Pattern with OBE
(ACADEMIC YEAR – 2021 - 22 ONWARDS)**

S. No	Course Code	Course	Number of Credits	Hours	CA	SE	Total
SEMESTER III							
1	C325	Part III MC – Financial Accounting II	5	5	50	50	100
2	C326	MC – Principles of Marketing	5	5	50	50	100
3	C327	MC – Mercantile Law	4	4	50	50	100
4		Allied I Managerial Economics	4	6	50	50	100
5	AM310A	Allied II Business Mathematics	4	6	50	50	100
6	VE306	Part IV Human Rights	1	2	100		100
7	SK304	Technical Skills	1	2	100		100
8	CO-DED	Part V Out Reach Activity (DEEDS)					
9	CO-SHE	Co-Curricular Activity (SHELTERS)					
		Total	24	30			

S. No	Course Code	Course	Number of Credits	Hours	CA	SE	Total
SEMESTER IV							
1	C424	Part III MC – Corporate Accounting	5	5	50	50	100
2	C425	MC – Cost Accounting	5	5	50	50	100
3	C426	MC – Business Management	4	4	50	50	100
4		Allied I International Economics	4	6	50	50	100
5	AM409A	Allied II Business Statistics	4	6	50	50	100
6	VE406	Part IV Environmental Science	1	2	100		100
7	SK404	Employability Skills	1	2	100		100
8	CO-DED	Part V Out Reach Activity (DEEDS)	2				

9	CO-SHE	Co-Curricular Activity (SHELTERS)	2				
		Total	28	30			

**SEMESTER - III
PART III- MAJOR CORE
FINANCIAL ACCOUNTING II**

Course Code	C325	Credit	5
Contact Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • To provide knowledge on the general insurance policies available for risk mitigation in businesses and preparation of a statement of claim. • To acquaint the students with the concepts of Hire Purchase and Installment Purchase System. • To impart knowledge on the accounting procedures involved in admission of a partner in a partnership firm. • To develop expertise knowledge on the accounting procedures involved in retirement and death of a partner in a partnership firm. • To inculcate knowledge on the concept of dissolution of a firm and the accounting procedure involved in closing the books of a partnership firm. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO Statement	Cognitive Levels
CO 1	Appreciate the importance of a fire insurance policy for a business and prepare a statement of claim in the event of a fire accident.	K1, K2, K3, K4
CO 2	Prepare the books of accounts involved in the hire purchase and installment purchase system.	K1, K2, K3, K4
CO 3	Carry out the adjustments in the books of accounts of a partnership firm in the event of admitting a new partner.	K1, K2, K3, K4, K5, K6
CO 4	Carry out the adjustments of the books of accounts of a partnership firm in the event of retirement or death of a partner.	K1, K2, K3, K4, K5, K6
CO 5	Understand the concept of dissolution of a partnership firm and close the books of accounts at the time of dissolution of a firm.	K1, K2, K3, K4, K5, K6

Mapping of CO with PO and PSO

C O	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	2	3	1	3	1	2	1	2	3	1	3	1	1.92
2	2	2	1	2	1	2	1	3	3	1	2	1	1.75
3	3	2	2	2	1	3	1	3	3	2	1	1	2.00
4	3	2	2	2	1	3	1	3	3	2	1	1	2.00

5	3	2	3	3	1	3	1	3	3	2	1	1	2.17
Mean Overall Score													1.97
Result													Medium

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit - I: Fire Insurance Claims

Insurance policies for covering risks in business – Claim for loss of stock – Average clause – Poor selling line and effect of abnormal events – Claim for loss of profit/consequential loss.

Unit - II: Hire Purchase & Installment System

Hire Purchase Vs Installment System. Entries in the books of hire purchaser and hire vendor – Default and Repossession – Accounting Treatment.

Unit - III: Admission of a Partner

Adjustments required in the books at the time of admission of a partner - Calculation of new profit sharing ratio – Calculation of sacrificing ratio – Revaluation of assets and liabilities – Calculation and treatment of goodwill – Adjustment regarding capital – Preparation of balance sheet of the firm after admission.

Unit - IV: Retirement and Death of a Partner

Adjustments required in the books at the time of retirement or death of a partner - Calculation of gaining ratio – Revaluation of assets and liabilities – Treatment of goodwill – Adjustment regarding capital – Joint life policy - Disposal of amount due to outgoing partner - Preparation of new balance sheet of the firm.

Unit - V: Dissolution of the Partnership firm

Preparation of Realization account – Difference between Revaluation and Realization account – Closing the books of accounts - Insolvency of one or more partners – Garner vs. Murray rule. Insolvency of all partners.

Text book:

- T.S.Reddy & A.Murthy: Financial Accounting—Margham publications, Chennai.

Reference Books:

- S.P.Jain & K.L.Narang: Financial Accounting –Kalyani, Ludniana.
- M.A.Arulanatham & K.S.Raman, Advanced Accounts, Himalaya Publishing house.
- RSN Pillai & Bagavathi, Advanced Accountancy, Sultan Chand & Sons.
- Hanif & Mukarjee, Modern Accountancy, Tata Mc Graw Hill, New Delhi.

Note: Latest Edition of Text Books may be used.

**SEMESTER - III
PART III- MAJOR CORE
PRINCIPLES OF MARKETING**

Course Code	C326	Credit	5
Instruction Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objective	<ul style="list-style-type: none"> • To provide basic knowledge of concepts, principles, tools and techniques of Marketing. • To understand the application of marketing concepts in marketing strategic decisions • Students gain better understanding of modern approaches in marketing • To understand the P's in Marketing • To make the students understand the importance of the concept of consumer behavior and apply it in marketing 		

Course Outcomes

After studying this course, students would be able to

CO	Co-Statement	Cognitive Level (K Level)
CO1	Gain knowledge and interpret the basic concepts of marketing	K1
CO2	Familiarize with marketing mix and build the awareness of buyer's behavior becomes better among students	K6
CO3	To understand what is product and price and it develop skills to analyze, decide the various products and methods of pricing	K1, K3 & K5
CO4	Outline the concepts of Branding and Promotion	K2
CO5	To demonstrate and categorize the various distribution channels, channel partners and services offered by middlemen	K4
CO6	Students develop analytical skills to tackle the challenges and latest development in Marketing Management and behavior of consumer	K6

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	3	3	3	3	2	1	3	3	3	3	2	2.67
2	3	3	3	3	2	2	1	3	3	3	3	2	2.58
3	3	3	2	3	2	3	1	3	3	3	3	3	2.67
4	3	3	3	3	3	3	1	3	3	3	3	3	2.83

5	3	3	3	3	3	3	1	3	3	2	3	3	2.75
6	3	3	3	3	3	2	1	2	3	3	2	3	2.58
Mean Overall Score													2.68
Result													High

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit I: Introduction

Nature, scope, functions and importance of marketing; Selling Vs Marketing; Marketing Mix, Marketing Environment: concept, importance and components (Economic, Demographic, Technological, Natural, Socio – Cultural and Legal).

Unit II: Product and pricing

Product: Concept and Importance, Product classification; concept of product mix – Product addition & deletion, Product life cycle, New product Development Process; Consumer adoption process.

Pricing: Significance, factors affecting price of a product. Pricing policies and strategies.

Unit III: Promotion and Physical distribution

Promotion: Nature and importance of promotion; Types of Promotion: Advertising, personal selling and sales promotion and their distinctive features; factors affecting promotion mix decisions.

Physical distribution: Channels of distribution - Marketing intermediaries and physical distribution.

Unit IV: Consumer Behavior and Market Segmentation:

Consumer Behavior: Nature and Importance, Factors influencing consumer buying behavior.

Market Segmentation: Concept, importance and bases, Product differentiation vs. Market segmentation.

Unit V: Recent developments in Marketing

Social Marketing, online marketing, direct marketing, services marketing, green marketing, rural marketing, viral marketing.

Text Book

- Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque, *Principles of Marketing*, 13th edition, Pearson Education.

Reference Books

- Michael, J.Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit, *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education

- Majaro, Simon. *The Essence of Marketing*, Pearson Education, New Delhi.
- Neeru Kapoor, *Principles of Marketing*, PHI Learning
- Rajendra Maheshwari, *Principles of Marketing*, International Book House

Note: Latest Edition of Text Books may be used.

**SEMESTER - III
PART III- MAJOR CORE
MERCANTILE LAW**

Course Code	C327	Credit	4
Instruction Hours per Week	4	Marks	CIA (50) / SE (50)
Course Objective	<ul style="list-style-type: none"> • To get acquainted the concept of mercantile law like types of contract, sources of law etc., • To acquire about the information on performance of contract. • To learn about special contract such as indemnity, bailment rights and duties of bailor and bailee. • To improve their understanding on formation and legal constitution of a company. • To get basic awareness about appointment, qualification, powers of directors and secretary. 		

