

**Department of Commerce (Professional Accounting)**

**Programme Specific Outcomes (PSOs)**

On the successful completion of the Undergraduate programme, the students will be able to:

<b>PSO1 Disciplinary Knowledge</b>	equip students with theoretical and practical knowledge of accounting principles, financial reporting, and regulatory compliance to become tax consultants, audit professionals and financial advisors.
<b>PSO 2 Communication</b>	develop effective communication skills to convey financial insights, and interpret data, to technical and non – technical audiences.
<b>PSO3 Problem Solving</b>	enhance analytical skills to address uncertainties and solve complex financial and accounting challenges.
<b>PSO 4 Analytical Reasoning</b>	improve the ability to apply analytical reasoning skills for effective decision – making to develop competent professionals like CA, CMA and CS.
<b>PSO 5 Research Skills</b>	implement necessary research skills for conducting thorough and effective investigations in accounting and financial contexts.
<b>PSO 6 Digital Literacy</b>	demonstrate essential digital skills to enhance financial analysis, reporting and decision making in the accounting and management domains.
<b>PSO 7 Leadership and teamwork</b>	acquire effective leadership skills ad foster collaborative teamwork to excel in financial and accounting roles, contributing to organisational success.
<b>PSO 8 Moral and Ethical Awareness / Reasoning</b>	gain a strong ethical foundation to navigate complex financial decisions, uphold integrity, and promote responsible practices within the accounting profession.
<b>PSO 9 Multicultural Competence</b>	acquire cultural awareness, adaptability, and effective communication skills to thrive in diverse environments, fostering global collaboration and understanding.
<b>PSO 10 Self-directed &amp; Lifelong Learning</b>	master advanced financial and management accounting concepts, develop expertise in taxation, and enhance professional ethics through continuous learning and practical application.

**Department of Commerce (Professional Accounting)**  
**Learning Outcome Based Curriculum Framework (LOCF)**  
**(w.e.f. 2024-2025)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
1	I	24XXXN>NNN	Tamil/ Hindi/ French	3	2	30
	II	24XXXN>NNN	English	3	2	30
	III CC	24CPA1501	Financial Accounting I	5	5	75
	III CC	24CPA1403	Principles of Management	4	4	60
	III CC	24CPA1405	Business Communication	4	4	60
	III S	24XXXN>NNN	<i>Offered by Mathematics Department</i>	5	4	60
	IVNME	24XXXN>NNN	<i>Non-Major Elective - I</i>	3	2	30
	IV AEC	24HVS/ CHR1200	Human Values Development/ Christian Studies	3	2	30
	V	24XXXN>NNN	NSS/NCC/PED/SLP/GMP/GNS /LIB/ACH	-	-	-
<b>Total</b>				<b>30</b>	<b>25</b>	<b>375</b>
2	I	24XXXN>NNN	Tamil/ Hindi/ French	3	2	30
	II	24XXXN>NNN	English	3	2	30
	III CC	24CPA1502	Financial Accounting II	5	5	75
	III CC	24CPA1404	Principles of Marketing	4	4	60
	III CC	24CPA1406	Financial Markets and Services	4	4	60
	III S	24XXXN>NNN	<i>Offered by Mathematics Department</i>	5	4	60
	IVNME	24XXXN>NNN	<i>Non-Major Elective - II</i>	3	2	30
	IV AEC	24CPA1200	Environmental Studies	3	2	30
	V	24XXXN>NNN	NSS/NCC/PED/SLP/GMP/GNS /LIB/ACH	-	1	15
<b>Total</b>				<b>30</b>	<b>25+1</b>	<b>375+15</b>
3	I	24XXXN>NNN	Tamil/ Hindi/ French	3	2	30
	II	24XXXN>NNN	English	3	2	30
	III CC	24CPA2501	Corporate Accounting - I	5	5	75
	III CC	24CPA2403	Business Law	4	4	60
	III CC	24CPA2405	Auditing	4	4	60
	III CC	24CPA2307	Operations Management	3	3	45
	III S	24XXXN>NNN	<i>Offered to Commerce (PA) Department</i>	5	4	60
	IV SEC	24XXXN>NNN	<i>Skill Enhancement Course - I</i>	3	2	30
	V	24XXXN>NNN	NSS/NCC/PED/SLP/GMP/GNS /LIB/ACH	-	-	-
<b>Total</b>				<b>30</b>	<b>26</b>	<b>390</b>
4	I	24XXXN>NNN	Tamil/ Hindi/ French	3	2	30
	II	24XXXN>NNN	English	3	2	30
	III CC	24CPA2502	Corporate Accounting II	5	5	75

	III CC	24CPA2404	Company Law	4	4	60
	III CC	24CPA2406	Investment Management	4	4	60
	III CC	24CPA2308	Strategic Management	3	3	45
	III S	24XXXNNNN	<i>Offered to Commerce (PA) Department</i>	5	4	60
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course - II</i>	3	2	30
	V	24XXXNNNN	NSS/NCC/PED/SLP/GMP/GNS /LIB/ACH	-	1	15
<b>Total</b>				<b>30</b>	<b>26+1</b>	<b>390+15</b>
5	III CC	24CPA3601	Cost Accounting I	6	6	90
	III CC	24CPA3603	Income Tax, Law and Practice-I	6	6	90
	III CC	24CPA3605	Banking, Law and Practice	6	6	90
	III DSE	24XXXNNNN	<i>Discipline Specific Elective - I</i>	5	4	60
	III GE	24XXXNNNN	<i>Generic Elective - I</i>	4	3	45
	IV IS	24CPA3255	Internship*	-	2	30
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course - III</i>	3	2	30
<b>Total</b>				<b>30</b>	<b>29</b>	<b>435</b>
6	III CC	24CPA3602	Cost Accounting II	6	6	90
	III CC	24CPA3604	Income Tax, Law and Practice II	6	6	90
	III CC	24CPA3606	Project	6	6	90
	III DSE	24XXXNNNN	<i>Discipline Specific Elective - II</i>	5	4	60
	III GE	24XXXNNNN	<i>Generic Elective - II</i>	4	3	45
	IV SEC	24CPA3266	Professional Competency Skill	3	2	30
<b>Total</b>				<b>30</b>	<b>27</b>	<b>405</b>
<b>Grand Total</b>				<b>180</b>	<b>158+2</b>	<b>2370+30</b>

\* Internship - Second Year Vacation (30 Hrs.)

#### Discipline Specific Elective (DSE)

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
5	III	24CPA3407	Management Accounting	5	4	60
		24CPA3409	Goods and Services Tax – I			
6	III	24CPA3408	Financial Management	5	4	60
		24CPA3410	Goods and Services Tax – II			

#### Supportive (Offered to Commerce (PA) Department)

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
3	III	24CPA2409	Business Environment	5	4	60
4	III	24CPA2410	Enterprise Information Systems	5	4	60

**Generic Elective (GE)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
5	III	24CPA3311	Essentials of Auditing	4	3	45
		24CPA3313	New Venture Development			
6	III	24CPA3312	Basics of Income Tax	4	3	45
		24CPA3314	E-Business			

**Non-Major Electives (NME)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
1	IV	24CPA1207	Rural Marketing	3	2	30
2	IV	24CPA1208	Capital Markets	3	2	30

**Skill Enhancement Courses (SEC)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
3	IV	24CPA2211	Corporate Social Responsibility	3	2	30
4	IV	24CPA2212	Principles of Entrepreneurship	3	2	30
5	IV	24CPA3215	Services Marketing	3	2	30

## Mapping with POs

CPA	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
	3	3	2	2	2	2	2	2	2	2

## Mapping of Courses with PSOs

Course Code	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
24CPA1501	3	3	3	3	2	2	1	2	3	3
24CPA1403	3	3	2	2	2	2	3	2	2	1
24CPA1405	3	2	3	3	2	2	2	2	2	2
24CPA1502	3	3	3	3	2	2	1	3	2	1
24CPA1404	3	3	2	2	2	2	3	2	2	1
24CPA1406	3	3	2	2	2	3	3	3	2	2
24CPA1200	3	3	3	2	1	1	3	3	2	1
24CPA2501	3	3	3	3	2	2	1	3	3	2
24CPA2403	3	2	2	2	2	2	2	3	2	1
24CPA2405	3	3	2	2	2	3	3	3	2	1
24CPA2307	3	3	2	2	2	3	2	3	3	2
24CPA2409	2	2	2	2	2	3	3	2	2	3
24CPA2502	3	3	3	3	2	2	1	3	2	3
24CPA2404	3	3	2	2	2	2	2	3	2	3
24CPA2406	3	3	3	3	2	2	1	3	3	1
24CPA2308	3	2	2	2	2	1	2	3	2	1
24CPA2410	3	2	2	1	2	3	2	2	3	2
24CPA3601	2	3	3	3	2	2	1	3	3	2
24CPA3603	3	3	3	3	2	2	1	3	2	2
24CPA3605	2	3	3	2	2	2	2	3	3	1
24CPA3407/ 24CPA3409	3	3	2	2	2	2	2	3	2	3
24CPA3255	3	3	3	3	1	1	2	2	2	2
24CPA3602	3	3	3	3	2	2	1	3	2	3
24CPA3604	3	3	3	3	2	2	1	3	2	2

24CPA3606	3	3	3	3	1	1	2	2	2	2
24CPA3408/ 24CPA3410	3	3	3	3	2	2	2	3	2	1
24CPA3266	3	3	3	3	1	1	2	2	2	2
Average	2.8	2.8	2.6	2.5	2.4	1.8	2	1.8	2.6	1.8

### Mapping of Courses with POs

Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
24CPA1207	3	3	3	3	2	2	2	2	1	3
24CPA1208	3	3	1	1	2	2	3	2	2	3
24CPA2211	3	3	3	2	1	1	2	2	2	2
24CPA2212	3	3	1	2	2	1	1	2	1	2
24CPA3311/ 24CPA3313	3	3	2	1	1	2	3	3	2	1
24CPA3215	3	3	1	1	2	2	3	3	3	2
24CPA3312/ 24CPA3314	3	3	3	3	2	2	2	2	2	1
Average	3	3	2	1.8	1.7	1.7	2.2	2.2	1.8	2

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CPA1501	Financial Accounting I	Core	5	5

The course will help students to understand the basic accounting concepts and standards. They will know the basis for calculating business profits, get familiarised with the accounting treatment of depreciation, learn the methods of calculating profit for single entry system and gain knowledge on the accounting treatment of insurance claims.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** remember the concept of rectification of errors and Bank reconciliation statements.

**CO2:** apply the knowledge in preparing detailed accounts of sole trading concerns.

**CO3:** analyse the various methods of providing depreciation.

**CO4:** evaluate the methods of calculation of profit.

**CO5:** determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

**Unit I: Fundamentals of Financial Accounting** **15 Hours**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.

**Unit II: Final Accounts** **15 Hours**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

**Unit III: Depreciation and Bills of Exchange** **15 Hours**

Depreciation: Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation. Bills of Exchange: Definition – Specimens –

Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.

**Unit IV: Accounting from Incomplete Records – Single Entry System 15 Hours**

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

**UNIT V: Royalty and Insurance Claims 15 Hours**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims: Calculation of Claim Amount-Average clause Loss of Stock and Profit of Stock.

**Learning Resources:**

***Textbook(s)***

1. Reddy, T.S., & Murthy, A., Financial Accounting, Margham Publications, Chennai, 2014

***References***

1. Jain, S. P. and Narang K. L., Financial Accounting- I, Kalyani Publishers, New Delhi, 2020
2. Maheshwari, S. N., Financial Accounting, Vikas Publications, Noida, 2018
3. Shukla, M. C., Grewal, T. S., and Gupta S.C., Advanced Accounts, volume 1, S. Chand and Sons, New Delhi, 2017
4. Gupta, R.L. and Radhaswamy, M., Advanced Accounting, Sultan Chand, New Delhi, 2015
5. Gupta, R.L. and Gupta, V. K., Financial Accounting, Sultan Chand, New Delhi, 2022

***Websites/ e-Learning Resources***

1. <https://www.slideshare.net/mesharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>



**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	2	2	2	3	2
<b>CO2</b>	3	3	3	3	2	2	1	2	3	3
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	3
<b>CO5</b>	3	3	2	2	1	2	2	2	3	3
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.2	2.6	2.6

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA1403	Principles of Management	Core	4	4

The course will help students understand basic management concepts and functions and know the various techniques of planning and decision making. They will get familiarised with the concepts of organisation structure, and gain knowledge about the various components of staffing. The students will be enabled in understanding control techniques of management.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** discuss the importance of principles of management.

**CO2:** describe the importance of planning and decision making in an organization.

**CO3:** comprehend the concept of various authorises and responsibilities of an organization.

**CO4:** enumerate the various methods of Performance appraisal.

**CO5:** demonstrate the notion of directing, co-coordination and control in the management.

### **Unit I: Introduction to Management**

**12 Hours**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

### **Unit II : Planning**

**12 Hours**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

**Unit III: Organizing****12 Hours**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Centralisation and Decentralisation – Span of Management.

**Unit IV: Staffing****12 Hours**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

**Unit V: Directing****12 Hours**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control: Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

**Learning Resources:*****Textbook(s)***

1. Gupta, C. B., Principles of Management, S. Chand & Sons Co. Ltd, New Delhi. 2012

***References***

1. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.2018
2. Sundhar, K., Principles Of Management, Vijay Nichole Imprints Limited, Chennai, 2014

3. Tripathi, P. C. & Reddy, P.N., Principles of Management. Tata McGraw, Hill, Noida.2017
4. Prasad, L.M., Principles and Practice of Management, S. Chand & Sons Co. Ltd, New Delhi.2019
5. Sharma, R.K., Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.2016

***Websites/ e-Learning Resources***

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	1	2	2	2	3	2	1	1
<b>CO2</b>	3	3	2	2	1	2	3	3	2	1
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	3	2	2	2	2	2	3	2	1
<b>CO5</b>	3	3	2	2	1	1	2	2	1	1
<b>Average</b>	3	3	1.6	2	1.6	1.6	2.6	2.4	1.6	1

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA1405	Business Communication	Core	4	4

This course provides the students with an elaborate knowledge of Business Communication and Report writing. It also develops their learning, reading, listening, and writing skills and ability to communicate on their respective fields of business.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** explain the types, barriers and principles of effective communication.

**CO2:** classify the needs, functions, kinds and layout of business letters.

**CO3:** compare the bank correspondence and insurance correspondence.

**CO4:** identify the types of application letters.

**CO5:** synthesise agenda, minutes and proposals.

**Unit 1: Essentials of Communication** **12 Hours**

Introduction – Objectives – Communication - Media –Types - Barriers to Communication- Non-verbal Communication-Principles of Effective Communication.

