

**DEPARTMENT OF COMMERCE  
AND INTERNATIONAL TRADE**

**BACHELOR OF COMMERCE (GENERAL) (B. Com) - 2025-26 Batch**  
**CURRICULUM (Online Mode)**

S.No	Course Code	Name of the Course	L	T	P	C
<b>Semester I</b>						
1	21EN2001	English for Communication	3	0	0	3
2	23BC2501	Financial Accounting -I	4	0	0	4
3	23BC2502	Business Organization	4	0	0	4
4	23BC2503	Business Economics	4	0	0	4
5	23BC2504	Principles of Marketing	4	0	0	4
Total			19			
<b>Semester II</b>						
6	21EN2002	Professional English	3	0	0	3
7	23BC2505	Financial Accounting- II	4	0	0	4
8	23BC2506	Banking Theory Law and Practice	4	0	0	4
9	23BC2507	Company Law and Secretarial Practice	4	0	0	4
10	20MA2012	Business Statistics With R	3	0	1	4
Total			19			
<b>Semester III</b>						
11	23BC2508	Business Law	4	0	0	4
12	23BC2509	Advanced Accounting	4	0	0	4
13	23BC2510	Income Tax	4	0	0	4
14	23BC2511	Business Research Methods	4	0	0	4
15	20MA2010	Business Mathematics	3	0	1	4
Total			20			
<b>Semester IV</b>						
16	23BC2512	Corporate Accounting-I	4	0	0	4
17	23BC2513	Principles of Auditing	4	0	0	4
18	23BC2514	Cost Accounting -I	4	0	0	4
19	23BC2515	Indirect Taxes	4	0	0	4
20	23BC2516	Management Accounting	4	0	0	4
Total			20			
<b>Semester V</b>						
21	23BC2517	Corporate Accounting-II	4	0	0	4
22	23BC2518	Cost Accounting –II	4	0	0	4
23	23BC2519	Financial Management	4	0	0	4
24	23BC2520	Indian Financial System	4	0	0	4
25	23BC2521	International Business	4	0	0	4
Total			20			
<b>Semester VI</b>						
26	23BC2522	Fundamentals of Advertising	4	0	0	4
27	23BC2523	New Venture Creation	4	0	0	4
28	23BC2524	Portfolio Management	4	0	0	4
29	17VE2002	Value Education	0	0	2	2
Total			14			
<b>Grand Total</b>			<b>112</b>			

**CREDITS DISTRIBUTION**

Papers	Credits
General Core	16
Departmental Core	96
Total	112

**B.Com -2023 Batch (Online Mode)**  
**SYLLABI**

Course Code	ENGLISH FOR COMMUNICATION	L	T	P	C
21EN2001		3	0	0	3
Course Objectives:					
Enable the student to: 1. impart communicative skills through prose- poetry and fiction+ 2. enhance reading habits 3. impart training in public speaking					
Course Outcomes:					
The student will be able to: 1. Communicate their ideas clearly and effectively 2. Read different kinds of texts 3. Give short speeches 4. Develop the ideas and write them in an organized way 5. Develop the art of interaction and conversational skills 6.Become confident in creative and professional writing					
Module: 1	POETRY				9 Hours
The Solitary Reaper by Wordsworth – Stopping by Woods on a Snowy Evening by Robert Frost The ballad of Father Gilligan by W.B.Yeats– Village School Master by Oliver Goldsmith					
Module: 2	SPEAKING				9 Hours
Expressing Likes and Dislikes- Hopes- Wishes- Regrets and Concerns -Talking about Past Events- Asking for and giving opinions - Agreeing and disagreeing with opinions – Role play- group discussion					
Module: 3	SHORT STORIES				9 Hours
Snapshot of a Dog by James Thurber –My Lost Dollar by Stephen Leacock– Lalajee by Jim Corbett					
Module: 4	SHORT STORIES				9 Hours
The Post Master by Tagore - The Gift of the Magi by O.Henry- The Model Millionaire by Oscar Wilde- The Tiger in the Tunnel by Ruskin Bond					
Module: 5	WRITING				9 Hours
Paragraph writing- Summarizing- Hints developing- note making- Story Narration- Skits					
Total Lectures					45 Hours
Text Books					
1.	Xavier A.G -Ed.(1988).Anthology of popular Essays and Poems. Macmillan publishers Ltd.				
2.	Kumara Pillai- G. (1977).A Book of Modern Short Stories. Macmillan India Ld.				
Reference Books					
1.	Rizvi,Ashraf. M. (2005). Effective Technical Communication. Tata McGraw-Hill: New Delhi				
2.	McCarthy- Michael and O'Dell. Felicity(2004).English Vocabulary in Use. CUP: Cambridge.				
3.	Comfort- Jeremy. et.al. (2002).Speaking Effectively. CUP: Cambridge.				
Recommended by Board of Studies				15.04.2023	
Approved by Academic Council					

Course Code	FINANCIAL ACCOUNTING-I	L	T	P	C
23BC2501		4	0	0	4
Course Objectives:					
Enable the student to:					
1. Acquaint Knowledge on the underlying principles and concepts relating to financial accounting					
2. Gain Technical proficiency in the use of double-entry accounting techniques					
3. Apply the IFRS Implications in preparation of basic financial statements.					

<b>Course Outcomes:</b>		
The student will be able to:		
1. Describe qualitative characteristics & golden rules of financial accounting		
2. Prepare subsidiary Books		
3. Apply the rules of depreciation		
4. Rectify accounting errors		
5. Reconcile Bank Statement with Cash Book		
6. Apply the principles in construction of Financial Statements		
<b>Module: 1</b>	<b>Basic fundamental and Golden Rules of Accounting</b>	<b>15 Hours</b>
Accounting Mechanism – Concepts and Conventions, Golden Rules of Accounting -Relevance of Accounting Standards and its limitations – Double entry book keeping, Journal, Ledger, Trial Balance		
<b>Module: 2</b>	<b>Subsidiary books</b>	<b>10 Hours</b>
Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book, Bills Payable Books, Journal Proper		
<b>Module: 3</b>	<b>Depreciation</b>	<b>7 Hours</b>
Depreciation-Definition-Methods and accounting treatment		
<b>Module: 4</b>	<b>Errors and Bank Reconciliation Statements</b>	<b>13 Hours</b>
Rectification of Errors – Suspense accounts, types of errors, accounting treatment through Journal and ledger postings. Bank Reconciliation Statements		
<b>Module: 5</b>	<b>Preparing basic financial statements</b>	<b>15 Hours</b>
Final Accounts – Preparation of Trading, Profit and Loss a/c (Statements of profit or loss Account and other comprehensive income) and Balance sheet (Statement of Financial Position),		
<b>Total Lectures</b>		<b>60 Hours</b>
<b>Text Books</b>		
1.	Financial Accounting– T.S. Reddy & A. Murthy, Margham Publications	
2.	Tulsan’s Financial Accounting for B.Com. by CA & P.C. Tulsian and CA Bharat Tulsian, 2022	
<b>Reference Books</b>		
1.	Financial Accounting - Robert Libby, Patricia Libby, Frank Hodge, McGraw Hill 11 <sup>th</sup> Edition, 2022	
2.	Bhushan Kumar Goyal, H.N. Tiwari “Financial Accounting”, Taxmann’s Publication, 10th Edition   November 2022	
3.	Financial Accounting, BPP Learning Media LTD, 2017	
4.	Ted Dunning, Ellen Friedman, “Practical Machine Learning –A new look at Anomaly Detection”, O’Reilly, 2014, ISBN – 9781491911600.	
<b>Recommended by Board of Studies</b>		<b>15.04.2023</b>
<b>Approved by Academic Council</b>		

Course Code	BUSINESS ORGANIZATION	L	T	P	C
23BC2502		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to: <div><div>1. Acquaint themselves with the basics of Commerce and Business concepts.</div><div>2. Describe the forms of business organization.</div><div>3. Apply the knowledge in raising fund for the business</div></div>					
<b>Course Outcomes:</b>					
The student will be able to: <div><div>1. Identify the factors determining the plant location and plant layout.</div><div>2. Describe important factors in choosing an organizational type</div><div>3. Apply Business organization principles to solve business and industry related problems.</div><div>4. Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances</div></div>					

5. Differentiate Commerce, Industry, Business and profession		
6. Evaluate the pros and cons various business combinations		
<b>Module: 1</b>	<b>Business</b>	<b>15 Hours</b>
Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics		
<b>Module: 2</b>	<b>Forms of Business</b>	<b>10 Hours</b>
Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.		
<b>Module: 3</b>	<b>Plant Location</b>	<b>7 Hours</b>
Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Module–Criteria for measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.		
<b>Module: 4</b>	<b>Business Combination</b>	<b>13 Hours</b>
Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.		
<b>Module: 5</b>	<b>Sources of Finance</b>	<b>15 Hours</b>
Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance - Shares and Debentures, Retained Earnings- Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase.		
<b>Total Lectures</b>		<b>60 Hours</b>
<b>Text Books</b>		
1.	S.A. Sherlekar, V.S. Sherlekar, Modern Business Organization and Management, (2018), Himalaya Publishing House	
2.	C.B.Gupta, Business Organisation and Management, (2011), Mayur Publication.	
<b>Reference Books</b>		
1.	C.R. Basu, Business Organization & Management (2018), Tata McGraw Hill.	
2.	V.S.P. Rao, Organizational Behaviour Text & Cases (2019), Himalaya Publishing House	
3.	Uma Shekaram, Business Organization & Management (2019), Tata McGraw Hill	
4.	Business Organization & Management (2020), Niranjan Reddy & Surya Prakash, Vaagdevi publishers.	
5.	Business Organisation and Management, Dr. Neeru Vasiht (2019), Tax Mann Publications.	
<b>Recommended by Board of Studies</b>		<b>15.04.2023</b>
<b>Approved by Academic Council</b>		

Course Code	BUSINESS ECONOMICS	L	T	P	C
23BC2503		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to: 1. Describe the concept of economics 2. Gain knowledge on the modern theories of economics 3. Impart knowledge in the principles of business economics					
<b>Course Outcomes:</b>					
The student will be able to: 1. Identify market demand and supply for the business development 2. Describe the basic economic theory 3. Apply the production function concepts for business decision					