Course Outcomes

After studying this course, students would be able to:

CO. No.	CO Statement	Cognitive Levels
CO 1	Understand about mercantile law like types of contract, sources of law etc.,	K1, K2, K3, K4
CO 2	Understand the information on performance of contract.	K1, K2, K3, K4,
CO 3	Understand and Analyze the special contract such as indemnity, bailment rights and duties of bailor and bailee.	K1, K2, K3, K4
CO 4	Evaluate the formation and legal constitution of a company.	K1, K2, K3, K4, K5,K6
CO 5	Understand and Create awareness about appointment, qualification, powers of directors and secretary	K1, K2, K3, K4, K5,K6

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	3	1	3	1	2	3	3	3	2	1	1	2.08
2	2	1	2	2	2	1	2	2	2	3	1	1	1.75
3	2	2	2	3	2	1	3	3	3	3	1	2	2.25

4	1	2	2	3	2	2	2	2	3	3	2	1	2.08
5	2	2	1	3	2	2	1	3	2	3	2	1	2.00
Mean Overall Score												2.03	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit – I: Introduction to Indian Contracts Act

Mercantile law – Sources of law - legal rights – Rights in rem and rights in personem – Nature of Contract – classification of contracts - Offer and acceptance – Consideration – Capacity to Contract

Unit – II: Elements and Performance of contract

Free consent - Flaw in consent – Coercion - Undue influence – Misrepresentation - Mistake and Fraud - Legality of object and consideration - Actual Performance – Attempt to Performance - Discharge of contracts – Performance Tender – Discharge of Contract – Discharge by breach – Remedies for breach of contract

Unit – III: Special Contract

Contract of indemnity – Essentials – Rights of indemnity holder and indemnifier – Contract of Guarantee – features – kinds – right and liabilities of surety – discharge of surety – Bailment – rights and duties of bailor and bailee - termination of bailment – Pledge – rights and duties of pawner and pawnee

Unit – IV: Formation and Legal Constitution of a Company

Characteristics of a Company – Kinds – Promotion – Rights, duties and liabilities of Promoters - Memorandum of Association – Doctrine of Ultra vires - Articles of Association - Doctrine of Indoor Management - Doctrine of Constructive notice - Incorporation of companies – Commencement of Business.

Unit – V: Company Management

Directors – Appointment – Qualifications and Disqualifications – Removal – Powers, Rights, Duties and Liabilities of directors. Company secretary – Appointment – Duties.

Text book

- N.D. Kapoor, Mercantile Law, Sultan Chand & sons.

Reference Books

- Pillaiv & Bagavathi - Business Law, S. Chand & Co, New Delhi
- M.C.Shukla & S.S.Gulshan, Principles of Company Law, Sultan Chand & Sons.
- Dr.M.R.Srinivasan – Company law & Secretarial practice.
- P.P.S.Goana – Sultan Chand, New Delhi, 2008 – “Company law (Mercantile Law).
- B.K.Acharya, Company law & Secretarial practice, Himalya Publishing House.

Note: Latest Edition of Text Books may be used.

**SEMESTER - III
PART III- MAJOR CORE
CORPORATE ACCOUNTING II**

Course Code	C424	Credit	5
Contact Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • To provide knowledge on accounting for various types of shares and debentures issued by joint stock companies. • To acquaint the students on the concept of redemption of preference shares and debentures. • To develop an expertise knowledge on the preparation of final accounts of companies, as per the Indian Companies Act, 2013. • To prepare the students to understand the accounting treatment for different forms of mergers. • To inculcate understanding on the concept of internal reconstruction and the legal procedures on the reduction of capital. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO Statement	Cognitive Levels
CO 1	Enhance their knowledge on the various types of shares and debentures along with their methods of issue and forfeiture	K1, K2, K3, K4
CO 2	Understand the procedure involved in redeeming the preference shares and debentures issued by a company.	K1, K2, K3, K4, K5, K6
CO 3	Prepare the final accounts of companies, as per the format prescribed by the Indian Companies Act, 2013	K1, K2, K3, K4, K5, K6
CO 4	Understand how amalgamation, absorption and external reconstruction of companies are carried out with their respective accounting treatment	K1, K2, K3, K4, K5, K6
CO 5	Know how and when capital reduction is carried out in companies with a view to restructure the sick companies.	K1, K2, K3, K4, K5, K6

Mapping of CO with PO and PSO

C O	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	3	1	3	2	3	1	3	3	2	2	2	2.33
2	3	3	1	3	2	3	1	3	3	2	2	1	2.25
3	3	3	3	3	3	2	2	3	3	3	2	1	2.58
4	3	3	2	3	2	3	1	3	3	2	2	1	2.33

5	3	3	3	3	2	3	1	3	3	2	2	1	2.42
Mean Overall Score													2.38
Result													High

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit – I Accounting for capital

Issue of shares and debentures – Types of shares and debentures – Types of issue – Issue at par, at premium and at discount- Forfeiture and reissue of shares.

Unit – II Accounting for redemption

Redemption of preference shares – Creation of capital redemption reserve - Redemption of debentures - Sinking fund and own debentures methods only.

Unit – III Final Accounts of Companies

Preparation of company final accounts according to Schedule VI of Indian Companies Act 2013- Treatment of special items - Managerial remuneration, Taxation reserve, Dividend - Profit Prior to Incorporation – Calculation and accounting treatment.

Unit – IV Merger and External Reconstruction of Companies

Meaning and Different types of mergers – Amalgamation, absorption and external reconstruction of companies – Procedure - Computation of purchase consideration – Accounting treatment.

Unit – V Internal Reconstruction of Companies

Difference between Internal and External reconstruction - Reduction of Share Capital - Internal Reconstruction of a company – Accounting treatment.

Text Book

- S.P. Jain and K.L.Narang, Advanced Accounting, Kalyani Publications.

Reference Books

- T.S.Reddy and Murthy, Corporate Accounting, Margham Publications.
- R.L.Gupta and Radhasamy, Corporate Accounting, Sultan Chand & Sons.
- M.A.Arulanatham & K.S.Raman, Advanced Accounts, Himalaya Publishing house.
- RSN Pillai & Bagavathi, Advanced Accountancy, Sultan Chand & Sons.
- Hanif & Mukarjee, Modern Accountancy, Tata Mc Graw Hill, New Delhi.

Note: Latest Edition of Text Books may be used.

SEMESTER - IV
PART III- MAJOR CORE
COST ACCOUNTING

Course Code	C425	Credit	5
Contact Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • To provide an understanding of the concepts involved in cost accounting, and to enable students to prepare a cost sheet and tender. • To equip the students with knowledge on calculating and using different stock levels to maintain inventory. • To provide knowledge on the various methods of maintaining the stores ledger • To provide knowledge on different methods of remunerating labour • To provide an in-depth knowledge in overhead distribution among different departments. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Understand the basic concepts in Cost accounting and prepare a Cost Sheet with various cost break-ups	K1, K2, K3, K4, K5
CO 2	Calculate different levels of stock to effectively manage inventory in a factory	K1, K2, K3, K4, K5
CO 3	Know how the closing stock is valued under different methods of valuation and maintain stores ledger in proper format.	K1, K2, K3, K4, K5, K6
CO 4	Calculate remuneration according to different methods of remunerating labourers.	K1, K2, K3, K4, K5, K6
CO 5	Measure the cost of overheads by primary and secondary distribution among different departments of an organisation.	K1, K2, K3, K4, K5

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	3	2	3	3	3	2	3	3	2	2	3	2.67
2	3	3	2	3	3	3	2	3	3	2	2	3	2.67
3	3	3	2	2	3	3	2	3	3	2	2	3	2.58
4	3	3	2	2	3	3	1	3	3	2	1	3	2.42
5	3	3	2	2	3	3	1	3	3	2	2	3	2.50
Mean Overall Score												2.57	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit – I: Introduction

Nature and Scope – Objectives and limitations – Financial Vs Cost accounting. Costing system: Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre and Profit Centre.

Unit – II: Material Control

Purchase department and its Objectives – Purchase Procedure – Classification and codification of material. Material Control: level of Stock and EOQ – Perpetual Inventory System – ABC and VED analysis – Material losses.

Unit – III: Stores Ledger and Methods of Pricing Material Issues

Cost price Methods: FIFO – LIFO – Average price Methods: Simple and weighted Average, Notional price Methods: Standard, Inflated and Replacement Price methods.

Unit – IV: Labour Cost

Remuneration and Incentives: Time and Piece rate – Idle and Overtime – Labour turnover – Taylor's, Merricks and Gantt's Task Plans – Premium bonus system – Halsey, Rowan and Emerson's Plans. Calculation of earnings of workers.

Unit – V: Overheads

Classification of Overhead costs – Distribution of Overheads – Allocation, Absorption and Apportionment of Overhead costs – Primary and Secondary distribution – Computation of machine hour and labour hour rate.

Text Book

- T.S. Reddy and Hari Prasad Reddy, Cost Accounting, Margham Publications.

Reference Books

- Jain, S.P and K.L.Narang Cost Accounting: Principles and Methods. Kalyani Publishers,
- Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co.,
- Maheshwari, S.N. and S.N.Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot,
- A.Murthy & S.Gurusamy, Cost Accounting, Vijay Nicolas
- R.S.N. Pillai and V.Bagavathi, Cost Accounting, S. Chand.

Note: Latest Edition of Text Books may be used.

**SEMESTER - IV
PART III - MAJOR CORE**

BUSINESS MANAGEMENT

Course Code	C426	Credit	4
Contact Hours per Week	4	Marks	CIA (50) / SEM (50)
Course Objectives	<ul style="list-style-type: none"> • To get acquainted with the concept of management and administration. • To acquire wisdom on planning and its nature, importance, benefits, processes, types, etc. followed with steps in decision making process. • To develop skills in the process and principles of organising and the concepts of authority and responsibility. • To improve their knowledge on the importance, functions and styles of leadership. • To gain insights into the principles of an effective control system in the organisations. 		