**Unit II: Enquires** **12 Hours**

Need- Functions and Kinds of a Business Letter - Lay-Out - Enquires and Replies - Orders and their Execution - Credit and Status Enquires - Complaints and Adjustments - Collection Letters- Circular Letters and Sales Letters

**Unit III: Business Correspondence** **12 Hours**

Bank Correspondence, Insurance correspondence – Fire – Marine – Life Insurance; Import – Export Correspondence - Agency Correspondence

**Unit IV: Employment Communication** **12 Hours**

Job Application Letters and Resume, Interview Letter, References, Testimonials, Letters of Appointment, Confirmation, Promotion, Retrenchment Contracts and Resignation. Characteristics of a Good Speech; Interview Techniques; Group Discussions and Presentation Skills

**Unit V: Reports****12 Hours**

Introduction – Importance – Oral and Written Reports – Functional Areas – Special Features – Types – Short and Long Report – Characteristics of a Good Report; Proposals, Agenda, Minutes. Correspondence with Public Authority: Electronic Media – Internet – E – Telecom Technology

**Learning Resources:*****Textbook(s)***

1. Rajendra Pal and Korlahalli, J.S., Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2016.

***References***

1. Sinha, K.K., Business Communication, Galgotia Publishing Co, New Delhi, 2015.
2. Gupta, N., and Jain, K., Business Communication, Sahitya Bhavan Publication, New Delhi, 2022.
3. Sinha, K.K., Ruchi Sehgal Mohindra, Business Communication, Taxmann, New Delhi, 2023.
4. Rodriguez, M.V., Effective Business Communication Concept, Vikas Publishing Company, New Delhi, 2013.
5. Pillai, R. S. N. and Bhagavathi, S., Commercial Correspondence, Chand Publications, New Delhi, 2006.

***Websites/ e-Learning Resources***

1. <https://egyankosh.ac.in/handle/123456789/72739>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	3	2	2	1	1
<b>CO2</b>	3	2	3	3	2	3	2	2	2	1
<b>CO3</b>	3	2	3	3	2	2	1	2	2	2
<b>CO4</b>	3	1	3	3	1	2	2	3	2	2
<b>CO5</b>	3	3	2	2	1	2	2	3	1	3
<b>Average</b>	3	2.2	2.6	2.6	1.6	2.4	1.8	2.4	1.6	1

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA1207	Rural Marketing	NME	3	2

The course covers the significance and growth of rural marketing, concepts of agricultural marketing, risk analysis in marketing, evaluation of rural consumer behaviour, and knowledge of financial support systems in rural marketing. It equips students with essential skills for effective marketing in rural contexts.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** remember the significance and growth of rural marketing.

**CO2:** understand the concepts of agricultural marketing.

**CO3:** analyse the risks involved in marketing.

**CO4:** evaluate the behaviour of rural consumers.

**CO5:** know the financial supports in rural marketing.

### **Unit I: Introduction to Rural Marketing**

**9 Hours**

Rural Marketing Concept – Nature – Scope - Significance of Rural Marketing – Factors contributing to Growth of rural markets - Components and Classification of Rural Markets - Rural Market Vs. Urban Market - e-rural marketing.

### **Unit II: Agricultural Marketing**

**9 Hours**

Meaning–Concept – Nature and Types of Agriculture produce - concept and types of Agricultural Markets - Marketing channels - Methods of Sales - Market functions

### **Unit III: Agricultural Marketing Risks**

**9 Hours**

Marketing Agencies- Marketable surplus - Risks involved in marketing - Types of risks - Measures to minimise risks - Contract Marketing (Farmer – Processor linkage) - Distress sales.

### **Unit IV: Rural Consumer behaviour**

**9 Hours**

Rural Consumer behaviour - features - factors influencing - Lifestyle of rural consumer - FMCG sector in Rural India - concept and classification of consumer



goods - Marketing Channels for FMCG - Fast growing FMCG - Marketing of consumer durables - The role of Advertising.

### **Unit V: Institutional Support to Rural Marketing**

**9 Hours**

Institutional Support to Rural Marketing – Commission on Agriculture Costs and Prices (CACP), National Agriculture Co-operative Marketing Federation (NAFED), Agriculture and Processed Food Exports Development Authority (APEDA)

#### **Learning Resources:**

##### ***Textbook(s)***

1. Badi, R.V. Badi, N.V., Rural Marketing, Himalaya Publishing House, 2017

##### ***References***

1. Acharya, S.S., and Agarwal, N. L., Agriculture Marketing in India, Oxford & IBH Publishing Company Pvt. Ltd, 2020
2. Dantwala, M.L, Indian Agriculture Since Independence Oxford & IBH Publishing Co.Pvt.Ltd. New Delhi, 2007
3. Misra, S. K., and Puri, V. K., Development Issues of Indian Economy, Himalaya Publishing House, 2020

##### ***Websites/ e-Learning Resources***

1. [https://www.tutorialspoint.com/rural\\_marketing/index.htm](https://www.tutorialspoint.com/rural_marketing/index.htm)
2. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/Marketing/1RuralMarketing.pdf>
3. <https://egyankosh.ac.in/handle/123456789/4618>

#### **Mapping of Courses with POs**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>	<b>PO 10</b>
<b>CO 1</b>	3	3	2	2	2	1	2	2	1	2
<b>CO 2</b>	3	3	3	3	2	1	2	2	1	3
<b>CO 3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO 4</b>	3	3	3	3	1	2	2	3	2	3
<b>CO 5</b>	3	3	2	2	1	2	2	3	1	3
<b>Average</b>	3	3	2.6	2.6	1.6	1.6	1.8	2.4	1.4	2.6

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA1502	Financial Accounting II	Core	5	5

The course will enable students to prepare different kinds of accounts such as higher purchase and Installments System. They will also understand the allocation of expenses under departmental accounts, gain an understanding about partnership accounts relating to Admission and retirement, provide knowledge to the learners regarding Partnership Accounts relating to dissolution of firm and know the requirements of international accounting standards.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** evaluate the hire purchase accounts and Instalment systems.

**CO2:** prepare branch accounts and departmental accounts.

**CO3:** apply the accounting treatment for admission and retirement in partnership

**CO4:** know how to settle accounts at the time of dissolution of a firm.

**CO5:** explain the role of IFRS.

**Unit I: Hire Purchase and Instalment System 15 Hours**

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit

**Unit II: Branch and Departmental Accounts 15 Hours**

Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

**Unit III: Partnership Accounts – I 15 Hours**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

**Unit IV: Partnership Accounts – II 15 Hours**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realisation account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

**Unit V: Accounting Standards for financial reporting (Theory only) 15 Hours**

Objectives and Uses of Financial Statements for Users - Role of Accounting Standards - Development of Accounting Standards in India. Role of IFRS: IFRS Adoption Vs. Convergence Implementation Plan in India- Ind AS - An Introduction - Difference between Ind AS and IFRS.

**Learning Resources:**

***Textbook(s)***

1. Reddy, T.S. & Murthy, A., Financial Accounting, Margham Publishers, Chennai, 2022

***References***

1. Shukla, M.C., Grewal, T.S., & Gupta, S.C., Advance Accounts, S. Chand Publishing, New Delhi, 2017
2. Dr. Maheswari, S.N., Financial Accounting, Vikas Publications, Noida, 2018
3. Tulsian, P.C., Advanced Accounting, Tata MC. Graw hills, India, 2018
4. Gupta, R.L. and Gupta, V.K., Financial Accounting, Sultan Chand, New Delhi, 2021
5. Jain, S. P., and Narang, K. L., Financial Accounting - I, Kalyani Publishers, New Delhi, 2024
6. Gupta, R.L. and Radhaswamy, M., Advanced Accounting, Sultan Chand, New Delhi, 2015

***Websites/ e-Learning Resources***

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	2	2	3	1	1
<b>CO2</b>	3	3	3	3	2	2	1	3	2	1
<b>CO3</b>	3	3	3	3	2	2	1	2	2	1
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	1	2	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk	Credits
24CPA1404	Principles of Marketing	Core	4	4

To understand how organizations identify customers and their wants/needs based upon the combination of product, price, promotion and distribution elements.

### **Course Outcomes**

At the end of the course, students will be able to

**CO1:** develop an understanding on the role and importance of marketing

**CO2:** apply the 4 P's of marketing in business ventures

**CO3:** identify the factors determining pricing

**CO4:** use the different Channels for distribution of industrial goods

**CO5:** understand the concept of E-marketing and E-Tailing

### **Unit I: Introduction to Marketing**

**12 Hours**

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts– Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.

### **Unit II: Market Segmentation**

**12 Hours**

Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P's of Marketing Mix - Introduction to Consumer Behaviour –Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud's Theory of Motivation.

### **Unit III: Product & Price**

**12 Hours**

Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.

**Unit IV: Promotions and Distributions****12 Hours**

Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.

**Unit V: Competitive Analysis and Strategies****12 Hours**

Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing–Consumerism–Market Research–MIS and Marketing Regulation.

**Learning Resources:*****Textbook(s)***

- 1 Dr. Gupta, C. B. & Dr. Rajan Nair, N., Marketing Management, Sultan Chand & Sons, New Delhi, 2018

***References***

1. Dr. Amit Kumar, Principles of Marketing, Shashi Bhawan Publishing House, Chennai, 2023
2. Dr. Rajan Nair, N., Marketing, Sultan Chand & Sons. New Delhi, 2018
3. Kapoor, Neeru, Principles Of Marketing, PHI Learning, New Delhi, 2022
4. Prof. Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi, 2021
5. Dr. Jayasankar, J., Marketing Management, Margham Publications, Chennai, 2013

***Websites/ e- Learning resources***

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	1	2	2	2	3	2	1	1
<b>CO2</b>	3	3	2	2	2	2	3	3	2	1
<b>CO3</b>	3	3	1	2	1	1	3	2	2	1
<b>CO4</b>	3	3	2	2	2	2	2	3	2	1
<b>CO5</b>	3	3	2	2	1	1	2	2	1	1
<b>Average</b>	3	3	1.6	2	1.6	1.6	2.6	2.4	1.6	1

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CPA1406	Financial Markets and Services	Core	4	4

The course will help students to understand the various aspects of Indian Financial Markets and its services, adopted in Corporate Decision Making.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** explain about functions of financial markets and its role in economic development.

**CO2:** understand the various financial instruments

**CO3:** analyse investment procedures, and guidelines for participating in capital markets.

**CO4:** outline mutual funds, their importance, and the regulatory guidelines governing them

**CO5:** evaluate the workings, benefits, and differences between securitization and factoring.

**Unit I: Financial System**

**12 Hours**

Meaning - Structure - Components and Services – Its importance in the development of economy

**Unit II: Money Market and Share Market**

**12 Hours**

Call money market-Treasury Bill Market – Discount Market – Government Securities Markets – Markets for Commercial Papers and Certificates for Deposits- American Depository Receipts (ADR) - Global Depository Receipts (GDR)

**Unit III: Stock Exchange**

**12 Hours**

Organisation and Functions - Listing of securities, trading in stock exchanges- on-line trading of shares - E-shares. New Issues Market - Initial public offering meaning, procedures and guidelines.



**Unit IV: Merchant Banking****12 Hours**

Meaning - Functions and Services of Merchant banks – guidelines of RBI and SEBI.  
Mutual Funds: Meaning - Importance and Types - Guidelines - Mutual Funds in India  
– Venture Capital – Angel Investors.

**Unit V: Securitisation of Debt****12 Hours**

Meaning, Workings and Benefits – Securitisation vs. Factoring – Securitisation in India. DEMAT Services: Meaning – Need - Operations – Role of National Securities Depository Ltd.

**Learning Resources:*****Textbook(s)***

1. Dr. Natrajan, K., Prof. Gordon, E., Financial Markets and Services, Himalaya Publishing House, 2017

***References***

1. Gurusamy, S, Financial Markets and Institutions, Thomson Publications , 2016
2. Srivastava, R.M., Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi, 2022
3. Saunders, Anthony Saunders and Marcia Millon Cornett, Financial Institutions Management, Tata McGraw Hill, 2017.

***Websites/ e-Learning Resources***

1. <https://egyankosh.ac.in/handle/123456789/12336>
2. <https://egyankosh.ac.in/handle/123456789/6430>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	1	2	2	3	3	3	1	1
<b>CO2</b>	3	2	2	1	2	3	2	3	2	1
<b>CO3</b>	3	3	2	2	2	3	3	2	2	2
<b>CO4</b>	3	3	2	1	2	3	3	3	2	2
<b>CO5</b>	3	3	2	2	1	3	3	3	1	3
<b>Average</b>	3	2.8	1.8	1.6	1.8	3	2.8	2.8	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA1208	Capital Markets	NME	3	2

The course will help students understand about the Financial Markets and goals. They will know about capital markets and investments, gain knowledge about primary markets, get familiarised with the concepts of secondary markets and learn about the recent trends the stock exchange.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** understood the concepts financial markets.

**CO2:** analyse the growth of capital markets.

**CO3:** know the significance of primary market.

**CO4:** remember the features and functions of secondary market.

**CO5:** evaluate the various functions of stock exchange.

### **Unit I: Financial markets**

**9 Hours**

Introduction: Financial Markets: Definition – Role – Functions - Constituents - Financial Instruments - Indian Financial Market - Global Financial Market - Role of Financial Markets in Economic Growth.

### **Unit II: Capital Market**

**9 Hours**

Capital Market: Evolution and Growth – Constituents - Capital Market Instruments: Types - Preference Shares - Equity shares – Non - voting equity shares - Company Fixed Deposits – Warrants - Debentures and Bonds.

### **Unit III: Primary Market**

**9 Hours**

Primary market – Meaning - NIM Vs. Secondary Market - Methods of New Issue - Intermediaries in the New Issues Market - SEBI Guidelines on Primary Market – Listing – Agreement – Benefits - Consequences of Non- Listing.

**Unit IV: Secondary Market****9 Hours**

Secondary Market: Meaning - Definition - Importance – Types - Features- Instruments in Secondary Market – Functions – Benefits - Limitations - SEBI Guidelines - Role of Secondary Market in Economic Development.

**Unit V: Stock Exchange****9 Hours**

Stock Exchange: history – Meaning – functions - Stock Exchange Vs Commodity Exchange-stock exchange traders - Regulation of stock exchanges - Steps in Stock Trading - BSE and NSE – SEBI - Functions and working.

