

# **GURU NANAK COLLEGE (AUTONOMOUS)**

**GURU NANAK SALAI, CHENNAI – 600042**

**(Re-accredited at 'A-Grade' by NAAC) Affiliated to University of Madras**



## **B.Com. HONOURS**

**(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)**

## **SYLLABUS**

**(For the candidates admitted for the Academic year 2022-23 and thereafter)**

## **PREAMBLE**

The Programme of B.com (Honours) is an undergraduate specialized degree programme in the field of commerce and it is a business-oriented programme that develops the student's business skills and provides in-depth knowledge in the field of commerce. A career in commerce and business leads to a variety of job opportunities. This programme provides a scope to pursue their lavish career in professional courses and enhances practical learning among the students through internships and projects with wide range of subjects that are vital to modern work culture and provides a promising future with many aspects. Each subject has its own uniqueness. It has a lot of growth opportunities in core industrial areas, taxation, and business-oriented subjects etc. The programme was formulated to develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge in commercial sciences to help them understand the methods and process of commerce in every area of activity and expose them to the areas of application of knowledge of various commerce subjects with the sole purpose of making them self-dependent and easily employable. The subjects are branch of knowledge and is devoted to various techniques used in day-to-day life, like preparation of accounting analysis, interpretation of profit and losses, acquiring entrepreneurial skills and developing marketing strategies. It is also a science of learning from day-to-day economical routine happening in every part of the world. The subject provides tools for making decisions when conditions of uncertainty prevail. It enhances the students to perform well in competitive exams to get more and better opportunities in the market.

# **LEARNING OUTCOME BASED CURRICULUM FRAMEWORK**

**From the Academic Year (2022- 23) and there after**

## **Vision**

To a competitive edge over the other academic courses by virtue of its rigorous academia and training structures and to put the students in rigorous academic environment wherein they are subject to a strong and competitive syllabi and training programs so that they are transformed into professionals who thrive in a challenging and a competitive corporate environment.

## **Mission**

To strive to attain academic excellence and to maintain a very high standard of education in the dimension of commerce, management, finance, economics, taxation, and financial analysis and to mold the students into competent professionals with a very strong foundation of ethics and professional etiquette.

## **PROGRAMME OUTCOMES B.COM (HONOURS)**

The following points are the expected outcomes of the three-year B. Com (Honours) of Guru Nanak College:

- PO1** Convert Students as real time Professionals in the areas of finance, accounting and taxation.
- PO2** Prepare Students to face the challenges in the current job market.
- PO3** Apply the knowledge gained in the field of finance, law, taxation, treasury, accounting, etc. and in teaching fields.
- PO4** Analyse and interpret various case studies related to Marketing, HR, Finance, Management, Accounting, Accounting standards, Income Tax and GST.
- PO5** Learning the fundamentals of Indian Government and Politics which is important for civil service other competitive examination of National and State level.

## **PROGRAMME SPECIFIC OUTCOMES B.COM (HONOURS)**

- PSO1:** Examine the Conceptual knowledge in accounting standards to pursue professional courses.
- PSO2:** Prepare students to be proficient in the field of Commerce, Logistics and Supply Chain Management, Research, Corporate Ethics and Governance and Tax.