Course Outcomes

After studying this course, students would be able to:

CO. No.	CO Statement	Cognitive Levels
CO 1	Apply their knowledge on the concept of management and administration.	K1, K2, K3, K4
CO 2	Develop the wisdom on planning and its nature, importance, benefits, processes, types, etc. followed with steps in decision making process.	K1, K2, K3, K4
CO 3	Analyse and integrate their skills in the process and principles of organising and the concepts of authority and responsibility.	K1, K2, K3, K4, K5, K6
CO 4	Increase their on the importance, functions and styles of leadership.	K1, K2, K3, K4, K5
CO 5	Expose their insights into the principles of an effective control system in the organisations.	K1, K2, K3

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	3	2	3	1	2	1	3	3	2	2	1	2.08
2	2	1	2	2	2	2	2	2	2	3	1	2	1.92
3	2	2	2	3	2	2	1	3	2	3	1	2	2.08
4	1	2	2	3	2	3	1	2	2	3	2	1	2.00
5	2	2	1	3	2	3	2	3	2	3	2	1	2.17
Mean Overall Score												2.05	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit I: Introduction

Management, Need and Scope - Managerial functions – Management Vs Administration – Management as Art, Science or Profession – Principles of management by Henry Fayol – Management in Future.

Unit II: Planning

Nature and importance-Advantages and limitations – Process of Planning – Types of plans – MBO - Steps - Decision making – Steps in decision making.

Unit III: Organizing

Process and principles of organizing – Span of management, Authority and Responsibility – Decentralization and Delegation of authority.

Unit IV: Leadership and Motivation

Leadership: Importance, functions and Styles of Leadership

Motivation: Importance, Major motivation theories: Maslow's Need Hierarchy Theory, Herzberg's Two-factor Theory and McGregor's Theory.

Unit V: Control

Control: Process, Limitations, Principles of effective control system. Major Techniques of control : Ratio analysis, ROI, Budgetary control, EVA, PERT/CPM (Theory only) - MBE.

Text Book

- Gupta, C.B. Business Management, Sultan Chand & Sons.

Reference Books

- Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
- B.P. Singh and A.K. Singh, *Essentials of Management*, Excel Books.
- Peter F Drucker, *Practice of Management*, Mercury Books, London.
- TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi

Note: Latest Edition of Text Books may be used.

SACRED HEART COLLEGE (Autonomous)
DEPARTMENT OF COMMERCE
B.Com CBCS Pattern with OBE
(ACADEMIC YEAR – 2021 - 22 ONWARDS)

S. No	Course Code	Course	Number of Credits	Hours	CIA	SE	Total
EMESTER V							
1	C541	Part III MC – Advanced Cost Accounting	6	6	50	50	100
2	C542	MC – Income Tax Law and Practice I	5	5	50	50	100
3	C543	MC – Financial Management	5	5	50	50	100
4	C544A/B/C	ME 1 1. Advanced Corporate Accounting 2. Indirect Taxation 3. Business Logistics	4	6	50	50	100
5	C545A/B	SS 1 1. Computer Fundamentals and E-Commerce 2. Entrepreneurship	4	6	50	50	100
6	NCO504	Part III Non Major Elective I	1	2	100	--	100
7		Part VI - Self-Study Paper 1. Rural Banking 2. Office Management 3. Customer Relationship Management	1*				
8		Summer Internship / Mini Project	2*				
		Total	25 + 3*	30			

S. No	Course Code	Course	Number of Credits	Hours	CIA	SE	Total
EMESTER VI							
1	C647	Part III MC – Management Accounting	6	6	50	50	100
2	C648	MC – Income Tax Law and Practice II	5	5	50	50	100
3	C649	MC – Human Resource Management	5	5	50	50	100
4	C650A/B/C	ME 2 1. Practical Auditing 2. Industrial Relations and Labour Laws 3. Social Entrepreneurship	4	6	50	50	100
5	C651A/B	SS 2 1. Computerized Accounting 2. Modern Salesmanship	4	6	50	50	100
6	NCO604	Part III Non Major Elective II	1	2	100	--	100
7		Part VI - Self-Study Paper 1. Retail Marketing Management 2. Knowledge Management 3. Fundamentals of Investment	1*				
		Total	25 + 1*	30			

SEMESTER - V
PART III- MAJOR CORE
ADVANCED COST ACCOUNTING

Course Code	C541	Credit	6
Contact Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • Familiar with the concept of Job, Batch and Contract Costing. • Learn about operating costing; identify the reason for the differences in cost and financial statements and how to reconcile the same. • Develop skills in determine cost in the context of Process, Joint Product and By-Product Costing. • Develop the skills in Marginal Costing Techniques. • Gain insights into Standard Costing Techniques. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Apply the knowledge in determine the cost of Job, Batch and Contract business.	K1, K2, K3, K4, K5
CO 2	Understand the concept to determine the service cost and to reconcile the cost and financial accounting statements.	K1, K2, K3, K4, K5
CO 3	Analyze and integrate the concepts in process, joint product and by-product costing.	K1, K2, K3, K4, K5, K6
CO 4	Apply various marginal costing techniques for taking effective decision-making in business.	K1, K2, K3, K4, K5, K6
CO 5	Setup standards and analyze the variances with regard to materials, labour and overheads.	K1, K2, K3, K4, K5

Mapping of CO with PO and PSO

C O	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score s of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	3	1	3	3	2	1	3	3	2	2	1	2.25
2	3	2	1	3	3	2	1	3	3	3	2	1	2.25
3	3	3	1	3	3	3	1	3	3	3	2	1	2.42
4	3	3	1	3	3	3	1	3	3	3	2	1	2.42
5	3	3	1	3	3	2	1	3	3	3	2	1	2.33
Mean Overall Score												2.33	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit- I: Job, Batch and Contract Costing

Job Costing – Features – Preparation of Job Cost Sheet; Batch Costing – Economic Batch Costing; Contract Costing - Work certified and uncertified – Profit or loss on contract – Valuation of Plant - Preparation of Contract Account and Balance Sheet.

Unit -II: Operating Costing and Reconciliation of Cost and Financial Accounts

Operating Costing - Definition – Cost unit - Cost Classification - Transport Costing - Preparation of Operating Cost Sheet. Reconciliation of Cost and Financial Accounts - Need – Preparation of reconciliation statement.

Unit – III Process Costing

Features - Job Vs Process Costing – Normal and Abnormal losses – Inter Process Profit - Joint Product Costing – Methods of Apportionment of joint cost – By-Product Costing – Preparation of Process cost account.

Unit – IV Marginal Costing

Features –Marginal Costing and Absorption costing- Advantages –Limitations – Application of Marginal Costing - Cost-Volume-Profit Analysis – Break Even Analysis – Margin of Safety – Key Factor – Make or Buy Decisions – Product Mix decision.

Unit - V: Standard Costing and Variance Analysis

Standard Costing – Advantages and Limitations – applicability - Computation of variances: Material, Labour and overhead variances.

Text Book

- **Reddy T.S & Hari Prasad Reddy. Y**, Cost Accounting, Margham Publications, Chennai.

Reference Books

1. Maheswari S.N, Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Jain & Narang, Advanced Cost Accounting, Kalyani Publishers, Ludhiyana
3. Ravi M. Kishore, Cost Management, Taxmann's Publication.
4. Murthy and Gurusamy, Cost Accounting, Vijay Nichole, Chennai.
5. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan. Cost Accounting: A Managerial Emphasis, Person Education.

Note: Latest Edition of Text Books may be used.

SEMESTER - V
PART III- MAJOR CORE

INCOME TAX LAW AND PRACTICE – I

Course Code	C542	Credit	5
Instruction Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objective	<ol style="list-style-type: none"> 1. To enable the students to identify the basic concepts, definitions and terms related to Income Tax. 2. To impart knowledge on the conditions for determining the residential status and examine the scope of income of a person based on his residential status 3. To make the Students to understand various authorities under income tax and their powers/Duties 4. To enable the students to learn the provisions related to computation of taxable salary of an individual 5. To acquaint the students on the provisions related to computation of income from house property of an individual 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Identify the technical terms related to Income Tax	K1, K2, K3, K4
CO 2	Apply relevant provisions to determine the residential status and total income of the person	K1, K2, K3, K4, K5
CO 3	Develop the interest in becoming tax authority by studying the duties and powers of various income tax authority	K1, K2, K3, K4
CO 4	Students will apply the provisions related to computation of salaries and compute taxable income from salaries	K1, K2, K3, K4, K5,
CO 5	Students will apply the provisions related to computation of Income from House Property and compute the taxable income from House property of an individual	K1, K2, K3, K4, K5

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	1	2	1	2	1	1	2	1	2	1	2	2	1.5
2	1	2	1	3	2	2	2	2	2	2	3	3	2.0
3	2	3	2	3	2	2	3	2	3	2	3	3	2.5
4	2	3	2	3	3	3	3	2	3	2	3	3	2.6
5	2	3	3	3	3	3	3	2	3	3	3	3	2.8
Mean Overall Score												2.3	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit I: Basic Concepts

Introduction to Income Tax Act, Income – features, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Capital receipt and revenue receipts, Capital expenditure and revenue expenditure, Capital loss and revenue loss.

(Theory only)

Unit II: Residential Status

Residential status of an Individual, Hindu Undivided Family, Firm, Association of Persons, Body of Individuals and Company – Scope of total income on the basis of residential status – Exempted Income U/S 10.

(Both Theory and Problem)

Unit III: IT Authorities under Income Tax Act and Assessment Procedure

Income tax authorities: CBDT – Powers, Assessing Officer: Appointment – Jurisdiction, Powers relating to search and seizure. Procedure for assessment – Due dates - Types of assessment – PAN.

(Theory only)

Unit IV: Income from Salaries

Definition: Allowances – Perquisites – Profit in lieu of salary – Provident fund – Deduction u/s 16 Gratuity – Computation of income from salary.

