

**MAR ATHANASIUS COLLEGE (AUTONOMOUS)
KOTHAMANGALAM, KERALA - 686666**

*College with Potential for Excellence
NAAC Accredited 'A+' Grade Institution*

Email: mac@macollege.in



SCHEME AND SYLLABUS

FOR

UNDERGRADUATE PROGRAMME

UNDER CHOICE BASED CREDIT SYSTEM

MAC-UG-CBCS-2021

IN

**BACHELOR OF COMMERCE
(MACUGCTAX1002)**

EFFECTIVE FROM THE ACADEMIC YEAR 2021-22

BOARD OF STUDIES IN COMMERCE (UG)

ACADEMIC COUNCIL

COMPOSITION – With Effect From 01-06-2020

Chairperson : **Dr. Shanti. A. Avirah**
Principal
Mar Athanasius College (Autonomous), Kothamangalam

Experts/Academicians from outside the College representing such areas as Industry, Commerce, Law, Education, Medicine, Engineering, Sciences etc.

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Kothamangalam
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Former Vice Chancellor
SreeSankaracharya Sanskrit University
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 7. **Dr. Mathew.K.**
Principal
Mar Athanasius College of Engineering,
Kothamangalam, Kerala - 686 666
 8. **Adv. George Jacob**
Senior Advocate
High Court of Kerala
-

Nominees of the University not less than Professors

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SAS SNDPYogam College
Konni
10. **Dr. Suma Mary Sacharia**
UC College
Aluva
11. **Dr. V.B.Nishi**
Associate Professor
SreeShankara College, Kalady.

Member Secretary

12. **Dr.M.S.Vijayakumary**
Dean – Academics
Mar Athanasius College (Autonomous)
Kothamangalam

Four teachers of the college representing different categories of teaching staff by rotation on the basis of seniority of service in the college.

13. **Dr. Bino Sebastian. V** (Controller of Examinations)
14. **Dr. Manju Kurian**, Asst. Professor, Department of Chemistry
15. **Dr. Smitha Thankachan**, Asst. Professor, Department of Physics
16. **Dr. Asha Mathai**, Asst. Professor, Department of Malayalam

Heads of the Departments

17. **Dr. Jayamma Francis**, Head, Department of Chemistry
 18. **Dr. Mini Varghese**, Head, Department of Hindi
 19. **Ms. Shiny John**, Head, Department of Computer Science
 20. **Dr. Igy George**, Head, Department of Economics
 21. **Dr. Rajesh.K. Thumbakara**, Head, Department of Mathematics
 22. **Dr. Aji Abraham**, Head, Department of Botany
-

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23. Dr. Selven S., Head, Department of Zoology
 24. Dr. Deepa. S, Head, Department of Physics
 25. Dr. Aswathy Balachandran, Head, Department of English
 26. Dr. Diana Ann Issac, Head, Department of Commerce
 27. Ms. Seena John, Head, Department of Malayalam
 28. Ms. Diana Mathews, Head, Department of Sociology
 29. Ms. Sudha. V, Head, Department of Statistics
 30. Dr. Jani Chungath, Head, Department of History
 31. Sri. Haary Benny Chettiamkudiyil, Head, Department of Physical Education
 32. Ms. Shari Sadasivan, Head, Department of Marketing and International Business
 33. Dr. Julie Jacob, Head, Department of Biochemistry
 34. Ms. Nivya Mariyam Paul, Head, Department of Microbiology
 35. Ms. Jaya Vinny Eappen, Head, Department of Biotechnology
 36. Ms. Shalini Binu, Head, Department of Actuarial Science
 37. Ms. Simi. C.V, Head, Post Graduate Department of History
 38. Ms. Sari Thomas, Head, Post Graduate Department of Statistics
 39. Ms. Sheeba Stephen, Head, Department of B.Com Model III- Tax Procedure and Practice
 40. Ms. Dilmol Varghese , Head, Post Graduate Department of Zoology
 41. Ms. Bibin Paul, Head, Post Graduate Department of Sociology
-

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| Dr. Vasanthakumari .P. | Associate Professor and Head, Dept of Commerce, NSS College,Ottappalam |
| ONE EXPERT TO BE NOMINATED BY THE VICE CHANCELLOR (MGU) | |
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| Sri. Iyju A Jacob | Managing Director AMES Food Processors India Pvt.Ltd KINFRA Park, Ernakulam |
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| Dr. Sony Kuriakose | Assistant Professor, Dept. of Commerce Nirmala College,Muvattupuzha |
| MEMBER TEACHERS IN THE DEPARTMENT | |
| Smt. Litha Mary Issac | Assistant Professor, Dept. of Commerce, Mar Athanasius College, Kothamangalam |
| Sri.Sajin Paul | Assistant Professor, Dept. of Commerce, Mar Athanasius College, Kothamangalam |
| Smt. Feba Kurien | Assistant Professor, Dept. of Commerce, Mar Athanasius College, Kothamangalam |

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| Smt. Athira Satheesh | Assistant Professor, Dept. of Commerce, Mar Athanasius College, Kothamangalam |
| Smt. Arya | Assistant Professor, Dept. of Commerce, Mar Athanasius College, Kothamangalam |

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PREFACE

We, the members of the Board of Commerce at Mar Athanasius College (Autonomous) Kothamangalam are extremely happy to introduce the revised curriculum for B.Com degree programme. The new curriculum will be applicable with effect from 2021-22 academic year onwards. This work was completed amidst lockdown situations across the world by following lockdown protocols of social distancing.

The Principal of our college, Dr. Shanti Avirah has supported and motivated us in completing this work in time. We are extremely grateful to our principal for her support and motivation which guided us to finish the task well in time. We express our deepest sense of gratitude to the Secretary and the management of our college for their vibrant leadership. We are fortunate to have a very knowledgeable panel of experts Dr. SantoshKumar, Dr. Vasanthakumary, Dr. Manesh and Dr Sony as the external members of our Board of Studies. We have immensely benefited from their expertise and experience

We are deeply thankful to all the faculty members of the department who have participated in the curriculum revision workshop and contributed a lot.

Chairperson and Members

Board of Studies of Commerce (UG)

Mar Athanasius College (Autonomous),

Kothamangalam

**LIST OF UNDERGRADUATE PROGRAMMES IN MAR ATHANASIUS COLLEGE
(AUTONOMOUS), KOTHAMANGALAM**

| SL. NO. | PROGRAMME | DEGREE | FACULTY |
|----------------|--|---------------|--------------------------------|
| 1 | ENGLISH | BA | LANGUAGE AND LITERATURE |
| 2 | HINDI | BA | LANGUAGE AND LITERATURE |
| 3 | ECONOMICS | BA | SOCIAL SCIENCES |
| 4 | SOCIOLOGY | BA | SOCIAL SCIENCES |
| 5 | HISTORY | BA | SOCIAL SCIENCES |
| 6 | MATHEMATICS | B.Sc | SCIENCE |
| 7 | CHEMISTRY | B.Sc | SCIENCE |
| 8 | PHYSICS | B.Sc | SCIENCE |
| 9 | BOTANY | B.Sc | SCIENCE |
| 10 | STATISTICS | B.Sc | SCIENCE |
| 11 | ZOOLOGY | B.Sc | SCIENCE |
| 12 | COMMERCE (SPECIALISATION - FINANCE AND TAXATION) – MODEL – I | B.Com | COMMERCE |
| 13 | COMMERCE - (SPECIALISATION – TAXATION) MODEL – III (SELF FINANCING) | B.Com | COMMERCE |
| 14 | BUSINESS ACCOUNTING AND TAXATION | B.Voc | COMMERCE |
| 15 | DATA ANALYTICS AND MACHINE LEARNING | B. Voc | SCIENCE |

MAR ATHANASIUS COLLEGE (AUTONOMOUS)

KOTHAMANGALAM, KERALA - 686666

**REGULATIONS OF THE UNDERGRADUATE
PROGRAMMES**

UNDER CHOICE BASED CREDIT SYSTEM

(MAC- UG-CBCS 2021)

(2021 Admission onwards)

PREAMBLE

Education prepares a man to live with dignity and liberty. The ultimate aim of education is to deepen man's understanding of the universe and of himself-in body, mind and spirit –and to disseminate this understanding throughout society and to apply it in the service of mankind. This aim is accomplished when quality is ensured in the process of learning. Ever since Independence there has been several attempts on the part of Central and State Governments, University Grants Commission, AICTE and similar regulatory bodies as well as universities and colleges to improve the quality of instruction offered. However, because of heavy demand for access and consequent expansion of colleges and universities together with constraints on resources, standards of education could not cope with expansion. The affiliating system, which played a useful role in managing access in the past, occupied disproportionate time on administration of the system and undermined the capacities of universities and colleges to work towards research and development. Even curricular reform took a back seat in many universities. While there is no alternative in the present context to the system of affiliation, there is a felt need to seek fresh strategies for innovation and experimentation in the entire range of higher education activities at the institutional level. In this scenario, Government of India by Resolution dated 14 July 1964 appointed the Education Commission to advise Government on the national pattern of education and policies for the development of education at all stages and in all aspects. The Education Commission (1964 – 66) recommended “Autonomy” to Universities and colleges as instrumental in achieving and promoting academic excellence in higher education (Chapter XIII). In consonance with this recommendation, the

University Grants Commission prepared Guidelines for Autonomy (Annexure II) during XI th plan and the same has been revised subsequently during XIIth plan. In the context of UGC Guidelines, the Committee set up by the Kerala State Higher Education Council in December 2012 to recommend criteria for selection and steps for operationalization of “Autonomous Colleges” in Kerala, deliberated on the subject extensively. Accordingly, the 13th Kerala State Legislative Assembly as per the “the University Laws (Third Amendment) Bill, 2014 resolved to provide Autonomy to colleges and Universities in Kerala. Mar Athanasius College, Kothamangalam, in its pursuit of academic excellence, was accorded Autonomous Status as per the Letter No. F.22 – 1/2016 (AC), dated 9th March, 2016. Following the attainment of autonomous status, the expert committee constituted by the Principal has undertaken the task of designing a draft Regulations and Guidelines of all Undergraduate Programmes in the institution in 2016. During the academic year 2016-17 (For the 2016 admission) the then prevailing M. G. University regulations was accepted by the institution without any change. In the academic year 2017 the institution prepared UG regulations after making necessary modifications. The total credit, internal assessment, evaluation of answer sheets, Question paper pattern and conduct of examination were strictly adherent to the parent university regulations. The modified regulation came in to force in academic year 2018 (with effect 2018 admission onwards) and the same regulation continued until 2020-21. In due course as per the recommendations of the academic council held on 19.06.2020, the 2018 UG regulations has been hitherto, modified by incorporating the modifications put forward by M.G. University as per U.O No. 1417/AC A9/2020 MGU Dated 10.03.2020. The framework of the Common Guidelines and regulations are presented in the ensuing pages.

1. TITLE

- 1.1. These regulations shall be called “**REGULATIONS FOR UNDERGRADUATE (UG) PROGRAMMES UNDER CHOICE BASED CREDIT SYSTEM, 2021 (MAC- UG-CBCS 21)**” of Mar Athanasius College (Autonomous), Kothamangalam.

2. SCOPE

- 2.1 Applicable to all Undergraduate Programmes conducted by Mar Athanasius College (Autonomous), Kothamangalam with effect from 2021-22 admissions.

- 2.2 Medium of instruction is English except in the case of language courses other than English unless otherwise stated therein.

3. DEFINITIONS

- 3.1. **'Academic Week'** is a unit of five working days in which distribution of work is organized from Day One to Day Five, with five contact hours of one hour duration on each day.
- 3.2 **'Semester'** means a term consisting of a minimum of 90 working days, inclusive of tutorials, examination days and other academic activities, within a period of six months.
- 3.3 **'Programme'** means a three year programme of study with examinations spread over six semesters. The successful completion of the programme leads to the award of a Bachelor Degree.
- 3.4 **'Course'** means a portion of a subject, which will be taught and evaluated in a semester (similar to a paper under Annual scheme). Each Course is to be designed under lectures / tutorials / laboratory / fieldwork / seminar/ project / practical training / assignments and evaluation etc., to meet effective teaching and learning needs.
- 3.5. **'Common Course I'** means a course that comes under the category of courses for English.
- 3.6 **'Common Course II'** means additional language (Malayalam or Hindi).
- 3.7. **'Core Course'** means a course in the subject of specialization within an Under Graduate Programme. It includes a course on environmental studies and human rights.
- 3.8. **'Complementary Course'** means a course which would enrich the study of core courses.
- 3.9. **'Choice Based Course'** means a course that enables the students to familiarise the advanced areas of Core Course.
- 3.10. **'Open course'** means an optional course which the student is free to take at his/her will. Open Course shall be a non-major elective course offered by the Departments other than parent Department.
- 3.11 **'Certificate Course / Diploma Course'** means courses that permit an opportunity to the students for academic enrichment in an area other than the traditional programmes to which he/she is admitted. Such courses will lead the candidate toward entry level employment in a professional field. The duration and general frame of the courses are subject to the regulations prescribed by the UGC from time to time. Certificate/Diploma courses shall be conducted over and above regular working hours.

- 3.12. **'Credit'** is the numerical value assigned to a course according to the relative importance of the syllabus of the programme.
- 3.13. **'Grade'** means a letter symbol (e.g: A, B, C, etc.) that indicates the broad level of performance of a student in a course/ semester/programme.
- 3.14. **'Grade Point' (GP)** is the numerical indicator of the percentage of marks awarded to a student in a course.
- 3.15. **Institutional Average (IA)** means average marks secured (Internal + External) for a course at the college level
- 3.16. **'Credit Point (CP)'** of a course is the value obtained by multiplying the Grade Point (GP) by the Credit (C) of the course. $CP=GP \times C$.
- 3.17. **'Cumulative Credit Point Average (CCPA)'** is the value obtained by dividing the sum of credit points in all the courses taken by the student for the entire programme by the total number of credits.
- 3.18. **'Department'** means any Teaching Department in the College.
- 3.19. **'Parent Department'** means the department which offers core courses within an Under Graduate Programme.
- 3.20. **'Department Council'** means the body of all teachers of a department in the college.
- 3.21. **'Department Co-ordinator'** means a teacher from the parent department nominated by the Department Council, who will advise the student in the academic matters.
- 3.22. **'College Coordinator'** is a teacher nominated by the Principal to co-ordinate the continuous evaluation undertaken by various departments within the college.
- 3.23. **'Grace Marks'** means marks awarded to the candidates as per the orders issued by Mahatma Gandhi University, Kottayam, from time to time.
- 3.24. **'Skill Enhancement Programme'** means Programme intended to assist the students to acquire additional practical skill which should be conducted over and above the regular working hours.
- 3.24. Words and expressions used and not defined in this regulation shall have the same meaning assigned to them in the Act and Statutes of the Mahatma Gandhi University.

4. ELIGIBILITY FOR ADMISSION AND RESERVATION OF SEATS

- 4.1 Eligibility and Norms for admission and reservation of seats for various Under Graduate Programmes shall be according to the rules framed by the Mahatma Gandhi University/State Government from time to time.

5. DURATION

- 5.1 The duration of UG programmes shall be **6 semesters**.
- 5.2 There shall be two semesters in an academic year. The **ODD** semester commences in **June** and on completion, the **EVEN** semester commences. There shall be two months' vacation during April and May in every academic year.
- 5.3 A student may be permitted to complete the Programme, on valid reasons, within a period of 12 continuous semesters from the date of commencement of the first semester of the programme.

6. REGISTRATION

- 6.1 The strength of students for each course shall remain as per existing regulations as approved by Mahatma Gandhi University, Kottayam.
- 6.2 The college shall send a list of students registered for each programme in each semester giving the details of courses registered to the University in the prescribed form within 45 days from the commencement of the Semester.
- 6.3 Those students who possess the required minimum attendance and progress during a semester and could not register for the semester examination are permitted to apply for Notional Registration to the examinations concerned, enabling them to get promoted to the next class.

7. SCHEME AND SYLLABI

- 7.1. The UG programmes shall include (a) Common courses I and II, (b) Core courses, (c) Complementary Courses, (d) Choice Based Course and (e) Open Course. Common course II is exempted in the case of B.Com Model III.
- 7.2. There shall be one Choice Based course (Elective Course) in the sixth semester. In the case of B.Com Programme there shall be an elective stream from third semester onwards.

- 7.3 Credit Transfer and Accumulation System can be adopted in the programme. Transfer of Credit consists of acknowledging, recognizing and accepting credits by an institution for programmes or courses completed at another institution. The Credit Transfer Scheme shall allow students pursuing a programme in one College to continue their education in another College without break. Credit transfer shall be permitted as per the University Rules.
- 7.4. A separate minimum of 30% marks each for internal and external (for both theory and practical) and an aggregate minimum of 35% are required to pass a course. For a pass in a programme, a separate minimum of **Grade D** is required for all the individual courses. If a candidate secures **F Grade** for any one of the courses offered in a Semester/Programme only **F Grade will be awarded** for that Semester/Programme until he/she improves this to **D Grade** or above within the permitted period.
- 7.5. Students who complete the programme with “D” Grade under “**REGULATIONS FOR UNDERGRADUATE (UG) PROGRAMMES UNDER CHOICE BASED CREDIT SYSTEM, 2021 – MAC – UG- -CBCS 2021**” of Mar Athanasius College (Autonomous), Kothamangalam will have **one betterment chance within 12 months**, immediately after the publication of the result of the whole programme.
- 7.6 The UG Board of Studies concerned shall design all the courses offered in the UG programme. The Boards shall design new courses and modify or re-design existing courses to facilitate better exposure and training for the students.
- 7.7. The syllabus of a course shall include the title of the course, contact hours, the number of credits and reference materials.
- 7.8. Students discontinued from previous regulations CBCS 2018 of Mar Athanasius College (Autonomous), Kothamangalam can pursue their studies in the Mar Athanasius College (Autonomous) Kothamangalam under “Regulations for Under Graduate Programmes under Choice Based Credit System 2021” after obtaining readmission. These students have to complete the programme as per the Mar Athanasius College (Autonomous) “Regulations for

| | | |
|---|---|-------------|
| A | Programme Duration | 6 semesters |
| B | Total Credits required for successful completion of the programme | 120 |
| C | Credits required from Common Course I | 8 |
| D | Credits required from Core + Complementary + Vocational courses including Project | 109 |
| E | Credits required from Open Course | 3 |
| G | Minimum attendance required | 75% |

9. EXAMINATIONS

9.1

The evaluation of each course shall contain two parts:

- (i) **Internal or In-Semester Assessment (ISA)**
- (ii) **External or End-Semester Assessment (ESA)**

The in-semester to end semester assessment ratio shall be 1:4.