4. Analyze the pricing strategies adopted under different market structures								
5. Appraise the concept of national income, public finance and trade cycle								
6. Demonstrate market structure and its pricing strategies								
<b>Module: 1</b>		<b>Business Economics</b>			<b>15 Hours</b>			
Introduction to Economics - Definition - Nature, Scope and Importance of Business Economics - Art or Science - Concepts - Relationship with Other Disciplines - Micro and Macro Economics relating to Business.								
<b>Module: 2</b>		<b>Demand and Supply Functions</b>			<b>10 Hours</b>			
Meaning of Demand - Determinants and Distinctions of Demand - Law of Demand - Elasticity of Demand - Demand Forecasting - Supply Concept and Equilibrium.								
<b>Module: 3</b>		<b>Production Function</b>			<b>7 Hours</b>			
Production Function - Factors of Production - Isoquant Analysis - Scale of Production economies of large-scale production and limitations.								
<b>Module: 4</b>		<b>Market Analysis</b>			<b>13 Hours</b>			
Market Analysis - Nature of Market - Types of Markets and their characteristics - Pricing under different market structures - Perfect Competition - Monopoly - Oligopoly and Monopolistic competition - Price discrimination under monopoly competition								
<b>Module: 5</b>		<b>National Income</b>			<b>15 Hours</b>			
Concept - Measurement of National Income - Difficulties in Measurement - Business Cycles - Various Phases - Important implications for Business.								
<b>Total Lectures</b>					<b>60 Hours</b>			
<b>Text Books</b>								
1.	S. Sankaran, Managerial Economics, 5 <sup>th</sup> Edition, 2015, Margham Publications.							
2.	D N Dwivedi, Managerial Economics, 9 <sup>th</sup> Edition, 2021, S Chand Publications.							
3.	H L Ahuja, Managerial Economics, 9 <sup>th</sup> Edition, 2022, S Chand Publications.							
<b>Reference Books</b>								
1.	A Nag, Macroeconomics: For Management Students, 3 <sup>rd</sup> Revised Edition, 2019, Atlantic Publishers.							
2.	R.L.Varshney, K.L. Maheshwari, Managerial Economics, 19 <sup>th</sup> Revised Edition, 2018, S Chand Publications.							
3.	Craig Peterson, Managerial Economics, 4 <sup>th</sup> Edition, Pearson Publications.							
4.	Satya P Das, Managerial Economics, Second Edition, 2022, SAGE Publications.							
<b>Recommended by Board of Studies</b>				<b>15.04.2023</b>				
<b>Approved by Academic Council</b>								
<b>Course Code</b>		<b>PRINCIPLES OF MARKETING</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23BC2504</b>					4	0	0	4
<b>Course Objectives:</b>								
Enable the student to:								
1. Gain knowledge on the marketing principles deployment								
2. Acquaint themselves with marketing decisions								
3. Be familiarized with the pricing strategy								
<b>Course Outcomes:</b>								
The student will be able to:								
1. Describe the basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm								
2. Demonstrate the process of market selection through STP stage and the process of value creation through marketing decisions involving product development.								
3. Apply the process of value creation through marketing decisions involving product pricing and product promotion								
4. Analyze the process of value creation through marketing decisions involving product distribution								
5. Assess the factors affecting the choice of distribution channel								

6. Evaluate the various developments in the marketing area that may govern marketing decisions of a firm.		
<b>Module: 1</b>	<b>Introduction to Marketing</b>	<b>15 Hours</b>
Introduction to marketing - Nature, Importance and Scope of Marketing; Evolution of marketing concepts ; Marketing Mix – Elements, distinctive characteristics and importance ; Marketing Environment – Internal and external environment, marketing and environment interaction		
<b>Module: 2</b>	<b>Market Selection and Product</b>	<b>10 Hours</b>
Market Selection through STP Process - Market Segmentation – Concept and process ; Market Targeting – strategies and process ; Product Positioning – importance, strategies and process ; Product Decisions– Concepts of products , level of products , product mix decisions, branding, labelling and packaging ; New Product Development Process ; Product Life Cycle – concept and marketing strategies		
<b>Module: 3</b>	<b>Pricing and Promotion</b>	<b>7 Hours</b>
Pricing Decisions – Concepts of price and pricing, methods of pricing and strategies ; Promotion Decisions – elements of promotion mix and factors influencing promotion mix decision , Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication – Meaning, nature and focus areas.		
<b>Module: 4</b>	<b>Marketing Channels and Distribution Logistics</b>	<b>13 Hours</b>
Distribution Decisions – Channels of distribution, its importance and functions; types - Wholesaling and Retailing; factors affecting choice of distribution channel; Distribution Logistics – significance and major functions.		
<b>Module: 5</b>	<b>Marketing ethics</b>	<b>15 Hours</b>
Marketing ethics;Social Marketing; Online marketing; Service Marketing; Green Marketing; Sustainable Marketing		
<b>Total Lectures</b>		<b>60 Hours</b>
<b>Text Books</b>		
1.	Mahajan, J.P. and Mahajan Anupama, “Principles of Marketing”. Vikas Publications.	
2.	Sharma, K., & Swati Aggarwal. (2018). “Principles of Marketing”. Taxmann's.	
3.	Gupta C.B (2015). “Principles of Marketing”. Sultan Chand & Sons	
<b>Reference Books</b>		
1.	RamaswamyNamakumari, “ Marketing Management” 6 <sup>th</sup> Edition, Sage Publishing	
2.	RajanSaxzena, “Marketing Management”, 3rd Edition, Tata McGraw -Hill Publishing Company Ltd., 2006	
3.	Philip T.Kotler, Gary Armstrong, and PrafullaAgnihotri (2018). Principles of Marketing, Pearson.	
<b>Recommended by Board of Studies</b>		<b>15.04.2023</b>
<b>Approved by Academic Council</b>		

Course Code	PROFESSIONAL ENGLISH	L	T	P	C
21EN2002		3	0	0	3
Course Objectives:					
Enable the student to: 1. impart the basic linguistic skills 2. enhance the reading skills of the learner 3. enable the learner to comprehend general and literary texts					
Course Outcomes:					
The student will be able to: 1. Communicate flawlessly 2. Make presentation professionally 3. Effectively use body language					

4. Acquire interview skills		
5. Excel in academic writing		
6. Gain mastery in Technical writing		
Module: 1	INTRODUCTION TO COMMUNICATION	9 Hours
Communication Process - Types of communication - Barriers of communication – Common Errors in English - Exercises		
Module: 2	NON- VERBAL COMMUNICATION	9 Hours
Non-verbal cues and their role in effective communication – Proxemics – Kinesics – Interpersonal Communication - Oral Presentation		
Module: 3	INTERVIEW SKILLS	9 Hours
Role of English in Interviews – Types of Interview -Interview Techniques – Question Types – Mock Interview		
Module: 4	BUSINESS WRITING	9 Hours
Business Letters- Circulars - Sales Letters- Follow Up Letters- Enquiry Letter- Quotation Letter		
Module: 5	GENERAL WRITING	9 Hours
Sales Advertisement - Drafting of Reports-Agenda of A Meeting -Writing of minutes		
Total Lectures		45 Hours
1.	Soundararaj, Francis.(2007).Speaking and Writing for Effective Business Communication. Macmillan:New Delhi.	
Reference Books		
1.	Pillai.R.S.N.&Bagvathi.(2004).Commercial Correspondence and Office Management 11thedition- S.chand& companyLtd-.	
2.	Raman, Meenakshi and Sharma,Sangeeta.(2004).Technical Communication: Principles and Practice. OUP:New Delhi.	
3.	Pal, Rajendra &Korlahalli- J.S.(2005).Essentials of Business Communication. New Delhi: Sultan Chand &Sons: New Delhi.	
4.	Mohan, Krishna & Banerji, Meera.(2009).Developing Communication Skills. Macmillan: New Delhi.	
Recommended by Board of Studies		15.04.2023
Approved by Academic Council		

<b>Course Code</b>	<b>FINANCIAL ACCOUNTING- II</b>
<b>23BC2505</b>	
<b>Course Objectives:</b>	
Enable the student to: <div><div>1.</div><div>Prepare final accounts of sole traders from incomplete records</div></div> <div><div>2.</div><div>Gain insights into the accounting treatment for consignment and joint venture</div></div> <div><div>3.</div><div>Be familiarized with the accounting treatment for royalty, Hire purchase and instalment purchase system</div></div>	
<b>Course Outcomes:</b>	
The student will be able to: <div><div>1.</div><div>Understand the consignment accounts ascertain abnormal loss</div></div> <div><div>2.</div><div>Prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.</div></div> <div><div>3.</div><div>Apply accounting principles in the preparation of Joint ventures accounts and ascertain profits/losses</div></div> <div><div>4.</div><div>Calculate royalty, and prepare ledger accounts to record royalty related transactions</div></div> <div><div>5.</div><div>Calculate interest under various scenarios for hire purchase and installment transactions.</div></div> <div><div>6.</div><div>Differentiate hire purchase and instalment purchase system</div></div>	



<b>Module: 1</b>	<b>Conversion of Single Entry to Double Entry</b>
Converting single entry into double entry system - steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. - preparation of final accounts	
<b>Module: 2</b>	<b>Accounting for Consignment</b>
Introduction; Meaning of Consignment Account; Consignor; Consignee; Distinction between Consignment and sale; Accounting for Consignment - Goods invoiced above cost price; Normal loss; Abnormal loss; Commission; Return of Goods from the Consignee; Accounting in the books of Consignee	
<b>Module: 3</b>	<b>Accounting for Joint Venture</b>
Joint venture – meaning, distinction between partnership and consignment- Accounting records and treatments – closure of joint ventures	
<b>Module: 4</b>	<b>Investment and Royalty Accounts</b>
Investment – Meaning, Columnar Investment accounts. Royalty accounts – Meaning; Technical Terms - Treatment of strike and stoppage of work; Accounting treatment - In the books of Lessee (Tenant); when minimum rent account method is followed; when minimum rent account is not followed- income tax deductions.	
<b>Module: 5</b>	<b>Accounting for Hire-Purchase and Installment Systems</b>
Hire Purchase - Meaning - Legal provisions, [including repossession] - Calculation of interest - Calculation of cash price under annuity method - Journal entries and Ledger accounts in the books of hire-purchaser and hire-vendor; Installment system- Meaning - Difference between hire purchase and installment system – problems on installment system.	
<b>Total Lectures</b>	
<b>Text Books</b>	
1.	Anilkumar, Rajesh Kumar & Mariyappa. (2011). Financial Accounting. New Delhi: Himalaya Publishing House.
2.	Grewal and Gupta. (2005). Advanced Accounting. New Delhi: S.Chand&Co.Ltd.
3.	Maheswari, S. N., & Maheswari S. K. (2017). Advanced accountancy. New Delhi: Vikas
<b>Reference Books</b>	
1.	Jain, S.P. & Narang, K.L. (2011). Financial Accounting. New Delhi: Kalyani Publisher.
2.	Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publication. Radhaswamy and Gupta, R.L (2001), Advanced Accounting. New Delhi: S.Chand&Co.Ltd.
3.	David Pen drill and Richard Lewis, Advanced Financial Accounting, Pearson Education Limited
4.	Shukla M. C., & Grewal T. S. (2017). Advanced accountancy (15ed.). New Delhi: S. Chand
<b>Recommended by Board of Studies</b>	
<b>15.04.2023</b>	
<b>Approved by Academic Council</b>	
<b>Course Code</b>	
<b>23BC2506</b>	<b>BANKING THEORY LAW AND PRACTICE</b>
<b>Course Objectives:</b>	
Enable the student to:	
<ol style="list-style-type: none"> <li>1. Understand the overall structure of banking system in India</li> <li>2. Describe various laws and enactments affecting day to day banking operations</li> <li>3. Acquaint themselves with the modern-day developments in the Indian Banking Sector.</li> </ol>	
<b>Course Outcomes:</b>	
The student will be able to:	
<ol style="list-style-type: none"> <li>1. Describe the rules and regulations of Banking Law and connected norms</li> <li>2. Demonstrate the robust suite of services in an attempt to serve all the financial needs of each customer</li> <li>3. Apply the characteristics of negotiable instruments and the law applicable to the banker and customer.</li> <li>4. Analyze the rights and liabilities of a customer and bank's role in regard to various situations in their relationship</li> </ol>	