(Both Theory and Problem)

Unit V: Income from House Property

Annual value – Let out House property – Self occupied property – Deemed to be let out house property – Arrears of rent received – Realization of unrealized rent - Deduction u/s 24 – Computation of income from house property - Exempted income from House property

(Both Theory and Problem)

Text Book

- Gaur, V.P and D.B. Narang, Income Tax Law and Practice, Kalayani Publications, New Delhi.

Reference Books

- Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Mehrotra. H.C, Income Tax Law and Practice with Tax Planning, Sahitya Bhawan Publications, New Delhi.
- Hariharan. N, Income Tax Law and Practice, Vijay Nicole Imprints Private Ltd. New Delhi.

Note: Latest Edition of Text Books may be used.

**SEMESTER - V
PART III - MAJOR CORE**

FINANCIAL MANAGEMENT

Course Code	C543	Credit	5
Contact Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • To get acquainted with the concept of risk-return, time value of money. • To acquire about capital structure decisions, point of financial indifference, operating leverage, financial leverage and combined leverages. • To develop skills in determining the cost of various sources of capital like equity, debt, preference shares, and retained earnings. • To improve their knowledge on dividend policy and dividend decisions. • To gain insights into working capital management and operating cycle. 		

Course Outcomes

After studying this course, students would be able to:

CO. No.	CO Statement	Cognitive Levels
CO 1	Apply their knowledge on the concept of risk-return, time value of money.	K1, K2, K3, K4
CO 2	Understand the concepts of capital structure decisions, point of financial indifference, operating leverage, financial leverage and combined leverages.	K1, K2, K3, K4
CO 3	Analyse and integrate their skills in determining the cost of various sources of capital like equity, debt, preference shares, and retained earnings.	K1, K2, K3, K4, K5, K6
CO 4	Apply their awareness on dividend policy and dividend decisions.	K1, K2, K3, K4, K5
CO 5	Expose their insights into working capital management and operating cycle.	K1, K2, K3

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	1	1	3	1	2	1	3	3	2	1	1	1.75

2	2	1	1	3	1	2	2	2	3	3	1	1	1.83
3	2	2	2	3	2	2	1	3	3	3	1	1	2.08
4	1	1	1	3	2	2	1	2	3	3	1	1	1.75
5	2	2	2	3	2	2	1	3	3	3	1	1	2.08
Mean Overall Score													1.90
Result													Medium

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit – I: Introduction to Financial Management

Objectives and Scope - Risk and return - Concept of time value of money - Important Financial Decisions - Role of finance manager in a corporate organization.

Unit – II: Capital structure decisions

Factors influencing Capital Structure – EBIT – EBT – EPS Analysis – Point of financial indifference – Implications – Concept of Leverages – Operating, Financial and Combined leverages – Financial breakeven point.

Unit – III: Cost of Capital

Importance and difficulties in estimating cost of capital – Computation of specific sources of capital - Cost of various sources of Capital – Equity, Debt, Preference shares and Retained Earnings – Computation of Weighted Average Cost of Capital.

Unit – IV: Dividend Decisions

Dividend policy – Determinants and types – Forms of dividend – Theories (Walter and Gordon Model only).

Unit – V: Working Capital Management

Operating cycle - Importance of adequate working capital – Excess or inadequate working capital – Factors determining working capital – Estimation of working capital requirements.

Text Book

1. **Vyaptakesh Sharan** Fundamentals of Financial Management, (2012) 3rd Edition, Pearson Education, New Delhi

Reference Books

1. S.N. Maheswari – Elements of Financial Management, Sultan Chand & Sons, New Delhi.
2. I.M. Pandey – Fundamentals of Management, Vikas Publishers, New Delhi.
3. P.V. Kulkarni – Financial Management, Himalaya Publishing House, Mumbai.
4. Prasanna Chandra – Financial Management, Tata McGraw Hill, New Delhi.

Note: Latest Edition of Text Books may be used.

SEMESTER - V
PART III- MAJOR ELECTIVE I
ADVANCED CORPORATE ACCOUNTING

Course Code	C544A	Credit	4
Instruction Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objective	The students will be able to <ul style="list-style-type: none"> • Learn the valuation of Goodwill and shares and its methods • Acquire knowledge on liquidation of companies • Understand on Holding companies and forms of consolidation • Describe on Rebate on bills discounted, NPA and schedules for preparing Bank accounts • Gain knowledge on system of accounting in life insurance and general insurance 		

Course Outcomes

After studying this course, students would be able to:

CO. No.	CO Statement	Cognitive Levels
CO 1	Compute the value of goodwill and shares	K1, K2, K3, K4
CO 2	Evaluate the statement of affairs and deficiency, prepare liquidators final statement of Account	K1, K2, K3, K4, K5, K6
CO 3	Calculate the adjustments on consolidation of accounts and preparing consolidated balance sheet	K1, K2, K3, K4, K5, K6
CO 4	Evaluate provisions on rebate and NPA and prepare Bank P&L A/c and Balance sheet	K1, K2, K3, K4, K5, K6
CO 5	Ascertain net liability and prepare Revenue A/c and Balance sheet with relevant schedule.	K1, K2, K3, K4, K5, K6

Mapping of CO with PO and PSO

C O	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score s of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	2	2	3	2	2	2	3	2	3	2	3	2.42
2	2	3	3	3	3	2	2	3	2	2	2	3	2.50
3	2	2	3	2	3	2	2	3	3	3	3	2	2.50
4	3	3	2	2	2	2	2	2	3	2	3	3	2.42
5	3	3	3	3	3	2	2	3	2	2	2	2	2.50
Mean Overall Score												2.47	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit – I: Valuation of Goodwill and Shares

Need – Factors affecting the valuation of goodwill – methods of Valuation – Average profit – weighted average profit – super profit – annuity and capitalization method.

Valuation of Shares: Need – Factors affecting the valuation – Methods – Net Asset Method – Yield Method and Fair Value Method.

Unit – II: Liquidation of Companies

Legal procedure – Preparation of Statement of Affairs and Deficiency / Surplus Account - Adjustment of rights of contributories – Order of Payment – Preparation of Liquidators Final Statement of Account.

Unit – III: Holding Company Accounts

Holding company Vs. other forms of consolidations – Adjustments required at the time of consolidation of accounts - Preparation of Consolidated Balance Sheet (Consolidated Profit and Loss Account and intercompany holdings are excluded).

Unit – IV: Banking Company Accounts

System of accounting in banks – Treatment of special items: Rebate on Bills Discounted – Provisioning for Non-performing assets - Preparation of profit and loss account and Balance Sheet with relevant schedules.

Unit – V: Insurance Company Accounts

System of accounting in life and general insurance companies – Calculation of profit in life insurance business – Ascertainment of net liability and valuation balance sheet – Reserve for unexpired risk in general insurance business - Preparation of Revenue Accounts and Balance Sheet with relevant schedules.

Text Book

- Jain & K.L. Narang, Advanced Accounting, Kalyani Publications, Ludhiana

Reference Books

- Gupta & Radhasamy, Corporate Accounting, Sultan Chand, New Delhi
- Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounting, Sultan Chand, New Delhi
- Maheshwari. S.N. Corporate Accounting, Vikas, Noida
- Reddy & Murthy, Advanced Corporate Accounting, Margham Publications, Chennai

SEMESTER - V
PART III- MAJOR ELECTIVE I
INDIRECT TAXATION

Course Code	C544B	Credit	4
Instruction Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objective	<p>This course aims to,</p> <ul style="list-style-type: none"> • Give a clear understanding of the concept of indirect taxes, its levy and its differences from the direct taxes. • Provide knowledge on the concept and structure of GST and its implementation in India. • To provide a clear understanding of the provisions of GST Act related to the conditions on 'supply' of goods and services and the valuation rules. • To help students understand the various provisions of the GST Act on availing of Input tax credit, blocked credits, utilization and apportionment of credits. • To enable the students to understand the concept of customs duty and the recent changes in India's foreign trade policy and its administration. 		

Course Outcomes:

CO. No.	CO Statement	Cognitive Levels
CO 1	Acquire a clear understanding on the concept of direct and indirect taxes	K1, K2, K3, K4
CO 2	Possess knowledge on the concept of GST and its implementation in India	K1, K2, K3, K4
CO 3	Recall the important provisions of GST Act relating to the conditions for supply and valuation of goods and services for levying GST	K1, K2, K3, K4, K5
CO 4	Understand the concept of Input tax credit and apply their knowledge in availing ITC in various situations.	K1, K2, K3, K4, K5, K6
CO 5	Acquire knowledge on various concepts related to customs duty, the salient features of India's FTP and its implementation.	K1, K2, K3, K4

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	3	2	1	2	2	2	3	3	3	2	1	2.25
2	3	3	2	1	3	2	2	3	3	3	2	1	2.33
3	3	3	3	3	2	2	2	3	3	3	3	1	2.58
4	3	3	3	3	2	2	2	3	3	3	3	1	2.58
5	3	3	2	2	2	2	2	2	3	3	3	1	2.33
Mean Overall Score												2.41	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

UNIT I – Introduction to Taxes

Tax – Features – Objectives – Importance – Canons of Taxation – Methods of Levying Taxes – Constitutional Provisions – Classification of Taxes – Direct Taxes – Merits and Demerits – Indirect Taxes – Features – Merits and Demerits – Differences between Direct and Indirect Taxes.

UNIT II – GST in India – An Introduction

Genesis of GST in India – Concept of GST – Need for GST in India – Frame work of GST – Benefits of GST – Constitutional Provisions.