**Learning Resources:*****Textbook(s)***

1. Dr. Natrajan, K., and Prof. Gordan, E., Financial Markets and Services, Himalya Publishing House, 2017

***References***

1. Avadhani, V.A., Capital Market Management, Himalya Publishing House, 2013
2. Dr. Natrajan, L. Capital Markets, Margham Publication, 2019
3. Dr.Dibin Sekharan, Capital Markets and Investment management, Notion Press, New Delhi, 2021

***Websites/ e-Learning Resources***

1. [https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SBAA3003.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA3003.pdf)
2. <https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritiesLaw.pdf>
3. <https://investor.sebi.gov.in/pdf/reference-material/beginners.pdf>

**Mapping of Courses with POs**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PO 9</b>	<b>PO 10</b>
<b>CO 1</b>	3	3	1	1	2	2	3	2	1	2
<b>CO 2</b>	3	3	2	1	1	2	2	2	2	3
<b>CO 3</b>	3	3	2	1	2	2	3	2	2	2
<b>CO 4</b>	3	3	1	1	1	2	3	3	2	3
<b>CO 5</b>	3	3	1	1	2	2	3	2	1	3
<b>Average</b>	3	3	1.4	1	1.6	2	2.8	2.2	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA1200	Environmental Studies	AEC	3	2

This course facilitates the students to get adequate knowledge on environmental problems and develop an attitude towards the betterment of the environment.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** interpret the importance of environmental studies and methods of conservation of natural resources.

**CO2:** describe the structure and function of an ecosystem

**CO3:** identify the sources, environmental effects and control measures of various types of pollutions.

**CO4:** examine the appropriate methods for waste management.

**CO5:** analyse social issues and legal provision and describe the necessities for Environmental Act.

**Unit I: Multidisciplinary Nature of Environmental Studies** **9 Hours**

Definition, scope and importance & Need for public awareness, Natural Resources: Renewable and non-renewable resources - Natural resources and associated problems - Forest resources: Use and over-exploitation, deforestation, case studies- Timber extraction, mining, dams and their effects on forest and tribal people-water resources : Use and over-utilisation of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies - Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertiliser-pesticide problems, water logging, salinity, case studies - Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies - Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of an individual in conservation of natural resources-Equitable use of resources for sustainable lifestyles

**Unit II: Ecosystems** **9 Hours**

Concept of an ecosystem, Structure and function of an ecosystem, Producers,

consumers and decomposers - Energy flow in the ecosystem - Ecological succession - Food chains, food webs and ecological pyramids - Introduction, types, characteristic features, structure and function of the Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries), Biodiversity and its conservation - Introduction – Definition: genetic, species and ecosystem diversity, Bio-geographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega- diversity nation, Hot-spots of biodiversity - Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India - Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

### **Unit III: Environmental Pollution**

**9 Hours**

Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution case studies - Disaster management: floods, earthquake, cyclone and landslides.

### **Unit IV: Social Issues and the Environment**

**9 Hours**

From Unsustainable to Sustainable development - Urban problems related to energy - Water conservation, rain water harvesting, watershed management - Resettlement and rehabilitation of people; its problems and concerns. Case Studies - Environmental ethics: Issues and possible solutions - Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies - Wasteland reclamation, Consumerism and waste products, Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, public awareness.

### **Unit V: Human Population and the Environment**

**9 Hours**

Population growth, variation among nations, Population explosion – Family Welfare Programme, visit to a local area to document environmental assets river/forest/grassland/hill/mountain - Visit to a local polluted site-

Urban/Rural/Industrial/Agricultural - Study of common plants, insects, birds - Study of simple ecosystems-pond, river, hill slopes, etc.

### Learning Resources:

#### *Textbook(s)*

1. Erach Bharucha, Textbook of Environmental Studies, Universities Press, 2013

#### *References*

1. Sankaran, S, Environmental Economics, Margham publication, Chennai, 2012.
2. Francis Cherunilam, Business environment, Himalaya publishing, New Delhi, 2004.
3. Gupta, S.P., Environmental Issues for the 21st century, Mittal Publications, New Delhi, 1st Edition, 2003
4. Subramanian, N.S., and Sambamoorthy A.V., Ecology, Narosa Publishing House, New Delhi, 2000.

#### *Websites/ e-Learning Resources*

1. <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>

### Mapping of Courses with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO10
CO1	3	3	3	1	1	1	3	2	1	1
CO2	3	3	3	1	2	1	3	3	2	1
CO3	3	3	3	2	1	1	2	2	2	1
CO4	3	3	2	2	1	1	3	3	2	1
CO5	3	3	2	2	1	1	3	3	1	1
Average	3	3	2.6	1.6	1.2	1	2.8	2.6	1.6	1

**3 – Strong, 2- Medium, 1- Low**



Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CPA2501	Corporate Accounting – I	Core	5	5

The objective of this course is to provide a comprehensive understanding of all aspects relating to corporate accounting, to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order to prepare for CA, CMA, and ACS.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites

**CO2:** assess the accounting treatment of issue and redemption of preference shares and debentures

**CO3:** construct Financial Statements applying relevant accounting treatments

**CO4:** compute the value of goodwill and shares under different methods and assess its applicability

**CO5:** integrate theoretical knowledge on all accounting in par with IFRS and IND AS

### Unit I: Issue of Shares

**15 Hours**

Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment.  
Issue of Rights and Bonus Shares: Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

### Unit II: Issue & Redemption of Preference Shares & Debentures

**15 Hours**

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.  
Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

**Unit III: Final Accounts****15 Hours**

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration

**Unit IV: Valuation of Goodwill & Shares****15 Hours**

Valuation of Goodwill: Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares: Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

**Unit V: Indian Accounting Standards (Theory)****15 Hours**

International Financial Reporting Standard (IFRS): Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.

**Learning Resources:*****Textbook(s)***

1. Reddy, T.S and Murthy, A., Advanced Accountancy, Kalyani Publishers, Chennai, 2018.

***References***

1. Jain, S.P & Narang, K.L., Advanced Accountancy, Kalyani Publishers, Chennai, 2018.

2. Gupta R.L and Radhaswamy, M., Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2016.

3. Shukla, M.C and Grewal, T.S, Advanced Accountancy, Sultan Chand, New Delhi, 2015.

***Websites/ e-Learning Resources***

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>

3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

#### Mapping of Courses with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO1 0
<b>CO1</b>	3	3	2	2	2	2	2	3	3	1
<b>CO2</b>	3	3	3	3	2	2	1	3	3	1
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	2
<b>CO5</b>	3	3	2	2	1	2	2	3	3	3
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	2.6	1.8

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA2403	Business Law	Core	4	4

This course will enable students to know the essentials of a valid contract, gain knowledge on performance of contracts, get acquainted with the rules of Indemnity and Guarantee, to be aware of the essentials of bailment and pledge, and to understand the provisions relating to sale of goods.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** explain the essential concepts in the Indian Contract Act.

**CO2:** understand the clauses relating to the performance of contract.

**CO3:** analyse the differences between a contract of indemnity and guarantee.

**CO4:** assess with the provisions relating to Bailment and Pledge

**CO5:** recall various provisions contained in the Sale of Goods Act 1930

**Unit I: Elements of Contract**

**12 Hours**

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

**Unit II: Performance of Contract**

**12 Hours**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

**Unit III: Contract of Indemnity and Guarantee**

**12 Hours**

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety

**Unit IV: Bailment and Pledge****12 Hours**

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

**Unit V: Sale of Goods Act, 1930****12 Hours**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

**Learning Resources:*****Textbook(s)***

1. Kapoor, N.D., Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 2020

***References***

1. Pillai, R.S.N., and Bagavathi, V., Business Law, S. Chand, New Delhi, 2007
2. Kuchhal, M. C., Mercantile Law, Vikas Publishing House Pvt. Ltd, New Delhi, 2004.
3. Tuteja, S. K., Business Law for Managers, Sultan Chand & Sons, New Delhi, 2010
4. Shusma Aurora, Business Law, Taxmann, New Delhi, 2022.
5. CA. Preethi Agarwal, Business Law, CA Foundation study material, Chennai, 2023

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO10</b>
<b>CO1</b>	3	2	2	2	2	2	2	3	1	1
<b>CO2</b>	3	3	2	2	2	2	2	3	2	1
<b>CO3</b>	3	2	2	2	1	2	2	3	2	1
<b>CO4</b>	3	1	1	2	1	2	2	3	2	1
<b>CO5</b>	3	3	2	2	2	2	2	3	1	1
<b>Average</b>	3	2.2	1.8	2	1.6	2	2	3	1.6	1

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CPA2405	Auditing	Core	4	4

This course will enable students to understand the process of auditing and its classification, identify the role of auditors in companies, and impart knowledge on internal check and internal control.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** define auditing and its process

**CO2:** compare and contrast essence of internal check and internal control.

**CO3:** differentiate the vouching of cash and trading transactions

**CO4:** distinguish verification and valuation of assets and liabilities.

**CO5:** identify the role of auditors in companies.

### **Unit I: Introduction to Auditing**

**12 Hours**

Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For-Profit enterprises and non–profit Organizations

### **Unit II: Audit Procedures and Documentation**

**12 Hours**

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation

### **Unit III: Vouching**

**12 Hours**

Vouching: Meaning – Definition – Importance – Duties of an Auditor – Vouching of Cash Transactions – Vouching of Trading Transactions. Liabilities of an auditor: Negligence - Misfeasance – Criminal liability –Civil Liability- Liability to Third Party – Legal Position

### **Unit IV: Verification and Valuation of Assets and Liabilities**

**12 Hours**

Verification and Valuation of Assets and Liabilities: General Principles – Verification and Valuation of Fixed Assets – Investments – Inventories – Freehold and lease hold

properties - Loans – Bills receivable – Sundry Debtors – Plant and Machinery – Patents – Verification of liabilities

### **Unit V: Company Auditor & Audit Review**

**12 Hours**

Appointment and Removal of Auditors: Rights, Duties and Liabilities of Auditor – Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - E-audit tools. Audit Review: Meaning – Definition – Principles – Objectives – Process and Procedures – Types – Review Planning- Performing Review – Raising and Responding to Review Notes – Evidence of Review

### **Learning Resources:**

#### ***Textbook(s)***

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi, 2020.

#### ***References***

1. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S., Practical Auditing, S. Chand & Sons New Delhi, 2021.
2. Dr. Sharma, T.R., Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra, 2022.
3. Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi, 2019.
4. Sundar, K., Paari, K., Essentials of Auditing, Vijay Nicole Imprints Private Limited, Chennai, 2014

#### ***Websites/ e-Learning Resources***

1. <https://www.wallstreetmojo.com/audit-procedures/>
2. <https://theinvestorsbook.com/company-auditor.html>
3. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	1	2	2	3	3	3	1	1
<b>CO2</b>	3	2	2	1	2	3	2	3	2	1
<b>CO3</b>	3	3	2	2	2	3	3	2	2	1
<b>CO4</b>	3	3	2	1	2	3	3	3	2	1
<b>CO5</b>	3	3	2	2	1	3	3	3	1	1
<b>Average</b>	3	2.8	1.8	1.6	1.8	3	2.8	2.8	1.6	1

**3 – Strong, 2- Medium, 1- Low**



Course Code	Name of the Course	Category	Hours/Wk	Credits
24CPA2307	Operations Management	Core	3	3

This course will explain the basic concepts of Operations Management. Students will be able to examine the types of manufacturing layout facilities, provide classification of inventory controls, describe the work measurement and analysis for quality control and assist knowledge for service operations management.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** remember the techniques of operations management that could applied to real world problems

**CO2:** examine the principle and factors relating to layout

**CO3:** apply the key concepts in production and inventory control management

**CO4:** observe the relevant operations management technique to the correct situation

**CO5:** expound the key aspects of operations management decision making

**Unit I: Introduction to Operations Management** **12 Hours**

Introduction: Nature and Scope of Operations Management. Production design & Process planning: Plant location: Factors to be considered in Plant Location – Plant Location Trends

**Unit II: Layout of Manufacturing Facilities** **12 Hours**

Layout of manufacturing facilities: Principles of a Good Layout – Layout Factors – Basic Types of Layout – Service Facilities.

**Unit III: Production and Inventory Control** **12 Hours**

Production and Inventory Control: Basic types of production – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock – ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP) – Just In Time (JIT).

**Unit IV: Methods Analysis and Work Measurement****12 Hours**

Methods Analysis and Work Measurement: Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique. Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts.

**Unit V: Service Operations Management****12 Hours**

Service Operations Management: Introduction – Types of Service – Service Encounter – Service Facility Location – Service Processes and Service Delivery.

**Learning Resources:*****Textbook(s)***

1. Chary, P.S.N, Production and Operations Management, Tata McGraw Hill, 5th Edition, New Delhi. 2012.

***References***

1. Panneerselvam, R., Production and Operations Management, 3rd Edition, PHI Learning, New Delhi, 2012.

2. Mahadevan, B., Operations Management, 2<sup>nd</sup> Edition, Pearson, 2010, New Delhi

3. Lee Krajewski, Larry P. Ritzman, Manoj K. Malhotra & Samir K. Srivastav, Operations Management, 9th Edition, Pearson, New Delhi, 2011.

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	1	3	2	3	2	3	3	1
<b>CO2</b>	3	2	2	2	2	3	2	3	3	3
<b>CO3</b>	3	3	2	2	2	3	2	2	2	2
<b>CO4</b>	3	3	2	3	2	3	2	3	3	2
<b>CO5</b>	3	3	2	2	1	3	1	3	2	3
<b>Average</b>	3	2.8	1.8	2.4	1.8	3	1.8	2.8	2.6	2.2

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA2409	Business Environment	Supportive	5	4

This course will impart basic knowledge about, the nexus between environment and business, the political environment in which businesses operate, the social and cultural environment, the concepts of an economic environment, and the trends in the global and technological environment.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** remember the nexus between environment and business.

**CO2:** apply the knowledge of Political Environment in which the businesses operate.

**CO3:** analyse the various aspects of Social and Cultural Environment.

**CO4:** evaluate the parameters in Economic Environment.

**CO5:** create a conducive Technological Environment for business to operate globally.

**Unit I: Introduction to Business Environment**

**15 Hours**

Business and its Environment : Introduction – Characteristics of Modern Business – Concept and Nature of Business Environment – Characteristics of Environment- Micro and Macro Environment – Impact of Business Environment on Business Decision – Process of Environment Analysis for Business Decisions.

**Unit II: Economic Environment**

**15 Hours**

Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanisation - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

**Unit III: Political and Legal Environment**

**15 Hours**

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. Legal Environment: Meaning – Components

**Unit IV: Social and Cultural Environment****15 Hours**

Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.