Both Internal and External marks are to be rounded to the next integer.

9.2 For all courses (theory & practical), grades are given on a **10- point scale**, based on the total percentage of marks (*ISA+ESA*) as given below:

| Percentage of Marks | Grade | Grade Point (GP) |
|---------------------|-----------------|------------------|
| 95 and above | Soutstanding | 10 |
| 85 to below 95 | A+Excellent | 9 |
| 75 to below 85 | A Very Good | 8 |
| 65 to below 75 | B+Good | 7 |
| 55 to below 65 | B Above average | 6 |
| 45 to below 55 | Csatisfactory | 5 |
| 35 to below 45 | Dpass | 4 |
| Below 35 | F Failure | 0 |
| | AbAbsent | 0 |

10. CREDIT POINT(CP)AND CREDIT POINT AVERAGE (CPA)

1. Credit Point (CP)

Credit Point (CP) of a paper is calculated using the following formula.

$$CP = C \times GP$$

Where:

C is the Credit and

GP is the Grade point

2. Credit Point Average (CPA)

Credit Point Average (CPA) of a Course (Common Course I, Common Course II, complementary Course I, Complementary Course II, and Core Course) is calculated using the following formula.

$$CPA = TCP/TC$$

Where:

TCP is the Total Credit Point of course and

TC is the Total Credit of that category of course

3. Semester Credit Point Average (SCPA)

Semester Credit Point Average (SCPA) of a Semester is calculated using the following formula.

$$SCPA = TCP/TC$$

Where:

TCP is the Total Credit Point of that semester and

TC is the Total Credit of that semester

4. Cumulative Credit Point Average (CCPA)

Cumulative Credit Point Average (CCPA) is calculated using the following formula.

$$CCPA = TCP/TC$$

Where;

*TCP is the Total Credit Point of that Programme and
TC is the Total Credit of that programme*

Grades for the different semesters and overall programme are given based on the corresponding CPA as shown below:

11. MARK DISTRIBUTION FOR EXTERNAL AND INTERNAL EVALUATION

| CPA | Grade |
|------------------|--------------------------|
| 9.5 and above | S Outstanding |
| 8.5 to below 9.5 | A ⁺ Excellent |
| 7.5 to below 8.5 | A Very Good |
| 6.5 to below 7.5 | B ⁺ Good |
| 5.5 to below 6.5 | B Above average |
| 4.5 to below 5.5 | C Satisfactory |
| 4 to below 4.5 | D Pass |
| Below 4 | F Failure |

The
end

semester examinations of all semesters shall be conducted by the college at the end of each semester. Internal evaluation is to be done by continuous assessment. For all courses without practical total marks of external examination is 80 and total marks of internal evaluation is 20. Marks distribution for external and internal assessments and the components for internal evaluation with their marks are shown below:

11.1 FOR ALL COURSES WITHOUT PRACTICAL

a) Marks of External Examination : 80

b) Marks of Internal Evaluation : 20

All the four components of the internal assessment are mandatory.

| Components of Internal Evaluation of theory | Marks |
|---|-------|
| Attendance | 5 |
| Assignment /Seminar/Viva | 5 |
| Test papers (2x5) | 10 |

| | |
|--------------|-----------|
| Total | 20 |
|--------------|-----------|

11.2 FOR ALL COURSES WITH PRACTICAL

a) Marks of External Examination :60

b) Marks of Internal Evaluation : 15

11.2.1 FOR THEORY

| Components of In-Semester Evaluation of Theory | Marks |
|--|-----------|
| Attendance | 5 |
| Assignment /Seminar/Viva | 2 |
| Test papers (2x4) | 8 |
| Total | 15 |

11.2.2 FOR PRACTICAL EXAMINATION

a) External 40

b) Internal 10

| Components of In-Semester Evaluation of Practical | Marks |
|---|-----------|
| Attendance | 2 |
| Test papers (1x4) | 4 |
| Record* | 4 |
| Total | 10 |

*Marks awarded for Record should be related to number of experiments recorded and duly signed by the teacher concerned in charge.

All three components of internal assessments are Mandatory.

11.3 PROJECT EVALUATION: (Maximum Marks 100)

All students are to do a project in the area of core course. This project can be done individually or in groups(not more than five students) for all subjects which may be carried out in or outside the campus. Special sanction shall be obtained from the Principal to those new generation programmes and

programmes on performing arts where students have to take projects which involve larger groups. The projects are to be identified during the II semester of the programme with the help of the supervising teacher. The report of the project in duplicate is to be submitted to the department at the sixth semester and are to be produced before the examiners (Internal and External) appointed by the Controller of Examinations. External Project evaluation and Viva / Presentation is compulsory for all subjects and will be conducted at the end of the programme.

For Projects

a) Marks of External Evaluation :80

b) Marks of Internal Evaluation : 20

| Components of External Evaluation of Project | Marks |
|--|-----------|
| Dissertation (External) | 50 |
| Viva – Voce (External) | 30 |
| Total | 80 |

*Marks for Dissertation may include study tour report if proposed in the syllabus

| *Components of Internal Evaluation of Project | Marks |
|---|-----------|
| Punctuality | 5 |
| Experimentation/Data collection | 5 |
| Knowledge | 5 |
| Report | 5 |
| Total | 20 |

11.4 ATTENDANCE EVALUATION FOR ALL COURSES

(Theory/Practical)

| Percentage of attendance | Marks |
|--------------------------|-------|
|--------------------------|-------|

| | |
|--------------|---|
| 90 and above | 5 |
| 85 – 89 | 4 |
| 80-84 | 3 |
| 76-79 | 2 |
| 75 | 1 |
| Below 75 | 0 |

(Decimals are to be rounded to the next higher whole number)

12. ASSIGNMENTS

Assignments are to be done from first to fourth Semesters. At least one assignment should be done in each semester.

13. SEMINAR/VIVA VOCE

A student shall present a seminar in the Fifth semester for each course and appear for Viva-voce in the sixth semester for each course.

14. INTERNAL ASSESSMENT TEST PAPERS

Two Test papers are to be conducted in each semester for each course. The evaluations of all components are to be published and are to be acknowledged by the candidates. All documents of internal assessments are to be kept in the college for one year and shall be made available for verification. The responsibility of evaluating the internal assessment is vested on the teacher (s), who teaches the course.

14.1 GRIEVANCE REDRESSAL MECHANISM

Internal assessment shall not be used as a tool for personal or other type of vengeance. A student has every right to know, how the teacher arrived at the marks. In order to address the grievance of students, a three -level Grievance Redressal Mechanism is envisaged. A student can approach the upper level only if grievance is not addressed at the lower level.

Level 1: At the level of the concerned Course Teacher

Level2: Department Level: The Department cell chaired by the Head of the Department, Faculty Advisor and the Course Teacher concerned as members.

Level 3: College level: A committee with the Principal as Chairman, and HOD of concerned Department, Academic Coordinator, and two teachers of the

College Grievance Cell as members.

- 14.2** Academic coordinator shall make arrangements for giving awareness of the internal evaluation components to students immediately after commencement of first semester.
- 14.3** The in-semester evaluation report in the prescribed format should reach the Controller of Examinations as per the academic calendar.
- 14.4** The evaluation of all components is to be published in the Department and is to be acknowledged by the candidates. All academic records of in-semester assessments are to be kept in the Department for three years and shall be made available for verification. The responsibility of evaluating the in-semester assessment is vested on the teacher(s), who teach the course.

15. EXTERNAL EXAMINATION

The end semester examination of all Programmes shall be conducted by the College at the end of each semester.

- 15.1** Students having a minimum of 75% average attendance for all the courses only can register for the examination. A candidate having a shortage of attendance of 10 days in a semester subject to a maximum of 2 times during the whole period of the programme can apply for Condonation in prescribed form on genuine grounds. This Condonation shall not be counted for internal assessment. Condonation of shortage of attendance, if any, should be obtained at least 7 days before the commencement of the concerned semester examination.

It shall be the discretion of the Principal to consider such applications and condone the shortage on the merit of each case in consultation with the concerned Faculty Advisor and Head of the Department.

Unless the shortage of attendance is condoned, a candidate is not eligible to appear for the examination.

Benefit of attendance may be granted to students attending University/College union/Co-curricular activities by treating them as present for the days of absence, on production of participation/attendance certificates, within one week, from competent authorities and endorsed by the Head of the institution. This is limited to a maximum of 10 days per semester and this benefit shall be considered for internal assessment also.

Those students who are not eligible to attend the end semester examination due to shortage of attendance, even with Condonation, should take re-admission along with the next batch.

- 15.2** Those candidates who cannot appear for End Semester Examination or who have failed in the end semester examinations of Fifth and Sixth Semester shall be eligible to appear for supplementary examination by paying separate fees. For reappearance/ improvement, for other semesters the students can appear along with the next batch. Notionally registered candidates can also apply for the said supplementary examinations.

- 15.3** A student who registers his/her name for the end semester examination will be eligible for promotion to the next semester.
- 15.4** A student who has completed the entire curriculum requirement, but could not register for the Semester examination can register notionally, for getting eligibility for promotion to the next semester.
- 15.5** A candidate who has not secured minimum marks/credits in internal examinations can re-do the same registering along with the End Semester examination for the same semester, subsequently. There shall be no improvement for internal evaluation.
- 15.6** Answer scripts of the external examination shall be made available to the students for scrutiny on request and reevaluation/scrutiny of answer scripts shall be done as per the request of the candidate by paying fees.

16. PATTERN OF QUESTIONS

Questions shall be set to assess knowledge acquired, standard application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. The question setter shall ensure that questions covering all skills are set. He/she shall also submit a detailed scheme of evaluation along with the question paper. A question paper shall be a judicious mix of short answer type, short essay type /problem solving type and long essay type questions.

Pattern of Questions for External Examination for Course without Practical

| Sl. No. | Pattern | Marks | Choice of questions | Total Marks |
|--------------|----------------------------|-------|---------------------|-------------|
| 1 | Short answer/ Problem Type | 2 | 10/12 | 20 |
| 2 | Short essay/ Problems | 5 | 6/9 | 30 |
| 3 | Essay/Problem | 15 | 2/4 | 30 |
| Total | | | | 80 |

Pattern of Questions for End Semester Examination for Course with Practical

| Sl. No. | Pattern | Marks | Choice of questions | Total Marks |
|---------|---------|-------|---------------------|-------------|
|---------|---------|-------|---------------------|-------------|

| | | | | |
|--------------|-----------------------------------|-----------|--------------|-----------|
| 1 | Short answer/ Problem Type | 1 | 10/12 | 10 |
| 2 | Short essay/ Problems | 5 | 6/9 | 30 |
| 3 | Essay/Problem | 10 | 2/4 | 20 |
| Total | | | | 60 |

17. RANK CERTIFICATE

The institution publishes rank list of top 3 candidates for each programme after the publication of 6th semester results. Rank certificate shall be issued to the candidate who secure first position in the rank list. Candidates shall be ranked in the order of merit based on the CCPA scored by them. Grace marks awarded to the students should not be counted fixing the rank/position. Rank certificate shall be signed by the Principal and Controller of Examinations.

18. MARK CUM GRADE CARD

The College under its seal shall issue to the students a MARK CUM GRADE CARD on completion of each semester, which shall contain the following information:

- (a) Name of the University
- (b) Name of the College
- (c) Title & Model of the Under-Graduate Programme
- (d) Name of the Semester
- (e) Name and Register Number of the student
- (f) Code, Title, Credits and Maximum Marks (Internal, External and Total) of each course opted in the semester.
- (g) Internal, External and Total Marks awarded, Grade, Grade point and Credit point in each course opted in the semester
- (h) Institutional average of the Internal Exam and Average of the External Exam in each course.
- (i) The total credits, total marks (Maximum and Awarded) and total credit points in the

semester

- (j) Semester Credit Point Average (SCPA) and corresponding Grade.
- (k) Cumulative Credit Point Average (CCPA), CPA corresponding to Common courses I and II, Core Course, Complementary Course and Open Course.
- (m) The final Mark cum Grade Card issued at the end of the final semester shall contain the details of all courses taken during the final semester examination and shall include the final grade(SCPA) scored by the candidate from **1st to 5th** semesters, and the overall grade for the total programme.

19. There shall be 2 level monitoring committees for the successful conduct of the scheme.

They are:

1. Department Level Monitoring Committee (DLMC), comprising HOD and two senior most teachers as members.
2. College Level Monitoring Committee (CLMC), comprising Principal, College Council secretary and A.O/Superintendent as members.

20. SKILL ENHANCEMENT PROGRAMME

In addition to the requirement prescribed for the award of Bachelor degree, each student shall participate in the Skill Enhancement Programme (SEP) conducted by each department for a total duration of 40 hours spread over Semester I to Semester VI of all Programmes. SEP is intended to train the students and to inculcate extra skills that enable them to be competent in academic and non-academic matters equally. Separate certificate shall be issued by the institution to the candidate on successful completion of the programme. SEP shall be conducted over and above the regular working hours of each programme.

21. CERTIFICATE/DIPLOMA COURSES: Certificate/Diploma courses such as basics of accounting, animation, photography, garment designing, etc. may be conducted for all Programmes as per the discretion of the Board of Studies of the concerned department. The Board of Studies should prepare the curriculum and Syllabi of Certificate/Diploma courses including contact hours and reference materials. Separate certificate will be issued to the candidate on successful completion of the course. An extra Credit of 2 will be awarded to all the candidates on successful completion of the certificate courses and same shall be inscribed in the cumulative grade card and the degree certificate of each candidate.

21. A FACTORY VISIT / FIELD WORK/VISIT TO A REPUTED RESEARCH INSTITUTE/ STUDENT INTERACTION WITH RENOWNED ACADEMICIANS may be conducted for all Programmes.

22. TRANSITORY PROVISION

Notwithstanding anything contained in these regulations, the Principal shall, for a period of one year from the date of coming into force of these regulations, have the power to provide

by order that these regulations shall be applied to any Programme with such modifications as may be necessary from time to time.

Annexure I – Model Mark cum Grade Card

Mar Athanasius College(Autonomous) Kothamangalam

Kothamangalam, College P.O. Kothamangalam.

Section:

Student ID:

Date:

MARK CUM GRADE CARD

Name of candidate :

Name of College :

Permanent Register Number (PRN) : Degree:

Name of the Programme :

Name of Examination :First Semester Exam Month &Year

Date of publication of result :

| Course Code | Course Title | Credit (C) | Marks | | | | | | Percentage of total marks | Grade awarded (G) | Grade point (GP) | Credit point (CxGP) | Result |
|-------------|------------------------------|------------|-------------|---------|---------------|---------|-------------|---------|---------------------------|-------------------|------------------|---------------------|--------|
| | | | External | | Internal | | Total | | | | | | |
| | | | Awarded (E) | Maximum | Awarded (E+i) | Maximum | Awarded (I) | Maximum | | | | | |
| | Common Course I | | | | | | | | | | | | |
| | Common Course II | | | | | | | | | | | | |
| | Core Course Complementary | | | | | | | | | | | | |
| | Course I Complementary | | | | | | | | | | | | |
| | Course II/ Vocational Course | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | |
| | Total credit points (TCP) | | | | | | | | | | | | |
| | Total credit (TC) | | | | | | | | | | | | |
| | SCPA: | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|--------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Grade: | | | | | | | | | | | | | |
|--------|--|--|--|--|--|--|--|--|--|--|--|--|--|

Annexure II Model Mark cum Grade Card (VI Semester)

Mar Athanasius College (Autonomous) Kothamangalam
Kothamangalam College P.O. Kothamangalam.

Section:

Student ID:

Date:

MARK CUM GRADE CARD

Name of candidate :

Name of College :

Permanent Register Number (PRN) :

Degree:

Name of the Programme :

Name of Examination :

:Sixth Semester Exam Month & Year

Date of publication of result :

| Course Code | Course Title | Credit (C) | Marks | | | | | | Percentage of total marks | Grade awarded (G) | Grade point (GP) | Credit point (CxGP) | Result |
|-------------|---|------------|-------------|---------|---------------|---------|-------------|---------|---------------------------|-------------------|------------------|---------------------|--------|
| | | | External | | Internal | | Total | | | | | | |
| | | | Awarded (E) | Maximum | Awarded (E+i) | Maximum | Awarded (I) | Maximum | | | | | |
| | Core 9 Core 10 Core 11 Core 12 Choice Based Course Project SCPA Grade | | | | | | | | | | | | |

| | | Credit | CPA | Grade | Month & Year | Result |
|--|---|--------|-----|-------|--------------|--------|
| | Semester I Semester II Semester III Semester IV Semester V Semester VI | | | | | |

| | | | | | |
|--|--|--|--|--|--|
| Common Course I Common Course II Complementary Course I Complementary Course II Core Course Open Course | | | | | |
| Overall programme CCPA: | | | | | |

Annexure III

Reverse side of the Mark cum Grade Card

(COMMON TO ALL SEMESTERS)

Description of the Evaluation Process

Grade and Grade Point

The Evaluation of each Course comprises of Internal and External Components in the ratio 1:4 for all Courses.

Grades and Grade Points are given on a 10-point Scale based on the percentage of Total Marks (Internal + External) as given in Table 1.