5. Evaluate the technology in banking sector and make use of it in the day today transaction.	
6. Articulate the RBI guidelines in taking decisions on investment	
<b>Module: 1</b>	<b>Introduction to Banking</b>
Evolution of central bank – Banking Regulations Act, 1949 – Organizational structure of RBI – Functions of RBI and Commercial Banks – Credit Creations of RBI – Credit Control Measures – Monetary Policy and its objectives - Relationship between RBI and Commercial Banks	
<b>Module: 2</b>	<b>Relationship between Banker and Customer</b>
Definition of Banker and Customer – Relationship between Banker and customer – Legal frame work – termination of relationship – Garnishee Order – Bankers Right of Lien– General procedure for opening a savings, current and fixed deposit Account – Special types of customers.	
<b>Module: 3</b>	<b>Advances and Securities</b>
Principles of sound lending - Methods of granting advances - Secured unsecured advances - Methods of creating charges on securities - Lien, Pledge, Hypothecation and Mortgage. Factors affecting the level of advances – Customer Grievances – Redress – Ombudsman. NPA's – Factors contributing to NPA's (internal External and others) BASEL Norms I, II and III – Overview and background.	
<b>Module: 4</b>	<b>Negotiable Instruments</b>
Negotiable Instruments: Meaning & Definition – Characteristics – Cheque and its kinds – Crossing, Endorsement, Material Alteration – Collection and payment of Cheque – Refusal or bouncing of cheque. Bills of Exchange: Definition, characteristics and Parties involved – Difference between Bill and Cheque.	
<b>Module: 5</b>	<b>Core Banking Services</b>
Meaning – Core Banking Solutions (CBS) – Internet Banking Vs Traditional Banking – Drawbacks – Major Issues – Indian Scenario – legal Issues – Mobile Banking – Telephone Banking – ATM – Electronic Fund Transfer – NEFT – RTGS – Electronic Clearing System (Debit & Credit) Operations and benefits – Electronic Payment System (EPS) – Meaning – Features – Process – Payment methods (Digital Cheque, Electronic Cash, Electronic Cards, SWIFT, Plastic cards etc.)	
<b>Total Lectures</b>	
<b>Text Books</b>	
1.	E.Gordon& K. Natrajan, - Banking Theory, Law & Practice”, Himalaya Publishing House, Mumbai, 24th revised edition, 2019.
2.	Dr. Guruswamy S. – Banking Theory, Law and practice – Vijay Nicole Imprints Pvt. Ltd., 2017
3.	Natarajan S. and Parameswaran R. – Indian Banking – S. Chand and Co. Ltd., New Delhi, 2017
<b>Reference Books</b>	
1.	Vasudevan S.V – Theory of Banking - S. Chand and Co.Ltd., New Delhi, 2010
2.	Sundharam , Varshney – Banking Law and practice – S. Chand and Co.Ltd., New Delhi, 2015
3.	Gopinath M.N. - Banking Principles and Operations – Snow White Publishers, 2010
4.	Indian Institute of Banking and Finance – Anti money Laundering and KYC – Macmillan Publishers, 2016
<b>E- Resources</b>	
1.	<a href="http://www.lawcommissionofindia.nic.in">www.lawcommissionofindia.nic.in</a> <a href="http://www.rbi.org">www.rbi.org</a>
2.	<a href="http://www.bankingombudsman.org">www.bankingombudsman.org</a>
<b>Recommended by Board of Studies</b>	<b>15.04.2023</b>
<b>Approved by Academic Council</b>	

<b>Course Code</b> <b>23BC2507</b>	<b>COMPANY LAW AND SECRETARIAL PRACTICE</b>	<b>L</b> 4	<b>T</b> 0	<b>P</b> 0	<b>C</b> 4
<b>Course Objectives:</b>					
Enable the student to: 1.Get insights on corporate structure, and formation and promotion of companies according to provisions of Companies Act 2013 2.Impart knowledge on management of company including corporate governance 3.Acquaint themselves with various kinds of meetings and winding up procedures of the companies					
<b>Course Outcomes:</b>					
The student will be able to: 1. Demonstrate comprehensive and accurate knowledge and understanding of company law 2. Illustrate the forms of company management including corporate governance 3. Exhibit the laws concerning formation and promotion of a company 4. Expound the procedures for issuing prospectus and liability thereof 5. Apply the legal formalities in conducting various company meetings. 6. Distinguish between various wining up procedures including insolvency resolution under IBC					
<b>Module: 1</b>	<b>Company</b>	<b>15 Hours</b>			
Characteristics –Types of companies - Illegal association – Lifting of corporate veil- Role and importance of Company Secretary - Appointment, Qualification for Appointment as secretary - General Legal position - Duties of a Company Secretary - Rights of Company Secretary - Liabilities of Company Secretary - Dismissal of the Secretary - Secretarial Compliance certificate.					
<b>Module: 2</b>	<b>Formation and Promotion of Company</b>	<b>10 Hours</b>			
Incorporation of company – documents filed with Registrar – Certificate of Incorporation – effects of registration - Memorandum and Articles of Association – Contents - Alteration – Prospectus – contents – Civil and criminal liability for misstatement of prospectus – Statement in lieu of prospectus - Duties of Company Secretary in the formation, incorporation of company, commencement of business stage and issue of prospectus.					
<b>Module: 3</b>	<b>Company Management</b>	<b>7 Hours</b>			
Board of Directors- Kinds of Directors- Requirements of Women Director and importance of independent Director- Director Identification Number and its significance- Appointment and Remuneration - Qualification and disqualification- Retirement- Resignation – Removal and vacation of office of Director- Duties of Directors- Code of conduct- Role of company secretary in company management.					
<b>Module: 4</b>	<b>Company Meetings</b>	<b>13 Hours</b>			
Kinds of Meetings – Legal provisions of meetings - Frequency of Meetings – Procedure - Notice - Agenda – Quorum – Resolution by circulation – Minutes of the meetings – Role of Company Secretary in conducting the Board Meetings – Statutory meetings- Annual general meeting and Extra ordinary General Meeting - Meetings through Video Conferencing – Postal Ballot – Electronic Voting.					
<b>Module: 5</b>	<b>Winding Up &amp; Latest Developments</b>	<b>15 Hours</b>			
Winding up – Modes - Procedure for winding up – duties of secretaries in respect of winding up procedures after winding up orders. Corporate Governance – Special courts- Class action- National Company Law Tribunal (NCLT).					
<b>Total Lectures</b>					<b>60 Hours</b>
<b>Text Books</b>					
1.	N.D. Kapoor (2019), Elements of Company Law, Sultan Chand & Sons, New Delhi.				
2.	AmitavaBaneerjee (2018), Company Meetings & Resolutions, Taxman’s Stores, ISBN NO: 9789388266291.				
<b>Reference Books</b>					
1.	Vinod Kothari (2014), Understanding Companies Act 2013. Taxman’s Stores, ISBN No: 9789350714409.				

2.	M C Kuchhal, Secretarial Practice, Vikas Publishing House, New Delhi. 18 <sup>th</sup> edi, ISBN NO : 9788125927945	
3.	M C Kuchhal & VivekKuchhal (2018), Elements of Business Laws, Vikas Publishing, ISBN NO: 9789385879050	
4.	Guide to Companies Amended Act (2017), Taxman Stores, ISBN NO: 9789386882820	
5.	Companies Act 2013 As Amended by Companies (Amd) Act 2019, 2020, 3 <sup>rd</sup> edition, Taxman. Stores, ISBN NO: 9789389546545	
<b>Recommended by Board of Studies</b>		<b>15.04.2023</b>
<b>Approved by Academic Council</b>		

Course Code	Business Statistics with R	L	T	P	C
20MA2012		3	0	2	4
<b>Course Objectives:</b>					
Enable the student to: 1. Acquiring theknowledge of different business statistical methods. 2. Understand the process of different statistical methods. 3. Apply the statistical methods in different business environment					
<b>Course Outcomes:</b>					
The student will be able to: 1. Present the data in tabular and graphical representation. 2. Determine thecentral tendency of the data. 3. Evaluate the dispersion of the data and associate with realtime. 4. Analyze the relationship between the business parameters. 5. Model the regressionlines to predict and analyze th efuture. 6. Analyze the trendandforecastthebusinessdevelopment					
<b>Module: 1</b>	<b>Introduction to Statistics</b>	<b>15 Hours</b>			
Definition of Statistics – Scope of Statistics in Commerce and Business - Characteristics and limitations – Collection, classification and tabulation of data- Scales of measurement – Presentation of data by Diagrammatic and Graphical methods- Survey and presentation from local firms					
<b>Module: 2</b>	<b>Measures of Central Tendency</b>	<b>10 Hours</b>			
Mathematicalaverages–MeanMedianandMode–CombinedArithmeticMean-Positional Measures - Quartiles,Decilesand Percentiles–Measuringthepositionalaveragesfor thebusiness problems.					
<b>Module: 3</b>	<b>MeasuresofDispersion</b>	<b>7 Hours</b>			
Importance of measures of dispersion – Absolute and Relative Measures – Range – Coefficient of range – Inter-quartile range - Quartile deviation - Average deviation- Standard deviation – Variance - Coefficient of variation – Decision making on performance of parameters.					
<b>Module: 4</b>	<b>Measurement of relationship</b>	<b>13 Hours</b>			
Simple Correlation – Meaning and Definition – Types of correlation – Properties of correlation - Scatter diagram - Karl Pearson’s co-efficient of Correlation - Spearman’s Rank Correlation – Ranks not given – Tied ranks – Measuring the influences between factors.					
<b>Module: 5</b>	<b>PredictionAnalysis</b>	<b>15 Hours</b>			
Simple linear regression - Lines of regression - Method of studying regression – Properties of regression lines and coefficients – Problems in regression of two variables – Difference between correlation and regression					
<b>Module: 6</b>	<b>Analysis of Time Series and Business forecasting</b>				
MeaningandapplicationsofTimeseries–MethodsofmeasuringtrendandSeasonalvariations- Indexnumber-MeaningandtypesofIndexnumbers-Unweighted:Simpleaggregateandaverageof pricerelativeIndexnumbers.					
List of Experiments in R programming: 1. Basic R operations and concepts. 2. Constructing frequency table and diagrammatic presentation.					