UNIT III – Levy and Collection of GST

Taxable event - “Supply” of Goods and Services - Place of Supply - Within state, Interstate, Import and Export - Time of Supply - Valuation for GST - Valuation rules - Taxability of Reimbursement of expenses - Exemption from GST.

UNIT IV – Input Tax Credit (ITC)

ITC – Relevant Definitions – Eligibility and conditions for taking ITC – Apportionment of Credit and Blocked Credits – Availability of Credit under Special Circumstances – Provisions relating to availing and utilizing ITC.

UNIT V – Customs Duty and Foreign Trade Policy (FTP)

Basic Concepts - Objectives – Types of Customs Duties – Levy of Customs Duty – Exemptions – Valuation of Customs Goods - Provisions related to Baggage - Customs Duty Drawback - Foreign Trade Policy (FTP) – Features – Guiding Principles of FTP – Administration of FTP.

Text Book

- CA Pritham Mahure, Goods and Service Tax in India, 2017.

Reference Books:

- S.S. Gupta– GST – Laws and Practice, Taxmanns Publications, New Delhi, 2017.
- R. Radhakrishnan “ Indirect Taxation”, Kalyani Publishers, 2013.
- V. Balachandran “Indirect Taxation” Sultan Chand & Kalyani Publishers, 16th edition,

Note: Latest Edition of Text Books may be used.

SEMESTER - V PART III- MAJOR ELECTIVE I

BUSINESS LOGISTICS

Course Code	C544C	Credit	4
Contact Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • Understand the concept of supply chain and the evolution of logistics and supply chain management. • Distinguish between logistics and supply chain management, relationship management and logistics strategy. • Comprehend the growing importance of customer service, essence of logistics in marketing and its trends. • Explore the operational importance and benefits of Warehousing. • Get acquainted with principles and functionality of transportation and multimodal transport. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Understand the basic concepts of logistics and supply chain management and the contemporary theoretical and practical developments therein.	K1, K2
CO 2	Demonstrate the understanding over the complex and interactive nature of participants, functions and flow of international logistics and supply chain management.	K3
CO 3	Analyze the various logistics operations and its management.	K4
CO 4	Highlight the significance and strategies of logistics and supply chain management.	K5
CO 5	Integrate the learned concepts while venturing into a Logistics & Supply Chain Management enterprise.	K6

Mapping of CO with PO and PSO

C O	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score s of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	2	2	3	3	2	1	3	1	3	3	3	2.42
2	3	2	2	2	3	1	1	3	1	3	3	3	2.25
3	3	2	1	3	3	2	1	3	1	3	3	2	2.25
4	3	2	1	3	3	1	1	3	1	3	3	2	2.17
5	3	2	2	3	3	2	1	3	1	3	3	2	2.33
Mean Overall Score												2.28	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit I Basics of Logistics

Logistics - Importance and Evolution of Logistics and Supply Chain Management – Objectives of Logistics - Outsourcing logistical Activities - 3rd and 4th party Logistics - Logistics Information System.

Unit II Supply Chain Management

Basic concept of Supply Chain Management- Comparison between Logistics and SCM - Supply chain participants - SC Relationship Management - Logistics Strategy - Supply Chain Organization structure - Global Supply Chain.

Unit III Customer Service

Scope - Objectives - Importance - Elements of Customer Service, Rights of customers - Customer Service Audit, Customer Service Strategy – Inventory management - Essence of logistics in marketing – marketing trends.

Unit IV Warehouse Management

Evolution of Concept of Warehousing; Importance - Benefits; Warehouse Operating Principles; Developing the Warehouse Resource.

Unit V Transportation and Multimodal Transport

Transport Functionality and Principles; Product Movement; Product Storage; Relationship between the Shipper, the Consignee, and the Public - Multimode Transport concepts and features- Advantages of Multimodal Transport; Suppliers of Transportation Services; Typical Carrier Ancillary Services.

Text Book

- Agrawal D. K., *Logistics and Supply Chain Management*, Macmillan, 2009

Reference Books

- Ronald H. Ballou & Samir K. Srivastava, *Business Logistics / Supply Chain Management*, Pearson Publication, 2010
- Sunil Chopra, Peter Meind & D.V. Kalra, *Supply Chain Management – Strategy, Planning and Operation*, Pearson Publication, 2013

Note: Latest Edition of Text Books may be used.

SEMESTER - V
PART III-SUBJECT SKILL I
COMPUTER FUNDAMENTALS AND E-COMMERCE

Course Code	C545A	Credit	4
Contact Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • Understand the basics of computer and the role of information technology in business. • Understand an operating system, its functions, types, advantages and disadvantages and learn about the application and utility software. • Learn basic Spreadsheet operations and its application in business. • Study about the Internet technologies and usage of internet to society. • Avail the knowledge in the application of E Commerce in the business field 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Develop interest in using computer system and information technology for professional career.	K1, K2
CO 2	Develop skills for using various application software and operating system.	K3
CO 3	Apply excel tools in various areas of business.	K4
CO 4	Understand about the internet, how to access it and what it can be used for.	K1, K2, K3, K5
CO 5	Identify the importance of digital presence in business and implement the same in a working environment	K6

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	2	2	3	3	2	1	3	2	2	3	2	2.33
2	3	2	2	3	3	2	1	3	1	2	2	1	2.08
3	2	2	1	3	2	2	1	3	1	3	3	2	2.08
4	2	2	2	2	3	2	1	3	2	3	2	2	2.17
5	3	3	3	2	3	3	1	3	1	3	2	2	2.42
Mean Overall Score												2.22	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit -1 – Introduction to computers and information technology

Computer: Characteristics, Advantages, Limitations, Types and applications; Components of Computer: Humanware, Hardware, Firmware, Liveware, Software. Role of information in business - Types of information and information systems; Users of information system and information technology - Limitations of Information Technology.

Unit – 2 – Application and system software

Application Software: General Purpose Packaged Software and Tailor-made Software; Utility Software – Virus, Worms and antivirus software: System Software: Operating system - Overview, Operating System: Functions, Types, advantages and disadvantages.

Unit – 3 – Spreadsheets and its Business Applications

Spreadsheet: Basic Operations; Formula Copying, Moving data from selected cells, Handling operations in formulae, Rearranging Worksheet. Organizing Charts and graphs, Graphical representation of data.

Unit – 4 – Introduction to Internet

Growth of internet, Owner of Internet, Anatomy of Internet, Basic Internet Terminology, Net Etiquette, World Wide Web, Internet Protocols, Usage of Internet to society - Search Engines.

Unit – 5 - E-Commerce Fundamentals

E-Commerce: Introduction, Business Models for E-Commerce; E-Marketing: Online Marketing, E-Advertising, Marketing Analysis and issues; E-Payment System: Fundamentals.

Text Book:

- Leon, (2006), Introduction to computers, Vikas Publishing House Pvt. Ltd., New Delhi.
- Alexis Leon and Mathew Leon, (2005), Introduction to computers with Ms Office 2000, TMH, New Delhi.

Reference Books:

- SrinivasaVallaban SV, (2005), Computers in Business, Sultan Chand and Sons, New Delhi.
- Sanjay Saxena, (2005), MS Office for Everyone, Vikas Publishing House Pvt Ltd, New Delhi.

Note: Latest Edition of Text Books may be used.

SEMESTER - V
PART III-SUBJECT SKILL I
ENTREPRENEURSHIP

Course Code	C545B	Credit	4
Contact Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • To understand the concept of entrepreneurship and entrepreneurship development program. • To identify and avail the various financial support and other services provided by the various institutions. • To develop and evaluate the business ideas and opportunities. • To understand and prepare the project report to get the required finance. • To appraise the different schemes available for MSMEs, women entrepreneurs and franchising. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Explain the concept of entrepreneurship and entrepreneurship development programs.	K1, K2
CO 2	Use the various financial support and other services provided by the various institutions.	K3
CO 3	Identify and appraise the various business ideas and opportunities.	K4
CO 4	Develop the project report to finance the projects.	K4, K5, K6
CO 5	Evaluate and choose the schemes available for MSMEs and women entrepreneurs.	K3, K4, K5

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	2	2	3	2	3	2	1	3	1	3	3	1	2.17
2	2	2	2	3	3	3	2	3	1	3	3	1	2.33
3	3	2	3	2	3	2	1	3	1	3	3	1	2.25
4	3	2	1	2	2	3	2	3	1	3	3	1	2.17
5	3	3	1	2	1	3	1	3	1	3	3	1	2.08
Mean Overall Score												2.20	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

UNIT I - Concept of Entrepreneurship

Entrepreneurship: Features, Factors affecting entrepreneurship – Barriers. Entrepreneur: Characteristics, Functions and Types. EDP – Meaning – Need – Objectives, Phases, Role and Problems – EDP Curriculum.

UNIT II - Institutional support to Entrepreneurs

Institutional service: DIC, SIDO, NSIC, SISI and KVIC.

Institutional finance: Commercial Banks, IFCI, SFC, IDBI, ICICI, UTI, SIDBI, LIC and GIC.

UNIT III – Business Idea and Business Opportunities

Business Idea – Sources – Methods of generating Idea and its Evaluation.

Business Opportunity – Sources of Entrepreneurial Opportunity – Opportunity Analysis – Steps in Opportunity Analysis – Feasibility Study – Phases – Marketing – Finance – Technical – location and legal Feasibilities.

UNIT IV – Project Formulation and Project Report

Project – Stages, Classifications – Project Appraisal – methods. Project Report (Business Plan) – Purpose – Criticism – Formulation of a Business Plan.