(Decimals are to be rounded to the next whole number)

Credit point and Credit point average. Grades for the different Semesters and overall Programme are given based on the corresponding CPA, as shown in Table I.

Table 1

| Percentage of Marks | Grade | Grade Point (GP) |
|---------------------|-----------------|------------------|
| 95 and above | S Outstanding | 10 |
| 85 to below 95 | A+ Excellent | 9 |
| 75 to below 85 | A Very Good | 8 |
| 65 to below 75 | B+ Good | 7 |
| 55 to below 65 | B Above average | 6 |
| 45 to below 55 | C Satisfactory | 5 |
| 35 to below 45 | D Pass | 4 |
| Below 35 | F Failure | 0 |
| | Ab Absent | 0 |

Credit point (CP) of a paper is calculated using the formula $CP = C \times GP$, where C is the Credit; GP is the Grade Point.

Credit Point Average (CPA) of a Course/ Semester or Programme (cumulative) etc. is calculated using the formula $CPA = \frac{TCP}{TC}$; where TCP is the Total Credit Point; TC is the Total Credit.

For converting SCPA into Percentage, multiply secured SCPA by 10 ($SCPA \times 10$)

For converting CCPA into percentage, multiply secured CCPA by 10 ($CCPA \times 10$)

| CPA | GRADE |
|------------------------|-----------------|
| Equal to 9.5 and above | S Outstanding |
| Equal to 8.5 and < 9.5 | A+ Excellent |
| Equal to 7.5 and < 8.5 | A Very Good |
| Equal to 6.5 and < 7.5 | B+ Good |
| Equal to 5.5 and < 6.5 | B Above Average |
| Equal to 4.5 and < 5.5 | C Satisfactory |
| Equal to 4 and < 4.5 | D Pass |
| Below 4 | F Failure |

Note: A separate minimum of **30%** marks each for internal and external (for both theory and practical) and aggregate minimum of **35%** are required for a pass for a course. For a pass in a programme, a separate minimum of **Grade D** is required for all the individual courses. If a candidate secures **F Grade** for any one of the courses offered in a Semester/Programme only **F grade** will be awarded for that Semester/Programme until he/she improves this to **D grade** or above within the permitted period.

ELIGIBILITY FOR ADMISSION

| Programme with core subject | Eligibility | No.of seats |
|--|--|--------------------|
| <p>B.Com Model III (Taxation) (MACUGCTAX1002)</p> | <p>Pass in plus two/equivalent exam recognized by Mahatma Gandhi University with Book-Keeping and Accountancy and any two of the following subjects, viz., (1) Commerce (2) Commercial Correspondence and Commercial Geography (3) Economics (4) Life Insurance with Salesmanship (5) Banking with Secretarial Practice (6) Business Studies (7) Mathematics (8) Computer Science/ Computer applications (9) Informatics Practice & Management, (10) Informatics Practice, (11) Management, (12) Accountancy as optional under Part III of the Examination.</p> <p>OR</p> <p>Pass in plus two or equivalent examination recognized by Mahatma Gandhi University with other subjects under Part III optional subjects provided they have secured 45% of the aggregate marks.</p> <p>For SC/ST applicants and applicants of Lakshadweep, only a pass minimum is required and for SEBC and OEC applicants 3% and 5% relaxation of marks respectively are allowed.</p> | <p>40</p> |

Candidates can be admitted only if their qualifying examinations have been recognized by Mahatma Gandhi University, Kottayam for admissions to UG programmes under the University. No candidate shall be admitted to the degree programme unless he/she possesses the qualifications and minimum requirements thereof.

If an applicant for admission is found to have indulged in ragging in the past or if it is noticed later that he/she had indulged in ragging, admissions shall be denied or he/she shall be expelled from the college.

**SCHEME AND STRUCTURE OF B.COM.
MODEL III(TAXATION)PROGRAMME**

| Semester | Course Category | Course Code | Course Title | Hrs/Week | Credit |
|----------|------------------------|-------------|--|----------|--------|
| 1 | Common Course | UG21EN1CC01 | Fine Tune your English | 5 | 4 |
| 1 | Core Course 1 | UG21CO1CR01 | Dimensions and Methodology of Business Studies | 3 | 2 |
| 1 | Core Course 2 | UG21CO1CR02 | Financial Accounting – I | 5 | 4 |
| 1 | Core Course 3 | UG21CO1CR03 | Corporate Regulations and Administration | 4 | 3 |
| 1 | Complementary Course 1 | UG21CO1CM01 | Banking and Insurance | 4 | 3 |
| 1 | Complementary Course 2 | UG21CO1CM02 | Business Communication and Management Information System | 4 | 4 |
| 2 | Common Course | UG21EN2CC01 | Issues That Matter | 5 | 4 |
| 2 | Core Course 4 | UG21CO2CR01 | Financial Accounting – II | 5 | 4 |
| 2 | Core Course 5 | UG21CO2CR02 | Business Regulatory Frame Work | 4 | 3 |
| 2 | Core Course 6 | UG21CO2CR03 | Business Management | 3 | 3 |
| 2 | Complementary Course 3 | UG21CO2CM01 | Principles of Business Decisions | 4 | 3 |
| 2 | Complementary Course 4 | UG21CO2CM02 | Business Environment | 4 | 4 |
| 3 | Core 7 | UG21CO3CR01 | Corporate Accounts - I | 5 | 4 |
| 3 | Core 8 | UG21CO3CR02 | Quantitative Techniques for Business - I | 5 | 4 |
| 3 | Core 9 | UG21CO3CR03 | Financial Markets and Operations | 4 | 3 |
| 3 | Core 10 | UG21CO3CR04 | Marketing Management | 3 | 3 |

| | | | | | |
|---------------------|------------------------|-------------|---|---|------------|
| 3 | Complementary Course 5 | UG21CO3CM01 | Business Ethics and Corporate Social Responsibility | 3 | 3 |
| 3 | Optional Core 1 | UG21CO3CO01 | Goods and Services Tax | 5 | 4 |
| 4 | Core 11 | UG21CO4CR01 | Corporate Accounts II | 6 | 4 |
| 4 | Core 12 | UG21CO4CR02 | Quantitative Techniques for Business II | 6 | 4 |
| 4 | Core 13 | UG21CO4CR03 | Entrepreneurship Development and Project Management | 4 | 4 |
| 4 | Complementary Course 6 | UG21CO4CM01 | E - Commerce | 4 | 3 |
| 4 | Optional Core 2 | UG21CO4CO01 | Financial Services | 5 | 4 |
| 5 | Core 14 | UG21CO5CR01 | Cost Accounting - I | 6 | 4 |
| 5 | Core 15 | UG21CO5CR02 | Environment Management and Human Rights | 5 | 4 |
| 5 | Core 16 | UG21CO5CR03 | Financial Management | 5 | 4 |
| 5 | Optional Core 3 | UG21CO5CO01 | Income Tax - I | 5 | 4 |
| 5 | Open Course | UG21ST5OC01 | Applied Statistics | 4 | 3 |
| 6 | Core 17 | UG21CO6CR01 | Cost Accounting - II | 6 | 4 |
| 6 | Core 18 | UG21CO6CR02 | Auditing and Assurance | 4 | 3 |
| 6 | Core 19 | UG21CO6CR03 | Management Accounting | 5 | 4 |
| 6 | Complementary 7 | UG21CO6CM01 | Income Tax Assessment and Planning | 5 | 4 |
| 6 | Optional Core 4 | UG21CO6CO01 | Income Tax - II | 5 | 4 |
| 6 | | UG21CO6PV | Project and Viva | | 1 |
| Total Credit | | | | | 120 |

OPEN COURSE

| SEM. | Open Course | Course Code | Course Title | Hrs/week | credit |
|------|-----------------|-------------|--------------------|----------|--------|
| 5 | Optional Core 4 | UG21ST5OC01 | Applied Statistics | 4 | 3 |

CHOICE BASED COURSE (OPTIONAL COURSES)

| Semester | Course Category | Course Code | Course Title | Hrs/Week | Credit |
|----------|-----------------|-------------|------------------------|----------|--------|
| 3 | Optional Core 1 | UG21CO3CO01 | Goods and Services Tax | 5 | 4 |
| 4 | Optional Core 2 | UG21CO4CO01 | Financial Services | 5 | 4 |
| 5 | Optional Core 3 | UG21CO5CO01 | Income Tax - I | 5 | 4 |
| 6 | Optional Core 4 | UG21CO6CO01 | Income Tax - II | 5 | 4 |

Complementary Courses

| Semester | Course Category | Course Code | Course Title | Hrs/Week | Credit |
|----------|------------------------|-------------|--|----------|--------|
| 1 | Complementary Course 1 | UG21CO1CM01 | Banking and Insurance | 4 | 3 |
| 1 | Complementary Course 2 | UG21CO1CM02 | Business Communication and Management Information System | 4 | 4 |
| 2 | Complementary Course 3 | UG21CO2CM01 | Principles of Business Decisions | 4 | 3 |
| 2 | Complementary Course 4 | UG21CO2CM02 | Business Environment | 4 | 4 |
| 3 | Complementary Course 5 | UG21CO3CM01 | Business Ethics and Corporate Social Responsibility | 3 | 3 |
| 4 | Complementary Course 6 | UG21CO4CM01 | E - Commerce | 4 | 3 |
| 6 | Complementary 7 | UG21CO6CM01 | Income Tax Assessment and Planning | 5 | 4 |

CORE COURSES

| Semester | Course Category | Course Code | Course Title | Hrs/Week | Credit |
|----------|-----------------|-------------|---|----------|--------|
| 1 | Core Course 1 | UG21CO1CR01 | Dimensions and Methodology of Business Studies | 3 | 2 |
| 1 | Core Course 2 | UG21CO1CR02 | Financial Accounting – I | 5 | 4 |
| 1 | Core Course 3 | UG21CO1CR03 | Corporate Regulations and Administration | 4 | 3 |
| 2 | Core Course 4 | UG21CO2CR01 | Financial Accounting – II | 5 | 4 |
| 2 | Core Course 5 | UG21CO2CR02 | Business Regulatory Frame Work | 4 | 3 |
| 2 | Core Course 6 | UG21CO2CR03 | Business Management | 3 | 3 |
| 3 | Core 7 | UG21CO3CR01 | Corporate Accounts - I | 5 | 4 |
| 3 | Core 8 | UG21CO3CR02 | Quantitative Techniques for Business - I | 5 | 4 |
| 3 | Core 9 | UG21CO3CR03 | Financial Markets and Operations | 4 | 3 |
| 3 | Core 10 | UG21CO3CR04 | Marketing Management | 3 | 3 |
| 4 | Core 11 | UG21CO4CR01 | Corporate Accounts II | 6 | 4 |
| 4 | Core 12 | UG21CO4CR02 | Quantitative Techniques for Business II | 6 | 4 |
| 4 | Core 13 | UG21CO4CR03 | Entrepreneurship Development and Project Management | 4 | 4 |
| 5 | Core 14 | UG21CO5CR01 | Cost Accounting - I | 6 | 4 |
| 5 | Core 15 | UG21CO5CR02 | Environment Management and Human Rights | 5 | 4 |
| 5 | Core 16 | UG21CO5CR03 | Financial Management | 5 | 4 |
| 6 | Core 17 | UG21CO6CR01 | Cost Accounting - II | 6 | 4 |
| 6 | Core 18 | UG21CO6CR02 | Auditing and Assurance | 4 | 3 |
| 6 | Core 19 | UG21CO6CR03 | Management Accounting | 5 | 4 |

PROGRAMME AND PROGRAMME SPECIFIC OUTCOME

UNDER GRADUATE PROGRAMME OUTCOME

| PO No. | Upon completion of undergraduate programme, the students will be able to: |
|---------------|--|
| PO-1 | Apply and innovate |
| PO-2 | Achieve a desire for higher learning |
| PO-3 | Work as a team with enhanced communication and coordination skills |
| PO-4 | Attain skills for employment and entrepreneurship |
| PO-5 | Acquire awareness on socio-cultural and environmental issues |
| PO-6 | Develop a sense of ethics, self-discipline and sustainability |

B.COM. MODEL III TAXATION PROGRAMME

PROGRAMME SPECIFIC OUTCOMES (PSO)

| PSO No. | Upon completion of B.Com. programme, the students will be able to: | PO No. |
|----------------|---|----------------------------|
| PSO-1 | Develop a broad understanding and practical exposure of various specializations under the discipline of Commerce | PO 6 |
| PSO-2 | Acquire relevant financial accounting and financial management skills that combine both theoretical and practical knowledge to make them industry ready | PO 4 |
| PSO-3 | Attain essential leadership and managerial skills that enable students to evolve as good team players in the workplace | PO 3 |
| PSO-4 | Promote critical thinking and problem-solving ability that makes students competitive in analysing and interpreting quantitative and qualitative data | PO 6 |
| PSO-5 | Demonstrate writing, speaking, reading and listening competence in two languages | PO 2 |
| PSO-6 | Acquire awareness on environmental issues and human rights. | PO 5 |
| PSO-7 | Inspire students to become entrepreneurs and make them responsible towards the society | PO 1 PO 4 |

Semester-wise details

SEMESTER I

| Course Code | Course Title | Total Hrs. | Hrs/Week | Credit |
|-------------|--|------------|-----------|-----------|
| UG21EN1CC01 | Fine Tune your English | 90 | 5 | 4 |
| UG21CO1CR01 | Dimensions and Methodology of Business Studies | 54 | 3 | 2 |
| UG21CO1CR02 | Financial Accounting – I | 90 | 5 | 4 |
| UG21CO1CR03 | Corporate Regulations and Administration | 72 | 4 | 3 |
| UG21CO1CM01 | Banking and Insurance | 72 | 4 | 3 |
| UG21CO1CM02 | Business Communication and Management Information System | 72 | 4 | 4 |
| | | | 25 | 20 |

SEMESTER II

| | | | | |
|-------------|----------------------------------|----|-----------|-----------|
| UG21EN2CC01 | Issues That Matter | 90 | 5 | 4 |
| UG21CO2CR01 | Financial Accounting – II | 90 | 5 | 4 |
| UG21CO2CR02 | Business Regulatory Frame Work | 72 | 4 | 3 |
| UG21CO2CR03 | Business Management | 54 | 3 | 3 |
| UG21CO2CM01 | Principles of Business Decisions | 72 | 4 | 3 |
| UG21CO2CM02 | Business Environment | 72 | 4 | 4 |
| | | | 25 | 21 |

SEMESTER III

| | | | | |
|-------------|---|----|-----------|-----------|
| UG21CO3CR01 | Corporate Accounts - I | 90 | 5 | 4 |
| UG21CO3CR02 | Quantitative Techniques for Business – I | 90 | 5 | 4 |
| UG21CO3CR03 | Financial Markets and Operations | 72 | 4 | 3 |
| UG21CO3CR04 | Marketing Management | 54 | 3 | 3 |
| UG21CO3CM01 | Business Ethics and Corporate Social Responsibility | 54 | 3 | 3 |
| UG21CO3CO01 | Goods and Services Tax | 90 | 5 | 4 |
| | | | 25 | 21 |

SEMESTER IV

| | | | | |
|-------------|---|-----|-----------|-----------|
| UG21CO4CR01 | Corporate Accounts II | 108 | 6 | 4 |
| UG21CO4CR02 | Quantitative Techniques for Business II | 108 | 6 | 4 |
| UG21CO4CR03 | Entrepreneurship Development and Project Management | 72 | 4 | 4 |
| UG21CO4CM01 | E – Commerce | 72 | 4 | 3 |
| UG21CO4CO01 | Financial Services | 90 | 5 | 4 |
| | | | 25 | 19 |

SEMESTER V

| | | | | |
|-------------|---|-----|-----------|-----------|
| UG21CO5CR01 | Cost Accounting – I | 108 | 6 | 4 |
| UG21CO5CR02 | Environment Management and Human Rights | 90 | 5 | 4 |
| UG21CO5CR03 | Financial Management | 90 | 5 | 4 |
| UG21CO5CO01 | Income Tax – I | 90 | 5 | 4 |
| UG21ST5OC01 | Applied Statistics | 72 | 4 | 3 |
| | | | 25 | 19 |

SEMESTER VI

| | | | | |
|-------------|------------------------------------|-----|-----------|-----------|
| UG21CO6CR01 | Cost Accounting – II | 108 | 6 | 4 |
| UG21CO6CR02 | Auditing and Assurance | 72 | 4 | 3 |
| UG21CO6CR03 | Management Accounting | 90 | 5 | 4 |
| UG21CO6CM01 | Income Tax Assessment and Planning | 90 | 5 | 4 |
| UG21CO6CO01 | Income Tax – II | 90 | 5 | 4 |
| UG21CO6PV | Project and Viva | | | 1 |
| | | | 25 | 20 |

DETAILED SYLLABUS OF B.COM COURSE

SEMESTER I

| | | | | |
|------------------|----------------------------|---|--------------|-------------------|
| Sem. I | Code: UG21CO1R01 | TITLE OF THE COURSE- Dimensions and Methodology O Business Studies | Total Hrs:54 | Cred its: 2 |
| | | | Hrs/Week:3 | |

Core Course -1: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Instructional Hours: 54 Credit: 2

Objectives

- To understand business and its role in society
- To have an understanding of Business ethics and CSR
- To comprehend the business environment and various dimensions
- To familiarise Technology integration in business
- To introduce the importance and fundamentals of business research

Module I - Business and Environment Business- Functions - Scope - Significance of business - Objectives of business - Business and development - Forms of business organisations- Stake holders of business- Business Environment – Definition - Features- Importance - Components of business environment- Internal environment and external environment - Micro environment and macro environment- Global business environment(10 Hours)

Module 2- Business in India- Stages and developments of business in the Indian economy since independence -Role of public, private, co-operative sectors - Liberalisation, Privatisation and Globalization –Disinvestment – Outsourcing –Recent economic initiatives - Niti Ayog - Make in India initiative (10 Hours)