3.	Draw the graphical representation of data-Histogram and Ogives	
4.	Calculate measures of CentralTendency–Mean,median and mode.	
5.	Calculate the positional measures–quartiles,deciles and percentiles.	
6.	Compute the measuresof Dispersion.	
7.	Solving coefficient of correlation.	
8.	Fitting simple linear regression.	
9.	To analyze the Time series	
10.	Calculate the Index numbers	
<b>Total Lectures</b>		<b>60 Hours</b>
<b>Text Books</b>		
1.	NavanithamP.A,“BusinessMathematics&Statistics”,JaiPublishers,Trichy,2017.	
<b>Reference Books</b>		
1.	R.S.N.Pillai,Bhagavathi,Statistics-Theory&practice,SultanChand&Sons,2010.	
2.	S.P.Gupta,Statisticalmethods,SultanChand&Sons,2012.	
3.	J.JosephFrancis,BusinessStatistics,CengagelearningpublishersLtd,2014.	
4.	S.C.Gupta, V.K. Kapoor, “Fundamentals of Mathematical Statistics”, Sultan Chand &Sons, 10 <sup>th</sup> Revised Edition 2000.	
5.	N.Bajpai,“BusinessStatistics”,PearsonEducation,NewDelhi,2013.	
<b>Recommended by Board of Studies</b>		<b>15.04.2023</b>
<b>Approved by Academic Council</b>		

Course Code	BUSINESS LAW	L	T	P	C
23BC2508		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to:					
1. Impart knowledge on the regulations that governs strategic and operational processes in organizations.					
2. Comprehend the principles and concepts of law dealing with business.					
3. Acquaint themselves with contemporary knowledge of the fundamental regulatory framework for responsibly run and manage a business.					
<b>Course Outcomes:</b>					
The student will be able to:					
1. Distinguish the significance and applications of all Acts and Laws relevant to business.					
2. Identify appropriate provisions in the Laws and Acts					
3. Apply the provisions of Acts and Laws in real time issues.					
4. Annotate the rules and provisions which regulate trade union work relationships					
5. Suggest suitable provisions in the Acts and Laws to resolve issues.					
6. To propose innovative legal solutions to complex business problems, considering legal and ethical considerations					
<b>Module: 1</b>	<b>Contract Act 1872</b>	<b>15 Hours</b>			
Introduction to legal framework of Indian Legal system Nature and Kinds of Contract - Essentials of valid contract – Capacity to Contract - Free consent - Discharge of contract –Remedies for Breach of Contract					
<b>Module: 2</b>	<b>Special Contracts</b>	<b>10 Hours</b>			
Bailment and Pledge – definition – types – duties and rights of bailor and Bailee, duties and rights of Pawnee and pawnor – differences between bailment and pledge; Indemnity, Guarantee. Contract of Agency – definition, essentials – principal and third parties - creation and termination of agency					
<b>Module: 3</b>	<b>Sale of Goods Act 1930</b>	<b>7 Hours</b>			
Principles - Conditions and warranties - Transfer of Ownership and Delivery - Rights of unpaid seller, Partnership - Definition and Registration of Partnership, Rights and Duties of Partners,					

Dissolution of Partnership Firms.		
<b>Module: 4</b>	<b>The Limited Liability Partnership Act, 2008</b>	<b>13 Hours</b>
Salient features of LLP; Difference between LLP and partnership, LLP and company; LLP agreement; Nature of LLP; Partners and designated partners; Incorporation document; Incorporation by registration; Registered office of LLP and change therein; Change of name; Partners and their relations; Extent and limitation of liability of LLP and partners; Whistle blowing; Contributions; Financial disclosures; Annual return; Taxation of LLP; Conversion to LLP; Winding up and dissolution.		
<b>Module: 5</b>	<b>The Information Technology Act, 2000</b>	<b>15 Hours</b>
Definitions under the Act; Digital signature; Electronic governance; Attribution, acknowledgement and dispatch of electronic records; Regulation of certifying authorities; Digital signatures certificates; Duties of subscribers; Penalties and adjudication; Appellate Tribunal; and Offences-8 lecture hours		
<b>Total Lectures</b>		<b>60 Hours</b>
<b>Text Books</b>		
1.	Bansal .C.L, (2011), Business and corporate laws, Excel books, New Delhi.	
2.	Kapoor .N.D., (2015), Elements of mercantile law, Sultan Chand and Sons, New Delhi.	
<b>Reference Books</b>		
1.	SangeetKedia. (2016).Company Law: Pooja Law Publishing Co. 17 edition	
2.	Daniel Albuquerque. (2015). Legal Aspects of Business: Oxford University Press. 2 <sup>nd</sup> Edition	
3.	Goel P.K. (2010), Business Law for Managers, New Delhi: Biztantra.	
<b>Recommended by Board of Studies</b>		<b>15.04.2023</b>
<b>Approved by Academic Council</b>		

Course Code	ADVANCED ACCOUNTING	L	T	P	C
23BC2509		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to:					
1. Impart knowledge on the historical background of Accounting standards					
2. Gain insight in the theoretical framework in the preparation of financial statements of entities, including groups					
3. Gain adequate knowledge to analyze and interpret those financial statements.					
<b>Course Outcomes:</b>					
The student will be able to:					
1. Explain the “a conceptual and regulatory framework”, for financial reporting					
2. Describe various provisions on transactions in financial statements					
3. Apply the consolidation procedure under International accounting standards					
4. Analyze and interpret financial statements for varied organizations					
5. Evaluate the procedures in Partnership admission, retirement and death and dissolution					
6. Develop and Present financial statements for single entities and business combinations					
<b>Module: 1</b>	<b>Partnership accounts</b>				<b>15 Hours</b>
Partnership – Definition – Provisions relating to Partnership Accounting – Capital and Current Accounts of partners – Fixed and Fluctuating – Appropriation of profits – Past adjustments and guarantee.					
<b>Module: 2</b>	<b>Admission of partner</b>				<b>10 Hours</b>
Admission of partner – calculation of new profit sharing ratio – Adjustment of undistributed profits, losses and reserves – Revaluations of Assets and Liabilities – Treatment of Good will – Adjustment of capitals of partners after admission of a partner					
<b>Module: 3</b>	<b>Retirement of partner</b>				<b>7 Hours</b>
Retirement of partner – Transfer of balance due to retired partner – Death of a partner – Treatment					

of joint life policy – Settlement of amount due to legal representative of deceased partner.		
<b>Module: 4</b>	<b>Amalgamation of firms</b>	<b>13 Hours</b>
Amalgamation of firms – Sale to a company		
<b>Module: 5</b>	<b>Dissolution of Partnership</b>	<b>15 Hours</b>
Accounting treatment – Insolvency of partner- Decision in Garner Vs Murray case –Insolvency of all partners – Piecemeal distribution – Proportionate capital method – Maximum loss method.		
<b>Total Lectures</b>		<b>60 Hours</b>
<b>Text Books</b>		
1.	Anilkumar, Rajesh Kumar & Mariyappa. (2011). Financial Accounting. New Delhi: Himalaya Publishing House.	
2.	Grewal and Gupta. (2005). Advanced Accounting. New Delhi: S.Chand&Co.Ltd.	
3.	Maheswari, S. N., &Maheswari S. K. (2017). Advanced accountancy. New Delhi: Vikas	
<b>Reference Books</b>		
1.	Jain, S.P. & Narang, K.L. (2011). Financial Accounting. New Delhi: Kalyani Publisher.	
2.	Maheswari, S.N. (2012). Financial Accounting, New Delhi: Vikas Publication. Radhaswamy and Gupta, R.L (2001), Advanced Accounting. New Delhi: S.Chand&Co.Ltd.	
3.	Advanced Financial Accounting, David Pen drill and Richard Lewis, Pearson Education Limited	
4.	Shukla M. C., &Grewall T. S. (2017).Advanced accountancy (15ed.).New Delhi: S. Chand	
<b>Recommended by Board of Studies</b>		<b>15.04.2023</b>
<b>Approved by Academic Council</b>		

Course Code	INCOME TAX	L	T	P	C
23BC2510		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to: 1. Be familiarized with the concepts of Income Tax Levy on various types of Income 2. Acquaint themselves with the status on which Income tax is imposed thereon 3. Gain insight on the computation of Income under the different Heads of Income and the Tax levied upon them.					
<b>Course Outcomes:</b>					
The student will be able to: 1. Describe the basic concepts and terminologies under Income Tax. 2. Demonstrate to make a list of enclosures to be made along with IT returns. 3. Fill form 16 from different heads of income 4. Apply the concepts to determine the tax liability of companies. 5. Analyze the various ways to minimize the tax liabilities 6. Evaluate the concepts of deductions and exemptions with different tax liabilities.					
<b>Module: 1</b>	<b>Introduction to Income Tax and Residential Status and Tax Incidence</b>				<b>15 Hours</b>
Income Tax Act, 1961 – Definitions - Income - Assessment – Assessment year Previous year – Person – Assesse – Resident but not ordinary resident- Non – resident – Deemed Income- Capital receipts and revenue Receipts – Capital expenditure and Revenue expenditure.					
<b>Module: 2</b>					<b>10 Hours</b>
Exempted Income u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, charitable trust u/s 11, 12, and 13 Political parties’ u/s 13A.					
<b>Module: 3</b>					<b>7 Hours</b>
Computation of Taxable income – Income from salary – Income from House Property.					
<b>Module: 4</b>					<b>13 Hours</b>
Profits and gains from Business or profession					
<b>Module: 5</b>					<b>15 Hours</b>
Capital gains – Income from other sources.					
<b>Total Lectures</b>					<b>60 Hours</b>

<b>Text Books</b>	
1.	B.B. Lal. (2022). Direct Taxes. Konark Publisher (P) ltd.
2.	Bhagwathi Prasad. (2022). Income Tax law and Practice, WishwaPrakashana Publication
<b>Reference Books</b>	
1.	Reddy,T.S.& Hari Prasad Reddy,Y,(2022) Income Tax Theory Law & Practice - Margham Publications, Chennai.
2.	Dr. Sanjeev Kumar. (2022). Systematic Approach to Indirect Taxes. Bharath Law House.
3.	Dr. Vinod K Singhanian. (2022). Direct Taxes Law and Practice. Taxman publication.
4.	Gaur & Narang. Income Tax. Kalyani Publishers
5.	ACCA STUDY MATERIAL 2015 of KAPLAN AND BPP
<b>Recommended by Board of Studies</b>	
<b>15.04.2023</b>	
<b>Approved by Academic Council</b>	

Course Code	BUSINESS RESEARCH METHODS	L	T	P	C
23BC2511		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to:					
1. Impart knowledge on the fundamentals of business research methods.					
2. Be familiarized with the research methodology to the students.					
3. Explain the basic methods of research to develop their research skills.					
<b>Course Outcomes:</b>					
The student will be able to:					
1. Describe the core concepts in business research and its types					
2. Demonstrate the application and importance of business research.					
3. Apply basic statistical methods in analyzing the data					
4. Analyze the research process.					
5. Prepare independent research report at the undergraduate level					
6. Develop the various methods of data collection techniques					
<b>Module: 1</b>	<b>Introduction to Business Research</b>				<b>15 Hours</b>
Business Research- Meaning and definition-Importance and Scope of Business Research- Features of business research-Types of business research.					
<b>Module: 2</b>	<b>Research Design</b>				<b>10 Hours</b>
Meaning of research design. Types of research design. Research design, Quantitative and Qualitative research, Steps in selection and formulation of a research problem-Steps in research process.					
<b>Module: 3</b>	<b>Scaling &amp; data collection</b>				<b>7 Hours</b>
Measurement Scales- bases of scale classification- Important scaling and scale construction techniques. Types of Data- Primary Vs Secondary Data. Sampling- Definition and types. Methods of Data collection. Designing Questionnaire- Reliability and validity. Means of data collection- personal interview, mail and telephone.					
<b>Module: 4</b>	<b>Data Processing</b>				<b>13 Hours</b>
Data Processing- Definition. Data preparation- Editing, Coding and Data entry. Qualitative Vs Quantitative data analysis. Statistical techniques- Measures of central tendency-Correlation-Regression.					
<b>Module: 5</b>	<b>Report Writing</b>				<b>15 Hours</b>
Research Report- Preparation. Format of the research report. Stages in report writing. Role of audience- Comprehension and readability. Processing and Publishing.					
<b>Total Lectures</b>					<b>60 Hours</b>
<b>Text Books</b>					
1.	Alan Bryman (2018), Business Research Methods - Oxford University.				
2.	Bajpai, N. (2011). Business Research Methods, Pearson Education India.				
<b>Reference Books</b>					
1.	Cooper D.R and Schindler P.S. (2008). Business Research Methods. McGraw-Hill. 10 <sup>th</sup>				