UNIT V - Small Scale Entrepreneurs and Women Entrepreneurs

Small Scale Industries – Importance – Problems – Role of Small Scale Industries in the Indian Economy – Incentives offered by the State and Central Government to SSI's. Franchising – Definition – Types – Advantages and Disadvantages.

Women Entrepreneurs – Concept – Functions – Problems – Schemes for women entrepreneurs.

Text Book:

- Entrepreneurial Development- C.B.Gupta, S.S.Khanka, 5th Edition, 2014, Sulthan Chand, New Delhi.

Reference Books:

- Entrepreneurial Development- P. Saravanel, 5th Edition – 2002, Prasanna Publishers, Chennai.
- Entrepreneurial Development- C.B. Gupta and N.P. Srinivasan, 6th Edition – 2012, Sultan Chand & Company Ltd, New Delhi.

Note: Latest Edition of Text Books may be used.

**SEMESTER - VI
PART III- MAJOR CORE**

MANAGEMENT ACCOUNTING

Course Code	C647	Credit	6
Instruction Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objective	<ul style="list-style-type: none"> • Gain knowledge on financial statement analysis • Classify ratios and its significance • Understand about concept of Fund and Accounting standard for CFS • Acquire knowledge on Budgeting and its techniques • Learn on capital budgeting and methods of analyzing proposals 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Analyze the financial statement with appropriate tools	K1, K2, K3, K4, K5, K6
CO 2	Compute various ratios by using financial statement	K1, K2, K3, K4, K5
CO 3	Apply techniques on preparation of Fund flow statement and AS 3 for CFS	K1, K2, K3, K4, K5, K6
CO 4	Prepare various types of budgeting to take decision in Management	K1, K2, K3, K4, K5, K6
CO 5	Evaluate investment proposals by using traditional and modern methods	K1, K2, K3, K4, K5

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	2	2	2	2	1	2	3	2	3	3	2	2.25
2	3	3	3	2	3	2	2	2	2	2	2	3	2.42
3	3	2	2	3	2	2	3	3	3	3	2	2	2.50
4	3	3	3	2	3	3	3	3	3	3	3	3	2.92
5	2	2	3	3	3	3	3	3	2	3	2	3	2.67
Mean Overall Score												2.55	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit – I: Introduction

Management Accounting – Definition – objectives – functions – limitations – Comparison with financial and cost accounting - Financial Statement Analysis – Tools - Comparative Statements – Common size Statements – Trend Analysis.

Unit – II: Ratio Analysis

Definition – nature – significance – limitations – classification of ratios –Solvency, Turnover and Profitability ratios – Computation of ratios from financial statements – Preparation of financial statements from ratios – Inter-firm and Intra-firm comparison.

Unit – III: Fund Flow and Cash Flow Analysis

Concept of Funds – Sources and uses of funds – Preparation of Fund Flow Statement – Preparation of Cash Flow Statement as per AS-3 – Fund Flow statement s. Cash Flow statement.

Unit – IV: Budget and Budgetary Control

Definition – objectives – uses and limitations – essentials of good budgetary control – Preparation of Materials, Production, Sales, Cash and Flexible Budgets – Master Budget and Zero Base Budgeting.

Unit – V: Capital Budgeting

Definition – Features and Importance – Methods of ranking investment proposals – Traditional methods: Payback and ARR – Modern/Discounted cash flow Methods: Net present value – Internal rate of return – Profitability index.

Text Book

- Sharma T.S. & Shashi. K. Gupta, Management Accounting, Kalyani Publications

Reference Books

- Maheswari S.N. Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
- Gupta. S.P. Management Accounting, Kalyani Publications, New Delhi
- Murthy. A, Management Accounting, Vijay Nichole, Chennai

Note: Latest Edition of Text Books may be used.

SEMESTER - VI PART III- MAJOR CORE

INCOME TAX LAW AND PRACTICE – II

Course Code	C648	Credit	5
Instruction Hours per Week	5	Marks	CIA (50) / SE (50)
Course Objective	<ul style="list-style-type: none"> • To describe the concepts and features of assessment of profits and gains of Doctor, Advocate and Chartered Accountant as individual assessee. • To develop the skill in assessing short term and long term capital gains of an Individual assessee who is involved in Business and Profession. • To equip the students with knowledge on calculating the taxable income from other sources of an Individual assessee. • To describe the mechanism of set-off and carry forward of losses an Individual assessee under different heads • To enable the students to compute the net total taxable income of an individual. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Assess the taxable income of an Individual assessee who is involved in Business and Profession.	K1, K2, K3, K4, K5
CO 2	Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession.	K1, K2, K3, K4, K5
CO 3	Compute taxable income from other sources of an Individual assessee after taking into account deduction	K1, K2, K3, K4, K5
CO 4	Students will be able to apply the mechanism of set-off and carry forward of losses an Individual assessee under different heads	K1, K2, K3, K4, K5,
CO 5	Compute the net total income of an individual after taking into account of deductions u/s 80.	K1, K2, K3, K4, K5

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	2	2	2	2	1	1	2	2	2	1	2	2	1.75
2	2	2	2	3	2	2	2	2	2	2	2	2	2.00
3	2	3	2	3	2	2	3	3	3	3	3	3	2.67
4	2	3	3	3	3	3	3	3	3	3	3	3	2.91
5	2	3	3	3	3	3	3	3	3	3	3	3	2.91
Mean Overall Score												2.44	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)	Term End Exam (100)
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	I CA (50)	II CA (50)	Marks Allotment
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit I: Income from Business or Profession

Charging Provision – Allowable expenses – Expenses expressly disallowed – Losses incidental and treated as business losses and not treated as business losses – Profession – Computation of Income from Business and Profession.

(Both Theory and Problem)

Unit II: Capital Gains

Types – Cost of acquisition – Cost of Improvement – Exempted Capital gain – Computation of taxable capital gain.

(Both Theory and Problem)

Unit III: Income from other Sources

Chargeable incomes – Deductions – Computation of Income from other sources.

(Both Theory and

Problem)

Unit IV: Set off and Carry forward of Losses

Set off of Loss – Within Head – Outside Head – Speculation Loss – Carry forward of losses – Clubbing of Income and Deemed Income.

(Both Theory and Problem)

Unit V: Assessment of Individual

Deductions eligible for Individual U/s 80 – Income tax rate for Individual – Computation of Taxable Income of an Individual (Simple problems only) (Problems only)

Practical: (Internal Only) Filing of Returns: Manually, On-line filing of Returns of Income & TDS.

Text Book

- Gaur, V.P and D.B. Narang, Income Tax Law and Practice, Kalayani Publications, New Delhi.

Reference Books:

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Mehrotra. H.C, Income Tax Law and Practice with Tax Planning, Sahitya Bhawan Publications, New Delhi.
- Hariharan. N, Income Tax Law and Practice, Vijay Nicole Imprints Private Ltd. New Delhi.

Note: Latest Edition of Text Books may be used.

SEMESTER - VI
PART III- MAJOR ELECTIVE II
HUMAN RESOURCE MANAGEMENT

Course Code	C649	Credit	4
Contact Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • To understand the various aspects of human resource management. • To estimate human resource requirement and develop human resource plan. • To devise the recruitment and selection strategies. • To examine the various training and development methods. • To measure the employee performance by using appropriate appraisal methods. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Describe the various aspects of human resource management.	K1
CO 2	Determine human resource requirements and prepare human resource plan.	K2
CO 3	Formulate the recruitment and selection strategies.	K3
CO 4	Assess the various training and development methods.	K4, K5
CO 5	Measure the employees' performance by employing appropriate appraisal methods.	K5, K6

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	3	2	3	2	3	2	3	2	2	1	3	2.42
2	3	3	1	2	2	3	2	3	1	3	1	3	2.25
3	3	3	2	2	3	2	2	2	1	3	1	3	2.25
4	3	3	1	2	3	2	2	3	1	3	1	3	2.25
5	3	3	1	2	2	2	2	3	1	2	1	3	2.08
Mean Overall Score												2.25	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit 1: Introduction to HRM

HRM – importance – Characteristics – Operational area of HRM – Qualities of a good HR Manager – Changing roles of HR Managers – Difficulties and challenges faced by HR managers – recent trends in HRM.

Unit II: Human Resource Planning

Concept – Characteristics – Steps – HR Capital - Job Analysis – Succession Planning – Auditing of HR resources - ERP technologies - Preparation of HR plan –Dealing with surplus and deficit human resource – Attrition management & retention management.

Unit III: Recruitment Process

Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process –Types of Testing – Kinds of employment interview – Medical Screening – Appointment Order.

Unit IV: Training and Development

Purpose of training – Distinction between training and development – Assessing training needs – Steps in training – On the job and Off the job training methods – Evaluation of training effectiveness. Competency: Development and Management – Mentoring and Coaching.

Unit V Performance Appraisal

Objectives – Steps - Traditional and Non-traditional methods of performance appraisals - Managing grievances redressal.

Text Book:

- Gupta C.B, Human Resource Management, Sultan Chand and Sons, 14th Edition, New Delhi, 2012

Reference Books

- Mamoria C.B, & Rao V. S. P, Personnel Management (Text and Cases), Himalayan Publications, New Delhi, 2012
- Aswathappa K, Human Resource Management, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd, 2010

Note: Latest Edition of Text Books may be used.

SEMESTER - VI
PART III- MAJOR ELECTIVE II
PRACTICAL AUDITING

Course Code	C650A	Credit	4
Contact Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • Understand the various aspects of Auditing like features, history, scope and classifications of Audit. • Gain knowledge on internal check and internal control. • Understand the concept of vouching and various modes of vouching. • Implement verification and valuation of assets and liabilities. • Acquire practical exposure on role of auditors in case of limited companies, how an auditor is appointed, his rights, duties, liabilities and the preparation of audit report. 		