**Unit V: Technological Environment****15 Hours**

Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.

**Learning Resources:*****Textbook(s)***

1. Gupta, C. B., Business Environment, Sultan Chand & Sons, New Delhi, 2022

***References***

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai, 2019.
2. Dr. Sinha, V.C., Business Environment, SBPD Publishing House, Uttar Pradesh, 2022
3. Aswathappa, K, Essentials of Business Environment, Himalaya Publishing House, Mumbai, 2021
4. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi, 2019

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	3	3	2	1	2
<b>CO2</b>	2	3	2	2	3	3	3	3	2	3
<b>CO3</b>	2	2	2	2	2	3	3	2	2	2
<b>CO4</b>	2	2	2	2	2	3	2	3	2	3
<b>CO5</b>	3	1	2	2	3	3	2	2	1	3
<b>Average</b>	2.4	2.2	2	2	2.4	3	2.6	2.4	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CPA2211	Corporate Social Responsibility	SEC	3	2

This course will provide knowledge on Corporate Social Responsibilities and its best practices in business organizations in India.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** explain the history and evolution of corporate social responsibility

**CO2:** outline the applicable legislation for corporate social responsibility of India

**CO3:** identify the drivers of corporate social responsibility in India

**CO4:** explain the role of stakeholders and public sector in corporate social responsibility

**CO5:** infer the responsibilities of corporate foundations

**Unit I: Meaning of Corporate Social Responsibility 9 Hours**

Meaning and Definition of Corporate Social responsibility (CSR) - History and Evolution of CSR- Concept of Charity-Corporate Philanthropy - Corporate Citizenship - Concept of Sustainability and Stakeholder Management

**Unit II: Stakeholders of CSR 9 Hours**

Stakeholders of CSR – Role of Stakeholders- Role of Public Sector in CSR - Government Programs on CSR - Role of Non-Profit and Local Self Governance on CSR.

**Unit III: Drivers of CSR 9 Hours**

Drivers of CSR in India - Market based Pressure and Incentives - Civil Society Pressure - Regulatory Environment in India - Counter Trends - Performance in Major Business and Programs - Voluntarism and Judicial Activism.

**Unit IV: CSR Legislation in India 9 Hours**

CSR Legislation in India - Section 135 of Companies Act 2013-Scope for CSR Activities under Schedule VII - Appointment of Independent Directors - Computation of Net Profit and Implementation Process in India.

**Unit V: Corporate Foundations****9 Hours**

Corporate Foundations: Role and Responsibilities - UN Global Compact Self-Assessment Tool - National Voluntary Guidelines on Social, Environmental & Economic Responsibilities of Business

**Learning Resources:*****Textbook(s)***

1. Sharma, J.P, Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi, 2012

***References***

1. Baxi, C.V., Ajit Prasad, Corporate Social Responsibility: Concepts and Cases: The Indian, Excel Books, New Delhi, 2005.
2. Madumitha Chatterji, Corporate Social Responsibility, Oxford University Press, UK, 2014

***Websites/ E-Learning Resources***

1.  
<https://www.icsi.edu/media/webmodules/companiesact2013/CSR%20Final%2002022015.pdf>
2. <https://www.sirc-icai.org/images/cabf/Corporate%20Social%20Responsibility.pdf>
3. <https://egyankosh.ac.in/handle/123456789/8107>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	1	2	1	2	2	2	1	2
<b>CO2</b>	3	3	2	2	1	1	2	3	2	3
<b>CO3</b>	3	3	1	2	1	1	2	2	2	2
<b>CO4</b>	3	3	2	2	1	2	2	3	2	2
<b>CO5</b>	3	3	2	2	1	1	2	2	1	3
<b>Average</b>	3	3	1.6	2	1	1.4	2	2.4	1.6	2.4

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CPA2502	Corporate Accounting II	Core	5	5

This course will provide students with insights and practical exposure on the various types of Amalgamation, Internal and external Reconstruction. They will know about the Final statements of banking companies, the accounting treatment of Insurance company accounts, the procedure for preparation of consolidated balance sheet and the modes of winding up of a company.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** understand the accounting treatment of amalgamation, Internal and external reconstruction

**CO2:** construct Profit and Loss account and Balance Sheet of Banking Companies

**CO3:** synthesise and prepare final accounts of Insurance companies

**CO4:** prepare the consolidated accounts of holding companies

**CO5:** create liquidator's final statement of accounts

### **Unit I: Amalgamation, Internal & External Reconstruction 15 Hours**

Amalgamation: Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal Reconstruction: Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction

### **Unit II: Accounting of Banking Companies 15 Hours**

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

### **Unit III: Insurance Company Accounts 15 Hours**



Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.

**Unit IV: Consolidated Financial Statements**

**15 Hours**

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

**Unit V: Liquidation of Companies**

**15 Hours**

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration-Liquidator's Final Statement of Accounts.

**Learning Resources:**

***Textbook(s)***

1. T.S. Reddy, and A. Murthy – Corporate Accounting- Margham Publication, Chennai, 2016.

***References***

1. Jain, S.P. and Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi, 2018.

2. Gupta, R.L. and Radhaswamy, M., Advanced Accounts, Sultan Chand, New Delhi. 2016.

2. Dr. Raman, K. S., and Dr. Arulanandam, M.A., Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai, 2018.

3. Shukla, M.C. and Grewal, T.S., Advanced Accounts Vol. II, S Chand & Sons, New Delhi. 2015.

***Websites/ e-Learning Resources***

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>

2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>

3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	2	2	3	1	2
<b>CO2</b>	3	3	3	3	2	2	1	3	2	3
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	3
<b>CO5</b>	3	3	2	2	1	2	2	3	1	3
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA2404	Company Law	Core	4	4

This course covers the classification of companies, examination of the contents of the Memorandum of Association and Articles of Association, auditor qualifications and disqualifications, understanding the workings of the National Company Law Appellate Tribunal (NCLAT), and analysis of modes of winding up. Students gain essential knowledge for legal and corporate governance practices.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** understand the classification of companies under the Act.

**CO2:** examine the contents of the Memorandum of Association & Articles of Association

**CO3:** know the qualification and disqualification of Auditors

**CO4:** understand the workings of National Company Law Appellate Tribunal (NCLAT)

**CO5:** analyse the modes of winding up

### **Unit I: Introduction to Company Law**

**12 Hours**

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

### **Unit II: Formation of Company**

**12 Hours**

Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

### **Unit III: Meeting**

**12 Hours**

Memorandum of Association: Meaning – Definition - Important Forms and Its Clauses - Alteration of Memorandum - Doctrine of Ultra-Vires. Articles of

Association: Meaning - Definition - Obligations to Register Articles - Form of Articles - Contents of Articles - Alteration of Articles - Distinction between Memorandum and Articles.

#### **Unit IV: Management & Administration**

**12 Hours**

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

#### **Unit V: Winding up**

**12 Hours**

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

#### **Learning Resources:**

##### ***Textbook(s)***

1. Kapoor, N.D, Company Law, Sultan Chand & Sons, New Delhi, 2017

##### ***References***

1. Jain, D.K, Company Law, Bharat Law House Pvt. Ltd, New Delhi, 2017
2. Suryanarayanan, R., Company Law, Commercial Law Publishers, New Delhi, 2017
3. Saharay, H.K., Company Law, Universal Law Publishing Co, New Delhi, 2015

##### ***Websites/ E-Learning Resources***

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	2	2	3	1	2
<b>CO2</b>	3	3	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	3	1	2	1	2	2	3	2	3
<b>CO5</b>	3	3	2	2	1	2	2	3	1	3
<b>Average</b>	3	3	1.8	2	1.6	2	2	3	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA2406	Investment Management	Core	4	4

This course covers terminology, investment objectives, principles, and the investment process. It compares different investment avenues and financial instruments, evaluates portfolio risk, outlines trading mechanics in securities markets, and highlights statutory measures for market functioning. Students gain essential knowledge for effective investment decision-making.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** discuss the terminologies, objectives, principles and the process of investment.

**CO2:** compare the various investment avenues and financial instruments.

**CO3:** evaluate the riskiness of a portfolio position and find the relationship between risk and return.

**CO4:** outline the mechanics of trading in securities market.

**CO5:** identify the statutory and legislative measures for the functioning of securities market.

### **Unit I: Introduction to Investments**

**12 Hours**

Investment: Meaning – Definition – Nature – Need – Scope – Investment Environment – Speculation, Gambling – Investment Principles – Investment Process.

### **Unit II: Investment Avenues**

**12 Hours**

Investment Avenues: Features of Equity Shares, Preference Shares and its types – bonds and its various types – Features – Innovative Financial Instruments – Convertible Debentures and Warrants – Characteristics – Zero Coupon Bonds – Deep Discount Bond – Secured Premium Notes - Post Office Savings Schemes – LIC policies – Mutual Funds.

### **Unit III: Securities Market**

**12 Hours**

Securities market: New issue market – Organization structure of New Issue Market (NIM) – functions of NIM – Mechanics of floating new issue – Secondary Market – definition of Stock exchange – function of stock exchange market – Organization of

stock exchanges in India – mechanics of security trading in stock exchange – stock market indices – NSE index – BSE index.

**Unit IV: Risk and Return****12 Hours**

Risk: Meaning - Investment risks - Systematic risk – Market risk – Interest rate risk – Purchasing power risk – unsystematic risk – business risk – financial risk. Return: Historical vs. Expected Return – Computation of Historical & Expected Return of Stock - Current Yield.

**Unit V: Listing of Securities****12 Hours**

Listing of securities: scope – objectives of listing – advantages of listing – disadvantages of listing – Security dealings and government: Securities Contracts (Regulation) Act 1956 – Securities and Exchange Board of India (SEBI).

**Learning Resources:*****Textbook(s)***

1. Dr. Preeti Singh, Investment Management, Himalaya Publishing House, New Delhi, 2015.

***References***

1. Barua S.K, V Raghunathan J. R. Varma, Portfolio Management, Tata Mc Graw Hill, NewDelhi, 2010
2. Gopalakrishan, C., Investment Management, Kalyani Publishers, Chennai, 2015.
3. Avadhani, V., Investment Management, Tata Mc Graw Hill, New Delhi, 2009

***Websites/ e- Learning resources***

1. [https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20\(2\).pdf](https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20(2).pdf)
2. <https://josephscollege.ac.in/lms/Uploads/pdf/material/IAPM.pdf>
3. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/General/1InvestmentandPortfolioManagement.pdf>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	2	2	3	3	1
<b>CO2</b>	3	3	3	3	2	2	1	3	3	1
<b>CO3</b>	3	3	3	3	2	2	1	2	2	1
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	1	2	2	3	3	1
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	2.6	1

**3 – Strong, 2- Medium, 1- Low**



<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA2308	Strategic Management	Core	3	3

This course will inculcate the understanding of strategic decisions that organizations make, and give students the ability to engage in Strategic Management. They will know understand the core relationship of strategic management and be able to analyze and appraise the external environment, and organizational change. They will have strong grasp of concepts of strategic evaluation and control.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** understand the various business processes, policies, and approaches to strategic management.

**CO2:** identify how mission statements, goals and ethics are formulated

**CO3:** evaluate the components of the external environment

**CO4:** assess the concepts of organisational creativity and innovation

**CO5:** analyse competitive corporate strategies, and the strategic control process

**Unit I: Strategic Management: An Introduction 9 Hours**

Strategic thinking VS Strategic management VS Strategic planning, meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision making, levels of strategies, The strategic management process, strategic management: merits and demerits

**Unit II: Mission, Objectives, Goals and Ethics 9 Hours**

What is mission, concept of goals, Integration of individual and organisation goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, why do mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision A-must, ethics and strategy

**Unit III: External environment: Analysis and appraisal** **9 Hours**

Concept of environment, environmental analysis and appraisal, why environmental scanning and analysis, component of environment, SWOT:A tool of environment analysis, techniques of environmental search and analysis, ETOP: A technique of diagnosis, decision making on environmental and information

**Unit IV: Organisational change and innovation** **9 Hours**

Planned and unplanned change, causes or forces of organisational change, managing planned change, choosing a change strategy, creativity and innovation in organisations, organisational creativity and innovation process, learning organisation

**Unit V: Generic competitive strategy** **9 Hours**

M Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy. Corporate strategy: Concept of corporate strategy, offensive strategy, defensive strategy, scope and significance of corporate strategy

**Learning Resources:*****Textbook(s)***

1. Dr. Gupta, C.B., Strategic Management Text and Cases, S. Chand Publishing, New Delhi, 2019.

***References***

1. Sontakki, C.N., Neeti Gupta., Anuj Gupta., Strategic Management, Kalyani Publications, New Delhi, 2011.
2. Dr. Rajiv M. Gupte, Prof. Anand N. Limaye, Strategic Management, Himalaya Publishing, House, Mumbai. 2019.
3. Dr. Sankaran, S, Strategic Management, Margham Publications, Chennai, 2011.

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1. <https://resource.cdn.icai.org/74787bos60496-cp1.pdf>
2. [https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SBAA5207.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA5207.pdf)
3. [https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/strategic\\_mgmt.pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/strategic_mgmt.pdf)

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	1	2	2	3	3	1	1
<b>CO2</b>	3	2	2	2	2	1	2	3	2	1
<b>CO3</b>	3	2	2	2	2	1	2	3	2	1
<b>CO4</b>	3	1	2	2	1	1	3	3	2	1
<b>CO5</b>	3	3	2	1	1	2	2	3	1	1
<b>Average</b>	3	2.2	2	1.6	1.6	1.4	2.4	3	1.6	1

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA2410	Enterprise Information Systems	Supportive	5	4

This course will help students develop an understanding of technology enabled information systems and its impact on enterprise-wide processes, risks and controls.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** examine the customers expectation about the Enterprise Information System Packages

**CO2:** predict the infrastructure for Enterprise Information System deployment

**CO3:** communicate about the components of automated information systems and its applications

**CO4:** substitute E-Commerce and M-Commerce and asses its related risks and controls

**CO5:** classify the core modules of banking and its regulatory and compliance requirements

**Unit I: Information Systems**

**15 Hours**

Information Systems: Concepts – Definition - Environment and Infrastructure Assessment for an Information System - Enterprise Information Systems (EIS): Introduction - Concept - Features - Purpose - Types – Benefits – Difference between EIS and Conventional Packages - Customers Expectation of EIS Packages

**Unit II: Different Classes of EIS**

**15 Hours**

Different Classes of EIS : Material Requirements Planning - Supply Chain Management - Customer Relationship Management - Top Vendors Comparison- Market Analysis- Assessing Infrastructure for EIS Deployment - Integration Issues.- Applicable Regulatory and Compliance Requirements

**Unit III: Automated Information Systems**

**15 Hours**

Automated Information Systems: Components - Application Systems- Database - Network and Operating System with Related Risks and Controls - Mapping of Organization Structure with Segregation of Duties in Information Systems.