	Edition.
2.	Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013), Business research methods, Cengage Learning. 9 <sup>th</sup> Edition.
3.	PanneerSelvam, R. (2014), Research Methodology, PHI Learning Private Limited.
4.	Gupta, S.L. & Gupta, H. (2012), Business Research Methods, Tata McGraw Hill Education.
<b>Recommended by Board of Studies</b>	
<b>15.04.2023</b>	
<b>Approved by Academic Council</b>	

Course Code	BusinessMathematics	L	T	P	C
20MA2010		3	0	2	4
<b>Course Objectives:</b>					
Enable the student to: 1.Understandtheconceptsofprogressions,financialmethods,PermutationsandCombinations in decision making. 2.Acquiretheknowledgetorepresentthebusinessmodelsusingsettheoryandmatrixmethods. 3.DeveloptheLinearProgrammingProblemtofindsolutionstobusinessproblems.					
<b>Course Outcomes:</b>					
The student will be able to: 1.Recognize the progression techniques in solving finance problems. 2.Determine the solutions to financial transactions. 3.Apply theconcept of permutations and combinationsin businessorganizations. 4.Represent the business problems using set theory. 5.Construct and solve business problems using matrix methods. 6. Formulate the business problems interms of LPP					
<b>Module: 1</b>	<b>Progressions</b>	<b>8 Hours</b>			
Numerical sequence and series - Arithmetic progression – Sumof n terms of an A.P- Geometric progression -Sum of n terms of G.P - Summations and applications of progressions in solving finance problems.					
<b>Module: 2</b>	<b>Finance</b>	<b>8 Hours</b>			
Simple and Compound Interests - Effective rate of Interest - Sinking Fund – Annuity - Present Value of an immediate annuity and annuity due – Amount of an immediate annuity and annuity due - Discounting of Bills - True Discount – Bankers discount - Banker’s Gain.					
<b>Module: 3</b>	<b>Permutations and Combinations</b>	<b>7 Hours</b>			
Principle of counting – Factorial notation – Permutations – Different types of permutation – Applications of permutation in business organizations – Combinations – Types of combinations – Applications of combinations in managerial decision making.					
<b>Module: 4</b>	<b>Set Theory</b>	<b>7 Hours</b>			
Introduction - Types of sets - Venn diagram - Operations on sets – Union – Intersection – Difference of sets - Relations – Functions - Constants and Variables - Applications of set theory concepts in business environment.					
<b>Module: 5</b>	<b>Matrices</b>	<b>8 Hours</b>			
Introduction - Types of matrices - Operations of matrices – Determinants - Inverse of a matrix - Rank of a matrix - Solving simultaneous linear equations using Cramer’s rule and Matrix Inversion method – Input-output Analysis.					
<b>Module: 6</b>	<b>Linear Programming problem</b>	<b>7 Hours</b>			
Introduction – Structure of LPP - Mathematical formulation of LPP - Graphical method: Types of solutions – No solution – Unique solution – Infinite number of solution - Unbounded solution - Solving an LPP by Graphical Method.					
<b>Total Lectures</b>					<b>45 Hours</b>
List of Experiments using Excel:					

1.Solving A.P and G.P of a sequence and series 2.Find the simple and Compound interest. 3.Finding the Annuities 4.Calculate the discounting of bills. 5.Calculation of Permutation and Combination. 6.Operations of sets using Venn diagram 7.Performing Matrix operations and evaluation of Determinants. 8.Solving linear simultaneous equations using Cramer's Rule 9.Finding solution of linear simultaneous equations using matrix inversion method. 10.Performing LPP graphically in excel	
<b>Text Books</b>	
1.	Navanitham P.A, "Business Mathematics & Statistics", Jai Publishers, Trichy, 2017.
<b>Reference Books</b>	
1.	J.K.Singh, "Business Mathematics", Himalaya Publishing House, 2015.
2.	N Sundaresan and Jayaseelan, "Introduction to Business Mathematics", Sultan Chand & Co Ltd, New Delhi, 2010.
3.	Sanchetti D.C and Kapoor V.K, "Business Mathematics", Sultan Chand & Co Ltd, New Delhi, 2014.
4.	Ranganath G.K, Sampangirani C.S and Rajaram Y, "A Text book of Business Mathematics", Himalaya Publishing House, 2014.
5.	Jayaprakash Reddy R, "Business Mathematics", APH Publishing Corporation, 2012.
<b>Recommended by Board of Studies</b>	<b>15.04.2023</b>
<b>Approved by Academic Council</b>	

Course Code	CORPORATE ACCOUNTING-I	L	T	P	C
23BC2512		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to: 1. Acquaint themselves with corporate accounting concepts as per IFRS standards 2. Explain the methods of journalizing in the event issue of shares & Debentures 3. Enable the students to know about accounting procedures in corporate accounting					
<b>Course Outcomes:</b>					
The student will be able to: 1. Describe the concepts of issue, forfeiture and reissue of shares. 2. Get practical application in redemption of shares. 3. Apply the technical skills learnt on the valuation process of a business as well as shares 4. Demonstrate importance and impact of IFRS standards in preparing company accounts 5. Get the practical applications of Internal Reconstruction & Amalgamation of firms. 6. Do the computations on a business acquisition case such as amalgamation and absorption.					
<b>Module: 1</b>	<b>Company accounts</b>	<b>15 Hours</b>			
Introduction- legal provisions regarding issue of Shares, application, allotment, calls-in-arrears, calls-in-advance, issue of share at par, premium and discount, forfeiture, Re-issue.					
<b>Module: 2</b>	<b>Redemption of Shares and Debentures</b>	<b>10 Hours</b>			
Issue of debentures- Various kinds- Underwriting of Shares and Debentures- Redemption of Preference Shares and Debentures; Profits prior to Incorporation- implication of Sec 80 and 80A of the Companies Act.					
<b>Module: 3</b>	<b>Final Accounts</b>	<b>7 Hours</b>			
Preparation of Company Final Accounts- Computation of Managerial Remuneration.					
<b>Module: 4</b>	<b>Business Acquisitions</b>	<b>13 Hours</b>			
Absorption- Amalgamation- Internal and External Reconstruction-Reduction of Capital- Preparation of Balance sheet					
<b>Module: 5</b>	<b>Valuation of Shares and Goodwill and Liquidation of</b>	<b>15 Hours</b>			

	<b>companies</b>	
Valuation of Goodwill-Valuation of Shares. Liquidation- Statement of Affairs- Deficiency Accounts- Liquidator’s Final Statement of Receipts and Payments		
<b>Total Lectures</b>		<b>60 Hours</b>
<b>Text Books</b>		
1.	Maheshwari S.N, Suneel K Maheshwari& Sharad K Maheshwari (2018), Corporate Accounting, 6 <sup>th</sup> Edition, Vikas Publishing Ltd.	
2.	Arulanandam& Raman K.S ( 2017) , Corporate Accounting, Himalaya Publishing House,	
<b>Reference Books</b>		
1.	Jain.P& Narang K.L Corporate Accounting, Kalyan Publishers, New Delhi.	
2.	Ashok Sehgal (2012) Fundamentals of Corporate Accounting, 3 <sup>rd</sup> Edition, Taxman Store.	
3.	Tulsian P.C (2016), Corporate Accounting, 2 <sup>nd</sup> Edition, Sultan Chan.	
4.	Shukla M.C., Grewal T.S& Gupta S.C., Advanced Accounts, Vol. I, S.Chand& Co., New Delhi.	
5.	Reddy T.S &Murthy.A Corporate Accounting	
<b>Recommended by Board of Studies</b>		<b>15.04.2023</b>
<b>Approved by Academic Council</b>		

Course Code	PRINCIPLES OF AUDITING	L	T	P	C
23BC2513		4	0	0	4
Course Objectives:					
Enable the student to:					
1. Be familiarized with the fundamental concepts and principles of auditing.					
2. Gain insight into the legal and regulatory framework governing auditing practices.					
3. Equip with the skills to plan, conduct, and evaluate audit engagements.					
Course Outcomes:					
The student will be able to:					
1. Describe the concepts of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct					
2. Demonstrate the scope and distinction between the functions of internal and external audit and how the auditor obtains and accepts audit engagements					
3. Apply audit procedures to assess the effectiveness of internal controls.					
4. Analyze the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing					
5. Evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations					
6. Develop plans on audit of financial statements					
Module: 1	Introduction				15 Hours
Definition and objectives of Auditing, classification of audit, preparation before the commencement of new audit, Audit Note Book and Audit Working Papers, basic principles governing an audit.					
Module: 2					10 Hours
Concept, Objectives and Importance of Vouching, Vouchers and Points to be Noted Therein, Vouching of Cash Receipts and Cash Payment Transactions, Vouching of Purchase Book and Purchase Return Book, Sales Book and Sales Return Book					
Module: 3					7 Hours
Meaning, Rationale, General Principles of Verification and Valuation, Distinction Between Verification and Valuation, Auditor's Position as Regards Valuation of Assets, Verification and Valuation of Fixed Assets, Current Assets and Investments.					
Module: 4					13 Hours

Appointment, Qualifications, Disqualifications, Remuneration and Removal of a Company Auditor, Rights, Duties and Liabilities of an Auditor-Legal Provisions under the Companies Act and under the Decisions of Legal Cases.		
<b>Module: 5</b>		<b>15 Hours</b>
Meaning, Scope, Contents and Importance of Audit Report, Essentials of Good Audit Report, Types of Audit Report, Audit Report and Audit Certificate, Consideration for making Qualification in Audit Report, Specimen of Audit Report.		
<b>Total Lectures</b>		<b>60 Hours</b>
<b>Text Books</b>		
1.	Audit and Assurance, Becker Educational Development Corp., 2016	
2.	Institute of Chartered Accountants of India: “Auditing and Assurance Standards”, ICAI, New Delhi.	
3.	Gupta, Kamal, and Ashok Aurora: “Fundamentals of Auditing,” Tata McGraw Hill Publishing Co. Ltd., New Delhi	
<b>Recommended by Board of Studies</b>	<b>15.04.2023</b>	
<b>Approved by Academic Council</b>		

Course Code	COST ACCOUNTING-I	L	T	P	C
23BC2514		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to: 1. Acquaint themselves with the Cost Accounting principles and practices 2. Get an Insight into Material, Labour& Overhead Costing and Preparing cost sheet 3. Prepare of Budgets and Performance Reporting					
<b>Course Outcomes:</b>					
The student will be able to: 1. Demonstrate the various Cost Classification types and Terminologies 2. Employ cost accounting techniques for Material and Labour costing 3. Select, apply and discuss appropriate bases for allocation, apportionment, reapportionment and absorption of overheads. 4. Integrate the procedures for reconciling Cost and Financial Accounts. 5. Apply various methods of costing such as job costing, batch costing and process costing 6. Track costs related to contracts with specific customers and prepare contract accounts to ascertain the profit from each contract.					
<b>Module: 1</b>	<b>Introduction to Cost Accounting</b>				<b>15 Hours</b>
Introduction, meaning and definition of costing and cost accounting- objectives of costing - comparison between financial accounting and cost accounting - designing and installing a cost accounting system- cost concepts, classification of costs, cost Module, cost center, elements of cost - preparation of cost sheet.					
<b>Module: 2</b>	<b>Material and Labor Cost control</b>				<b>10 Hours</b>
Direct and Indirect materials, indirect material - Purchasing procedure , store keeping, techniques of inventory control - Documents used in material accounting - methods of pricing material issues - FIFO, LIFO, Weighted average price method and simple average method; Labour cost control – Timekeeping – Normal, Abnormal and Idle time – Methods of remuneration - Time rates and Piece rates-Halsey Plan- Rowan Plan – Labour Turnover					
<b>Module: 3</b>	<b>Overheads costingandReconciliation of Cost and Financial Accounts</b>				<b>7 Hours</b>
Definition, Analysis, apportionment, allocation and absorption of overheads- Primary and Secondary Distribution overhead summary. Need for Reconciliation, reasons for differences in profit or loss shown by cost accounts and profits or loss shown by financial accounts- preparation of reconciliation statement and memorandum reconciliation account.					
<b>Module: 4</b>	<b>Methods of Costing</b>				<b>13 Hours</b>