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Understand the various concepts of Auditing and its types.	K1, K2
CO 2	Compare and contrast the essence of internal check and internal control.	K3
CO 3	Apply acquired knowledge of auditing on vouching of various transactions recorded in the books of accounts.	K4
CO 4	Associate and appraise gained knowledge on verification and valuation of assets.	K5, K6
CO 5	Identify the role of auditors in statutory audit and reporting.	K2, K3, K4, K5

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score s of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	2	3	3	2	1	2	2	3	3	3	1	2.33
2	3	1	3	3	2	1	2	3	3	2	1	2	2.17
3	3	2	2	3	1	2	2	3	3	3	2	1	2.25
4	3	2	3	2	2	2	2	3	3	2	3	1	2.33
5	2	2	3	3	2	1	2	2	3	2	2	2	2.17
Mean Overall Score												2.28	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

UNIT I – Auditing – Principles & Types

Origin – Scope – Features – Objectives – Basic Principles – Functions of Audit – Advantages and Disadvantages of Auditing – Auditing Vs. Investigation – Auditing Vs. Accounting – Types of Audit – Audit Programme – Audit Note Book – Audit Working Paper – Auditors Lien.

UNIT II - Internal Control and Internal Check

Internal Control: Features – Scope – Principles – Objectives – Advantages and Disadvantages. Internal Check: Objectives – Advantages – Limitations – Principles of Good Internal Check System – Differences between Internal Check and Internal Control – Internal Check regarding Sales, Wages, Purchase.

UNIT III – Vouching, Verification and Valuation

Objectives – Importance – Types of Vouchers - Vouching of cash transactions (Debit and Credit side of cash book), trading transactions – purchases book, purchase returns book, sales book, sales returns book and Journal Proper - Verification of Assets – Objectives – Verification Vs. Vouching - Valuation of Assets – Objectives – Verification Vs. Valuation - Auditors duty with regard to valuation of Assets

UNIT IV – Audit Report

Auditors Opinion - nature of an Auditors Opinion - Basics of an Audit Report – True & fair view, Audit examination - Information & explanations from the management - Statement of facts Vs. Expression of opinion - date of report & signing - Types of Audit Report.

UNIT V - Audit of Limited Companies

Qualification and qualities of an auditor – appointment and removal of auditors – rights, powers, duties and liabilities of an auditor – Government Audit – CAG of India – Powers and Duties - Audit report – contents – Reporting requirements under the Indian Companies Act 2013.

TEXT BOOK:

- A Hand Book of Practical Auditing- B.N Tandon, S.Sudharsanam S.Sundharabahu Edition, – 2009, S. Chand & Company Ltd, New Delhi.

REFERENCE BOOKS

- Basics of Auditing- Dinkar Pagare, 11th Edition 2007, Sultan Chand & Sons, Educational Publishers, New Delhi.
- Auditing Principles- Pradeep Kumar, Baldev Sachdeva, Jagwant Singh, 8th Edition – 2012, Kalyani Publishers, Ludhiana,
- Kamal Gupta – Contemporary Auditing

Note: Latest Edition of Text Books may be used.

SEMESTER - VI
PART III- MAJOR ELECTIVE II
INDUSTRIAL RELATIONS AND LABOUR LAW

Course Code	C650B	Credit	4
Instruction Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objective	<p>This course aims.</p> <ul style="list-style-type: none"> To introduce to the students the concept of industrial relations and the role of government in promoting it. To make students understand the role of trade unions in promoting industrial relations and the major provisions of the Trade Unions Act. Acquaint the students with the concepts, process and methods of collective bargaining and workers participation in management. To help students understand the different forms of industrial disputes the functioning of various dispute settlement agencies. To enable the students to understand the important provisions of the Factories Act relating to the conditions of labour and terms of employment. 		

CO. No.	CO Statement	Cognitive Levels
CO 1	<ul style="list-style-type: none"> Exhibit a clear understanding of the concept of industrial relations and the role of state in promoting it. 	K1, K2, K3, K4
CO 2	<ul style="list-style-type: none"> Know how trade unions are formed and their history in India along with their role in promoting industrial relations 	K1, K2, K3, K4
CO 3	<ul style="list-style-type: none"> Understand the concepts of collective bargaining and workers participation in management and the related concepts. 	K1, K2, K3, K4, K5
CO 4	<ul style="list-style-type: none"> Get a clear picture of the different forms of industrial disputes and the role of government in preventing and settling industrial disputes. 	K1, K2, K3, K4, K5
CO 5	<ul style="list-style-type: none"> Know and recall the important provisions of the Factories Act relating to the terms of employment and conditions of labour. 	K1, K2, K3, K4

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	2	3	3	1	2	2	2	2	2	3	3	2	2.25
2	2	3	3	1	2	2	2	1	2	3	2	3	2.17
3	3	2	3	1	2	2	2	2	2	3	2	3	2.25
4	3	2	3	1	2	2	2	2	2	3	2	3	2.25
5	3	2	3	1	2	2	2	2	2	3	2	2	2.17
Mean Overall Score												2.22	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	

Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit 1: Industrial Relations (IR)

Concept – Evolution - Nature – Objectives - Role of State - Factors affecting IR in changing Environment - International Dimensions of IR.

Unit 2: Trade Union

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors affecting growth of Trade Unions in India, Major Provisions of Trade Union Act 1926.

Unit 3: Collective Bargaining and Worker's Participation in Management

Collective Bargaining: Meaning, Nature, Types, Process, Importance and Status of Collective Bargaining in India - Functions and role of Trade Unions in Collective bargaining.

Workers' Participation in Management(WPM) - practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

Unit 4: The Industrial Disputes Act, 1947:

Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act; Procedure, Powers and Duties of Authorities; Strikes and Lock outs; Lay-off and Retrenchment; Provisions relating to Layoff, Retrenchment, and closure.

Unit 5: The Factories Act, 1948:

Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages.

Reference Books:

- PK Padhi, *Industrial Relations and Labour Law*, PHI Learning
- Arun Monalppa, *Industrial Relations and Labour Law*, McGraw Hill Education
- SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House
- C.S. Venkata Ratnam, *Industrial Relations*, Oxford University Press.
- P.L. Malik's *Handbook of Labour and Industrial Law*, Vol 1 and Vol 2, Eastern Book Company.
- JP Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd

Note: Latest Edition of Text Books may be used.

SEMESTER - VI PART III- MAJOR ELECTIVE II SOCIAL ENTREPRENEURSHIP

Course Code	C650C	Credit	4
Contact Hours per	6	Marks	CIA (50) / SE

Week		(50)
Course Objectives	<ul style="list-style-type: none"> • Understand the social entrepreneurship process, framework and social activism. • Examine the concepts underpinning social entrepreneurship to gain a comprehensive understanding of the opportunities. • Identify and evaluate the social entrepreneurial opportunities • Comprehend the concept of social innovation, environmental ethics and sustainability to evolve a successful model of social innovation. • Critically assess the strategic and operational issues faced by those who create and manage social enterprises in the process of bringing a successful model of social entrepreneurship. 	

Course Outcomes

After studying this course, students would be able to

CO. No.	CO- Statement	Cognitive Levels
CO 1	Understand the social entrepreneurship process, framework and social activism.	K1, K2
CO 2	Examine the concepts underpinning social entrepreneurship to gain a comprehensive understanding of the opportunities.	K3
CO 3	Identify and analyze the social entrepreneurial opportunities	K4
CO 4	Comprehend the concept of social innovation, environmental ethics and sustainability to evaluate and evolve a successful model of social innovation.	K5
CO 5	Critically assess the range of strategic and operational issues faced by those who create and manage social enterprises to create a successful model of social entrepreneurship.	K6

Mapping of CO with PO and PSO

C O	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Score s of COs
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
1	3	3	2	1	2	2	1	3	1	3	3	2	2.17
2	3	2	3	1	2	2	1	2	1	3	2	2	2.00
3	3	2	3	2	2	2	1	3	1	3	2	2	2.17
4	3	3	3	2	2	2	1	3	1	3	2	2	2.25
5	3	2	2	2	2	2	1	3	1	3	3	2	2.17
Mean Overall Score												2.15	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	

Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

UNIT I: SOCIAL ENTREPRENEURSHIP

Social entrepreneur - social entrepreneurship - social enterprises. Characteristics of Social Entrepreneurship - Explicitly formulated mission to create and sustain social value and to benefit the communities. Social entrepreneur – factors impacting transformation into social entrepreneur. Differences between Business and Social entrepreneur - Entrepreneurship and Social Entrepreneurship. Challenges in Social Entrepreneurship - Social Entrepreneurship in developing countries and in India.

UNIT II: THE SOCIAL ENTREPRENEURSHIP PROCESS

The Timmons Model of the Entrepreneurship Process - The PCDO (The People, Context, Deal, and opportunity) frame work - The Social Entrepreneurship Frame work - Sources of Social Entrepreneurship - Public Sector, Private Sector, Voluntary Sector - Qualities and Skills of Social Entrepreneur. Boundaries of Social Entrepreneurship – Social service provision, Social activism.