**Unit IV: E-Commerce and M-Commerce**

**15 Hours**

E-Commerce and M-Commerce: Components - Architecture - Business Process Flow with its related Risks and Controls - Regulatory and Compliance Requirements - Emerging Technologies with its Related Risks and Controls

**Unit V: Core Banking Solutions**

**15 Hours**

Core Banking Solutions: Meaning - Components - Architecture - Related Risks - Controls - Core Modules of Banking and Business Process Flow - Applicable Regulatory and Compliance Requirements.

**Learning Resources:**

***Textbook(s)***

1. Nirupama Sekar, Sekar, G.G., CA. Saravana Prasath, B, Students Guide for Enterprise Information Systems and Strategic Management, CCH Wolters Kluwer Padhuka Books Publications, 2nd Edition , 2018

***References***

1. Ron Weber, Pearson, Information Systems Control and Audit, Education, Third impression, 2009
2. Kenneth C. Laudon, Jane P. Laudon & Rajanish Dass, Management Information Systems, Pearson, 11th Edition, Third Impression, 2011
3. James A. Hall, Accounting Information Systems, South-Western College Publishing, 7th Edition, 2012
4. Sandra Senft and Frederick Gallegos, Information Technology Control and Audit, CRC Press, Third edition, 2009
5. Jake Kouns & Daniel Minoli, Information Technology Risk Management in Enterprise Environments, John Wiley & Sons, 2010

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1. [https://courses.acs.uwinnipeg.ca/1803-770/lecture\\_notes/docs/LOutline\\_6\\_F\\_15.pdf](https://courses.acs.uwinnipeg.ca/1803-770/lecture_notes/docs/LOutline_6_F_15.pdf)
2. <https://cablogindia.com/ca-inter-enterprise-information-systems-eis-notes/>

**Mapping of Courses with PSOs**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>	<b>PSO8</b>	<b>PSO9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	2	1	2	3	2	2	2	1
<b>CO2</b>	3	2	2	1	2	3	2	1	3	1
<b>CO3</b>	3	2	1	1	1	3	1	2	3	2
<b>CO4</b>	3	1	2	1	2	3	2	2	2	2
<b>CO5</b>	3	3	1	1	1	3	1	2	3	3
<b>Average</b>	3	2.2	1.6	1	1.6	3	1.6	1.8	2.6	1.8

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA2212	Principles of Entrepreneurship	SEC	3	2

This is a dynamic course that equips students with essential skills and knowledge to thrive in the entrepreneurial world. Through comprehensive understanding of basic concepts, recognition of motivational factors, identification of entrepreneurial skills, recall of organizational assistance, and analysis of relevant legislation, students gain practical insights and tools to succeed as innovative and resourceful entrepreneurs.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** comprehensively understanding the basic concepts of entrepreneurship.

**CO2:** recognise the factors influencing entrepreneurial motivation

**CO3:** identify skills of an entrepreneurs

**CO4:** recall the various organisational assistance available to entrepreneurs.

**CO5:** analyse the legislation applicable to new ventures and draft project reports.

### **Unit I: Introduction to Entrepreneurship**

**9 Hours**

Entrepreneurship: Meaning – Importance – Evolution – Factors Influencing Entrepreneurship: Psychological, Social, Economic, Environmental. Entrepreneur – Characteristics – Types – New Generations of Entrepreneurship: Social, Health, Tourism, Women Entrepreneurship – Barriers to Entrepreneurship

### **Unit II: Entrepreneurial Motivation**

**9 Hours**

Entrepreneurial Motivation: Motivation – Maslow’s Theory – Herzberg’s Theory – McGregor’s Theory - McClelland’s Need – Achievement Theory – Culture & Society – Ethics – Risk Taking Behaviour

### **Unit III: Creativity**

**9 Hours**

Idea Generation – Tools and Techniques of Idea Generation - Identification of Business Opportunities - Design Thinking Process – Creativity – Steps in Creativity – Innovation Vs. Inventions – Skills of an Entrepreneur – Steps in Decision Making and Problem Solving

**Unit IV: Institutional Support****9 Hours**

Assistance to Entrepreneurs: Industrial Parks – Meaning – Features. Special Economic Zones – Meaning – Features. Role of Government Organisations in Entrepreneurship Development: MSME DI – DIC – KVIC – NSIC – NABARD – EDII – Government Schemes.

**Unit V: Legislation and Project Reporting****9 Hours**

Applicable Legislations: Industrial Development (Regulations) Act, 1951 – Factories Act, 1948 – The Industrial Employment (Standing Orders) Act, 1946 – Environment (Protection) Act, 1986 – Industrial Dispute Act, 1947. Project Report: Steps in Preparing Preliminary Project Report – Contents – Proforma – Project Appraisal.

**Learning Resources:*****Textbook(s)***

1. Dr. C. B. Gupta & Dr. N. P. Srinivasan, Entrepreneurial Development. Sultan Chand & Sons, 2015

***References***

1. Gorden, E. & Natrajan, K., Entrepreneurship Development, Himalaya Publishing House, New Delhi, 2015
2. Murthy, C.S.V., Small - Scale Industries and Entrepreneurial Development, Himalaya Publishing House Pvt., New Delhi, 2010
3. Dr. Khank, S.S., Entrepreneurial Development. Sultan Chand & Co., 2011.

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2. <https://study.com/academy/course/business-121-introduction-to-entrepreneurship.html>
3. [https://egyanagar.osou.ac.in/download-slm.php?file=MP-11\\_BLOCK-1-1506370125.pdf](https://egyanagar.osou.ac.in/download-slm.php?file=MP-11_BLOCK-1-1506370125.pdf)
4. [https://ssir.org/articles/entry/philanthropys\\_new\\_frontierimpact\\_investing#](https://ssir.org/articles/entry/philanthropys_new_frontierimpact_investing#)



**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	1	2	2	1	2	2	1	2
<b>CO2</b>	3	3	1	1	2	1	2	2	1	3
<b>CO3</b>	3	3	1	1	2	2	1	2	2	2
<b>CO4</b>	3	3	1	2	1	1	1	3	2	2
<b>CO5</b>	3	3	1	1	1	1	1	2	1	3
<b>Average</b>	3	3	1	1.6	2	1.4	1.4	2.2	1.4	2.4

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CPA3601	Cost Accounting I	Core	6	6

This course will help students to understand the Concepts, Methods and Applications of Cost Accounting, to prepare and reconcile cost accounts, gain knowledge regarding valuation methods of material, get familiarized with the different methods of calculating labor cost and know how to apportion overheads.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** define the various concepts of cost and its elements

**CO2:** apply the different techniques in inventory control

**CO3:** observe various methods of wage payments

**CO4:** ascertain overhead costing in service departments for apportionment and allocation

**CO5:** reconcile of cost and financial statements

**Unit I: Introduction to Cost Accounting**

**18 Hours**

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.

**Unit II: Cost Sheet and Methods of Costing**

**18 Hours**

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

**Unit III: Material Costing**

**18 Hours**

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

**Unit IV: Labour Costing**

**18 Hours**

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of

Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.

**Unit V: Overheads Costing**

**18 Hours**

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

**Learning Resources:**

***Textbook(s)***

1. Murthy, A., & Gurusamy, S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2014

***References***

1. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co. New Delhi,

2019.

2. Dr, Maheswari & Mittal, S.N., Principles of Cost Accounting, Mahaveer Publications, New Delhi,2016

3. Reddy, T.S. and Hari Prasad Reddy, Y., Cost Accounting, Margham publications, Chennai,2017

4. Iyengar, S.P., Cost Accounting, Sultan Chand Publications, New Delhi, 2023

5. Jain, S.P. and Narang, K.L, Cost Accounting. Kalyani Publishers, New Delhi, 2018.

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1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>

2. <https://www.accountingtools.com/articles/what-is-material-costing.html>

3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	2	2	3	3	1
<b>CO2</b>	2	3	3	3	2	2	1	3	3	1
<b>CO3</b>	2	3	3	3	2	2	1	2	2	2
<b>CO4</b>	2	3	3	3	1	2	1	3	2	2
<b>CO5</b>	3	3	2	2	1	2	2	3	3	3
<b>Average</b>	2.4	3	2.6	2.6	1.6	2	1.4	2.8	2.6	1.8

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3603	Income Tax, Law and Practice – I	Core	6	6

This course will impart knowledge about basic concepts & definitions under the Income Tax Act, 1961. They will be able to compute the residential status of an assessee and the incidence of tax, income under the head salaries, annual value, associated deductions and the calculation of income from House property, and the income from Business & Profession considering its basic principles & specific disallowances.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.

**CO2:** assess the residential status of an assessee & the incidence of tax.

**CO3:** calculate income of an individual under the head salaries.

**CO4:** compute income from house property.

**CO5:** evaluate income from a business carried on or from the practice of a Profession.

**UNIT I: Introduction to Income Tax** **18 Hours**

Income Tax: Introduction - Definition – Assessment Year – Previous Year – Person – Assessee – Types – Income - Concepts of Income – Gross Total Income – Total Income- Residential Status –Incidence of tax- Capital and Revenue – Exempted Income under Section 10

**UNIT II: Income from Salary** **18 Hours**

Income from Salary: Meaning - Allowances – Perquisites – Permissible Deductions – Treatment of Provident Fund – Retirement Benefits – Gratuity – Pension - Computation of Taxable Income and Tax Liability of Salary.

**UNIT III: Income from House Property** **18 Hours**

Income from House Property: Meaning - Basis of Charges – Exemptions – Annual Value -Computation of Taxable Income and Tax Liability of House Property.

**UNIT IV: Income under the Head Profits and Gains of Business and Profession**

**18 Hours**

Profits and Gains of Business and Profession: Meaning – Basis of Charges – Basic Principles for arriving at Business Income – Depreciation and other Deductions- Computation of Taxable Income and Tax Liability of Business and Profession.

**UNIT V: Income from Capital Gains and other sources**

**18 Hours**

Capital Gains: Meaning – Basis of Charges – Types of Capital Asset - Transfer of Capital Asset – Expenditure of Transfer – Cost of Acquisition – Cost of Improvement – Cost Inflation Index – Exemptions. Income from Other Sources: Meaning – Basis of Charges - Computation of Taxable Income and Tax Liability of Capital Gain and Other Sources.

**Learning Resources:**

***Textbook(s)***

1. Reddy, T.S. and Hari Prasad Reddy, Y., Income Tax Law and Practice, Margham Publications, Chennai, Relevant Assessment Year Edition

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1. Gaur, V.P & Narang, D.B., Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition
2. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. Relevant Assessment Year Edition
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2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	2	2	3	1	1
<b>CO2</b>	3	3	3	3	2	2	1	3	2	1
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	2
<b>CO5</b>	3	3	2	2	1	2	2	3	1	3
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3605	Banking Law, and Practice	Core	6	6

This course will help students acquire specialized knowledge about the various provisions of the Banking Regulation Act 1949. They will be able to trace the evolution of the central bank, the concept and prevalence of the central banking system in India and around the world. They will understand about the capital fund of commercial banks, and the process of asset securitization and will also learn about practical banking systems, the relationship of bankers and customers, crossing of cheques, and endorsement.

#### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** Understand the various provision of Banking Regulations Act 1949

**CO2:** Analyse the evolution of Central Banking and the Central Banking system in India

**CO3:** Recall the role of banks role in promoting agriculture and industry, and in financial inclusion.

**CO4:** Elucidate the role of capital fund of commercial banks

**CO5:** Define the practical banking systems relationship of bankers and customers

#### **Unit I: Introduction to Banking**

**18 Hours**

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion

#### **Unit II: Central Bank and Commercial Bank**

**18 Hours**

Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.



**Unit III: Banking Practice****18 Hours**

Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances – Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.

**Unit IV: Negotiable Instruments Act****18 Hours**

Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement – Meaning – Components - Kinds of Endorsements - Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank - Effect of endorsement - Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty – RBI instruction – Paying Banker Vs Collecting Banker - Customer Grievances - Grievance Redressal – Banking Ombudsman.

**Unit V: Digital Banking****18 Hours**

Meaning - Services - E-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking. Mobile banking: Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

**Learning Resources:*****Textbook(s)***

1. Dr. Natrajan, K., and Prof. Gordon, E., Banking Theory Law and Practice, Himalaya Publications, 2020

**References**

1. Guruswamy, S., Banking Theory: Law and Practice, McGraw-Hill Education, Chennai, 2009
2. Muraleedharan, D., Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi, 2014
3. Prof. Gordon, E., and Gupta, P.K., E-Banking and Insurance, Himalaya publication, Kolkata, 2020.
4. Kandasami, K. P., Natarajan, S., & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi, 2016

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2. [https://mis.alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/4/UG\\_B.B.A\\_Banking\\_Banking%20Law%20&%20Practice\\_2938.pdf](https://mis.alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/4/UG_B.B.A_Banking_Banking%20Law%20&%20Practice_2938.pdf)
3. [https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Material-for-Banking-theory-law-and-practice-II-Year\\_compressed.pdf](https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Material-for-Banking-theory-law-and-practice-II-Year_compressed.pdf)

**Mapping of Courses with PSOs**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO10
CO1	3	3	3	2	2	2	2	3	3	1
CO2	2	3	2	2	2	2	2	2	3	1
CO3	2	3	3	2	2	2	2	2	2	1
CO4	2	3	3	2	2	2	2	3	2	1
CO5	3	3	2	2	2	3	2	3	3	1
Average	2.4	3	2.6	2	2	2.2	2	2.6	2.6	1

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CPA3407	Management Accounting	DSE	5	4

This course will provide an insight into the basics of management accounting, the different aspects of Financial Statement Analysis, fund flow and cash flow analysis, budgetary control and marginal costing.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** recall basics in management accounting

**CO2:** construct the Financial Statements

**CO3:** analyse the concepts relating to fund flow and cash flow statements.

**CO4:** evaluate techniques of budgetary control

**CO5:** formulate criteria for decision making using principles of marginal costing.

**Unit I: Introduction to Management Accounting** **15 Hours**

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements: Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

**Unit II: Ratio Analysis** **15 Hours**

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

**Unit III: Funds Flow & Cash Flow Analysis** **15 Hours**

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities

**Unit IV: Budget and Budgetary Control** **15 Hours**

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget–  
Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits

**Unit V: Marginal Costing****15 Hours**

Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing -  
Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost  
Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits  
Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision –  
Discontinuance of a product line – Change or Status quo – Limiting Factor or Key  
Factor.