Module 3-Technology integration in business- E Commerce- Meaning- Functions - Operation of E-commerce - Types of E-Commerce -B2C-B2B-C2C- C2B- B2E- B2G- P2P- E-Commerce and E-Business – M-Commerce- Meaning- Advantages- Challenges – E-Payment systems (brief study) Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash – Payment gateway. (14 Hours)

Module 4-Business Ethics – Importance - Principles of business ethics - Factors influencing Business Ethics - Arguments in favour and against business ethics - Social responsibility of business – objectives and principles - Arguments in favour and against social responsibility. Corporate Governance – Meaning and importance – Objectives – Principles(10 Hours)

Module 5-Business Research – Research- Meaning and Definition- Importance of research- Quantitative and qualitative approach to research-Inductive and deductive reasoning- Major Types of Research (Pure-Applied - Exploratory- Descriptive- Empirical- Analytical) - Business Research- Elements of Business Research-Management Research- -Objectives- Research Methods vs Research Methodology –Research Process(brief outline only) –Research report (10 Hours)

Suggested Readings

1. Keith Davis and William C. Frederick: *Business and Society Management, Public Policy, Ethics.*
2. Peter F. Drucker: *Management Tasks, Responsibilities, Practices.*

3. Peter F Drucker: *The Practice of Management*.

4. P.T.Joseph, S.J, *E-Commerce: An Indian Perspective* , Prentice Hall of India

5. Kamalesh K Bajaj and Debjani Nag: *E-Commerce, the Cutting Edge of Business;* Tata McGraw Hill.

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|--|-----------------|---------|
| 1 | Develop awareness about business and business environment. | K1 | PSO-7 |
| 2 | Understand business and its role in society. | K2 | PSO-7 |
| 3 | Follow Business ethics and CSR. | K3 | PSO-7 |
| 4 | Apply technology integration in business. | K3 | PSO-7 |
| 5 | Analyse the developments of business in the Indian economy since independence. | K4 | PSO-7 |
| 6 | Introduce the concept of research and structure of research report. | K4 | PSO-7 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Multimedia projection, Group discussion, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

| | | | | |
|----------------------|-----------------------------|---|--------------|---------------|
| Semester I | Code: UG21CO1CR02 | TITLE OF THE COURSE- FINANCIAL ACCOUNTING– I | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week:5 | |

Core Course -2: FINANCIAL ACCOUNTING– I

Instructional Hours: 90 Credit: 4

Objective: To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings

Module – I-Preparation of Financial Statements –Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure - Capital and Revenue Receipts-Capital and Revenue Losses - Deferred Revenue Expenditure–Accounting Standards- Objectives -Final Accounts of Sole Trader - Trading Account - Manufacturing Account - Profit and Loss Account - Balance Sheet - Adjusting entries - Closing Entries- Practical Problems with all Adjustments. **(26 Hours)**

Module –II-Accounting of Incomplete Records - Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss - Statement of Affairs Method - Conversion Method - Steps for Conversion of Single Entry into Double Entry - Preparation of Trading and Profit and Loss Account and Balance Sheet. **(20 Hours)**

Module – III-Royalty Accounts – Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee – Preparation of Minimum Rent Account – Short Working Account – Royalty Account (Excluding Sublease)– Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock - outs - Govt. Subsidy in case of Strikes/Lockouts**(18 Hours.)**

Module - IV -Accounting for Consignment - Meaning – Important Terms – Journal Entries in the books of Consignor and Consignee – Preparation of Consignment Account – Consignee’s Account – Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss**(18 Hours)**

Module – V-Farm Accounts- Meaning- Characteristics- Objectives and advantages- Recording of farm transactions-Preparation of farm account, crop account, dairy account, livestock account etc- Preparation of final accounts of farming activities- **(8 Hours)**

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheshwari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.

6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
7. Raman B S, Financial Accounting- United Publishers
8. The Chartered Accountant(Journal), Institute of Chartered Accountants of India, New Delhi

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the principles and concepts of Accountancy. | K2 | 1 |
| 2 | Prepare books of accounts for further reference. | K3 | 1,6 |
| 3 | Understand the double entry system to prepare the accounts. | K2 | 1 |
| 4 | Prepare Royalty Accounts and Consignment accounts. | K3 | 1,6 |
| 5 | Prepare Farm Accounts. | K6 | 1,6 |
| 6 | Understand the principles and concepts of Accountancy. | K1 | 1 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

| | | | | |
|----------------------|-----------------------------|--|--------------|---------------|
| Semester I | Code: UG21CO1CR03 | TITLE OF THE COURSE- CORPORATE REGULATIONS AND ADMINISTRATION | Total Hrs:72 | Credits: 3 |
| | | | Hrs/Week:4 | |

Core Course -3:

CORPORATE REGULATIONS AND ADMINISTRATION

Instructional Hours: 72 Credit: 3

Objective: To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013

Module 1-Company - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 - one-person company, small company, associate company, dormant company, producer company; association not for profit; illegal association (**Instructional Hours - 10**)

Module 2-Promotion and formation of a company- Body Corporate - promoter- legal position-duties-remuneration - Memorandum of Association – Articles of Association - Contents and alteration - Incorporation of Company - On-line registration of a company – CIN - Companies with Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies (**Instructional Hours - 12**)

Module 3 -Share Capital – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus-Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights - DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares-Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue - (**Instructional Hours – 15**)

Module 4-Membership in company and meetings- modes of acquiring membership-rights and liabilities of members- cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting - Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties – Disqualifications- DIN - Vacation of Office - Resignation - Removal - Meetings of Board - Resolutions and Proceedings-Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee – related party- transactions - Corporate Social Responsibility.(**Instructional Hours - 20**)

Module 5-Winding up - Contributory – Modes of winding up - Winding Up by Tribunal - Petition for Winding Up-Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions – Winding up of unregistered companies.(**Instructional Hours - 15**)

Suggested Readings

1. Shukla, M.C., & Gulshan, Principles of Company Law, S.Chand, New Delhi.
2. Venkataramana, K., Corporate Administration, Seven Hills Books Publications.
3. Kapoor,N.D., Company Law and Secretarial Practice, Sultan Chand,New Delhi.

4. Bansal C.L., Business and Corporate Law, *Vikas Publishers, New Delhi*.
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Kuchal, S.C., Company Law and Secretarial Practice, *Vikas Publishers, New Delhi*
8. Chartered Secretary, *The Institute of Company Secretaries of India*.

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand fundamentals of Company Law and provisions of the Companies Act, 2013. | K2 | 3,4 |
| 2 | Understand the Memorandum of Association and Articles of Association. | K2 | 3 |
| 3 | To acquaint the students with the duties and responsibilities of Key Managerial Personnel | K1 | 3 |
| 4 | Understand the types of company. | K2 | 3 |
| 5 | Understand the prospectus and contents of prospectus. | K2 | 3 |
| 6 | Understand the winding up procedures. | K2 | 3 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Test papers, Punctuality, End semester examination.

| | | | | |
|----------------------|----------------------------------|---|--------------|---------------|
| Semester I | Code: UG21CO1C M01 | TITLE OF THE COURSE- BANKING AND INSURANCE | Total Hrs:72 | Credits: 3 |
| | | | Hrs/Week:4 | |

Complementary Course 1: BANKING AND INSURANCE

Instructional Hours: 72 Credit: 3

Objective: To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

Module I-Introduction to Banking- Origin and Evolution of Banks - Meaning and Definition-Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme. **(15 Hours)**

Module II-Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile Banking – ECS– EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards– CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY.**(18 Hours)**

Module III-Banker and Customer- Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing - Endorsement.**(15 Hours)**

Module IV-Insurance - Introduction- Concept of Risk- Insurance - Need and Importance - Principles of Insurance contract Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance. **(9 Hours)**

Module V-Types of insurance - Life Insurance– Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance-Burglary insurance-personal accident insurance- Re-Insurance- Group insurance.**(15 Hours)**

Suggested Readings

1. Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, New Delhi*
2. Maheswari, S.N., Banking Law and Practice, *Kalyani Publishers, New Delhi*
3. Sundharam,Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, New Delhi.*
4. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
5. Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, New Delhi*
6. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, New Delhi*
8. Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
9. Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, New Delhi*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the evolution of banking. | K2 | 4 |
| 2 | Evaluate the innovations and reforms in banking. | K5 | 4 |
| 3 | Understand the digital banking transactions. | K2 | 4 |
| 4 | Familiarize the concepts of insurance | K1 | 4 |
| 5 | Analyse different types of insurance | K4 | 4 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Appling; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

| | | | | |
|----------------------|-----------------------------|--|--------------|---------------|
| Semester I | Code: UG21CO1CM02 | TITLE OF THE COURSE- BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION SYSTEM | Total Hrs:72 | Credits: 4 |
| | | | Hrs/Week:4 | |

Complementary Course 1

BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION SYSTEM

Instructional Hours: 72 Credit- 4

OBJECTIVE To familiarise the importance of communication in business and methods of communication relevant to various business situations and to build up communication skills among students.

Module-I-Communication-Need-Process-Elements- Types-Oral-written-Verbal-Non verbal- Internal,External-Formal and informal- Advantages of communication- Non-verbal communication-Body language-Kinesics, Proxemics-Paralanguage- Chronemics- Adornment- Haptics- Silence- Interpersonal communication- Features- Functions of interpersonal communication- Improving interpersonal skills- Active listening- Guidelines of active listening- Critical thinking- Emotional Intelligence- Ethical Communication- Channels of communication-Barriers to effective communication -Principles of effective communication- (15 Hours)

Module-II-Work Place Communication e-mails, minutes, reports of different kinds – annual report, status report, survey report – proposals- memorandum- presentations – interviews- profile of institutions - speeches-business enquiry letters- responding to enquiries- complaints and grievances- offers and quotations-orders and executions- resumes, applications, summarizing –Press release **(20 Hours)**

Module-III-Basic understanding of legal deeds and documents- Deed-Document-Instrument- Affidavit- Preparation of partnership deed-power of attorney- lease deed- **(15 Hours)**

Model IV Impact of IT On Communication- Role of computers- Internet – Email- Telephone- Voice mail- SMS- Video conferencing – Tele conferencing – Social communication-Blogs, Reviews(films, books),posting comments, tweets, social networking**(10 hours)**

Model V- Introduction to Management information system- Definition- Need – Benefits- Functions- Objectives- Characteristics-Role of MIS- Relationship between decision making and MIS **(12 hours)**

Suggested Readings

- 1.Kaul, Asha:*Business Communication* :prentice-Hall of India, Delhi
2. Bhatia R C, *Business Communication*.Ane BooksPrivate Ltd.
3. Reddy P N and Appannia ,*Essentials of Business Communication-* Himalaya Publishing House
4. Shalini Agarwal,*Essential Communication skill*, Ane Books
5. Sharma R C, Krishna Mohnanan, *Business correspondence and Report writing-* Tata Mc- graw hills
- 6.C S V Moorthy- *Management Information System*, Himalaya Publishing House

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|--|-----------------|---------|
| 1 | Understand the process and importance of communication. | K2 | 5 |
| 2 | Prepare various business letters, reports, resumes and press release. | K3 | 5 |
| 3 | Understand basic legal deeds and documents. | K2 | 5 |
| 4 | Analyse the role of social Medias in communication. | K4 | 5 |
| 5 | Understand various elements of MIS. | K1 | 5 |
| 6 | Extend business communication skills through the application and exercises | K3 | 5 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar. Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

| | | | | |
|-----------------------|-----------------------------|---|--------------|---------------|
| Semester II | Code: UG21CO2CR01 | TITLE OF THE COURSE- FINANCIAL ACCOUNTING – II | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week:5 | |

SEMESTER 2

Core Course -4 FINANCIAL ACCOUNTING – II

Instructional Hours: 90 Credit: 4

Objective: To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards

Module I-Accounting for Hire Purchase – Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale - Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties – Default and Repossession- Complete repossession- Partial repossession-(**25 Hours**)

Module II-Branch Accounts – Objectives- Features – Types – Accounting for Branches keeping full system of accounting – Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O – Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded) (**20 Hours**)

Module III-Departmental Accounts – Meaning – Objectives – Advantages – Distinction between branch and department- Accounting Procedure – Allocation of Expenses and Income- Inter Departmental Transfers – Provision for Unrealized Profits.(**10 Hours**)

Module IV-Accounting for Dissolution of partnership firm- Dissolution of a firm- Settlement of Accounts on dissolution- - Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent- Piecemeal distribution- Highest Relative Capital Method- Maximum Possible Loss method(**25 Hours**)

Module V-Accounting Standards- Importance- Accounting Standards Board-Applicability of Accounting Standards – Brief learning of AS1, AS2, AS9, AS10 and AS 19(Theory only)(**10 Hours**)

Suggested Readings

1. Jain S.P & Narang K.L., *Advanced Accountancy, Kalyani Publishers, New Delhi*
2. Maheshwari, S.N., & Maheshwari, S.K., *Advanced Accountancy, Vikas Publishing House, New Delhi.*
3. Shukla, M.C., & Grewal, T.S., *Advanced Accountancy, S Chand and Company Pvt.Ltd, New Delhi.*
4. Ashok Sehgal & Deepak Sehgal, *Financial Accounting Taxmann Allied Service (Pvt) Ltd, New Delhi.*
5. Paul, S. K., & Chandrani Paul, *Advanced Accountancy, New Central Book Agency, New Delhi.*
6. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
7. Raman B S, *Financial Accounting United Publishers*
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

QUESTION PAPER PATTERN

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|---|--|-----------------|---------|
| 1 | Prepare Hire Purchase accounts. | K6 | 2 |
| 2 | Prepare Branch and Departmental Accounts. | K6 | 2 |
| 3 | Get thorough knowledge on the accounting practice prevailing in partnership firms. | K2 | 6 |
| 4 | Prepare departmental accounts | K6 | 2 |
| 5 | Understand the various accounting Standard | K2 | 1 |
| Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating. | | | |

Learning Pedagogy

Chalk and talk, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Test papers, Punctuality, End semester examination

| | | | | |
|-----------------------|-----------------------------|---|--------------|---------------|
| Semester II | Code: UG21CO2CR02 | TITLE OF THE COURSE- BUSINESS REGULATORY FRAMEWORK | Total Hrs:72 | Credits: 3 |
| | | | Hrs/Week:4 | |

Core Course -5 BUSINESS REGULATORY FRAMEWORK

Instructional Hours: 72

Credit: 3

Objective: The course is intended to familiarize the students with the Legal framework influencing business decisions

Module I-Introduction to Mercantile Law -Law of Contract - Definition - Kinds of Contracts - Valid – Void - Voidable - Contingent and Quasi Contract - E-Contract - Essentials of a Valid Contract - Offer and Acceptance - Communication of Offer - Acceptance and its Revocation - Agreement - Consideration - Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract - Discharge of Contract -Breach of Contract - Remedies for Breach of Contract. **(25 Hours)**

Module II- Special Contract I-Bailor and Bailee - Finder of Lost Goods - Pledge - Essentials - Rights and Duties of Pawner and Pawnee **(15 Hours)**

Module III-Special Contract II- Indemnity and Guarantee- Indemnity - Meaning and Definition - Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety. **(10 hours)**

Module IV-Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents- Relationship **(12 Hours)** **Module V**

Sale of Goods Act, 1930 -Essentials of Contract Classification of Goods - Condition and of Sale Goods -

Warranties - Transfer of Property in Goods - Right of Unpaid Seller - Buyer"s Right Against Seller - Auction Sale. **(10 Hours)**

Suggested Readings

1. Aswathappa, K., Business Laws, *Himalaya Publishing House, Bengaluru.*
2. Kapoor, N.D., Business Laws, *Sultan Chand publications New Delhi.*
3. Sharma, S.C., Business Law, *International Publishers, Bengaluru*
4. Tulsian, Business Law, *McGraw-Hill Education Mumbai.*
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

Journals

1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
2. E bulletin of Students Company Secretary

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|-------------------------------------|--------------------------|---------------------------|----------------------------|--------------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

QUESTION PAPER PATTERN

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|---------------|---|------------------------|----------------|
| 1 | Understand the concept of law of contract. | K2 | 3 |
| 2 | Analyse the duties and rights in special contracts. | K4 | 3 |
| 3 | Understand the contract of guarantee | K2 | 3 |
| 4 | Identify agency, agent and principal, creation and termination of agency. | K4 | 3 |
| 5 | Understand the Sales of Goods Act, 1930. | K2 | 3 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Test papers, Punctuality, End semester examination.

| | | | | |
|-----------------------|-----------------------------|---|--------------|---------------|
| Semester II | Code: UG21CO2CR03 | TITLE OF THE COURSE- BUSINESS MANAGEMENT | Total Hrs:54 | Credits: 3 |
| | | | Hrs/Week:3 | |

Core Course -6: BUSINESS MANAGEMENT

Instructional Hours: 54Credit: 3

Objectives: *To familiarise the students with concepts and principles of management.*

Module 1-Introduction to Management - Meaning , Nature, Scope and Functional Areas of Management - Management as a Science, Art and Profession - Management & Administration - Principles of Management- Managerial roles: Mintzberg Model - Functions of Management - Contributions of F.W.Taylor and Henry Fayol. **(1 Hours)**

Module II-Planning - Planning - Meaning - Nature - Importance - Types of Plans - Planning Process- Barriers to Effective Planning - M.B.O - Features – Steps - Coordination - Meaning and Importance - Techniques for Effective Coordination .**(10 Hours)**

Module III-Organizing - Meaning - Nature - Importance - Principles of Organisation - Types of Organisation - Organisation Chart - Organisation Manual - Centralization – Decentralization- Authority - Delegation of Authority -Responsibility and Accountability. **(10 Hours)**

Module IV Direction and Control – Principles of direction- Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Managerial Grid by Blake and Mouton , Likert’s Four System Model - Motivation: Concept and Importance; Maslow’s Need Hierarchy Theory; Herzberg’s Two Factors Theory. Control: Concept and Process-Control Techniques.**(12 Hours)**