UNIT III: OPPORTUNITIES FOR SOCIAL ENTREPRENEURS

Opportunity Recognition & Study on the Source and Discovery of Social Opportunities - Entrepreneurial Opportunity Evaluation: A Discrete Choice Analysis of Financial and Social Entrepreneurial Opportunity Attributes - Modelling the Social Venturing Process. Enterprise launching and its procedures – start-ups – incubation – accessing venture capital – CSR funds - PPP Cooperative strategy: Building networks, partnership and alliance

UNIT IV: SOCIAL INNOVATION AND SUSTAINABILITY

Social Innovation - Concept of Sustainable Development and its importance - Factors affecting sustainable development - Environmental costs and its economic value. Limits of Growth - Silent Spring - Kyoto Protocol - Dimensions of sustainable development - Environmental ethics -The rationale for MDGs and its link with Sustainable Development- Need and Importance of sustainability in social innovation- Case studies from national and international efforts in the area of social innovation and its sustainability. Emerging trends in sustainability and its applicability in social innovation.

UNIT V: SUCCESSFUL SOCIAL ENTREPRENEURSHIP INITIATIVES

Bangladesh Rural Advancement Committee (BRAC) - The Grameen Bank (GB) - The Self Employment Women’s Association (SEWA) - Aravind Eye Hospital - Barefoot College - Bhartia Samruddhi Investment & Consulting Services (BASIX) - Narayana Hrudayalaya Institute of Medical Sciences - Technology Informatics Design Endeavour (TIDE)

Text Books:

- **Ryszard Praszkiar & Andrzej Nowak**, *Social Entrepreneurship: Theory and Practice*, CAMBRIDGE UNIVERSITY PRESS 2012.
- **Singh Archana, Edakkandi Meethal Reji**, *Social Entrepreneurship and Sustainable Development*, Routledge India 2020.
- **Jill Kickul and Thomas S.Lyons**, *Understanding social entrepreneurship, the relentless pursuit of mission in an ever changing world*, Routledge India 2012

Reference Books:

- **Robert A. Philips Margret Bonefiel Ritesh Sharma**, *Social entrepreneurship, the next big business opportunity*, Global Vision Publishing House, New Delhi, 2011.
- **Martin, roger and Osberg, sally**, *Social Entrepreneurship: the case for definition*, Stanford social innovation review, 2008
- **Portales, Luis**, *Social Innovation and Social Entrepreneurship*, Palgrave Macmillan, 2019
- **Elliot, Jennifer A**, *An Introduction to Sustainable Development*, Oxon, Routledge 2013

Note: Latest Edition of Text Books may be used.

**SEMESTER - VI
PART III - SUBJECT SKILL – II**

COMPUTERISED ACCOUNTING

Course Code	C651A	Credit	4
Contact Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • To get acquainted with the accounting packages, TALLY ERP 9, etc. • To acquire about the information on creation, alteration and deletion of ledgers and accounting vouchers. • To develop skills in creation of inventory masters in TALLY ERP 9, like stock groups, stock categories, godowns, units of measure, etc. • To improve their knowledge on budgets, payroll system, and statutory features in TALLY ERP 9. • To gain insights into analyse the reports on TALLY, extraction of ratios, cash flow statement and funds flow statement. 		

Course Outcomes

After studying this course, students would be able to:

CO. No.	CO Statement	Cognitive Levels
CO 1	Apply their knowledge on the concept of accounting packages, TALLY ERP 9, etc.	K1, K2, K3, K4
CO 2	Understand about the information on creation, alteration and deletion of ledgers and accounting vouchers.	K1, K2, K3, K4
CO 3	Analyse and integrate their skills in creation of inventory masters in TALLY ERP 9, like stock groups, stock categories, godowns, units of measure, etc.	K1, K2, K3, K4, K5, K6
CO 4	Apply their awareness on budgets, payroll system, and	K1, K2, K3, K4, K5

	statutory features in TALLY.	
CO 5	Expose their insights into analyse the reports on TALLY, extraction of ratios, cash flow statement and funds flow statement.	K1, K2, K3

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	2	1	3	1	2	1	3	3	2	1	1	1.83
2	2	1	2	3	2	2	2	2	3	3	1	1	1.92
3	2	2	1	3	2	2	1	3	3	3	1	2	2.08
4	1	1	2	3	2	2	1	2	3	3	1	1	1.83
5	2	2	1	3	2	2	1	3	2	3	2	1	2.00
Mean Overall Score												1.93	
Result												Medium	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit I – Introduction to Tally

Introduction to Accounting Packages - Features of Computerized Accounting - Introduction to Tally ERP 9 – Earlier versions of Tally - Features of Tally - Creation- alteration and Deletion of Company - Company details - Accounting Features (F11) - Accounting groups - Predefined groups - User defined groups creation, alteration and deletion.

Unit II – Ledgers and Final Accounts

Ledgers (Creation, alteration and deletion) - Accounting Vouchers - various types of accounting Vouchers and their short cut keys- Voucher entries in double and single entry mode - Day book - Preparation of Final accounts with adjustments and Balance sheet using ledger balances.

Unit III – Accounting for Inventories

Inventory Masters: Creation, alteration and deletion of Stock groups, Stock categories, Units of Measures, Godowns and Stock items - Batch wise details - Pure Inventory Vouchers.

Unit IV - Budgets

Budgets - Creation and alteration - Variance analysis - pay roll preparation - Statutory Features (F11) - Voucher entries using TDS, TCS & VAT.

Unit V - Reports

F12 - Configurations - Accounting and Inventory books - Statements of Accounts and Inventory - BRS - Extraction of Ratios, Cash flow and fund flow statement.

Text Book

1. Mastering Tally.ERP 9, Ashok K Nadhani, (2nd Edition), BPB Publications, Chennai.

Reference Books

1. Vishnu P. Singh (2010), "Tally. Earp 9", Computech Publications Ltd, New Delhi.
2. Palanivel S. Tally – Accounting software (2012), Margham Publications, Chennai.

Note: Latest Edition of Text Books may be used.

SEMESTER - VI PART III - SUBJECT SKILL – II

MODERN SALESMANSHIP

Course Code	C651B	Credit	4
Contact Hours per Week	6	Marks	CIA (50) / SE (50)
Course Objectives	<ul style="list-style-type: none"> • To get acquainted with the concept of salesmanship along with its objectives, features, advantages, etc. • To acquire about the information on different types of salesmanship and functions, duties, and qualities of a salesman. • To develop talents in knowing the different stages of personal selling and the various theories associated with personal selling. • To improve their knowledge on the process of recruiting a salesman and various types of training given to the salesmen. • To gain insights into the factors considered in controlling and evaluating the salesman. 		

Course Outcomes

After studying this course, students would be able to:

CO. No.	CO Statement	Cognitive Levels
CO 1	Apply their knowledge on the concept of salesmanship along with its objectives, features, advantages, etc.	K1, K2, K3, K4
CO 2	Understand about the information on different types of salesmanship and functions, duties, and qualities of a salesman.	K1, K2, K3, K4
CO 3	Analyse and integrate their skills in knowing the different stages of personal selling and the various theories associated with personal selling.	K1, K2, K3, K4, K5, K6
CO 4	Apply their awareness on the process of recruiting a salesman and various types of training given to the salesmen.	K1, K2, K3, K4, K5
CO 5	Expose their insights into the factors considered in controlling and evaluating the salesman.	K1, K2, K3

Mapping of CO with PO and PSO

CO	Programme Outcomes (PO)							Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
1	2	3	1	3	1	2	1	3	3	2	1	1	1.92
2	2	1	2	2	2	2	2	2	2	3	1	1	1.83
3	2	2	2	3	2	2	1	3	3	3	1	2	2.17
4	1	2	2	3	2	3	1	2	3	3	2	1	2.08
5	2	2	1	3	2	2	2	3	2	3	2	1	2.08
Mean Overall Score												2.02	
Result												High	

Assessment Pattern

Bloom's Category	CA Tests (Marks Allotment)		Term End Exam (100) Marks Allotment
	I CA (50)	II CA (50)	
Remember	10	10	20
Understand	10	10	30
Apply	10	10	10
Analyze	10	10	10
Evaluate	5	5	10
Create	5	5	20

Unit I Concept of Salesmanship

Features - Objectives - Is Salesmanship is an Art or Science? - Salesmanship as a Profession – Advantages – Limitation - Differences between Advertisement and Salesmanship - Salesmanship in recent era

Unit II Types of Salesmanship & Salesmen

Introduction --Order taking or Counter Salesmanship --Creative Salesmanship --Competitive Salesmanship -Classification of Salesmen - Functions, Duties and Responsibilities of a Salesman --Qualities of a Successful Salesman --Paradigm shift in salesmanship.

Unit III Personal Selling Process & Theories of Selling

Steps in Personal Selling process --Pre-sales preparation --Prospecting or locating the potential buyers - Steps involved in prospecting - Approaching - Exploring needs --Sales Presentation - Demonstration - Handling Objections --Closing the Sales --Follow-up - Theories of Selling - AIDAS Theory - Right set of circumstances approach --Buyers formula theory --Behavioural equation theory.

Unit IV Recruitment and Training of Salesmen

Meaning of Recruitment - Process of recruitment - Training of salesmen - Need - Objectives - Advantages of Good Training Programme - Contents of good training scheme - Types and methods of Training - Limitations of Training - Compensation package - Attrition and retention of salesmen

Unit V Control and evaluation of salesmanship

Need - Advantages - Methods of control - Factors considered in controlling salesmen - evaluation and follow-up - Action plan and action taken - Case studies.

Text Book:

1. P. Saravanel & S. Sumathi, *Advertising and Salesmanship*, Margham Publications, Chennai.

Reference Books:

1. Kapoor Neeru, *Advertising and Personal Selling*, Pinnacle, New Delhi
2. *Spiro, Stanton, and Rich, Management of the Sales force*, McGraw Hill.

Note: Latest Edition of Text Books may be used.