**Learning Resources:*****Textbook(s)***

1. Reddy, T. S. & Hari Prasad Reddy, Y., Management Accounting, Margham  
Publications, Chennai.2017

***References***

1. Maheswari, S.N., Cost and Management Accounting, Sultan Chand Sons  
Publications, New Delhi.2013
2. Sharma, R.K. and Shashi K. Gupta, Management Accounting, Kalyani Publishers,  
Chennai.2017
3. Jain, S.P., & Narang. K.L., Cost and Management Accounting, Kalyani  
Publications, .2018

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1. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	2	3	3	1	1
<b>CO2</b>	3	3	2	2	2	2	2	2	2	1
<b>CO3</b>	3	3	1	2	1	2	3	2	2	1
<b>CO4</b>	3	3	1	2	1	2	3	3	2	1
<b>CO5</b>	3	3	2	2	2	2	3	3	1	1
<b>Average</b>	3	3	1.6	2	1.6	2	2.8	2.6	1.6	1

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3409	Goods and Services Tax - I	DSE	5	4

The objective of this course is for students to acquire knowledge of legal provisions related to GST, get familiarized with the CGST and IGST Act and gather understanding of the legal provisions regarding compliance while conducting business operations.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** understand the constitutional aspects of GST and its need in India.

**CO2:** realize the meaning of supply.

**CO3:** describe the provisions pertaining to levy and collection of CGST & IGST.

**CO4:** comprehend the eligibility for composition levy.

**CO5:** gain knowledge on the time, place and value of supply.

### **Unit I: Overview of Goods & Services Tax (GST) in India**

**15 Hours**

Introduction to GST Law - Genesis of GST in India – Constitutional Provisions – Framework of GST in India – Concept, Features, Need and Benefits of GST - Taxes subsumed in GST - GST Network - Role of GSTN in Implementation of GST - Challenges in Implementation of GST in India

### **Unit II: Supply Under GST**

**15 Hours**

Supply: Introduction – Relevant Definitions – Meaning and Scope of Supply (Sec. 7): Forms of Supply – Consideration - Deemed Supply - Transactions treated as Supply of Goods or Services – Negative List. Composite and Mixed Supply (Sec. 8): Components of Composite Supply – Determinants of Mixed Supply – Tax Liability on Composite and Mixed Supply

### **Unit III: Charge of GST**

**15 Hours**

Charge of GST: Introduction – Relevant Definitions – Extent & Commencement of GST Law – Levy & Collection of CGST & IGST. Reverse Charge: Meaning - Mechanism of Supply of Goods and Services – Forward Charge – Classification of Goods and Services under GST – GST Rates Prescribed for Various Goods &

Services – Goods and Services Exempt from Tax – Difference between Zero – Rated Supply and Exempted Supply

**Unit IV: Composition Levy & Exemptions from GST** **15 Hours**

Composition Levy under GST (Sec. 10): Overview of the Scheme - Meaning – Advantages and Disadvantages – Procedure - Threshold Limit for Opting for Composition Scheme – Rates of GST for Supplier under Composition Scheme – Conditions and Restrictions – Ineligibility - Validity of Composition Levy. Exemptions from GST: Introduction – Power to Grant Exemption from Tax – Goods Exempt from Tax – List of Services Exempt from Tax

**Unit V: Time, Place and Value of Supply** **15 Hours**

Time of Supply: Introduction – Time of Supply of Goods under Forward Charge – Determinants – Time of Supply of Services under Reverse Charge: Determinants. Place of Supply: Introduction – Other than Imported and Exported Goods – Location of Supplier and Recipient of Service is in India. Value of Supply: Introduction – Determination of Value – Where consideration is not wholly in money – Other cases

**Learning Resources:**

***Textbook(s)***

1. Dr. Mehrotra, H.C., & Prof. Agarwal, V. P., Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra, 2020

***References***

1. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.2024
2. Date, V. S., All About GST, Taxmann Publications, New Delhi.2020
3. Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi.2022

***Web Resources***

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime>
2. <https://tax2win.in/guide/gst-procedure>

3. [https://icmai.in/upload/Students/Syllabus2022/Inter\\_Stdy\\_Mtrl/P7\\_B\\_Rev\\_Edition\\_Feb\\_24.pdf](https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_B_Rev_Edition_Feb_24.pdf)

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	1	2	2	2	2	3	1	2
<b>CO2</b>	3	3	2	1	2	2	2	2	2	3
<b>CO3</b>	3	3	1	2	1	2	2	2	2	2
<b>CO4</b>	3	3	2	1	1	2	2	3	2	3
<b>CO5</b>	3	3	2	1	1	2	2	3	1	3
<b>Average</b>	3	3	1.6	1.4	1.4	2	2	2.6	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**



<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3311	Essentials of Auditing	GE	4	3

The course covers the qualifications, duties, and responsibilities of auditors, various types of audits, and audit programs. It also examines internal control systems and internal checks and describes vouching and different types of vouchers. It equips students with the foundational knowledge and skills necessary for effective auditing practices.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** explain the qualifications, duties and responsibilities of an auditor

**CO2:** identify the various types of audit.

**CO3:** classify the different types of audit programme and draft the audit report

**CO4:** examine the internal control system from internal check

**CO5:** describe vouching and the different types of vouchers.

### **Unit I: Introduction to Auditing**

**12 Hours**

Auditing – Meaning – Definition - Features – Objectives – Advantages – Disadvantages. Auditor: Qualification – Duties and Responsibilities - Rights and Powers – Appointment – Remuneration - Removal

### **Unit II: Classifications of Audit**

**12 Hours**

Audit – Classifications - Statutory Audit - External and Internal Audit - Continuous Audit - Interim Audit - Financial Audit - Management Audit - Cost Audit - Balance sheet Audit

### **Unit III: Audit Programme**

**12 Hours**

Audit Programme – Contents of Audit Programme - Types of Audit Programme - Audit Note Book - Audit Working Papers – Audit Planning - Audit Manual – Audit Memorandum- Audit Report.

### **Unit IV: Internal Control**

**12 Hours**

Internal Control – Definition – Features – Objectives – Advantages of Internal Control System – Internal Check - Definition – Features - Criteria

**Unit V: Vouching****12 Hours**

Vouching - Meaning – Definition – Features - Objectives - Types of Vouchers – Vouching and Routine Checking – Teeming and Lading - Vouching of Cash Transactions – Sources of Evidence – Vouching Receipts Side

**Learning Resources:*****Textbook(s)***

1. Sundar, K., Paari, K., Essentials of Auditing, Vijay Nicole Imprints Private Limited, Chennai, 2014

***References***

1. Dinkar Pagare, Principles of Auditing, Sultan Chand & Sons, New Delhi, 2002
2. Saxena, R. G., & Saravanavel, Practical Auditing, Himalaya Publishing House, New Delhi, 2004.
3. Khanna, B.S., Pandey, I. M., and Ahuja, G.K., Batra, S.C.L, Practical Auditing, S Chand & Co Ltd, New Delhi, 2002.
4. Tandon B.N, A Handbook of Practical Auditing, S. Chand publishers, New Delhi, 2003

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	3	1	1	1	3	3	1	1
<b>CO2</b>	3	3	2	1	2	1	2	2	2	1
<b>CO3</b>	3	3	3	2	2	2	3	2	2	1
<b>CO4</b>	3	3	3	1	1	1	3	3	2	1
<b>CO5</b>	3	3	2	1	1	1	3	3	1	1
<b>Average</b>	3	3	2.6	1.2	1.4	1.2	2.8	2.6	1.6	1

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3313	New Venture Development	GE	4	3

The course addresses the essential facets of new ventures. Students will learn to draft a business plan, perform market and industry analyses, and assess feasibility for proposed product-service innovations. The course covers aspects such as business model development, sales strategies, and financial projections.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** recall how to discover business opportunities.

**CO2:** identify the methods of new venture formulation and feasibility analysis.

**CO3:** discover how to develop a business plan

**CO4:** evaluate the requisite business licenses, permits and organisation structure to start a new venture.

**CO5:** critically appraise the sources of finance for new ventures.

**Unit I: Discovering Business Opportunity**

**12 Hours**

Self-Discovery: Natural Born Entrepreneur vs. Reluctant Entrepreneur – Discovering Own Strengths and Hidden Traits. Idea Generation: Sources of Business Ideas – Problem Solving – Opportunity Recognition – Product Planning.

**Unit II: Formulation of a New Venture**

**12 Hours**

Idea Evaluation: Design thinking – Prototyping –Design – Customer Insight – Idea Development. Feasibility Analysis: Industry and Competition Analysis – Environment Analysis – Financial Feasibility.

**Unit III: Business Plan**

**12 Hours**

Business Plan: Meaning – Significance – Components – Translation of Business Model in Business Plan - Guidelines for Writing Business Plan Marketing – Prerequisites of Prospective Investors.

**Unit IV: Obtaining Business Licenses and Permits****12 Hours**

Business License – Business Permits – Choosing a form of Business Organisation:  
Sole Proprietorship – Partnership – Limited Liability Company

**Unit V: Financing the New Venture****12 Hours**

Start Up Finance: Meaning - Significance – Debt Financing – Government Sources -  
Financial Projection – Revenue and Expense Forecast – Venture Capital – Angel  
Financing – Crowd Funding – Seed Financing.

**Learning Resources:*****Textbook(s)***

1. Arun Sahay, Sharma,V., Entrepreneurship and New Venture Creation; Excel Book, 2008.

***References***

1. Project Appraisal and Management, Agrawal, Rashmi and Mehra, Yogieta S, New Delhi. Taxmann Publications, 2021
2. Entrepreneurship Development, Indian Cases on Change Agents by K. Ramachandran, McGraw Hill Publication, 2008
4. Scarborough, N. M., Essentials of Entrepreneurship and Small Business Management, Cornwall, J. R., & Zimmerer, T, Boston: Pearson, 2018

***Web Resources***

1. <https://www.studocu.com/en-gb/document/university-of-aberdeen/new-venture-development/new-venture-development-lecture-notes/15212217>
2. <https://core.ac.uk/download/pdf/98660713.pdf>
3. <https://ugcmoocs.inflibnet.ac.in/download/course/curriculum/nptel/noc18-mg36.pdf>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>C01</b>	3	3	1	1	2	2	3	3	1	1
<b>C02</b>	3	3	2	1	1	2	2	2	2	1
<b>C03</b>	3	3	2	1	2	2	3	2	2	1
<b>C04</b>	3	3	1	1	1	2	3	3	2	1
<b>C05</b>	3	3	1	1	2	2	3	3	1	1
<b>Average</b>	3	3	1.4	1	1.6	2	2.8	2.6	1.6	1

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Wk	Credits
24CPA3255	INTERNSHIP	IS	-	2

To provide students with an opportunity to put into practice skills they have learned

**Outcomes:**

After the completion of the internship, the students will be able to

**CO1:** acquire firsthand experience, professional opportunities, and personal growth.

**CO2:** improve skills to understand and work with people from diverse backgrounds.

**CO3:** develop skills to recognize aspects of work culture and formal and informal networks.

**CO4:** learn the professional conduct in an organization

**CO5:** gain knowledge about Work Ethos

**Mapping of Courses with PSOs**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO1 0
<b>CO1</b>	3	3	2	2	1	2	2	2	1	1
<b>CO2</b>	3	3	3	3	1	1	2	2	2	3
<b>CO3</b>	3	3	3	3	1	1	2	2	2	2
<b>CO4</b>	3	3	3	3	1	1	2	3	2	2
<b>CO5</b>	3	3	2	2	1	1	2	3	1	3
<b>Average</b>	3	3	2.6	2.6	1	1.2	2	2.4	1.6	2.2

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3215	Services Marketing	SEC	3	2

The objective of this course is to develop an understanding of services and its marketing with emphasis on various aspects of services marketing which make it different from goods marketing.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** understand the concepts of service marketing

**CO2:** acquire the knowledge of product decisions, pricing strategies and tactics

**CO3:** describe the strategic marketing management skills for services

**CO4:** Analyse how to deliver quality services

**CO5:** explain the marketing of specific services in various sectors

**Unit I: Introduction to Services Marketing**

**9 Hours**

Marketing of Services: Introduction - Growth of the Service Sector - The Concept of Service - Characteristics of Services – Difference between product and service - Classification of Services

**Unit II: Services Marketing Mix**

**9 Hours**

Services marketing mix: The seven Ps - Product Decisions - Pricing Strategies and Tactics - Promotion of Services and Placing or Distribution Methods for Services - Additional Dimensions in Services Marketing - People, Physical Evidence and Process

**Unit III: Strategic Marketing Management for Services**

**9 Hours**

Strategic Marketing Management for Services - Matching Demand and Supply through Capacity Planning and Segmentation - Internal Marketing of a Service - External versus Internal Orientation of Service Strategy.

**Unit IV: Service Quality and Gaps****9 Hours**

Service Quality: Introduction - Meaning – Concept – Dimensions of service quality – Determinants of service quality. Service Gap: Meaning - Concept - Factors and Techniques to Resolve Gaps in Service

**Unit V: Marketing of Specific Services****9 Hours**

Marketing of Specific Services: Financial Services - Health Services - Hospitality Services including Travel, Hotels and Tourism - Professional Services - Public Utility Services - Communication Services - Educational Services.

**Learning Resources:*****Textbook(s)***

1. Bhattacharya, C., Services Marketing, Excel Books, 2009

***References***

1. Jha, S. M., Services Marketing, Himalaya Publishing House, India, 2017
2. Philip Kotler and Paul N. Bloom, Marketing Professional Services, Prentice Hall, New Jersey, 1984
3. Dr. Natrajan L., Services Marketing, Margham Publications, 2014
4. Dr. Balaji, B., Services Marketing and Management, S. Chand & Co., New Delhi, 2006

***Websites/ e-Learning Resources***

1.  
[https://books.google.com/books/about/Services\\_Marketing.html?id=azkfIfxM2NgC](https://books.google.com/books/about/Services_Marketing.html?id=azkfIfxM2NgC)
2. <https://www.worldscientific.com/worldscibooks/10.1142/y0001>



**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>C01</b>	3	3	1	1	2	2	3	3	3	2
<b>C02</b>	3	3	2	1	1	2	2	2	2	3
<b>C03</b>	3	3	2	1	2	2	3	2	2	2
<b>C04</b>	3	3	1	1	1	2	3	3	3	2
<b>C05</b>	3	3	1	1	2	2	3	3	3	3
<b>Average</b>	3	3	1.4	1	1.6	2	2.8	2.6	2.6	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3602	Cost Accounting II	Core	6	6

The course will inculcate students with an understanding of the standards in cost accounting, the concepts of contract costing, process costing, operation costing and standard costing.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** remember and recall standards in cost accounting

**CO2:** apply the knowledge in contract costing

**CO3:** analyze and assimilate concepts in process costing

**CO4:** understand various bases of classification of cost and prepare operating cost statement.

**CO5:** set up standards and analyse variances.

**Unit I: Cost Accounting Standards**

**18 Hours**

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

**Unit II: Job Costing, Batch Costing and Contract Costing**

**18 Hours**

Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.