Module V-Management Techniques – (Brief Study) Quality circle-Total Quality Management - Business Process Reengineering (BPR)- Six sigma-Kaizen **(10 Hours)**

Suggested Readings

1. Koontz, O Donnell, Management, *McGraw-Hill*
2. Appaniah, Reddy, Essentials of Management, *Himalaya Publishing House.*
3. Prasad, L. M., Principles of management, *Sultan Chand and Sons.*
4. Srinivasan, Chunawalla, Management Principles and Practice, *Himalaya Publishing House.*
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the concept, functions and importance of management and its application. | K2 | 7 |
| 2 | Understand principles, functions and different management theories. | K2 | 7 |
| 3 | Develop the knowledge of business and management principles. | K1 | 7 |
| 4 | Understand Organizing and Organization structure. | K2 | 7 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

| | | | | |
|-----------------------|-----------------------------|---|--------------|---------------|
| Semester II | Code: UG21CO2CM01 | TITLE OF THE COURSE- PRINCIPLES OF BUSINESS DECISIONS | Total Hrs:72 | Credits: 3 |
| | | | Hrs/Week:4 | |

Complementary Course -2 – PRINCIPLES OF BUSINESS DECISIONS

Instructional Hours: 72 Credit: 3

Objective: The course is intended to familiarise the students with the economic concepts and principles underlying business decision making

Module I-Introduction –Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi-marginal Principle **(10 Hours)**

Module II-Demand Theory –Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity- Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) -Forecasting demand for new products- Characteristics of a good forecasting technique. **(20 Hours)**

Module III- Production Analysis– Production- Production Function –Assumptions and uses of production function-Cobb Douglas Production Function – Laws of Production – Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies And Diseconomies of Scale – Isoquant Curve-Isocost Curve – Optimum Combination of Inputs **(12 Hours)**

Module IV-Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm **(8 Hours)**

Module V-Pricing in Different Markets –Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination- Monopolistic competition- features-Price-output determination- - Oligopoly—features- Kinked Demand Curve- Price Leadership – Pricing under Collusion – Business Cycle **(22 Hours)**

Suggested Readings

1. Dean, Joel Managerial economics- *Prentice Hall of India*
2. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, *Sultan Chand & Sons Private Ltd., New Delhi*
3. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, *PHI Learning, New Delhi.*
4. Mehta, P. L., Managerial Economics, *Sultan & Chand, New Delhi*
5. DM Mithani, *Managerial economics, Himalaya Publishing House Mumbai.*
6. Trivedi, M.L., Managerial Economics Theory and Applications, *McGraw Hill Education Private Ltd, New Delhi.*
7. Dwivedi, D. N., Managerial Economics, *Vikas Publishing House Private Limited, New Delhi*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--|---|-----------------|---------|
| 1 | Apply marginal analysis to the “firm” under different market conditions. | K3 | 4 |
| 2 | Understand the causes and consequences of different market structures. | K2 | 4 |
| 3 | Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability. | K2 | 4 |
| 4 | Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced | K2 | 4 |
| 5 | Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve. | K5 | 4 |
| Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating. | | | |

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

| | | | | |
|-----------------------|-----------------------------|--|--------------|---------------|
| Semester II | Code: UG21CO2CM02 | TITLE OF THE COURSE- BUSINESS ENVIRONMENT | Total Hrs:72 | Credits: 4 |
| | | | Hrs/Week:4 | |

Complementary Course : BUSINESS ENVIRONMENT

Instructional Hours: 72 Credit: 4

Objective: The course is intended to provide a fundamental exposure to the students on the components of business environment.

Module I-Business Environment – Meaning – Types - Components of Internal Environment - Macro Environment - Micro Environment - Factors Influencing the Environment - Environmental Scanning - Uses of Environmental Study - Global Integration and Business Environment- Liberalization - Privatisation - Globalisation - Disinvestment in India. **(15 Hours)**

Module II-Economic Environment - Nature of the Economy- Structure of the Economy - Economic Systems - Market Economy - Planned Economy - Mixed Economy - Economic Policies -Industrial Policy - Trade Policy - Monetary Policy - Inflation - Balance of Payment - Fiscal Policy - Union Budget - Taxation - Economic Conditions - Business Cycle - Make in India Initiative of Government of India.**(16 Hours)**

Module III-Socio - cultural Environment and Natural Environment - Elements of Culture - Language - Religion - National Income - Education - Population - Family System - Natural Environment- Land Resources - Irrigation - Power - Minerals - Forest Resources - Sea Wealth - Human Development Index – Trend of HDI among Indian States. **(15 Hours)**

Module IV-Political and Legal Environment - Classification of Political system - Political Risk - Causes – Types of Relationship between Business and Government - Responsibilities of Business towards Government - Responsibilities of Government towards Business - Kinds of Legal System - Competition Act, 2002 (A brief overview). **(14 Hours)**

Module V-Technological Environment - Technology Acquisition and Protection - Features of Technology - Technological Obsolescence - Technology Absorption - Technology Transfer - Forms of Technology Transfer - Intellectual Property Rights **(12 Hours)**

Suggested Readings:

1. Cherunilam, Fransis, Business environment, *Himalaya Publishing House, Mumbai.*
2. Paul, Justin, Business Environment: Text and Cases, *Tata McGraw-Hill Publishing Ltd. New Delhi.*
3. Aswathappa, K Essentials of Business Environment, *Himalaya Publishing House. Mumbai*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the Macro and Micro Business environment. | K2 | 7 |
| 2 | Identify various economic policies and economic factors like inflation, GDP, etc. | K4 | 7 |
| 3 | Analyse the cultural and social environment. | K4 | 7 |
| 4 | Understand the effects of political aspects on business. | K2 | 7 |
| 5 | Apply the technological innovations in business. | K3 | 7 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

SEMESTER 3

| | | | | |
|------------------------|-----------------------------|--|--------------|---------------|
| Semester III | Code: UG21CO3CR01 | TITLE OF THE COURSE- CORPORATE ACCOUNTS - I | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week:5 | |

Core Course -7 CORPORATE ACCOUNTS - I

Instructional Hours: 90

Credit: 4

Objective: To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.

Module 1-Accounting for Shares– Issue of shares, Forfeiture and re issue of Shares-Redemption of Preference Shares– ESOP-Rights Issue – Bonus Issue – Buyback of Shares **(20 Hours)**

Module II-Underwriting of Shares and Debentures – Marked and Unmarked Applications – Firm Underwriting– Determining the Liability of Underwriters in respect of an Underwriting Contract – Complete Underwriting – Partial Underwriting – Firm Underwriting **(10 Hours)**

Module III-Final Accounts of Joint Stock Companies (Vertical form- As per provisions of Companies Act 2013)– Preparation of Company Final Accounts including Balance Sheet – Calculation of Managerial Remuneration- Profit (Loss) Prior to Incorporation **(30 Hours)**

Module IV-Investment Account – Cum-interest- Ex-interest- Cum-dividend- Ex-dividend- Accounting entries-Preparation of Investment Accounts- Treatment of Bonus Share and Right Shares – Preparation of Investment Accounts **(15 Hours)**

Module V-Insurance claims- Loss of stock- computation of claim for loss of stock- Application of average clause- elimination of abnormal/defective items – Loss of profit policy- Calculation of claim-**(15 Hours)**

Suggested Readings

1. Jain, S.P., & Narang, K.L. , Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy S. Chand and Company Pvt. Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, Sahitya Bhavan Publications, Agra
5. Raman B S Corporate Accounting United Publishers
6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand accounting for Issue, Forfeiture, Re-Issue and Redemption of shares. | K2 | 6 |
| 2 | Calculate underwriter's liability. | K6 | 6 |
| 3 | Prepare company final accounts. | K6 | 6 |
| 4 | Prepare investment accounts. | K6 | 6 |
| 5 | Understand the computation of insurance claim. | K2 | 6 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

| | | | | |
|------------------------|-----------------------------|--|--------------|---------------|
| Semester III | Code: UG21CO3CR02 | TITLE OF THE COURSE- QUANTITATIVE TECHNIQUES FOR BUSINESS - I | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week:5 | |

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

Core Course -8 QUANTITATIVE TECHNIQUES FOR BUSINESS - I

Instructional Hours: 90 Credit: 4

Objective: To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied

Module I-Introduction to Statistics- Origin and Growth- Meaning- definition- Statistics as data- Statistics as methods- Empirical and quantitative analysis- Descriptive statistics and Inferential statistics- Functions of statistics-, Planning and Business- Limitations of Statistics- Distrust of Statistics(**8 Hours**)

Module II-Statistical Survey- Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire-Collection of secondary data- Census method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series (**25 Hours**)

Module III-Uni-Variate Data Analysis I -Measures of Central Tendency – Concept –Functions of an average-Characteristics- Arithmetic Mean –Simple mean- Weighted mean- Combined mean- Properties of mean-Median –Quartiles and other partition values- Mode- Empirical relation between mean, median and mode- Graphical location of median and mode- Geometric Mean-Harmonic Mean-relation between Arithmetic mean, Geometric mean and Harmonic Mean Application of various measures- Merits and Demerits of various measures of central tendency - (**20 Hours**)

Module IV-Uni-Variate Data Analysis II- Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative Measure-Range-Inter Quartile Range-Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits of various measures-Relevance and Applications in Business-Mathematical properties of standard deviation - Variance and Co-efficient of Variation–Measures of Skewness –Definition of skewness- types- Test of skewness- Relatives measures of skewness- Moments- Central moments- Raw moments- Conversion of raw moments into central moments- Skewness based on moments- Kurtosis-meaning and types (**25 Hours**)

Module V-Interpolation and Extrapolation- Meaning of interpolation and extrapolation- Significance and utility-Assumptions- Methods of Interpolation- (a) Newton’s Method of Advancing differences (b) Binomial Expansion method (c) Lagrange’s method – Extrapolation- Forecasting using extrapolation(**12 Hours**)

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum’s Outlines Series, McGraw Hill Publishing Co*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
4. Sharma, J. K., Business Statistics, *Pearson Education.*
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|--|-----------------|---------|
| 1 | Familiarizes the concept of statistics | K1 | 4 |
| 2 | Understand the concept of population and sample. | K2 | 4 |
| 3 | Provide practical exposure on calculation of various measures of averages. | K3 | 4 |
| 4 | Independently calculate basic statistical parameters (mean and measures of dispersion) | K3 | 4 |
| 5 | Understand the concepts of interpolation and extrapolation. | K2 | 4 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

| | | | | |
|------------------------|-----------------------------|--|--------------|---------------|
| Semester III | Code: UG21CO3CR03 | TITLE OF THE COURSE- FINANCIAL MARKETS AND OPERATIONS | Total Hrs:72 | Credits: 3 |
| | | | Hrs/Week:4 | |

Core Course -9 FINANCIAL MARKETS AND OPERATIONS

Instructional Hours: 72 Credit: 3

Objective: The course is intended to familiarise the students with financial market operations in India

Module I-Indian Financial System- Savings and Investment – The Indian Financial System-Components - Role and Functions-Interactions among the Components- Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments- Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives-Powers and functions. **(16 Hours)**

Module II- Primary Market- Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts - Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers-Innovative Financial Instruments. **(14 Hours)**

Module III-Secondary Market- Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading- Depositories – Role - Mark to Market System - Stock Market Indices - Methodology for Calculating Index.- Type of Speculators- Speculative Transactions in Stock Exchanges - Insider trading - SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity

Module IV-Mutual Funds -Meaning- Objectives- Advantages - Classification of Mutual Funds–Exchange Traded Fund- Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value –Advantages and limitations of Mutual Funds- **(12 Hours)**

Module V-Derivatives (Brief study only)- Features of Derivatives -Types of Derivatives– Forwards – Futures- Options-Swaps- Commodity Futures – Major Commodity Exchanges in India **(12 Hours)**

Suggested Readings

1. Khan, M.Y., Indian Financial System, *Tata McGraw Hill, New Delhi.*
2. Singh, Preethi, Dynamics of Indian Financial System, *Ane Books, New Delhi*
3. Guruswami, S., Capital Markets, *Tata McGraw Hill, New Delhi*
4. Avadhani, V. A., Investment and Securities Market in India, *Himalaya Publishing House.*

Journals

SEBI and Corporate Laws - Taxmann, New Delhi
SEBI Monthly Bulletin

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the Indian financial system and financial markets | K2 | 3 |
| 2 | Understand the functions of New issue market. | K2 | 3 |
| 3 | Understand the role and functions of stock exchanges | K2 | 3 |
| 4 | Analyse mutual fund investment | K4 | 3 |
| 5 | Understand the features of derivatives | K2 | 3 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

| | | | | |
|------------------------|-----------------------------|--|--------------|-------------------|
| Semester III | Code: UG21CO3CR04 | TITLE OF THE COURSE- MARKETING MANAGEMENT | Total Hrs:54 | Credits: 3 |
| | | | Hrs/Week:3 | |

Core Course 10: MARKETING MANAGEMENT

Instructional Hours:54

Credit: 3

Objective:

The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry

Module I-Marketing Management–Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management- Marketing Mix 4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix-Market Segmentation– Concept – Need – Basis-benefits- Market Targeting- Market Positioning- differentiated and undifferentiated marketing(**12 Hours**)

Module II-Product Mix- Product – Meaning- Classification of products- -Product Line and Product Mix- New Product development- Steps- Reasons for failure of new products- - Product Life Cycle- – Branding- Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services- Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing (**12 Hours**)

Module III-Price Mix – Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy- Steps in formulating pricing- Pricing methods and strategies- Pricing of a new product- Resale Price Maintenance(**12 Hours**)

Module IV-Physical Distribution Mix- - Logistic and Supply Chain Management – Elements- Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits(**12 Hours**)

Module V-Recent Trends in Marketing (Overview Only)-Relationship Marketing - Social Marketing - Online Marketing- -Green Marketing-Tele Marketing -Viral Marketing- Relationship Marketing-De-marketing- Remarketing- Guerilla marketing – Ambush Marketing.(**6 Hours**)

Suggested Readings

1. Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha, Marketing Management, A South Asian Perspective, *Pearson Education*.
2. Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, *Pearson Education, New Delhi*
3. Majaro, Simon, The Essence of Marketing, *Prentice Hall, New Delhi*.
4. Chhabra, T.N., Principles of Marketing, *Sun India Publication*.
5. Czimkota, Marketing Management, *Vikas Publishing House (P) Ltd*.
6. *Biplab S Bose, Marketing management, Himalaya Publishing House, Mumbai*
7. Rajan Nair and Varma M M – *Marketing Management- Sultan Chand and Sons*
8. Sontakki C N, *Marketing Management- Kalyani Publishers*
9. Ramaswamy V S and Namakumari *Marketing Management , McMillan India Ltd*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the concept of marketing and marketing mix | K2 | 7 |
| 2 | Familiarise the term PLC and factors influencing pricing. | K2 | 7 |
| 3 | Understand the role of pricing in marketing strategy. | K2 | 7 |
| 4 | Understand the concept of physical distribution mix. | K2 | 7 |
| 5 | Analyse the recent trends in marketing. | K4 | 7 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

| | | | | |
|------------------------|-----------------------------|---|--------------|---------------|
| Semester III | Code: UG21CO3CM01 | TITLE OF THE COURSE- BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY | Total Hrs:54 | Credits: 3 |
| | | | Hrs/Week:3 | |

Complementary Course- BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

Instructional Hours: 54 Credit: 3

Objective: The course aims to acquaint the students with various concepts of business ethics and practices of corporate social responsibility in India.