Specific Order Costing and Continuous Operation Costing ; Job Costing – Meaning, features , preparation of Job Cost Sheet and reports in Job Costing system ; Batch Costing – Features and applications, Economic Batch Quantity and preparation of Batch-wise Cost Sheet		
Module: 5	Methods of Costing	15 Hours
Contract costing - preparation of contract accounts, Completed contracts and incomplete contracts - ascertainment of notional profit- work certified – work not certified; Preparation of Process accounts with equivalent production		
Total Lectures		60 Hours
Text Books		
1.	Agarwal, M.L. (2018) Cost Accounting. Bangalore: SahityaBhavan. 46 <sup>th</sup> Edition	
2.	Arora, M.N. (2017) Cost Accounting. New Delhi: Himalaya Publishing House.	
Reference Books		
1.	Jain &Narang. (2014) Cost Accounting. New Delhi: Kalyani Publisher.	
2.	Khanna, Pandey& Ahuja. Practical Costing. New Delhi: S.Chand. 5 <sup>th</sup> Edition	
3.	Nigam & Sharma. (2018) Cost Accounting. New Delhi: PHI Learning.	
Recommended by Board of Studies		15.04.2023
Approved by Academic Council		

Course Code	INDIRECT TAXES	L	T	P	C
23BC2515		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to:					
1. Gain insights into the basic concepts related to Goods and Services Tax					
2. Acquaint themselves with the latest amendments made in connection with indirect taxation					
3. Get updated with the procedural part of GST					
<b>Course Outcomes:</b>					
The student will be able to:					
1. Explain the overview and evolution of GST.					
2. Comprehend the registration process of GST under various schemes.					
3. Apply the concept of input tax credit with practical illustration.					
4. Analyze the practical concepts related to supply of GST.					
5. Evaluate the important provisions of customs law and its significance.					
6. Apply the various provisions with regard to filling of GST returns					
<b>Module: 1</b>	<b>Goods and Services Tax</b>				<b>15 Hours</b>
Concept - Objectives –Advantages. GST and Centre, State Financial relation. - Main features of GST Law – Impact of GST – Types of GST – CGST - SGST, IGST, and UTGST. - Constitution – Structure – Functions. Registration – Registration under GST – Procedure					
<b>Module: 2</b>	<b>Supply of GST</b>				<b>10 Hours</b>
Supply- Taxable supply- Time of supply- Value of supply- Place of supply.					
<b>Module: 3</b>	<b>Rates of GST</b>				<b>7 Hours</b>
Input tax credit- Exemptions from GST- Rates of GST.					
<b>Module: 4</b>	<b>GST Returns</b>				<b>13 Hours</b>
Procedures of filling various GST returns- Credit and debit notes- Offences and Penalties					
<b>Module: 5</b>	<b>Customs Law</b>				<b>15 Hours</b>
Basic Concepts, Types of Customs Duty, Valuation, Customs Procedures; Anti-Dumping Duties; Valuation Rules; Import procedures; Export procedures; Baggage; Stores; Warehousing.					
<b>Total Lectures</b>					<b>60 Hours</b>
<b>Text Books</b>					
1.	Dr.L.J.Chaarlas, Goods and services tax, Vijay Nicole Publications Pvt., Ltd, Chennai.				
2.	Taxmann’s Law relating to GST, July 2017				
<b>Reference Books</b>					
1.	Datey V S, ‘Indirect Taxes’ 27 <sup>th</sup> edition, Taxman Publications Pvt., Ltd, New Delhi.				

2.	Dr. Vinod K Singhania, ‘Direct Taxes’ 45 <sup>th</sup> edition, Taxman Publications Pvt., Ltd, New Delhi.	
3.	Inter Study material of Institute of Chartered Accountants of India and Institute of Cost Accountants of India.	
4.	Vaitheeswaran, K. Students Handbook on Indirect Taxes, 14 <sup>th</sup> e, 2012, Snow White Publications Pvt. Ltd.	
Manuals for additional readings		
1.	Company Taxation Manual	
2.	Clearances and Approvals	
3.	Tax and Duty Manuals	
Recommended by Board of Studies		15.04.2023
Approved by Academic Council		

Course Code	MANAGEMENT ACCOUNTING	L	T	P	C
23BC2516		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to:					
1. Acquaint themselves with basic principles and concepts of Management accounting					
2. Apply various financial statements and its techniques					
3. Evaluate the overall performance of a firm and report					
<b>Course Outcomes:</b>					
The student will be able to:					
1. Identify the nature, source and purpose of management information					
2. Assess the principles and concepts of management accounting					
3. Apply performance measurements techniques and can monitor business performance					
4. Analyze the financial health of an organization					
5. Evaluate the financial position of the same company for different periods or different companies for a same					
6. Develop business performance reports					
<b>Module: 1</b>	<b>Introduction to Management Accounting</b>				<b>15 Hours</b>
Objectives, nature and scope, role of management accountant, relationship between financial accounting, cost accounting and management accounting					
<b>Module: 2</b>	<b>Techniques of Financial Statement Analysis</b>				<b>10 Hours</b>
Types, methods of financial analysis-comparative statements, common size statements, trend analysis, problems. Accounting Ratios – financial, profitability, turnover/efficiency and capital market ratios					
<b>Module: 3</b>	<b>Funds Flow and Cash flow analysis</b>				<b>7 Hours</b>
Statement of changes in working capital, calculation of funds from operation; funds flow statement; Cash flow analysis					
<b>Module: 4</b>	<b>Tools for managerial decision making</b>				<b>13 Hours</b>
Relevant Cost Analysis – Decisions involving alternative choices, accepting a special order, outsourcing decision, further processing decision, shut down Decision					
<b>Module: 5</b>	<b>Performance measurement</b>				<b>15 Hours</b>
Divisional Performance Appraisal- Meaning of Divisions, Reasons for Divisionalization, - Measurement of Divisional Performance, ROI Approach, Residual Income Approach; Concept of Transfer Price - Different Bases of Formulating Transfer Prices: Market Based, Cost Based, Shadow Price Based.					
<b>Total Lectures</b>					<b>60 Hours</b>
<b>Text Books</b>					
1.	Reddy and Murthy, Management accounting, Margham Publications				
2.	S.N.Maheswari. Management accounting. Vikas publications. 4 <sup>th</sup> Edition				
<b>Reference Books</b>					
1.	J. Made Gowda. (2017) Cost and Management Accounting. Himalaya publishing house				

2.	Prabhakara Rao, (2013) Management Accounting. Excel books.	
3.	Sharma and Shashi Gupta. (2017) Management Accounting. Kalyani publishers.	
4.	K. Vashisht, J.S Pasricha, Management Accounting, Unistar Books Pvt.Ltd	
<b>Recommended by Board of Studies</b>		<b><i>15.04.2023</i></b>
<b>Approved by Academic Council</b>		

Course Code	CORPORATE ACCOUNTING-II	L	T	P	C
23BC2517		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to: 1. Be familiarized with the theoretical aspects of Inflation and Human Resource Accounting 2. Gain Technical proficiency in the use of double- accounting systems 3. Draw special attention to Holding Companies, Bank and Insurance Company accounts.					
<b>Course Outcomes:</b>					
The student will be able to: 1. Describe the legal provisions in preparing final accounts of Banking companies 2. Explain the rules of double accounting systems 3. Apply the principles in construction of Financial Statements of holding companies 4. Analyze the importance of Human Resource accounting 5. Evaluate the differences in Life Insurance and General Insurance companies financial statements 6. Develop the skills on Inflation Accounting					
<b>Module: 1</b>	<b>Accounts of Banking Companies</b>				<b>15 Hours</b>
Legal Provisions - Capital Adequacy Norms - Rebate on Bills Discounted - Asset Classification and Provisioning - Preparation of Final accounts.					
<b>Module: 2</b>	<b>Insurance Company Accounts</b>				<b>10 Hours</b>
Nature of Insurance Business - Distinction between Life and Non-Life Insurance - Accounts of Life Insurance Business - Accounts of General Insurance Business - IRDA Regulations Regarding Preparation of Financial Statements.					
<b>Module: 3</b>	<b>Holding Company Accounts</b>				<b>7 Hours</b>
Consolidated Financial Statements - Consolidation of balance Sheets and Profit and Loss Accounts.					
<b>Module: 4</b>	<b>Double Accounts Systems</b>				<b>13 Hours</b>
Accounts of Electricity Companies					
<b>Module: 5</b>	<b>Inflation accounting</b>				<b>15 Hours</b>
Need - Objectives - Adjustments for General Price Changes - Current Purchasing Power Accounting (CPP) - CPP method of preparing financial statements.					
<b>Module: 5</b>	<b>Human Resource Accounting</b>				
Need and Development - Importance of Human Resource Accounting - Objections against Human Resource Accounting - Human Resource Accounting in India. Corporate Social Reporting - Concept and objectives of social responsibility.					
<b>Total Lectures</b>					<b>60 Hours</b>
<b>Text Books</b>					
1.	Maheshwari S.N, Suneel K Maheswari& Sharad K Maheswari (2018), Corporate Accounting, 6 <sup>th</sup> Edition, Vikas Publishing Ltd.				
2.	Arulanandam& Raman K.S (2019) Advanced Accountancy Vol.II (Corporate Accounting), Himalaya Publishing House, 7 <sup>th</sup> Edition.				
3.	Reddy T.S &Murthy.A Corporate Accounting, Vol.I, Margham Publications, (Revised)				
<b>Reference Books</b>					
1.	Jain.P& Narang K.L (2014) Advanced Accountancy Vol.II (Corporate Accounting), Kaylan Publishers, New Delhi.				
2.	Ashok Sehgal (2012) Fundamentals of Corporate Accounting, 3 <sup>rd</sup> Edition, Taxmann Store.				
3.	Tulsian P.C (2016), Corporate Accounting, 2 <sup>nd</sup> Edition, Sultan Chan.				
4.	Shukla M.C., Grewal T.S& Gupta S.C., Advanced Accounts, Vol. I, S.Chand& Co., New				

	Delhi.
5.	M C Shukla and T S Grewal, Advance accounts, S.Chand& Co New Delhi
6.	Anjan Bhattacharya &SubrataMukerjee Advanced Practical Accounts, S. Chand & Co., New Delhi.
<b>Recommended by Board of Studies</b>	
<b>15.04.2023</b>	
<b>Approved by Academic Council</b>	