**Unit III: Process Costing**

**18 Hours**

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.

**Unit IV: Operation Costing****18 Hours**

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

**Unit V: Standard Costing and Variance Analysis****18 Hours**

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

**Learning Resources:*****Textbook(s)***

1. Murthy, A & Gurusamy, S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2014

***References***

1. Khanna, B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi, 2019
2. Dr. Maheswari S.N., Principles of Cost Accounting, Sultan Chand publications, New Delhi, 2016
3. Reddy, T.S. and Hari, Prasad Reddy Y., Cost Accounting, Margham publications, Chennai, 2012
4. Iyengar, S.P., Cost Accounting, Sultan Chand Publications, New Delhi, 2023
5. Jain S.P., and Narang K.L., Cost Accounting. Kalyani Publishers. New Delhi, 2018

***Websites/ e-Learning Resources***

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	2	2	3	1	2
<b>CO2</b>	3	3	3	3	2	2	1	3	2	3
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	3
<b>CO5</b>	3	3	2	2	1	2	2	3	1	3
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CPA3604	Income Tax, Law and Practice II	Core	6	6

The course will equip students to gain a deeper knowledge about the provisions relating to set off and carry forward of losses, and deductions from Gross Total Income. They will get familiar with the laws relating to, assessment of individuals, firms, association of persons, body of individuals, companies and understand the administration of the income tax.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** recall the provisions relating to the clubbing of income and set off and carry forward of losses.

**CO2:** apply the knowledge relating to deductions from Gross Total Income

**CO3:** analyse the provisions regarding assessment of individuals and firms.

**CO4:** compute the total income of association of persons, body of individuals and companies.

**CO5:** understand the administration of Income Tax Act.

### **Unit I: Clubbing of Income and Set Off & Carry Forward of Losses 18 Hours**

Clubbing of Income – Concept – Deemed Income - Set-off and Carry Forward of Losses: Intra Head Set Off – Inter Head Set Off – Carry Forward of Losses – Order of Set Off

### **Unit II: Deductions from Gross Total Income 18 Hours**

Gross Total Income vs Total Income - Deductions from Gross Total Income - Deductions u/s 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U.

### **Unit III: Assessment of Individuals and Firms 18 Hours**

Assessment of Individuals: Meaning- Total Income of an Individual - Tax Rates- Computation of Total Income and Tax Liability of Individual (Old Tax Regime and New Tax Regime). Assessment of Firms - Meaning- Kinds of Partnership firms –

Assessment as Firms - Computation of Total Income of a firm - Computation of Income of Partner from Firm.

**Unit IV: Assessment of Association of Persons, Body of Individuals and Companies** **18 Hours**

Assessment of Association of Persons and Body of Individuals: Meaning – Computation of PF AOP'S Business Income and Total Income- Computation of Tax Liability of Firm and AOP – Computation of Tax Liability of BOI. Assessment of Companies : Meaning – Classification of Companies – Computation of Gross Total Income of a Company – Computation of Book Profit - Computation of Minimum Alternate Tax (MAT) - Computation of Total Income and Tax Liability of Companies.

**Unit V: Income Tax Authorities and Assessment Procedures** **18 Hours**

Income Tax Authorities: Introduction – Appointment – CBDT – Powers - Assessing Officer – Jurisdiction – Powers of Assessing Officer. Procedure for Assessment: Meaning – Types – Stages. Filing of Return: Meaning – Types – E-Filing of Return – Procedure - Due Dates of Filing - Permanent Account Number (PAN) – TDS – TCS – Advance Payment of Tax.

**Learning Resources:**

***Textbook(s)***

1. T.S. Reddy and Y. Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai, Relevant Assessment Year.

***References***

1. Vinod K Singhania. Students Guide to Income Tax, Taxman's, New Delhi 2018, Relevant Assessment Year Edition
2. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. Relevant Assessment Year Edition
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. Relevant Assessment Year Edition

***Websites/ e-Learning Resources***

1. <https://www.icai.org/post/19154>
2. <https://www.investopedia.com/terms/c/capitalgain.asp>

3. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>

### Mapping of Courses with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO10
CO1	3	3	2	2	2	2	2	3	1	1
CO2	3	3	3	3	2	2	1	3	2	3
CO3	3	3	3	3	2	2	1	2	2	2
CO4	3	3	3	3	1	2	1	3	2	2
CO5	3	3	2	2	1	2	2	3	1	3
Average	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	2.2

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/W k	Credits
24CPA3606	Project	Core	6	6

To impart practical knowledge to the students about the research in various areas of commerce .

### OUTCOMES- COMMERCE

After the completion of the project , the students will be able to

**CO1:** acquaint with conventional as well as contemporary areas in the discipline of Commerce.

**CO2:** familiarize the role of regulatory bodies in corporate and financial sectors.

**CO3:** recognize the emerging areas in financial reporting, Accounting for E commerce business, value added statements and Integrated Reporting.

**CO4:** get insights about the emerging trends in Marketing, Human Resource Management etc.

**CO5:** expose to the practical aspects of the organizational behavior

### Mapping of Courses with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO1 0
<b>CO1</b>	3	3	2	2	1	2	2	2	1	1
<b>CO2</b>	3	3	3	3	1	1	2	2	2	2
<b>CO3</b>	3	3	3	3	1	1	2	2	2	1
<b>CO4</b>	3	3	3	3	1	1	2	3	2	2
<b>CO5</b>	3	3	2	2	1	1	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1	1.2	2	2.4	1.6	1.6

**3 – Strong, 2- Medium, 1- Low**



<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3408	Financial Management	DSE	5	4

The course will equip the students to understand the concept of financial management, capital structure theories, techniques in capital budgeting, dividend payment models and the needs and calculation of working capital in an organization.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** recall the concepts in financial management.

**CO2:** apply the various capital structure theories.

**CO3:** apply capital budgeting techniques to evaluate investment proposals.

**CO4:** determine dividend payouts.

**CO5:** demonstrate an understanding of working capital decision making.

**Unit I: Introduction to Financial Management**

**15 Hours**

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximisation Vs. Wealth Maximisation – Components of Financial Management.

**Unit II: Financial Decision**

**15 Hours**

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure- Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.

**Unit III: Investment Decision**

**15 Hours**

Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index

**Unit IV: Dividend Decisions**

**15 Hours**

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model - M. M. Model.

**Unit V: Working Capital Decision****15 Hours**

Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle. Management of Current Assets: Inventories, Accounts Receivables and Cash.

**Learning Resources:*****Textbook(s)***

1. Sharma, R.K., Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.2021

***References***

1. Khan, M.Y. and P.K.Jain, Financial Management, MC Graw Hill Education, Noida.2018
2. Pandey, I.M., Financial Management, Vikas Publications, Noida.2021
3. Dr. Maheshwari S.N., Financial Management, Sultan Chand & Sons, NewDelhi.2019
4. Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.2021

***Websites/ e-Learning Resources***

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>

**Mapping of Courses with PSOs**

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO1 0</b>
<b>CO1</b>	3	3	2	2	2	2	2	3	1	1
<b>CO2</b>	3	3	3	3	2	2	1	3	2	1
<b>CO3</b>	3	3	3	3	2	2	1	2	2	1
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	1	2	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1

**3 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3410	Goods and Services Tax - II	DSE	5	4

The objective of this course is for students to comprehend the provisions relating to utilization of Input Tax Credit to compute the GST liability of a registered person.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** describe inputs, input services, capital goods and other relevant terms.

**CO2:** appreciate the meaning of supply.

**CO3:** describe the provisions pertaining to levy and collection of CGST & IGST.

**CO4:** comprehend the eligibility for composition levy.

**CO5:** gain knowledge on the time, place and value of supply.

**Unit I: Input Tax Credit**

**15 Hours**

Introduction: Scheme of Input Tax Credit at a Glance - Relevant Definitions – Eligibility and Conditions for Taking Input Tax Credit – Documentary requirements and conditions for claiming Input Tax Credit – Reversal of Input Tax Credit - Apportionment of Credit & Blocked Credit – Availability of Credit in Special Circumstances - Order of Utilisation of ITC

**Unit II: Registration**

**15 Hours**

Introduction: Relevant Definitions – Need, Advantages and Nature of Registration - Concept of Taxable Person – Persons Liable for Registration – Specific Cases for Compulsory Registration – Persons not Liable for Registration - Procedure for Registration – Amendment of Registration – Cancellation/ Suspension of Registration - Revocation of Registration

**Unit III: Tax Invoice**

**15 Hours**

Introduction: Tax Invoice [Sec. 31]: Supply of Goods – Supply of Services. E-Invoicing: Advantages - Disadvantages – Exemption. Important Terms: E-Invoice Schema – Invoice Registration Portal (IRP) – Invoice Reference Number – Quick Response (QR) Code - Special Cases: Revised Tax Invoice – Bill of Supply – Receipt

Voucher – Refund Voucher – Invoice and Payment Voucher – Delivery Challan.  
Credit and Debit Notes: Issuance – Contents

#### **Unit IV: E-Way Bill**

**15 Hours**

Introduction: Statutory Requirement – Benefits. Generation of E-Way Bill: When to Generate E-Way Bill? – Who should Generate E-Way Bill? – When E-Way Bill is not Required – Unique E-Way Bill. Number (EBN) - Validity of E-Way Bill – Documents Required to Generate E-Way Bill – Consolidated E-Way Bill – Cancellation and Validity of E-Way Bill – Extension of Validity Period – Acceptance of E-Way Bill

#### **Unit V: Payment and Returns of Taxes**

**15 Hours**

Payment of Tax, Interest, Penalty and Other Amounts: Introduction – Electronic Cash Ledger – Electronic Liability Ledger – Interest on Delayed Payment of Tax – Transfer of Input Tax Credit. Returns: Introduction – Returns under GST Laws – Furnishing Details of Outward Supply – Communication of Details of Inward Supplies and Input Tax Credit. Furnishing of Returns: By Person under Composition Scheme – By Input Service Distributor – By Non – Resident Taxable Person. Rectification of Mistake – Restriction on Filing Return – First Return – Availment of Input Tax Credit – Final Return – QRMP Scheme

#### **Learning Resources:**

##### ***Textbook(s)***

1. Dr. Mehrotra, H.C. & Prof. Agarwal, V. P., Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.2020

##### ***References***

1. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.2024.
2. Datey, V. S., All About GST, Taxmann Publications, New Delhi.2020
3. Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.2022.

##### ***Web Resources***

1. <https://iimskills.com/goods-and-services-tax/#::~:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-.etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime>

2. <https://tax2win.in/guide/gst-procedure>
3. [https://icmai.in/upload/Students/Syllabus2022/Inter\\_Stdy\\_Mtrl/P7\\_B\\_Rev\\_Edition\\_Feb\\_24.pdf](https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_B_Rev_Edition_Feb_24.pdf)
4. <https://www.icai.org/post/19155>

#### Mapping of Courses with PSOs

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	2	2	2	2	2	3	1	1
<b>CO2</b>	3	3	3	3	2	2	1	3	2	1
<b>CO3</b>	3	3	3	3	2	2	1	2	2	1
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	1	2	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1

**2 – Strong, 2- Medium, 1- Low**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3312	Basics of Income Tax	GE	4	3

The objective of this course is to impart basic knowledge about Income Tax definitions, concepts, and deductions relating to various heads of income.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** recall the basic taxation structure in India as per the Constitution.

**CO2:** understand the provisions regarding taxable income from salary

**CO3:** gain knowledge about the concepts relating to income from House Property

**CO4:** know the concept of Profits and Gains from Business or Profession

**CO5:** comprehend the concepts relating to income from capital gains and other sources

**Unit I: Introduction to Income Tax Act, 1961**

**12 Hours**

History of Income Tax - Income Tax Act, 1961: Meaning – Concepts: Assessment Year – Types of Assessee – Gross Total Income – Agricultural Income and Casual Income – Residential status and Incidence of tax

**Unit II: Income from Salary**

**12 Hours**

Income from Salary: Salient Features – Meaning of Salary – Allowances and their taxability – Perquisites and their valuation – Deductions from Salary

**Unit III: Income from House Property, Business and Profession**

**12 Hours**

Income from House Property: Basis of chargeability – Annual Value – Valuation of Self Occupied, Let Out and Deemed to be Let Out Properties – Deductions Allowed - Profits and Gains of Business or Profession: Definitions – Deductions expressly allowed – Deductions expressly disallowed

**Unit IV: Income from Capital Gains and Other Sources**

**12 Hours**

Income from Capital Gains: Chargeability – Cost of Improvement – Cost Inflation Index - Short Term Capital Gains – Long Term Capital Gains – Deductions – Income from Other Sources: Chargeability – Deductions – Amounts not deductible

**Unit V: Filing of Returns****12 Hours**

Income Tax Returns: Various forms and their applicability – Due dates for filing income tax returns – E-filing of income tax returns – E-assessment of income tax returns

**Learning Resources:*****Textbook(s)***

1. Reddy, T.S. & Hari Prasad Reddy, Y., Income Tax – Theory, Law and Practice (Relevant Assessment Year)

***References***

1. Vinod K Singhania, Taxman's Students Guide to Income Tax, New Delhi, Relevant Assessment Year Edition
2. Gaur, V.P & Narang, D.B, Income Tax Law & Practice, Educational Publishers, New Delhi, Relevant Assessment Year Edition
3. Lal B.B, S Chand, Income Tax Law and Practice, New Delhi, Relevant Assessment Year Edition

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	2	2	2	1	2	2	1	1
<b>CO2</b>	3	3	3	3	2	1	2	2	2	1
<b>CO3</b>	3	3	3	3	2	2	1	2	2	1
<b>CO4</b>	3	3	3	3	1	2	2	3	2	1
<b>CO5</b>	3	3	2	2	1	2	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1.6	1.6	1.8	2.4	1.6	1

**3 – Strong, 2- Medium, 1- Low**



<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
24CPA3314	E - Business	GE	4	3

The course provides a comprehensive understanding of conducting business online, examining essential web tools in real-time scenarios, analyzing security threats in e-business, evaluating effective marketing strategies, and preparing detailed business plans for e-business ventures. This course equips students with the knowledge and skills needed to navigate and succeed in the digital business landscape.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** understand the basic concepts of business done through web

**CO2:** examine web tools in real-time business situations.

**CO3:** analyze the security threats in e-business.

**CO4:** evaluate strategies for marketing

**CO5:** prepare business plan for e-business.

### **Unit I: Introduction to Electronic Business**

**12 Hours**

Introduction to Electronic Business: Meaning – History – Advantages & Disadvantages of E-Commerce – Types of E-Commerce: Business to Business (B2B) – Business to Consumer (B2C) – Consumer to Consumer (C2C) – Consumer to Business (C2B) – Peer to Peer (P2P).