Module I-Introduction to Business Ethics - Principles of Personal Ethics - Principles of Professional Ethics- Meaning and Concept of Business Ethics- Distinction between Values and Ethics - Morality and Spirituality - Business Approaches to Business Ethics - Ethical Standards in Business - Ethical Foundations of Business - Significance of Ethics and Values in Business - Theories of Business Ethics -Normative Theories and Ethical Theories. **(12 Hours)**

Module II-Ethical Decision Making and Consumer Protection - Ethical Models- Cross-holder Conflicts and Competition- Moral Philosophy-Kohlberg's Model - Corporate Values and Ethical Decision Making- Framework for Ethical Decision Making - Ethical Decision Making Process- Ethics and Consumer-Duties and Responsibilities of Consumer- Consumer Protection Act, 1986 an overview. **(12 Hours)**

Module III-Corporate Governance and Ethics -Meaning and Concept of Corporate Governance- Importance of Corporate Governance - Reasons for the Growth and Demand for Corporate Governance - Corporate Governance and Ethics - Codes of Ethics- Ethics Committees- Corporate Laws and Business Ethics-Corporate Culture and Ethical Issues. **(10 Hours)**

Module IV-Business Ethics and Functional Areas- HRM - HR related ethical issues - Role of HRM in building an ethical organisation-Marketing - Areas of marketing ethics - Accounting and finance - Essence of accounting ethics- Ethics and market structure- Perfect competition – Oligopoly-Monopoly. **(10 Hours)**

Module V- Corporate Social Responsibility - Concept of Corporate Philanthropy- CSR - Corporate Sustainability - Environmental Aspects of CSR- CSR Provisions under the Companies Act 2013- CSR Committees- CSR Reporting - CSR Models-Drivers of CSR- Codes and Standards on CSR-Global Reporting Initiatives-ISO 26000 - Prestigious Awards for CSR. **(10 Hours)**

Suggested Readings:

1. Fernando, A.C., Business Ethics and Corporate Governance, *Pearson, New Delhi*
2. Francis, Ronald & Mishra, Muktha, Business Ethics: An Indian Perspective, *Tata McGraw Hill Pvt Ltd, New Delhi*
3. Gupta, Ananda Das, Business Ethics, *Springer India, New Delhi*
4. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, *Ane Books Pvt Ltd, New Delhi.*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|---|---|-----------------|---------|
| 1 | Understand the theoretical foundations of business ethics and ethical standards | K2 | 7 |
| 2 | Understand the concept of ethical decision making and consumer protection act. | K2 | 7 |
| 3 | Familiarise the concept of corporate governance and code of ethics. | K1 | 7 |
| 4 | Understand the concept of HRM and HR related ethical issues. | K2 | 7 |
| 5 | Familiarise the concept of CSR provisions under Companies Act 2013 . | K2 | 7 |
| Knowledge Levels: K1-Remembering; K2-Understanding; K3-Appling; K4-Analyzing; K5-Evaluating;K6-Creating. | | | |

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

| | | | | |
|------------------------|-----------------------------|--|--------------|---------------|
| Semester III | Code: UG21CO3CO01 | TITLE OF THE COURSE- GOODS AND SERVICES TAX | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week:5 | |

Optional Core Courses

Finance & Taxation

SEMESTER III Optional – 1- GOODS AND SERVICES TAX

Instructional hours 90 Credit 4

Course objective : *To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices*

Module 1-Stages of Evolution of GST - Methodology of GST - CGST - SGST – IGST. Important concepts and -Definitions. GSTN. **(30 hours)**

Module 2-Levy and Collection of Tax - Scope of Supply - Composite and Mixed Supplies- Levy and Collection - Time of Supply of Good s- Time of Supply of Services - Input Tax Credit - Recovery of Credit - Tax Invoice - Unauthorised Collection of Tax - Credit Notes - Debit Notes - Accounts and Records.**(20 hours)**

Module 3-Registration - Returns And Payment of Tax - Persons Liable for Registration - Compulsory Registration- Deemed Registration- Procedure For Registration - Amendment of Registration - Cancellation of Registration - Returns - Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax At Source - Refunds. **(15 Hours)**

Module 4

Assessment - Types – Audit Inspection-search- Inspection of Goods in Movement - Power of Authorities - Demands And Recovery - Fraud and Suppression of Facts - Liabilities - Provisional Attachment. **(15 Hours)**

Module 5-Appeals - Appellate Authorities - Powers - Procedure - Appeal to High Court -Supreme Court – Offences and Penalties. **(10 Hours)**

Suggested Readings:

- 1) *Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi*
- 2) *Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi*
- 3) *Bare Act CGST*
- 4) *Bare Act SGST*
- 5) *Bare Act IGST*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | understand the concepts indirect tax and GST | K2 | 3 |
| 2 | understand the importance of GST in the Indian economy. | K2 | 3 |
| 3 | Analyse taxable events under GST and Supply. | K4 | 6 |
| 4 | familiar with the registration and return filing under GST. | K2 | 3 |
| 5 | aware about offence and penalties under GST. | K4 | 3 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

SEMESTER 4

| | | | | |
|-----------------------|-----------------------------|---|---------------|---------------|
| Semester IV | Code: UG21CO4CR01 | TITLE OF THE COURSE- CORPORATE ACCOUNTS – II | Total Hrs:108 | Credits: 4 |
| | | | Hrs/Week:6 | |

Core Course 11: CORPORATE ACCOUNTS – II

Instructional Hours -108 Credit - 4

Objective: To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies.

Module – I-Accounts of Insurance Companies – Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss Account and Balance Sheet (As per IRDA Regulation Act, 2002) – Determination of Profit in Life Insurance Business – Valuation Balance Sheet – Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act) **(20 Hours)**

Module – II-Accounts of Banking Companies – Meaning – Important Provisions of Banking Companies Act, 1949 – Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet – Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy. **(20 hours)**

Module – III-Internal Reconstruction -Alteration of Share Capital- Capital Reduction –Accounting procedure- Surrender of Shares- Accounting Treatment – Revised Balance Sheet. **(20 Hours)**

Module – IV-Amalgamation, Absorption and External Reconstruction – Meaning- Amalgamation in the nature of Merger, Purchase , External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)**(34 Hours)**

Module –V-Liquidation of Companies – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference- Preparation of Liquidator’s Final Statement of Account (Statement of Affairs excluded) .**(14 Hours)**

Suggested Readings

1. Jain, S.P & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt. Ltd, New Delhi
4. Shukla, S.M., & Gupta, S.P, Advanced Accounting , Sahitya Bhavan Publications, Agra.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
6. Raman B S, Corporate Accounting United Publishers
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|--|-----------------|---------|
| 1 | Compute the financial statements of Insurance Companies. | K6 | 6 |
| 2 | Understand the preparation of financial statements of Banking Companies. | K2 | 6,4 |
| 3 | Solve the accounting problems relating to Amalgamation, Absorption and External Reconstruction of Companies. | K3 | 6 |
| 4 | Explain about Internal Reconstruction. | K2 | 6 |
| 5 | Summarize the accounting procedures for Liquidation of Companies. | K4 | 6 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

| | | | | |
|-----------------------|--------------------------|---|--------------|---------------|
| Semester IV | Code: UG21CO4CR02 | TITLE OF THE COURSE- QUANTITATIVE TECHNIQUES FOR BUSINESS II | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week:6 | |

Core Course 12: QUANTITATIVE TECHNIQUES FOR BUSINESS- II

Instructional Hours: 108 Credit : 4

Objective: The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability

Module – I-Bi-Variate Data Analysis- I- Correlation - Concept- Correlation and Causation -Types of Correlation-Methods- Scatter diagram and Correlation graph- -Karl Pearson’s Co-efficient of Correlation- Spearman’s Rank Correlation Co-efficient- - Probable Error-Concurrent Deviation Method- Concept of lag and lead in correlation (Problems- Un grouped Data only) **(22 Hours)**

Module II-Bi-Variate Data Analysis- II -Regression Analysis– Concept-Utility- Comparison of correlation and regression- Lines of Regression- - Regression Equations and regression co-efficient- Algebraic Methods of studying regression- Standard Error of estimate - (Problems- Un grouped Data only) **(20 Hours)**

Module – III-Index Numbers-Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers- Problems in construction of index numbers- Methods of constructing price index, quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method- Weighted Index numbers- Weighted average of price relative method- Weighted aggregative method applying Laspeyer’s, Paasche’s and Fishers methods- Test of Consistency of index numbers- Cost of Living Index Numbers and its Uses- Construction of cost of living index numbers- Aggregate expenditure method and family budget method- Concepts of Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(*theory only*)- Limitations of index numbers**(22 Hours)**

Module – IV-Time Series Analysis-Meaning-Definition- Components of Time Series-Time series analysis-Utility of Time Series Analysis- Mathematical models- Determination of Trend- Free hand curve method- Method of semi averages- Method of Moving Average-Method of Least Squares (first degree only)- Shifting the origin of trend- converting annual trend into monthly trend- **(20 Hours)**

Module – V-Probability-Meaning-Definition - Basic Terms-Concepts-Approaches to Assigning Probability - Permutation and Combination-Theorems of Probability- Addition Theorem- Multiplication Theorem- Conditional Probability- Baye’s Theorem of Inverse probability **(24 Hours)**

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, *Prentice Hall of India, New Delhi.*
2. Spiegel, M.R., Theory and Problems of Statistics, *Schaum’s Outlines Series, McGraw Hill Publishing Co.*
3. Kothari, C.R., Research Methodology, *New Age Publications, New Delhi.*
4. Sharma, J. K., Business Statistics, *Pearson Education.*
5. Gupta, S.C., Fundamentals of Statistics, *Himalaya Publishing House.*
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, *Sultan Chand and Sons, New Delhi.*
7. Elhance D N, Elhance, Veena and Aggarwal B M *Fundamentals of Statistics , Kitab Mahal*
8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods, Vikas Publishing House*
9. Pillai , R S N and Bagavathi, V ., *Statistics , S Chand & Co*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | understand the concepts of correlation and regression analysis. | K2 | 4 |
| 2 | Learn to construct various index numbers under different methods. | K3 | 4 |
| 3 | understand time series analysis and determine trend. | K2 | 4 |
| 4 | familiarise the concepts and theories of probability. | K3 | 4 |
| 5 | Familiarise with more advanced tools of data analysis. | K2 | 4 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination.

| | | | | |
|----------------|----------------------|---|--------------|---------------|
| Semester IV | Code:UG21CO4CR0 3 | TITLE OF THE COURSE- ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT | Total Hrs:90 | Credits :4 |
| | | | Hrs/Week:5 | |
| | | | Hrs/Week:5 | |

ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

Instructional Hours: 72 Credit: 4

Objectives:

- To develop entrepreneurial spirit among students
- To empower students with sufficient knowledge to start up their venture with confidence
- To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India

Module I- Introduction to Entrepreneurship- Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur- Skills - Motivation of Entrepreneur- - Functions of an Entrepreneur- Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship **(10 Hours)**

Module II-Classification of entrepreneurs- Dimensions of Entrepreneurship-Intrapreneurship- Technopreneurship-Cultural Entrepreneurship- International Entrepreneurship-Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship- Problems faced by Women Entrepreneurs- Entrepreneurship in Agriculture sector and service sectors- New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises-Definition- Role of MSME- Steps to establish an enterprise.**(20Hours)**

Module III-Project Identification-Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project- Sources of Business idea- Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent- Geographical Indication- Designs-Plant and Farmer Rights-**(12 Hours)**

Module IV-Project Formulation and Report- Formulation of a project- Stages in project formulation- - preparation of a project report- contents- project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded) **(14 Hours)**

Module V-Entrepreneurial Support in India- Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups- Cluster Development Schemes- Pradhan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- - Bridge Capital- Seed Capital Assistance- Special Institutions for Entrepreneurial Development and assistance in India-Functions of EDII, NIESBUD, NSIC, SIDBI and DIC **(16 Hours)**

Suggested Readings

1. Anjan, R. *Managing New Ventures, Concepts and Cases in Entrepreneurship*, New Delhi, PHI Learning Private limited.
2. Bhide A, *The Origin and Evolution of New Businesses*, New York, Oxford University Press.
3. Brandt, S. C. (1997). *Entrepreneurship: The 10 Commandments for Building a Growth Company*. New Delhi: Mc Millan Business Books. 55
4. Manjunath, N. (2008). *Entrepreneurship & Management*. Bangalore: Sanguine Technical Publishers.
5. Khanka S S- *Entrepreneurial Development-* S Chand and Sons

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the concept of entrepreneurship and entrepreneurial skills and traits. | K2 | 7 |
| 2 | Familiarise with the type of entrepreneurship. | K1 | 7 |
| 3 | Develop project ideas, Protecting the ideas and preparing project report. | K4 | 7 |
| 4 | Identify various entrepreneurial development schemes and programmes. | K4 | 7 |
| 5 | Start up a venture. | K3 | 7 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

| | | | | |
|-----------------------|-----------------------------|--|--------------|---------------|
| Semester IV | Code: UG21CO4CM01 | TITLE OF THE COURSE- E-COMMERCE | Total Hrs:90 | Credits: 3 |
| | | | Hrs/Week:5 | |

E-COMMERCE

Instructional Hours-72 Credit-3

Objectives:

- *This course intent to build competencies in students-*
- *To understand the basic and emerging topics in E-Commerce*
- *To discuss E-Commerce from an enterprise point of view and think strategically about the role of IT for an organization's competitive position*

Module-I-Overview of Electronic Commerce: Introduction to E-Commerce-Definition – Features - Advantages - Disadvantages and Challenges - Functions of E-Commerce – E-commerce transaction cycle – E-commerce opportunities - Types of E-Commerce- B2C-B2B-C2C- C2B- B2E- B2G- P2P - Models of E-Commerce - E-Commerce and E-Business – Transition to e-commerce in India **(20 Hours)**

Module-II-Application of E-Commerce: E-Banking - Online Share Trading -M-Commerce - E-Learning - E-Publishing - E-marketing – E-advertising – E branding - Online Entertainment - Online Career Services - Electronic Data Interchange (EDI) - Enterprise Resource Planning (ERP) - Big Data Analysis - Cloud Computing - Google Analytics - Digital India Initiatives – E-Governance - E-Aadhar - Digital Locker - E-Sign – PayGov - Mobile Seva - eTaal **(25 Hours)**

Module-III-E-payment Systems: E-payment requirements - Debit/Credit card payment - Net banking - Smartcard based payment – Digital token based payment - Digital wallet - e-cheque - e-cash – Cash on Delivery - Payment gateway - Risk in e-payment - Security Standard for Electronic Payment System**(12 Hours)**

Module-IV-E-Commerce Security: Need for Security of E-Merchant/Service Provider, Security of Clients, Basic Security Issues in E-Commerce- security threats – security measures- Digital Signature - Digital Certificate - Cyber Law – Provisions of IT Act 2000 - Penalties and Adjudication – Cyber related provisions under IPC - E-Commerce and Consumer Protection in India. **(18 Hours)**

Module-V-Setting up of E-Commerce Business: Website development - Open Source E-Commerce Platforms – Components of website - Promotion of Websites and Apps - Search Engine Optimisation - Search Engine Marketing - Social Media Optimisation - Viral Marketing - Electronic Customer Relationship Management (ECRM) - Electronic Supply Chain Management **(15 Hours)**

Suggested Readings

1. Daniel Minoli, E. M. (2014). *Web Commerce Technology Handbook*. New Delhi: Tata McGraw Hill.
2. Dave, C. (2014). *E- Business and E Commerce Manangement* . New Delhi: Prentice Hall.
3. Deital, H. M. (2013). *e-Business and e-Commerce for Managers*. New Delhi: Prentice Hall.
4. Goyal, D. (2010). *Management Information System*. New Delhi: Macmillan.
5. Joseph, P. (2012). *E Commerce- An Indian Perspective* (5 ed.). New Delhi: PHI.
6. Kamalesh, K. B. (2012). *E-Commerce, the Cutting Edge of Business*. New Delhi: Tata McGraw Hill.

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the basic concept and models of E-Commerce.. | K2 | 1 |
| 2 | Familiarise the application of E-Commerce. | K3 | 1 |
| 3 | Analyse various payment mechanism under E-Commerce. | K4 | 1 |
| 4 | Identify and analyse various security issues related to E-Commerce. | K4 | 1 |
| 5 | Understand how to setup an E-Commerce business. | K4 | 1 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

| | | | | |
|-----------------------|-----------------------------|--|--------------|---------------|
| Semester IV | Code: UG21CO4CO01 | TITLE OF THE COURSE- FINANCIAL SERVICES | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week:5 | |

SEMESTER IV

Optional Core – 2: FINANCIAL SERVICES

Instructional Hours: 90 Credit: 4

Objectives: 1. To provide the students with an overall idea of financial services available in the country and to create an understanding about recent trends in financial services sector.

MODULE I-Introduction to Financial Services – Meaning – Types- Fund Based Financial Services- Fee Based Financial Services- Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers **(15 Hours)**

MODULE II-Venture Capital and Securitisation - Features and Types of Venture Capital- various Stages of Venture Capital Financing- Factors affecting investment decision- Investment nurturing- Venture capital Exit strategies- Venture Capital Firms in India- Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background- Purpose of the Act- Main provisions **(20 Hours)**

MODULE III-Leasing and Factoring– Leasing- Essentials –Types- Operating and Financial Lease- Sale and Lease back- Other classifications- Advantages and Limitations of Leasing—Leasing Vs Hire purchase- Factoring-Parties involved- Process of Factoring- Functions of a Factor- Different Forms of Factoring Services- Factoring Vs. Bill Discounting – Forfeiting- Mechanism of Forfeiting- Factoring Vs. Forfeiting. **(20 Hours)**

MODULE IV-Credit Rating –Meaning, types of Credit Rating- Need for credit rating-Factors affecting credit rating-Advantages and Limitations of Credit rating- Rating process and methodology Credit Rating Agencies in India. **(15 Hours)**

MODULE V-Mergers and Acquisition- Expansion of business firms- Internal and external expansion- forms of combinations- merger, acquisition and take over- Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers-Merger Vs Take over- Types of take over- Defense strategies against hostile takeovers- Mergers in India- Recent trends in financial services-Shadow Banking -Angel Funds- Hedge funds **(20 Hours)**

Suggested Readings

1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations *Tata Mc-Grow Hill. New Delhi:*
2. Gupta, N. K., Financial Markets, Institutions and Services, *Ane Books Pvt. Ltd. New Delhi*
3. Khan, M.Y., Financial Services - *Tata McGraw Hill New Delhi.*
4. Siddaiah, T., Financial Services Pearson Education New Delhi.
5. VA Avadhani, Financial Services in India, *Himalaya Publishing House, Mumbai*
6. Yogesh, M., Investment Management, *PHI Learning Pvt. Ltd. New Delhi:*
7. Shashi K Gupta and Nisha Agarwal- *Financial Services- Kalyani Publishers*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|--|-----------------|---------|
| 1 | Understand the fundamentals of financial services and players of financial sector. | K2 | 3 |
| 2 | Understand the concept of merchant banking and issue management. | K2 | 3 |
| 3 | Familiarise about leasing and hire purchase concepts. | K4 | 3 |
| 4 | Identify the various types of mergers and acquisition. | K1 | 3 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Interactive sessions, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

SEMESTER 5

| | | | | |
|----------------------|-----------------------------|---|---------------|---------------|
| Semester V | Code: UG21CO5CR01 | TITLE OF THE COURSE COST ACCOUNTING -1 | Total Hrs:108 | Credits: 4 |
| | | | Hrs/Week:6 | |

Core Course : COST ACCOUNTING- I

Instructional Hours: 108 Credit: 4

Objectives: To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.