Course Code	COST ACCOUNTING –II	L	T	P	C
23BC2518		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to:					
<div><div>1.</div><div>Be familiarized with the various decision making, controlling techniques and tools</div></div> <div><div>2.</div><div>Acquaint themselves with budgeting methods and techniques</div></div> <div><div>3.</div><div>Gain insights into the specialist cost management techniques in achieving competitive advantage and sustainability</div></div>					
<b>Course Outcomes:</b>					
The student will be able to:					
<div><div>1.</div><div>Describe the concepts and terminologies in Costing.</div></div> <div><div>2.</div><div>Demonstrate various formulae used in computations of marginal costing</div></div> <div><div>3.</div><div>Apply the concepts of SCM techniques in regular decision making</div></div> <div><div>4.</div><div>Analyze the key issues in business operations, using marginal costing and CVP analysis</div></div> <div><div>5.</div><div>Evaluate and prepare Variance Analysis</div></div> <div><div>6.</div><div>Develop Job Cost Sheets and Prepare Contract Costing Accounts</div></div>					
<b>Module: 1</b>	<b>Marginal costing &amp; CVP Analysis</b>	<b>15 Hours</b>			
Concept of marginal cost and marginal costing ; Absorption costing Vs Marginal costing ; CVP Analysis - Break Even Point, Margin of Safety, Break even Chart – Profit Volume Chart ; Applications of Marginal Costing Technique- Make or Buy Decision, Key factor / limiting factor and Pricing decisions					
<b>Module: 2</b>	<b>Standard costing</b>	<b>10 Hours</b>			
Concepts of Standard Cost and Standard Costing -Advantages and Limitations ;Differences between Standard Costing and Budgetary Control ; Analysis of Variances –Material Variances, Labour Variances and Overhead variances.					
<b>Module: 3</b>	<b>Budgetary Control</b>	<b>7 Hours</b>			
Introduction to Budgeting – Meaning and definitions of Budget, Budgeting and Budgetary Control – Forecast Vs Budget - Requirements of sound budgeting system – Advantages and limitations of budgeting – Budgeting Process – Types of Budgets					
<b>Module: 4</b>	<b>Preparation of Budgets and Budgeting Techniques</b>	<b>13 Hours</b>			
Preparation of Budgets – Fixed and Flexible Budgets, Production Budget, Materials Budget, Sales Budget, Selling and Distribution Expenses Budget, Master Budget and Cash Budget; budgeting techniques – Incremental Budgeting, Zero Based Budgeting and Rolling Budgets					
<b>Module: 5</b>	<b>Strategic cost management</b>	<b>15 Hours</b>			
Activity Based Costing (ABC) – Inadequacies in traditional methods of overhead absorption , concept of ABC, Cost pools and cost drivers , allocation of overheads under ABC ; Target Costing – meaning , procedure for establishing target cost ; Life Cycle Costing – meaning and features (Theory only) ; JIT system – features , implementation and benefits (theory only)					
<b>Total Lectures</b>					<b>60 Hours</b>
<b>Text Books</b>					
1.	Agarwal, M.L. (2017) Cost Accounting. Bangalore: SahityaBhavan.				
2.	Arora, M.N. (2018) Cost Accounting. New Delhi: Himalaya Publishing House.				
3.	ACCA F5 BPP/Kaplan Study guide (Annual Edition)				
<b>Reference Books</b>					
1.	Jain &Narang. (2014) Cost Accounting. New Delhi: Kalyani Publisher.				
2.	Khanna, Pandey& Ahuja. Practical Costing. New Delhi: S.Chand. 5 <sup>th</sup> edition				



3.	Nigam & Sharma. (2018) Cost Accounting. New Delhi: PHI Learning.
<b>Recommended by Board of Studies</b>	<b>15.04.2023</b>
<b>Approved by Academic Council</b>	

Course Code	FINANCIAL MANAGEMENT	L	T	P	C
23BC2519		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to: 1. Acquaint themselves with the various functions of financial management 2. Be familiarized with the goals of financial management 3. Get insight into effective strategies and tools for financial and investment appraisal					
<b>Course Outcomes:</b>					
The student will be able to: 1. Describe the relationship between financial management and other functions and the objectives of financial management and its environment 2. Compute the cost of capital and its implications on the value of firms 3. Analyze the models of capital structure theories in present day context 4. Prepare statements of working capital estimations and its various implications in the real world arena 5. Evaluate the capital projects using traditional and discounted cash flow techniques 6. Demonstrate the dividend theories adopted by corporates in various context					
<b>Module: 1</b>	<b>Financial Management</b>	<b>15 Hours</b>			
Definition – Objectives of the firm: Profit maximization Vs wealth maximization – Functions of finance – Financial Decisions – Investment decision – Financing Decision and Dividend decision – Organization of the finance function – Controller Vs Treasurer.					
<b>Module: 2</b>	<b>Sources of Capital</b>	<b>10 Hours</b>			
Long term, intermediate term and short term – types of securities – Debt, Equity and Preferred Stock. Capital structure – Forms – Importance – Factors determining capital structure - Theories of capital structure (only Theory) – Problems on EBIT – EPS analysis.					
<b>Module: 3</b>	<b>Working capital Management</b>	<b>7 Hours</b>			
Concept of working capital – Kinds of working capital - Determinants of working capital – Estimation of Working Capital (Problem) - Cash Management - Motives for holding cash – Managing cash inflows and cash outflows – Receivables management – Objectives – Credit policy – Credit period (only theory).					
<b>Module: 4</b>	<b>Cost of capital</b>	<b>13 Hours</b>			
Meaning and Definition – Significance – Classification of cost Determination of Cost of Capital – Cost of Debt – Cost of Equity - Cost of Preference Shares - Weighted average cost of capital (Theory & Problems).					
<b>Module: 5</b>	<b>Capital budgeting</b>	<b>15 Hours</b>			
Techniques – Investment evaluation methods: Payback Period, Accounting rate of return – Net present Value and Internal rate of return (problem on IRR to be excluded). Dividend policy – factors affecting dividend policy – Forms of dividends - Stock dividend and stock split (Theory only)					
<b>Total Lectures</b>					<b>60 Hours</b>
<b>Text Books</b>					
1.	Financial Management, Becker Educational Development Corp., 2016				
2.	Bhalla, V.K.: “Financial Management & Policy,” Text and Cases Anmol Publications, Delhi. 10 <sup>th</sup> Edition				
3.	Chandra, P: (2022) “Financial Management- Theory and Practice”, Tata Mc Graw Hill Edn.				
<b>Reference Books</b>					
1.	ACCA F9 EXAM KIT, Financial Management, BPP Learning Media LTD, 2016				
2.	ACCA F9 EXAM KIT, Financial Management, Kaplan Publishing, 2016				
<b>Recommended by Board of Studies</b>			<b>15.04.2023</b>		

Approved by Academic Council	
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Course Code	INDIAN FINANCIAL SYSTEM	L	T	P	C
23BC2520		4	0	0	4

### Course Objectives:

Enable the student to:

1. Provide wide knowledge of financial system and services available in India.
2. Equip with components of financial Markets.
3. Create awareness about the role and importance of financial markets in Corporate Financing.

### Course Outcomes:

The student will be able to:

1. Describe of the role of financial system in the country.
2. Demonstrate the constituents of the financial system.
3. Apply the methods of financing by financial institutions in decision making
4. Analyze the methods of New modes of Financing
5. Evaluate the roles played by financial markets and instruments
6. Develop a Knowledge about mutual fund industry and various mutual fund Schemes

### Module: 1 Introduction to Financial System 15 Hours

Financial System, Financial Assets, Financial Intermediaries, Financial Markets, Classification, Components of Financial Market, Financial Instruments, Formal and Informal Financial Sectors, Key Elements of well-functioning Financial System, New Financial Instruments. Financial Sector Reforms: Narasimham Committee Report 1991 and 1998 and Malhotra Committee's Report on Insurance Sector. Indicators of Financial Development

### Module: 2 Money Market 10 Hours

Definition, Money Market and Capital Market and their Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Money Market Instruments, Structure of Indian Money Market, Features of Indian Money Market, Call Money Market, Recent Developments, the role of RBI and Commercial Banks in the Indian Money market- Challenges of Money Markets and Remedial Strategies for its development.

### Module: 3 Capital markets 7 Hours

Classification of capital market; growth of stock exchange, stock brokers, functions of stock exchange, Margin trading, Forward trading, Sensex, Nifty, Depositories, SEBI as capital market regulator - Objectives, Functions, Powers, Organisation, SEBI and Governance, SEBI guidelines on primary markets, secondary markets, book building, buyback of shares.

### Module: 4 Financial Institutions 13 Hours

Banks as Financial Intermediaries – Commercial Banks Role in Financing. Non-Banking Financial Intermediaries – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Various Schemes - SEBI guidelines.

### Module: 5 New Modes of Financing 15 Hours

Hire Purchase - Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics - Utility– Securitization in India.

### Total Lectures 60 Hours

### Text Books

1. Gordon & Natarajan. (2016), Financial Markets And Services, Himalaya Publishing House. India
2. Shashi K. Gupta & Nisha Agarwal. (2015). *Financial Services*. Kalyani Publishing. India

### Reference Books

1. M Y Khan (2017). *Financial services*. India: Tata McGraw-Hill Education India.
2. M.Y.Khan (2013) Indian Financial System, Tata McGraw-Hill Education India,

3.	H.R. Machiraju (4 <sup>th</sup> Edition) Indian Financial System, Vikas Publishing House, India
<b>Recommended by Board of Studies</b>	<b>15.04.2023</b>
<b>Approved by Academic Council</b>	

Course Code	INTERNATIONAL BUSINESS	L	T	P	C
23BC2521		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to: 1. Impart students with the principles and concepts of International Business 2. Introduce recent trends in International Business 3. Explain the structure of market and Governments intervention in Business					
<b>Course Outcomes:</b>					
The student will be able to: 1. Describe the market demand and supply for the organization development 2. Demonstrate International trade theory 3. Apply the business environment for decision making 4. Analyze the role of regulatory bodies in International business 5. Evaluate the market structure knowledge to know the world economic systems 6. Develop an interest in international trade in the context of emerging trends					
<b>Module: 1</b>	<b>International business</b>				<b>15 Hours</b>
Importance, nature and scope of; Theories of international trade- Globalization; Drivers of globalization; Consequences of globalization; Basic entry decisions with respect to international business; Modes of entry into international business.					
<b>Module: 2</b>	<b>International Business Environment</b>				<b>10 Hours</b>
Political systems, legal systems, and economic systems; Elements of political, legal, economic and cultural environment relevant for international business, and associated risks; Framework for analyzing political, legal, economic and cultural environment across countries.					
<b>Module: 3</b>	<b>Regional Economic Integration</b>				<b>7 Hours</b>
Levels of regional economic integration - Free trade area, customs union, economic union, common market, political union; Trade creation and diversion effects; Regionalism vs. Multilateralism; Structure and functioning of some important regional economic arrangements like EU and NAFTA, SAARC.					
<b>Module: 4</b>	<b>Regulation of International Trade and Investments</b>				<b>13 Hours</b>
World trade and protectionism; GATT, The Uruguay Round, WTO – importance, trading principles and structure; Important agreements of WTO – Agriculture Agreement; SPS, TBT, GATS, TRIPS etc.; WTO and India.					
<b>Module: 5</b>	<b>Recent trends in International Business</b>				<b>15 Hours</b>
Economic Organizations and its Functions -IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO					
<b>Total Lectures</b>					<b>60 Hours</b>
<b>Text Books</b>					
1.	Francis Cherunilam, (2010) International Trade and Export Management - Himalaya Publishing House -Mumbai.				
2.	Paul.R.Krugman and Maurice Obstfeld, (2012) International Economics (Theory and Policy) – Pearson Education Asia - Addison Wesley Longman (P) Ltd. – Delhi.				
<b>Reference Books</b>					
1.	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.H.G. Mannur, 12th Edition.				
<b>Recommended by Board of Studies</b>			<b>15.04.2023</b>		
<b>Approved by Academic Council</b>					