### **Unit II: E-Business Environment**

**12 Hours**

E-business Environment: International environment - Legal and ethical issues - Tax issues - Business Plan for Implementing E-Business - Opportunities.

### **Unit III: Tools for E-Business**

**12 Hours**

Tools for E – Business: Meaning – Importance – E-Commerce Platforms – Content Creation – SEO - Communication and Internal Organisation – Sales and Logistics – Marketing – Analytics – Customer Service

### **Unit IV: E-Payment Systems**

**12 Hours**

E-Payment Systems: Overview - Characteristics – Classification – Types of E-Payments: Unified Payments Interface – Mobile Wallets – Debit and Credit Cards –

IMPS – NEFT – RTGS – Prepaid Instruments. Advantages & Disadvantages – Regulatory Bodies Governing E-Payment Systems in India.

### Unit V: Security & Threats for E-Businesses

**12 Hours**

Security & Threats: Overview – Implementing E-Commerce Security – Encryption – Decryption – SSL Protocol – Firewalls – Cryptography Methods – VPNs.

#### Learning Resources:

##### *Textbook(s)*

1. Diwan, Pagare and Sunil Sharma - E-Commerce - Managers guide to E-Business. Excel Book India, 2022

##### *References*

1. Bharat Bhasker , “Electronic Commerce”, Tata McGraw Hill Publishing Co Ltd, New Delhi- 2006.
2. Ravi Kalakota & Andrew.Whinston , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt. Ltd-2006

##### *Web Resources*

1. [https://www.tutorialspoint.com/e\\_commerce/e\\_commerce\\_business\\_models.htm](https://www.tutorialspoint.com/e_commerce/e_commerce_business_models.htm)

#### Mapping of Courses with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	2	2	1	2	2	1	1
<b>CO2</b>	3	3	3	3	2	1	2	2	2	1
<b>CO3</b>	3	3	3	3	2	2	1	2	2	1
<b>CO4</b>	3	3	3	3	1	2	2	3	2	1
<b>CO5</b>	3	3	2	2	1	2	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1.6	1.6	1.8	2.4	1.6	1

**3 – Strong, 2- Medium, 1- Low**

Course code	Name of the course	Category	Hours/Week	Credits
24CPA3266	Professional Competency Skill	SEC	3	2

Embarking on a career in commerce holds promising opportunities for steady growth and professional development. As a commerce graduate, it is essential to delve into the realms of financial information, transactions, economic value, trade, and accounting.

**Course Outcomes:**

At the end of the course, students will be able to

**CO 1:** impart Long-Term Planning Skills

**CO 2:** familiarize the Basic Knowledge of Taxes & investment.

**CO 3:** exposed to Team Management and Leadership techniques

**CO 4 :** get insights about the Fundamentals of Laws and Ethics

**CO 5:** identify various promotional tools and techniques

**Mapping of Courses with PSOs**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO10
<b>CO1</b>	3	3	2	2	1	2	2	2	1	1
<b>CO2</b>	3	3	3	3	1	1	2	2	2	2
<b>CO3</b>	3	3	3	3	1	1	2	2	2	1
<b>CO4</b>	3	3	3	3	1	1	2	3	2	2
<b>CO5</b>	3	3	2	2	1	1	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1	1.2	2	2.4	1.6	1.6

**3 – Strong, 2- Medium, 1- Low**

**Department of Commerce (Professional Accounting)****Value Added Courses****w.e.f. 2024-2025**

<b>Sem</b>	<b>Course No.</b>	<b>Course Title</b>	<b>Hours/Wk</b>	<b>Credits</b>
2	24CPA122V	Office Management and Secretarial Practice	2	2
3	24CPA221V	Business Etiquette & Corporate Grooming	2	2
5	24CPA321V	Intellectual Property Rights	2	2

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
<b>24CPA122V</b>	Office Management and Secretarial Practice	<b>Value Added Course</b>	<b>2</b>	<b>2</b>

The course provides students with a comprehensive understanding of modern office management. It emphasizes adapting to contemporary work environments and independently maintaining office operations. This holistic approach ensures students are well-equipped to handle the dynamic demands of modern office settings.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** Understand the basics of modern office management.

**CO2:** Analyse the modern work atmosphere

**CO3:** Practice office maintenance and records management

**CO4:** Identify the role of a secretary

**CO5:** Assess the different types of business communication

### **Unit I: Modern Office and Its Function (6 Hours)**

Introduction — Meaning of Office — Office Functions — Importance of Office — Changing Office — Paperless Office. Office Management: Meaning - Elements—Functions — Office Manager — Success Rules for Office Managers.

### **Unit II: Office Space and Environment Management (6 Hours)**

Introduction — Location of Office — Office Building — Office Layout —Preparing the Layout — Open and Private Offices — New Trends in Office Layout. Office Lighting — Designing a Lighting System – Benefits — Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.

### **Unit III: Office Procedures and Records Management (6 Hours)**

Systems: Concept — Definitions — Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures - Office Machines and Equipments. Records: Introduction – Importance - Records Management — Filing —Essentials and Characteristics of a Good Filing System —

Classification of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing.

**Unit IV: Role of Secretary (6 Hours)**

Role of Secretary: Definition – Appointment - Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary – Types – Importance.

**Unit V: Office Communication (6 Hours)**

Meeting: Meaning – Purpose – Types – Preparation for Meeting – Notice - Agenda and Minutes of Meeting - Maintenance of Appointment Diary. Handling of Mail: Meaning of Mail – Need – Nature – Types – Inward and Outward Mail – Email vs Physical Mail.

**Learning Resources:**

**Text Book(s)**

1. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi, 2019

**References**

1. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi, 2010
2. R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi, 2010
3. T Ramaswamy, Principles of Office Management, Himalaya Publishers, Mumbai, 2010

**Websites/ e-Learning Resources**

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>
3. <https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>

**CO – PO Mapping**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO 1</b>	3	3	3	1	1	1	3	2	1	1
<b>CO 2</b>	3	3	3	1	2	1	3	3	2	1
<b>CO 3</b>	3	3	3	2	1	2	2	2	2	1
<b>CO 4</b>	3	3	2	2	1	1	3	3	2	1
<b>CO 5</b>	3	3	2	2	1	1	3	3	1	1
<b>Average</b>	3	3	2.6	1.6	1.2	1	2.8	2.6	1.6	1

**Strong – 3    Medium – 2    Low – 1**

<b>Course Code</b>	<b>Name of the Course</b>	<b>Category</b>	<b>Hours/Wk.</b>	<b>Credits</b>
<b>24CPA221V</b>	Business Etiquette & Corporate Grooming	<b>Value Added Course</b>	<b>2</b>	<b>2</b>

This course equips students with essential skills for professional conduct. It covers understanding and practicing basic etiquettes, grooming standards, and cultural awareness in business environments. Students learn to analyze and resolve ethical issues, ensuring workplace courtesy and professionalism. This comprehensive approach prepares students to navigate and excel in professional settings with confidence and integrity.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** Understand basic etiquettes in professional conduct.

**CO2:** Outline the etiquette and grooming standards followed in business environment

**CO3:** Practice cultural awareness and moral practices in real life workplace scenarios

**CO4:** Analyse workplace courtesy and resolve ethical issues

**CO5:** Apply professionalism in the workplace considering diversity and courtesy

**Unit I: Introduction to Business Etiquette (6 Hours)**

Business Etiquette: Introduction - ABCs of etiquette – meeting and greeting scenarios – principles of exceptional work behaviour – role of good manners in business - professional conduct and personal spacing.

**Unit II: Workplace Courtesy and Business Ethics (6 Hours)**

Workplace Courtesy: Practicing common courtesy and manners in a workplace - Etiquette at formal gatherings - Professional qualities expected from an employer's perspective - Hierarchy and Protocol. Business Ethics: Ethical issues - Harassment at the Workplace - Company policies for Business Etiquette

**Unit III: Communication Etiquette (6 Hours)**

Telephone Etiquette - Email Etiquette and Disability Etiquette Mastering the Telephone Courtesy, Handling clients - Internet usage in the workplace, email etiquette, online chat etiquette guidelines - Basic disability Etiquette practices



**Unit IV: Cultural Diversity****(6 Hours)**

Diversity and Cultural Awareness at Workplace Impact of diversity – Cultural Sensitivity -Taboos and Practices - Inter-Cultural Communication

**Unit V: Business Attire****(6 Hours)**

Business Attire and Professionalism Business style and professional image – Dress code -Guidelines for appropriate business attire – Grooming for success.

**Learning Resources:****Textbook(s)**

1. Shital Kakkar Mehra, “Business Etiquette: A guide for the Indian Professional”, Harper Collins Publisher (2012)

**References**

1. Business Etiquette Made Easy: The Essential Guide to Professional Success by Myka Meier, Skyhorse, 2020
2. Sarvesh Gulati (2012), Corporate Grooming and Etiquette, Rupa Publications India Pvt. Ltd.

**Websites/ e-Learning Resources**

1. <http://osou.ac.in/eresources/DIM-08-BLOCK-3.pdf>
2. [https://www.columbustech.edu/skins/userfiles/files/Training%20Manual%20-%20Business%20Etiquette%20\(1\).pdf](https://www.columbustech.edu/skins/userfiles/files/Training%20Manual%20-%20Business%20Etiquette%20(1).pdf)
3. <https://www.sbu.edu/docs/default-source/life-at-sbu-documents/professional-wardrobe-nbsp-.pdf>
4. [https://www.tutorialspoint.com/business\\_etiquette/grooming\\_etiquettes.htm](https://www.tutorialspoint.com/business_etiquette/grooming_etiquettes.htm)
5. [https://wikieducator.org/Business\\_etiquette\\_and\\_grooming](https://wikieducator.org/Business_etiquette_and_grooming)

**CO – PO Mapping**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO 1</b>	3	3	2	2	2	1	2	2	1	1
<b>CO 2</b>	3	3	3	3	2	1	2	2	2	1
<b>CO 3</b>	3	3	3	3	2	2	1	2	2	1
<b>CO 4</b>	3	3	3	3	1	2	2	3	2	1
<b>CO 5</b>	3	3	2	2	1	2	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1.6	1.6	1.8	2.4	1.6	1

**Strong – 3    Medium – 2    Low – 1**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24CPA321V	Intellectual Property Rights	Value Added Course	2	2

The course enables students to critically analyze the origins of IPR, grasp various forms of IPR, and understand key aspects of IP laws in India. It also covers the functions of international IPR and theories on the concept of property, providing a comprehensive foundation in intellectual property rights.

#### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** Analyze the origin and basic concepts relating to of Intellectual Property Rights (IPR).

**CO2:** Evaluate various theories on the concept of property

**CO3:** Comprehend the functions of International Intellectual Property Rights.

**CO4:** Understand the key aspects of IP laws in India.

**CO5:** Recall the various forms of Intellectual Property Rights (IPR).

#### **Unit I: Introduction to Intellectual Property Rights (6 Hours)**

Intellectual Property Rights: Origin and Development – Historical and theoretical Basis for Protection – Analysing and understanding the Interpretation of Intellectual Property Laws – Need for Protection

#### **Unit II: Concept of Property (6 Hours)**

Theories on concept of property – Nature – Public Vs. Private – Tangible Vs. Intangible - Industrial Vs. Intellectual

#### **Unit III: Forms of Intellectual Property Rights (6 Hours)**

Forms of Intellectual Property Rights: Copyright – Trademark – Patents – Industrial Designs – Trade Secrets – Geographical Indications - Application of different forms of Intellectual Property Rights.

**Unit IV: Indian Intellectual Property Regime (6 Hours)**

Intellectual Property Laws in India: Overview – Major Intellectual Property Laws in India – International treaties signed by India. Intellectual Property Rights and Constitution of India.

**Unit V: International Intellectual Property Regime (6 Hours)**

World Intellectual Property Organisation (WIPO) – Functions – Membership – Major Conventions on Intellectual Property – Berne Convention – Paris Convention – Trade Related Aspects of Intellectual Property Rights (TRIPS) Agreement.

**Learning Resources:****Textbook(s)**

1. Intellectual Property Rights Text and Cases: Dr. R. Radhakrishnan, Dr. S. Balasubramanian

**References**

1. V.K. Ahuja, Law relating to Intellectual Property rights, 2nd Edition, (2013) LexisNexis
2. Intellectual Property Rights by Asha Vijay Durafe and Dhanashree K. Toradmalle, Wiley
3. Fundamentals of Intellectual Property Rights For Students, Industrialist and Patent Lawyers by Ramakrishna and Anil Kumar HS
4. Introduction To Intellectual Property Rights Soft bound by Singh, Phundan, Daya Publishing House

**Websites/ e-Learning Resources**

1. <https://nptel.ac.in/courses/110/105/110105139/>
2. [https://www.wipo.int/edocs/pubdocs/en/wipo\\_pub\\_450\\_2020.pdf](https://www.wipo.int/edocs/pubdocs/en/wipo_pub_450_2020.pdf)
3. <https://ipindia.gov.in/>
4. <https://www.tutorialspoint.com/explain-the-intellectual-property-rights>
5. [https://www.icsi.edu/media/webmodules/FINAL\\_IPR&LP\\_BOOK\\_10022020.pdf](https://www.icsi.edu/media/webmodules/FINAL_IPR&LP_BOOK_10022020.pdf)

**CO – PO Mapping**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO 1</b>	3	3	1	2	1	2	3	2	1	1
<b>CO 2</b>	3	3	2	2	1	2	3	3	2	1
<b>CO 3</b>	3	3	1	2	1	1	3	2	2	1
<b>CO 4</b>	3	3	2	2	1	2	2	3	2	1
<b>CO 5</b>	3	3	2	2	1	1	2	2	1	1
<b>Average</b>	3	3	1.6	2	1	1.6	2.6	2.4	1.6	1

**Strong – 3    Medium – 2    Low – 1**