Module I-Introduction to Cost Accounting- Meaning- Definition- Cost Concepts-Costing- Cost Accounting- Cost Accountancy- Objectives and functions of Cost Accounting- Cost Unit- Cost Centre- Responsibility Centres- Profit Centre- Cost Control- Cost Reduction- Distinction between Cost Accounting and Financial Accounting-Essentials of a good costing system- Installation of costing system- Methods and Techniques of Cost Accounting- Advantages and Disadvantages of Cost Accounting- Cost concepts and classification- elements of cost **(18 Hours)**

Module II-Accounting and Control of Material Cost- Material Purchase Procedure- Inventory control- Material Stock Level-EOQ- ABC- VED and FSN Analysis-JIT- Stock turnover- Material Issue control- Stores records- Bin card and Stores ledger- Documents authorizing movement of materials-Inventory systems: Perpetual and Periodic Inventory System-Continuous Stock Taking - Material Losses-Wastage- Scrap- Spoilage-Defectives- Pricing of issue of materials- FIFO- LIFO- Simple Average- Weighted Average-**(25 Hours)**

Module III-Accounting and Control of Labour Cost- Time Keeping and Time Booking-Methods - Systems of Wage Payment-Time Rate System- Piece Rate System- Differential Piece Rate – Taylor’s differential piece rate system- Merrick’s differential piece rate system- Gantt Task and Bonus plan- Incentive Plans- Halsey Plan - Rowan Plan-Idle Time- Overtime and their Accounting Treatment- Labour Turnover-Causes and effects- Methods of Calculating Labour Turnover. **(20 Hours)**

Module IV-Accounting for Overhead- Classification of Overhead- Segregation of semi variable overhead- Production overhead- Allocation and apportionment- Primary and Secondary Distribution Summary- Absorption of Overhead- Methods of absorption of overheads- Overhead absorption rates- Actual and pre-determined rates- Blanket and Multiple rates- Over-absorption and Under-absorption- Reasons- Disposal- Introduction to Activity Based Costing (Problems of ABC excluded) **(25 Hours)**

Module V-Preparation of Cost Sheet- Cost sheet- Objectives- preparation- Tender and Quotation- Reconciliation Statement –Need- Reasons for disagreements in Profits-Preparation- Memorandum Reconciliation Account **(20 Hours)**

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswari, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. J Madegowda, Advanced Cost accounting, Himalaya Publishing House, Mumbai
6. Shukla, M.C., and Grewal, T.S., Cost Accounting, Sultan Chand & Sons, New Delhi.
7. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India.

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

Learning Pedagogy

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--|--|-----------------|---------|
| 1 | Familiarise with cost concepts and learn the fundamentals of cost accounting as a separate system of accounting. | K2 | 4 |
| 2 | Understand different methods of determining stock levels and material pricing using LIFO ,FIFO ,Weighted and simple average methods. | K2 | 4 |
| 3 | Compute labour cost using differential piece rate systems , incentive plans and identify the causes of labour turnover. | K6 | 4 |
| 4 | Prepare overhead distribution summary by primary, secondary and simultaneous equation methods. | K6 | 4 |
| 5 | Produce cost sheet , tenders and reconciliation statements. | K6 | 4 |
| Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating. | | | |

Chalk and talk, Seminar, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

| | | | | |
|----------------------|-----------------------------|---|--------------|---------------|
| Semester V | Code: UG21CO5CR02 | TITLE OF THE COURSE: ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week: 5 | |

Core Course 15: ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

Instructional Hours: 90 Credit: 4

Module I (18 Hours)

Unit 1 : Multidisciplinary nature of environmental studies (2 Hours): Definition, scope and importance - need for public awareness.

Unit 2 : Natural Resources : Renewable and non-renewable resources : Natural resources and associated problems. **Forest resources :** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. **-Water resources :** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. **Mineral resources :** Use and exploitation, environmental effects of extracting and using mineral resources, case studies. **Food resources :** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. **Energy resources:** Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, Case studies. **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of individual in conservation of natural resources- Equitable use of resources for sustainable life styles. **(10 Hours)**

Unit 3: Ecosystems-Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers- Energy flow in the ecosystem -Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the given ecosystem:- Forest ecosystem (**6 Hours**)

Module II (26 hours)

Unit 1: Biodiversity and its conservation

Introduction –Bio geographical classification of India -Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-India as a mega-diversity nation-Hot-spots of biodiversity-Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts-Endangered and endemic species of India(**8 Hours**)

Unit 2: Environmental Pollution-Definition, Causes, effects and control measures of: - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes- Role of an individual in prevention of pollution, Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides. **(8 Hours)**

Unit 3: Social Issues and the Environment

Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people: its problems and concerns, Case studies, Environmental ethics: Issues and possible solutions,-Climate change, global warming, acid rain, ozone layer depletion , nuclear accidents and holocaust, Case studies- Consumerism and waste products- Environment Protection Act - Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness **(10 Hours)**

Module – III (15 Hours)

Recent developments- Green Accounting- Meaning- History- Scope and Importance-Importance- Advantages and limitations- Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing- Meaning- Need and benefits- Challenges-Green marketing in India- Green washing and consequences- Eco tourism- significance- eco tourism activities in India- Opportunities and challenges – carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope(15 Hours)

Module – IV (13 Hours)

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information- Objectives of the Act-Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services(13 Hours)

Module – V (18 Hours)

Unit 1- Human Rights– An Introduction to Human Rights, Meaning, concept and development, Three Generations of Human Rights (Civil and Political Rights; Economic, Social and Cultural Rights).

Unit-2 Human Rights and United Nations – contributions, main human rights related organs UNESCO, UNICEF, WHO, ILO, Declarations for women and children, Universal Declaration of Human Rights.

Human Rights in India – Fundamental rights and Indian Constitution, Rights for children and women, Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities

Unit-3 Environment and Human Rights - Right to Clean Environment and Public Safety: Issues of Industrial Pollution, Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies, Issues of Waste Disposal, Protection of Environment

Conservation of natural resources and human rights: Reports, Case studies and policy formulation. Conservation issues of Western Ghats- mention Gadgil committee report, Kasthurirangan report. Over exploitation of ground water resources, marine fisheries, sand mining etc. (18 Hours)

Assignment may include Field study involving

Visit to a local area to document environmental grassland/ hill /mountain

Visit a local polluted site – Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds etc
Study of simple ecosystem-pond, river, hill slopes, etc

Suggested Readings

1. Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
2. Clark.R.S., Marine Pollution, Clarendon Press Oxford (Ref)
3. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001 Environmental Encyclopedia, Jaico Publ. House. Mumbai. 1196p .(Ref)
4. Dc A.K.Environmental Chemistry, Wiley Eastern Ltd.(Ref)
5. Down to Earth, Centre for Science and Environment (Ref)
6. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140pb (Ref)
7. Jadhav.H & Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p (Ref)
8. Mekinney, M.L & Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)
9. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)

10. Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)
11. Rao.M.N & Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p (Ref)
12. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
13. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut (Ref)
14. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (Ref)
15. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (Ref)

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

Learning Pedagogy

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|--|-----------------|---------|
| 1 | Understand environmental management approaches in India and internationally | K2 | 7 |
| 2 | Describe how human activities affected various natural resources such as forest, water, soil and air | K3 | 7 |
| 3 | Create environmental management analysis reports of a locality independently and within team environments. | K6 | 7 |
| 4 | Analyse the reasons for global and local environment issues scientifically | K4 | 7 |
| 5 | Evaluate the provisions of Right to Information Act as a transformative legislation | K5 | 7 |
| 6 | Outline the major developments in the field of human rights in India | K2 | 7 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Chalk and talk, Seminar, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

| | | | | |
|----------------------|-----------------------------|---|--------------|---------------|
| Semester V | Code: UG21CO5CR03 | TITLE OF THE COURSE FINANCIAL MANAGEMENT | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week: 5 | |

FINANCIAL MANAGEMENT

Instructional Hours: 90 Credit: 4

Objectives: To familiarise the students with the functional areas and principles of financial management.

Module I-Introduction-Meaning of Finance – Financial Management-Importance - Scope – Objectives – Profit Maximization – Wealth Maximization – Finance Function -Role of Finance Manager-Financial Management and other Disciplines- Concept of Time value of money- Discounting and compounding **(15 Hours)**

Module II-Financing Decision - Sources of Finance – Equity – Debt – Preference- Retained earnings- Cost of Capital-Concept- Importance- Measurement of Specific Costs– Cost of Debt – Cost of Preference Capital– Cost of Equity – Cost of Retained Earnings – Capitalisation - Capital Structure-Meaning of Capital Structure –Optimum Capital Structure- Factors Determining Capital Structure- Leverage-Meaning-Types- Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and Computation- Composite Leverage- Meaning and Computation- Financial Risk and Business Risk. (*Capital Structure theories excluded*)(**30 Hours**)

Module III-Investment Decision- Capital Budgeting – Meaning- Importance- Determination of Cash Flows – Evaluation Methods –Traditional Techniques- Pay Back Period – ARR –Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results.(**20 Hours**)

Module IV-Management of Working Capital - Meaning–Definition – Importance-Types of working capital- Gross Working Capital- Net Working Capital- Factors Determining Working Capital–Estimation of Working Capital Requirements- Methods **(15 Hours)**

Module V-Dividend Decision- Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy- Pay-out Ratio- Retention Ratio- Factors Determining Dividend Policy- Bonus Shares- Stock Split and Reverse Split.(*Dividend theories excluded*) **(10 Hours)**

Suggested Readings

1. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd.New Delhi.
2. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; New Delhi.
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, New Delhi.
4. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
5. OP Agarwal, Financial Management, Himalaya Publishing House, Mumbai
6. Raman B S, Financial Management- United Publishers
7. Srivastava, T. M., Financial Management, Principles and Problems, Pragatiprakashan, Meerut

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the concept of financial Management. | K2 | 2 |
| 2 | Analyse the capital structure and understand theories of capital structure. | K4 | 2,4 |
| 3 | Familiarise the concept of cost of capital. | K2 | 2,4 |
| 4 | Estimate Working Capital Requirement | K6 | 2 |
| 5 | Evaluate various dividend policies and various dividend models. | K5 | 2 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

| | | | | |
|---------------|----------------------|--------------------------------------|--------------|---------------|
| Semester V | Code: UG21CO5CO01 | TITLE OF THE COURSE INCOME TAX- I | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week: 5 | |

Optional Core-III: INCOME TAX- I

Instructional Hours-90 Credit-4

Objective : To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.

Module I-Introduction - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definition of Income- Gross Total Income- Total Income-Assessee- Assessment Year Average Rate of Tax - Maximum Marginal Rate- Previous Year - Accelerated Assessment -Person - Finance Act- Rates of Income Tax-Capital and Revenue **(15 Hours)**

Module II-Residential Status- Incidence of Tax- Income Exempt from Tax- Heads of Income. **(15 Hours)**

Module III-Income from Salary- Chargeability- Definition – Perquisites- Profit in lieu of Salary -Deductions from Salary- Provident Funds and Treatment - Computation of Income from Salary **(25 Hours)**

Module IV-Income from House Property - Basis of Charge - Deemed Ownership- Income from House Property Exempt from Tax- Annual Value and its Determination in Various Cases- Deductions Permissible- Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from House Property **(15 Hours)**

Module V-Profit and Gains of Business or Profession - Chargeability - Deductions Expressly Allowed - General Deductions - Depreciation - Expenses/Payments Not Deductible - Expenses Allowed on Actual Payment Basis Only- Deemed Profits U/S 41 - Computation of Profits and Gains of Business or Profession**(20 Hours)**

Suggested Readings

1. Singhanian, Vinod, K., & Singhanian Monica, Students Guide to Income Tax, *Taxman Publication, New Delhi.*
2. Mehrotra, H.C., Goyal, S. P., Direct Taxes Law and Practice- *Sahitya Bhawan Publications, Agra.*
3. Gaur, V.P, & Narang, D.B., Direct Taxes- *Kalyani Publishers, New Delhi.*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|--|-----------------|---------|
| 1 | Know the basic concepts of income tax. | K1 | 2 |
| 2 | Determine residential status of Individual , HUF, AOP/BOI and Company. | K2 | 4 |
| 3 | Compute Income from salary. | K6 | 4 |
| 4 | Build an idea about income from house property and it's computation. | K6 | 2 |
| 5 | Compute profit and gains from business or profession. | K6 | 4 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

SEMESTER 6

| | | | | |
|----------------|----------------------|---|------------------|-----------|
| Semester VI | Code: UG21CO6CR01 | TITLE OF THE COURSE COST ACCOUNTING- II | Total Hrs:108 | Credits:4 |
| | | | Hrs/Week: 6 | |

Core Course: COST ACCOUNTING- II

Instructional Hours: 108 Credit: 4

Objectives: 1 To acquaint the students with different methods and techniques of costing. and to enable the students to identify the methods and techniques applicable for different types of industries.

Module I-Specific Order Costing- Job Costing – Meaning - Procedure- Batch Costing- Meaning- Procedure- Economic Batch Quantity- Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified- Retention money and progress payments- Determination of Profit on Incomplete Contract- Treatment-Balance Sheet- Escalation Clause- Cost-plus Contract. **(20 Hours)**

Module II-Operating Costing- Definition- Transport costing- Canteen costing- Hospital costing **(15 Hours)**

Module III-Process Costing- Process Accounts- Process Losses- Normal and Abnormal losses- Abnormal Gain - Treatment- Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for By-products

Module IV-Marginal Costing and Break Even Analysis- Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing -Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart- Marginal Costing and Decision Making- Pricing Decisions- Key Factor-Make or Buy- Sales Mix- Acceptance of foreign Order. **(25 Hours)**

Module V-Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control- Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting. **(24 Hours)**

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswary, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J Madegowda, Advanced cost accounting, Himalaya Publishing House, Mumbai
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of Indi

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

Learning Pedagogy

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the process to compute total cost of a product | K2 | 4 |
| 2 | Accumulate total cost of a contract assigned. | K6 | 4 |
| 3 | Prepare various budgets. | K6 | 4 |
| 4 | Calculate Marginal cost , Contribution , and understand the concept of variance analysis. | K6 | 4 |
| 5 | Understand the concept of Job costing and Batch Costing. | K6 | 4 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Chalk and talk, Seminar, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

| | | | | |
|-----------------------|-----------------------------|--|--------------|---------------|
| Semester VI | Code: UG21CO6CR02 | TITLE OF THE COURSE AUDITING AND ASSURANCE | Total Hrs:90 | Credits: 3 |
| | | | Hrs/Week:5 | |

Core Course : AUDITING AND ASSURANCE

Instructional Hours – 72 Credits: 3

Objectives:

1. To familiarize the students with the principles and procedure of auditing.
2. To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

Module I-Introduction-Meaning and Nature of Auditing- Definition of Audit- Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit- Main Object and Subsidiary Objects -Advantages of an Audit, Inherent Limitations of Audit , Differences between Accountancy and Auditing. The Auditor: Qualities and Qualifications of an Auditor- Types and Conduct of Audit- Tax Audit- Performance Audit-Social Audit.

Auditing standards : Overview, Role of Auditing and Assurance Standards Board in India. **(14 Hours)**

Module II-Audit Engagement, Documentation and Evidence – Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers. Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. **(12 Hours)**

Module III-Internal Control –Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment-General Control and Application Controls- Internal Check - Meaning and Definition , Objects of Internal Check, Auditors Duties as Regards Internal Check, Internal Audit- Internal Auditor and independent Auditor - Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores. Vouching- meaning of Vouching- Definition -Vouchers- Points to be noted in Vouchers- Importance of vouching- Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages. Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation.**(20 Hours)**

Module IV-Audit of Limited Companies –(based on Companies Act 2013) Company Auditor- Qualifications-Disqualifications- Appointment Removal- Powers and Duties of an Auditor- Liabilities of an Auditor - Audit Report- Contents and Types.**(13 Hours)**

Module V-Special Audits and Investigation – Government Audit, General Duties and powers of Comptroller and Audit General , Miscellaneous Audits (Procedure only)- Audit of Charitable organizations- Educational Institutions (College) – Hospital - Club- Audit in computerized environment- Audit around computer and audit through computer- Investigation- Meaning and Definition of Investigation- Scope of investigation-Distinction between Investigation and Auditing- Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.**(13 Hours)**

Suggested Readings

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., A Handbook of Practical Auditing, S.Chand & Compaly Ltd, New Delhi.
2. Arun Jha, Auditing – University Edition, Taxman Publications
3. Saxena, R. G., Principles and Practice of Auditing, Himalaya Publishing House, Mumbai
4. Sharma, T. R., Auditing Sahitya Bhawan Publication Agra.

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--|--|-----------------|---------|
| 1 | Familiarise audit concepts, qualification of an auditor and role of auditing in the present scenario | K1 | 3 |
| 2 | Identify the procedure for conducting audit, physical verification and methods and techniques for auditing. | K2 | 3 |
| 3 | Evaluate internal check, internal audit and vouching of various transactions and valuation and verification of assets and liabilities. | K5 | 3,4 |
| 4 | Recognises the procedure for conducting audit of a limited company. | K3 | 3 |
| 5 | Analyse different types of auditing develop audit procedure for conducting audit and investigation when fraud is suspected. | K4 | 3 |
| Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating. | | | |

Learning Pedagogy

Chalk and talk, Seminar, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

| | | | | |
|-----------------------|-----------------------------|---|--------------|---------------|
| Semester V1 | Code: UG21CO6CR03 | TITLE OF THE COURSE MANAGEMENT ACCOUNTING | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week:5 | |

Core Course : MANAGEMENT ACCOUNTING

Instructional Hours: 90 Credit: 4

Objective: To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

Module I-Introduction to Management Accounting – Meaning- evolution- Definition- Nature and characteristics-scope- Objectives- Functions- Distinction between financial accounting and management accounting-distinction between cost accounting and management accounting- Tools of management accounting-Limitations of Management accounting (**10 Hours**)

Module II-Financial Statement Analysis - Financial Statements –Nature and limitations of financial statements-Analysis and Interpretation of Financial Statements- Objectives – Importance – Types of Financial Analysis – Internal- External – Horizontal – Vertical – Techniques of Analysis – Comparative Statements– Common Size Statements – Trend Analysis. (**15 Hours**)

Module III-Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios – Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios – Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios. (**25 Hours**)

Module IV-Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations-Preparation of Fund Flow Statement. (**20 Hours**)

Module V-Cash Flow Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method (**20 Hours**)

Suggested Readings:

1. Manmohan & Goyal, S.N., Management Accounting, *Sahithya Bhawan Publication, New Delhi.*
2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, *Taxmann Applied Services, New*

Delhi.