<b>Course Code</b>	<b>FUNDAMENTALS OF ADVERTISING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23BC2522</b>		4	0	0	4
<b>Course Objectives:</b>					
Enable the students to: 1. Acquaint with the importance and significance of advertising in the changing world. 2. Application of advertising terminologies that are used in the advertising industry. 3. Evaluate the procedures in preparing advertisement copy.					
<b>Course Outcome:</b>					
The students will be able to: 1. Assess the basics of advertising concepts practically. 2. Identify the latest terminologies used in advertising industry. 3. Analyse the effectiveness in conducting an PR Campaigns 4. Evaluate how advertisement is essential for market economy present context. 5. Recommend the procedure of running an advertisement campaign 6. Analyse that how an advertising agency works and their creative contributions.					
<b>Module: 1</b>	<b>History of Advertising</b>				<b>12 Hours</b>
History of advertising and its role in the market place, advertising industry in India – advertising as a process of communication -Social effects of advertising. The changing world of advertising.					
<b>Module: 2</b>	<b>Types of Advertising</b>				<b>12 Hours</b>
Types of advertising: consumer, corporate, industrial, retail, cooperative and Public service advertising. -tone and content; reading the advertisement -review with current ad campaigns.					
<b>Module: 3</b>	<b>Advertising agency</b>				<b>12 Hours</b>
Advertising agency: Structure and functions; Leading agencies in India- Diversification and competition – full service agencies – multinational clients – challenges and opportunities. How to choose an advertising agency, agency briefing and evaluating an agency.					
<b>Module: 4</b>	<b>Media Planning</b>				<b>12 Hours</b>
Media Choice- Media Objectives, strategy and planning –print media – electronic media- Advertising campaign: objectives, creative strategy: message, appeals, target market, level of response, media Planning, advertising budget, pre-testing and post testing.					
<b>Module: 5</b>	<b>Sales promotion</b>				<b>12 Hours</b>
Direct marketing and out of home advertising- Putting the campaign together- Sales promotion and supplementary media – public relations and special communications- local advertising –from plan to results: The complete campaign - Case studies on Digital Marketing Using YouTube –Instagram – Google Ads - Facebook					
					<b>60 Hours</b>
<b>Distribution of Marks: Theory 100%</b>					
<b>Text Books</b>					
1.	Courtland L. Bovee , Advertising Excellence : McGraw –Hill Inc. Publications, 2018				
2.	Gupta, Sen; Brand Positioning; Tata McGraw Hill; New Delhi; 2020				
<b>Reference Books</b>					
1.	Hart, Norman; The practice of advertising; Heinemann Pub.; London. 2020				
2.	Mooij, Mariekae de; „AdvertisingWorldwide (2nd edn.); Prentice Hall; UK.2018				
3.	Mohan, M; “Advertising management concepts and cases”; Tata McGraw Hill; New Delhi. 2019.				
<b>Recommended by Board of Studies</b>		<b>15.04.2023</b>			
<b>Approved by Academic Council</b>					

Course Code	NEW VENTURE CREATION	L	T	P	C
23BC2523		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to:					
<div><div>1.</div><div>Be familiarized with entrepreneurial skills that may contribute to the success of the student's practical learning experience.</div></div> <div><div>2.</div><div>Gain insights into the types of resources and sources that may be used to evaluate and plan an entrepreneurial venture.</div></div> <div><div>3.</div><div>Acquaint themselves with venture plan that can be used as a planning tool for a specific potential opportunity and idea.</div></div>					
<b>Course Outcomes:</b>					
The student will be able to:					
<div><div>1.</div><div>Describe the Qualities of being an Entrepreneur</div></div> <div><div>2.</div><div>Acquaint the knowledge on the government steps to assist new start ups</div></div> <div><div>3.</div><div>Prepare the project report to start a new SSI Module</div></div> <div><div>4.</div><div>Analyze a chart showing the financial assistance and tax concessions to SSI Modules</div></div> <div><div>5.</div><div>Evaluate a letter to concerned authority seeking license for proposed SSI Module</div></div> <div><div>6.</div><div>Develop a business plan</div></div>					
<b>Module: 1</b>	<b>Entrepreneurship- Introduction</b>				<b>15 Hours</b>
Enterprise- importance and relevance of the entrepreneur- factors influencing entrepreneurship- pros and cons of being an entrepreneur, - types of entrepreneurs- characteristics of successful entrepreneur- competency requirement for entrepreneurs, awareness of self-competency and its development-latest policies of government towards entrepreneurship.					
<b>Module: 2</b>	<b>Small Scale Enterprises</b>				<b>10 Hours</b>
Small scale enterprises, tiny industries, ancillary industries, cottage Industries- definition, meaning, product range, capital investment, ownership patterns, importance and role played by SSE in the development of the Indian economy, problems faced by SSE'S and the steps taken to solve the problems, policies governing SSE's; Sickness in SSE's - meaning and definition of a sick industry, causes of industrial sickness, preventive and remedial measures for sick industries.					
<b>Module: 3</b>	<b>Starting a Small Business</b>				<b>7 Hours</b>
Scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies; - steps involved in starting a business venture -Location, clearances and permits required, formalities, licensing and registration procedures, assessment of the market for the proposed project, importance of financial, technical and social feasibility of the project.					
<b>Module: 4</b>	<b>Business plan</b>				<b>13 Hours</b>
Meaning of BP, importance of business plan, preparation of business plan, typical BP format, financial aspects of the BP, marketing aspects of the BP, human resource aspects of the BP, technical aspects of the BP, social aspects of the BP, preparation of BP, common pitfalls to be avoided in preparation of a BP.					
<b>Module: 5</b>	<b>Institutional Assistance to Small Scale Enterprises</b>				<b>15 Hours</b>
Financial assistance through SFC's, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI; Non-financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC, Micro Finance and SHGs; Financial incentives for SSI's and tax concessions, assistance for obtaining raw material, machinery, land and building and technical assistance; Industrial estates - role and types.					
<b>Total Lectures</b>					<b>60 Hours</b>
<b>Text Books</b>					
1.	CSV Murthy, (2017) Small Scale Industries and Entrepreneurial Development. Himalaya publishing house.				
2.	Vasanth Desai. Problems and Prospects of Small Scale Industry. Himalaya publishing house				
3.	Vasanth Desai, Management of Small Scale Industry. Himalaya publishing house.				
<b>Reference Books</b>					
1.	Dreamily Kumar, S.C.Poornima, MinniK.Abraham, Jayashree K. Entrepreneurial				

	Development.
2.	Government of India. Report of the committee on Development of small and medium entrepreneurs.
3.	S.V.S. Sharma. Developing Entrepreneurship. Issues and Problems.
4.	Srivastava, A Practical Guide to Industrial Entrepreneurs
5.	UdaiPareek and T.V. Rao. Developing Entrepreneurship. New Delhi: Engage Learning.
<b>Recommended by Board of Studies</b>	
<b>15.04.2023</b>	
<b>Approved by Academic Council</b>	

Course Code	PORTFOLIO MANAGEMENT	L	T	P	C
23BC2524		4	0	0	4
<b>Course Objectives:</b>					
Enable the student to: 1. Acquaint themselves with the basic concepts of investment management 2. Gain an insight about the different forms of investment; and 3. Be familiarized with different types of the shares and debentures.					
<b>Course Outcomes:</b>					
The student will be able to: 1. Demonstrate the relevance of security analysis and portfolio management 2. Articulate the basics of investment principles 3. Apply knowledge in constructing and analyzing a portfolio 4. Distinguish the various investment avenues 5. Evaluate the differences between investment risk and return 6. Develop the skill in developing investment portfolios					
<b>Module: 1</b>	<b>Investment &amp; Securities Market</b>				<b>15 Hours</b>
Investment – Meaning, Attributes, Economic vs. Financial Investment, Investment and speculation, Features of good investment, Investment Process and Investment objectives, Securities Market: Primary Market- Factors to be considered to enter the primary market, Modes of raising funds, Secondary market-Major Players in the secondary market, Functioning of Stock Exchanges, Trading and Settlement, Leading Stock Exchanges in India-Indices of Indices of Stock Exchanges.					
<b>Module: 2</b>	<b>Risk and Return Concepts &amp; Valuation of Securities</b>				<b>10 Hours</b>
Concept of Risk, Types of Risk-Systematic risk, Unsystematic risk, Calculation of Risk and returns-Features of Equity shares, Preference shares and Debentures & Types; Types of Bonds and its Features.					
<b>Module: 3</b>	<b>Macro-Economic and Industry Analysis</b>				<b>7 Hours</b>
Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis. Company Analysis, Technical Analysis-Concept, Theories-Dow Theory, Eliot wave theory, Charts-Types (Problems in company analysis) Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency.					
<b>Module: 4</b>	<b>Modern Portfolio Theory</b>				<b>13 Hours</b>
Markowitz Model-Beta Measurement and Capital Asset pricing model: Basic Assumptions, CAPM Equations, and Security Market Line.					
<b>Module: 5</b>	<b>Portfolio Management</b>				<b>15 Hours</b>
Portfolio selection; Diversification; Selection of asset mix, Risk, Return and benefits from diversification. Mutual Funds; Mutual Fund types, Performance of Mutual Funds-NAV					
<b>Total Lectures</b>					<b>60 Hours</b>
<b>Text Books</b>					
1.	Prasanna Chandra., (2012),‘Investment Analysis and Portfolio Management , Tata McGraw Hill., ISBN 10: 1259005992 ISBN 13: 9781259005992., 4 <sup>th</sup> edition				
2.	Preethi Singh, (2012), ‘Portfolio Management’, Himalaya Publication House Ltd.,, ISBN-10: 9350978547, ISBN-13: 978-9350978542				
3.	Bhalla. V.K. (2008), “Investment Management: Security Analysis and Portfolio Management”, Sultan Chand &Co.Ltd, New Delhi.				



1	Suresh Agarwal. Social Problems in India. Rajat Publications, 2015.
2	Biswaranjan Mohanty. Constitution
3	Ron Jenson. Life Maximizers. Honor Books
4	Myles Munroe. Releasing Your Potential. Destiny Image
5	David Brooks. The Social Animal: The Hidden Sources of Love
6	Mani Jacob. Resource Book for Value Education. Institute of Value Education
7	Nagarajan. A Text Book on Professional Ethics and Human Values. New Age International limited Publishers
8	Eddie de Jong. Goal Setting for Success. CreateSpace Independent Publishing
9	Dr. Abdulkalam. My Journey-Transforming Dreams into Actions. Rupa Publications
10	Warren G. Bennis. On Becoming a Leader. Basic Books
<b>Recommended by Board of Studies</b>	
<b>15.04.2023</b>	
<b>Approved by Academic Council</b>	

### **ASSESSMENT PATTERN-ONLINE B.COM.**

<b>Internal: 25 Marks:</b> · MCQs - 10 marks, Assignments (Scanning and Uploading)- 5 Marks, Short Answers (Scanning and Uploading )-10 marks
<b>External: 75 Marks (ESE for 100 marks – converted to 75)</b>
<b>Essay Type -100 Marks (5 Questions X 20 Marks) –Open Choice questions. The candidate should attend 5 from 8 questions</b>