3. J Madegowda, Advanced Management Accounting, *Himalaya Publishing House, Mumbai*
- Arora, M. N., Cost Accounting and Management Accounting, *Vikas Publishing House Pvt. Ltd, New Delhi.*
4. S P Gupta, Management Accounting, Sahityabhavan, Agra
- Raiyani, J. R., & Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, *New Century Publications.*
5. Pillai R S N and Bagavathi- *Management Accounting- S Chand & Company*
6. Management Accountant (Journal), *Institute of Cost Accountants of India, Kolkata.*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the concept of management accounting. | K2 | 2 |
| 2 | apply various tools for analysing financial statements. | K3 | 2 |
| 3 | Understand the importance of ratio analysis. | K2 | 2 |
| 4 | prepare cash flow and fund flow statement. | K1, K6 | 2 |
| 5 | analyse the concept of social responsibility accounting. | K4 | 2 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

| | | | | |
|-----------------------|-----------------------------|---|--------------|---------------|
| Semester VI | Code: UG21CO6CO01 | TITLE OF THE COURSE INCOME TAX- II | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week: 5 | |

Optional Core-IV: INCOME TAX -II

Instructional Hours-90 Credit-4

Objective- To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure

Module-I-Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI - Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares - Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme -Computation of Income from Capital Gain. **(20 Hours)**

Module-II-Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest- Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Source. **(10 Hours)**

Module-III-Clubbing of Income - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off - Computation of Gross Total Income - Deductions under Chapter VI A -Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income

Module-IV-Assessment of individuals - Agricultural Income - Partly Agricultural Income - Clubbing of Agricultural Income - Computation of Tax **(20 Hours)**

Module-V-Income Tax authorities - Powers and Functions - Assessment- Assessment procedure- Types of Return – E- filing of Return - Return through TRP- PAN - Types of Assessment - Tax Deducted at Source- TCS- TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate – Tax planning -Tax evasion – Tax avoidance – Tax management (theory only)**(15 Hours)**

Suggested Readings

1. Singhania, Vinod, K, & Singhania Monica, Students Guide to Income Tax, *Taxmann Publication, New Delhi.*
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes-Law and Practice, *Sahitya Bhawan Publications, Agra.*
3. Gaur, V.P., & Narang, D.B., Direct Taxes, *Kalyani Publishers, New Delhi.*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Develop an idea about capital gain. | K1 | 3,4 |
| 2 | Enlighten the concept of income from other sources. | K2 | 3,4 |
| 3 | Understand set off and carry forward of losses. | K3 | 3,4 |
| 4 | Determine the concept of assessment of individual and computation of tax liability. | K6 | 3,4 |
| 5 | Familiarise with Income tax Authorities and their powers. | K2 | 3,4 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Learning Pedagogy

Chalk and talk, Seminar, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

Complementary course

| | | | | |
|-----------------------|-----------------------------|---|--------------|---------------|
| Semester VI | Code: UG21CO6CM01 | TITLE OF THE COURSE INCOME TAX – ASSESSMENT AND PLANNING | Total Hrs:90 | Credits: 4 |
| | | | Hrs/Week:5 | |

INCOME TAX – ASSESSMENT AND PLANNING

Instructional Hours : 90 Credit : 4

Module I. Assessment Of Firms & Association Of Persons : Conditions to Assess a Firm as a Partnership Firms - Unders Sections. 184 and 185 - Computation of Tax on Total Income of a Firm -Alternate Minimum Tax - Assessment of Association of persons/ Body of Individuals - Computation of Income of an AOP or BOI - Taxability on Share of Profit From AOP or BOI (Instructional Hours - 30)

Module II. Assessment of co-operative societies : Rate of tax for co-operative societies – Deductions from gross total income under chapter VI A applicable to co-operative societies - Computation of Taxable Income and Tax Liability.(Instructional Hours- 15)

Module III. Assessment of HUF : Hindu Coparcener - Karta of the Family, Schools of Hindu Law - Residential status of H.U.F- Computation of Income – tax payable.(Instructional Hours- 10)

Module IV. Assessment of Companies (Theory only) : Domestic Company - Foreign Company - Company in which Public are Substantially Interested - Rate of Tax applicable for Indian Companies-Rate of Tax applicable for Foreign Companies - Deductions from the gross total income, under ChapterVIA - Minimum Alternate Tax - Book Profit for the purpose of MAT - Tax Credit for Minimum Alternate Tax - Corporate dividend tax - Tax Under Tonnage Tax System. (Theory only, Instructional Hours- 10)

Module V. Tax planning(Theory only) : Tax evasion -Tax avoidance - Tax planning - Tax management - Difference between Tax Planning and Tax Evasion - Difference between Tax Planning and Tax Management - .Need for Tax Planning - Limitations of Tax Planning – Tax Planning forEmployees - Tax planning relating to income from house property - Tax planning relating to income from business - Tax planning relating to capital gains - Tax planning relating to income from other sources. (Theory only -Instructional Hours - 25)

Suggested Readings

1. Singhania, Vinod, K, & Singhania Monica Students Guide to Income Tax, *Taxmann Publication, New Delhi.*
2. Mehrotra, H.C., & Goyal, S. P., Direct Taxes Law and Practice- *Sahitya Bhawan Publications, Agra.*
3. Gaur, V.P., & Narang, D.B., Direct Taxes, *Kalyani Publishers, New Delhi.*

QUESTION PAPER PATTERN

| Module | Part A 2 Mark | Part B 5 Marks | Part C 15 Marks | Total |
|------------------------------|------------------|-------------------|--------------------|-------|
| Total No. of Questions | 12 | 9 | 4 | 25 |
| No. Questions to be answered | 10 | 6 | 2 | 18 |
| Total Marks | 20 | 30 | 30 | 80 |

Course Outcomes

Learning Pedagogy

| CO No. | Upon completion of this course, the students will be able to: | Knowledge Level | PSO No. |
|--------|---|-----------------|---------|
| 1 | Understand the assessment of Firms and AOP. | K2 | 3,4 |
| 2 | Compute the tax liability of cooperative societies. | K6 | 3,4 |
| 3 | Determine residential status and assessment of HUF | K6 | 3,4 |
| 4 | Familiarise the theoretical concept of assessment of companies. | K4 | 3,4 |
| 5 | understand the basic knowledge about tax planning related to various heads of income. | K1 | 3,4 |

Knowledge Levels: K1-Remembering; K2-Understanding; K3-Applying; K4-Analyzing; K5-Evaluating;K6-Creating.

Chalk and talk, Seminar, Tutorials, Assignments.

Assessment Tools

Assignments, Seminar, Test papers, Punctuality, End semester examination

Guidelines for Project and Viva and Industrial Visit/Study Tour

PROJECT AND VIVA CODE UG21CO6PV

Project Report

All students are to do a **project in the area of core course.**

This project can be done individually or in groups (not more than five students) which may be carried out in or outside the campus.

The report of the project in duplicate is to be submitted in English with not less than 30 pages (Printed in A4 size paper) to the Department at the sixth semester and are to be produced before the examiners appointed by the College

External Project Evaluation and Viva / Presentation are compulsory and will be conducted at the end of the Programme.

Structure of the Report

- Title Page
- Declaration by the student
- Certificate from the guide
- Acknowledgements
- Contents
- Chapter I: Introduction (Research problem, Objectives of the study, methodology etc)
- Chapter II: Review of Literature/Conceptual Framework
- Chapter III: Data Analysis
- Chapter IV: Summary /findings/ Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc).
- Bibliography

Evaluation of the Project Report.

The project report shall be subject to **Internal and External Evaluation** followed by a **Viva-voce.**

- Internal Evaluation is to be done by the supervising teacher and external evaluation by an examiner

appointed by the University and the Head of the Department or his nominee.

- A viva voce related to the project work will also be conducted by the external evaluation board consisting of an examiner appointed by the University as chairman and the Head of the Department

or his nominee as member. The students have to attend the viva voce individually. Grades are to be

awarded to the students combining the internal evaluation, external evaluation and viva voce.

Components of External Evaluation of Project /Marks

Dissertation (External) 50

Relevance of Topic 10

Statement of Objectives 5

Methodology 10

Presentation of Facts and Figures 5

Quality of Analysis and Findings 15

Bibliography 5

Viva-Voce (External) - 30

Total 80

Components for Internal Evaluation of Project (20 marks)

Punctuality -5

Experimentation/Data Collection- 5

Knowledge(Based on individual assessment) 5

Report -5

Total -20

Industrial Visit /Study Tour

An industrial visit cum tour for three to five days form part of the course of study for regular students during the programme and a report of the same shall be prepared and submitted to the department.

B. Com Degree (CBCS) Examination
Fourth Semester
Programme : Commerce (Model I & III)
Core Course - UG21CO4CR01- Corporate Accounts -II

Time: 3 Hours

Max: 80 Marks

Section A

Answer any 10 questions. Each Question carries 2 marks

1. What is annuity? How will you disclose it in the financial statements of insurance companies?
2. What is NPA?
3. What is Repo Rate?
4. What are Non-Banking Asset?
5. What is Unexpired discount?
6. What is Principle of Indemnity?
7. Give the Accounting treatment of bonus in reduction of premium.
8. Give the Accounting treatment of Provision and contingencies in final accounts of banking company.
9. Define Banking
10. What is cash reserve?
11. What is Money at Call?
12. What is Statutory Reserve?

Section B

Answer any 6 questions. Each Question carries 5 marks

13. Distinguish Life insurance and General Insurance
14. Explain the following terms.
a) Re-insurance, b) Double Insurance, c) Surrender value d) Annuity, e) Consideration for Annuities Granted
15. Write a short note on Slip system of posting.
16. Explain classification of Asset in Banking Company
17. From the following information, calculate the amount of premium to be credited to Revenue Account.

| | |
|---|-----------|
| Premium received during 2017-18 | 34,00,000 |
| Outstanding premium on 31.3.2018 | 4,20,000 |
| Premium received in advance on 31.03.2018 | 1,60,000 |
| Outstanding premium on 01.04.2017 | 2,20,000 |
| Premium received in advance on 01.04.2017 | 1,30,000 |
| Bonus in reduction of premium | 80,000 |
| Re-insurance premium for the year | 3,00,000 |

18. Following are the figures relate to Super Life Insurance Company Ltd for the year ending 31.03.2018. Prepare Revenue Account.

| | ₹ |
|-------------------------------|-----------|
| Claims | 40,000 |
| Management Expenses | 14,000 |
| Bonus in Reduction of Premium | 1,500 |
| Premium Received | 1,51,000 |
| Directors Fees | 8,000 |
| Life Fund (01.04.2017) | 11,50,000 |
| Agents Commission | 5,000 |
| Annuities | 1,500 |

Adjustments:

Premium outstanding ₹ 90,00,000

19. Following are the details of advances of 'Dhanalekshmi Bank Ltd. as on 31st march 2018

| Assets | (` in Lakhs) |
|------------------------------|---------------|
| Standard Asset | 80,00,000 |
| Sub-standard Assets: | |
| Secured | 50,00,000 |
| Unsecured | 4,00,000 |
| Doubtful Assets: | |
| (i) Upto One year | |
| (a) Secured | 18,00,000 |
| (b) Unsecured | 2,00,000 |
| (ii) One year to three years | |
| (a) Secured | 6,00,000 |
| (b) Unsecured | 1,00,000 |
| (iii) More than three years | |
| (a) Secured | 40,000 |
| (b) Unsecured | 10,000 |
| Loss Assets | 30,000 |

Calculate Provision for doubtful debt

20. On 31st March 2018, while closing the books of a bank you find in the Loan ledger an unsecured balance of ₹ 40,00,000 in the account of a merchant whose financial condition is reported to you as bad and doubtful. Interest on the same account amounted to ₹ 6,00,000 and is yet to be recorded. During 2018-19, the bank is able to realise only 80% of the amount due on account of the insolvency of the customer.

Pass necessary Journal entries.

21.. Calculate Rebate on Bills Discounted as on 31.3.2018

| Date of the Bill | Amount ₹ | Period of the Bill | Rate of Discount |
|------------------|----------|--------------------|------------------|
| 20.1.2018 | 8,00,000 | 4 months | 15% p.a. |
| 10.2.2018 | 4,00,000 | 5 months | 12% p.a. |
| 15.3.2018 | 6,00,000 | 3 months | 18% p.a. |

Also Pass Journal Entry.

Section c

Answer any 2 questions. Each Question carries 15 marks

22. From the following information, prepare the Profit and Loss Account of South Indian Bank Ltd. for the year ended 31.3.2018.

| | ₹ |
|--------------------------------------|----------|
| Interest on Loan | 5,00,000 |
| Interest on Fixed Deposit | 2,75,000 |
| Commission, Exchange and Brokerage | 30,000 |
| Salaries and allowances | 1,50,000 |
| Discount on Bills Discounted (Gross) | 1,52,000 |
| Interest on Cash credit | 5,40,000 |
| Interest on Overdraft | 30,000 |
| Interest on Savings Bank Deposit | 87,000 |
| Postage and Stamps | 10,000 |
| Printing and Stationery | 20,000 |
| Sundry Expenses | 10,000 |
| Rent | 15,000 |
| Tax and Licences | 10,000 |
| Audit Fees | 10,000 |

Additional information

1. Rebate on Bills Discounted ₹ 40,000
2. Salary of Managing Director ₹ 50,000
3. Provision for Bad debts ₹ 40,000
4. Interest of ₹ 4,000 on doubtful debts was wrongly credited to interest on loan account
5. Provision of Tax is to be made at 55%
6. Provide ₹ 20,000 for dividend

23. Yes Bank Ltd, with an authorised capital of ₹ 10,00,000 divided in to 1,00,000 shares of ₹ 10 each, presents you the following balances as on 31.3.2018, from which you are asked to prepare its Balance sheet as per the form prescribed by the Banking Regulation Act:

| | |
|--|-----------|
| Subscribed and called up capital | 20,00,000 |
| Profit and Loss A/c credit balance on 1.4.2017 | 1,10,000 |
| Profit for the current year 2017- 18 | 6,00,000 |
| Cash credit and Overdraft | 40,00,000 |
| Term loans | 50,00,000 |
| Bills Discounted and purchased | 10,00,000 |
| Current Deposits | 30,00,000 |
| Savings Bank Deposits | 32,00,000 |
| Fixed Deposits | 48,00,000 |
| Cash in hand | 3,00,000 |
| Calls in Arrear | 10,000 |

| | |
|--------------------------------|-----------|
| Cash with RBI | 5,00,000 |
| Money at Call and Short Notice | 8,00,000 |
| Investments | 12,00,000 |
| Land and Buildings | 20,30,000 |
| Furniture | 50,000 |
| Interest accrued on loans | 1,50,000 |
| Stock of stamps and stationery | 3,000 |
| Rebate on Bills Discounted | 12,000 |
| General Reserve | 60,000 |
| Statutory Reserve | 7,00,000 |
| Borrowings from banks | 4,53,000 |
| Unclaimed dividend | 8,000 |
| Balance with banks | 5,00,000 |
| Bills payable | 6,00,000 |

Claims against the bank not acknowledged as debt amount to ₹ 3,00,000. The bank's acceptances on behalf of customers amount to ₹ 2,00,000. Bills for collection amount to ₹ 1,50,000.

24. Following balances are extracted from the books of Grant Life Insurance Company Ltd as on 31.12.2018. Prepare Revenue Account.

| | |
|-------------------------------------|-----------|
| Life Assurance Fund (01.01.2018) | 15,00,000 |
| Premiums | 2,96,000 |
| Consideration for Annuities Granted | 15,000 |
| Interest and Dividend | 1,00,000 |
| Fines for revival of policies | 750 |
| Re-insurance premium | 20,750 |
| Claims outstanding (01.01.2018) | 4,500 |
| Claims paid during the year | 164,900 |
| Annuities | 2,050 |
| Bonus in reduction of premium | 1,600 |
| Medical fees | 2,400 |
| Surrenders | 4,000 |
| Commission | 18,650 |
| Management expenses | 22,000 |
| Income tax on dividends | 8,500 |

Adjustments:

- Premium outstanding 2,600
- Claims outstanding 14,000
- Further bonus adjusted in premium 2,400
- Claim under Re-insurance 8,000

25. From the following balance extracted from the books of a General Insurance Company Ltd, as on 31.03.2018. You are required to prepare Revenue Account in respect of Marine insurance business for the year ended 31.03.2018. Also prepare its profit and loss account.

| Particulars | Direct | Re- Business insurance |
|-------------------------------------|-----------|------------------------|
| I. Premium received during the year | 24,00,000 | 3,60,000 |

| | | |
|---------------------------------|-----------|----------|
| Receivable on 01.04.2017 | 1,20,000 | 21,000 |
| Receivable on 31.03.2018 | 1,80,000 | 28,000 |
| Premium paid during the year | | 2,40,000 |
| Payable on 01.04.2017 | | 20,000 |
| Payable on 31.03.2018 | | 42,000 |
| II. Claims paid during the year | 16,50,000 | 1,25,000 |
| Payable on 01.04.2017 | 95,000 | 13,000 |
| Payable on 31.03.2018 | 1,75,000 | 22,000 |
| Claims received during the year | — | 1,00,000 |
| Receivable on 01.04.2017 | — | 9,000 |
| Receivable on 31.03.2018 | — | 12,000 |
| III. Commission | 1,50,000 | |
| Re-insurance accepted | 11,000 | |
| Re-insurance ceded | 14,000 | |

Additional information

Salaries 2,60,000 Interest, dividend and Rent received 1,15,500

Rent, rates and taxes 18,000 Legal expenses (` 20,000 for claims) 60,000

Printing and Stationery 23,000 Bad debts 5,000

Income tax paid 2,40,000 Profit on sale of car 5,000

TDS 24,400

Interest on income tax

refund 12,000

Balance of fund on 01.04.2017 was ₹ 26,50,000 including additional reserve of ₹ 3,25,000. Additional reserve has to be maintained at 5% of the net prem