**B.COM (HONOURS)**  
**CREDIT STRUCTURE 2022-2025 BATCH**

Semester	Part	Course Component	Subject Code	Subject Name	Credits	Hours	Internal	External	Total
Semester – I	I	Language		Language – I (Tamil/Hindi/Sanskrit/French)	3	4	50	50	100
	II	English		English- I	3	4	50	50	100
	III	Core – I		Financial Accounting – I	4	6	50	50	100
		Core – II		Marketing Practice	4	5	50	50	100
		Core – III		Principles of Management	4	4	50	50	100
		Core – IV		Business Economics	4	5	50	50	100
	IV	NME/ Basic / Advance Tamil		Business Venture	2	2	-	100	100
			Internship -I (Two weeks)	2	-	-	-	-	
<b>Total Credits – 26, Total Hours/ week-30</b>									
Semester – II	I	Language		Language – II	3	4	50	50	100
	II	English		English- II	3	4	50	50	100
	III	Core – V		Financial Accounting – II	4	6	50	50	100
		Core – VI		Banking Theory and Practices	4	5	50	50	100
		Core – VII		Services Marketing and Customer Relationship Management	4	4	50	50	100
		Core – VIII		Business Policy and Environment	4	5	50	50	100
	IV	NME/ Basic /Advance Tamil		Consumer Behaviour	2	2	-	100	100
			Internship -II (Four weeks)	4	-	-	-	-	
<b>Total Credits – 28, Total Hours/ week-30</b>									
Semester – III	III	Core – IX		Corporate Accounting	4	6	50	50	100
		Core – X		Business Law	4	5	50	50	100
		Core – XI		Business Mathematics	4	5	50	50	100
		Core – XII		Financial Services	4	5	50	50	100
		Core – XIII		Logistics and Supply Chain Management	4	5	50	50	100
		Core – XIV		International Trade	4	4	50	50	100
	IV			Internship – III (Two weeks)	2	-	-	-	-
<b>Total Credits – 26, Total Hours/ week-30</b>									

**B.COM (HONOURS)**  
**CREDIT STRUCTURE 2022-2025 BATCH**

Semester	Part	Course Component	Subject Code	Subject Name	Credits	Hours	Internal	External	Total	
Semester – IV	III	Core – XV		Business Statistics and Operations Research	4	5	50	50	100	
		Core - XVI		Professional Elective – I a. Insurance and Risk Management b. Organizational Behavior	4	4	50	50	100	
		Core – XVII		Special Accounts	4	5	50	50	100	
		Core - XVIII		Company Law	4	5	50	50	100	
		Core – XIX		Financial Management	4	5	50	50	100	
		Core – XX		Entrepreneurial Development	4	4	50	50	100	
	IV				Environmental Studies	2	2	-	100	100
					Internship – IV (Four weeks)	4	-	-	-	-
<b>Total Credits - 30, Total Hours/ week-30</b>										
Semester – V	III	Core – XXI		Cost Accounting	4	6	50	50	100	
		Core – XXII		Corporate Ethics and Governance	4	4	50	50	100	
		Core - XXIII		Income Tax Law and Practice - I	4	6	50	50	100	
		Core – XXIV		Accounting Standards	4	4	50	50	100	
		Core – XXV		Professional Elective – II a. Practical Auditing b. Strategic Management	4	5	50	50	100	
		Core - XXVI		Research Methodology	4	4	50	50	100	
	IV				Value Education	2	1	-	100	100
					Internship – V (Two weeks)	2	-	-	100	100
<b>Total Credits – 28, Total Hours/ week-30</b>										

**B.COM (HONOURS)**  
**CREDIT STRUCTURE 2022-2025 BATCH**

Semester	Part	Course Component	Subject Code	Subject Name	Credits	Hours	Internal	External	Total
Semester – VI	III	Core - XXVII		Management Accounting	4	6	50	50	100
		Core -XXVIII		Human Resource Management	4	5	50	50	100
		Core - XXIX		Professional Elective – III a. Security Analysis and Portfolio Management b. Investment Banking	4	4	50	50	100
		Core - XXX		Income Tax Law and Practice - II	4	6	50	50	100
		Core - XXXI		Business Taxation	4	4	50	50	100
				Project & Viva voce	8	5		100	100
	V				Extension Activities	1			
<b>Total Credits – 29, Total Hours/ week-30</b>									
<b>Grand Total Credits – 167, Total Hours -180</b>									

# **SEMESTER - I**

**GURU NANAK COLLEGE (AUTONOMOUS), CHENNAI – 600 042**  
**(Effective for the batch of candidates admitted in 2022-2025)**

**CORE I**  
**FINANCIAL ACCOUNTING -I**

<b>SUBJECT CODE:</b>	<b>PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE FRAMEWORK:**

Introduction to basic concepts of fundamental accounting methods.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Prepare the final accounts of a sole trading concern.
2. Prepare simple accounts and balance sheet of a non-trading organization.
3. Calculate the average due date, classify & rectify errors and prepare bank reconciliation statement.
4. Compute depreciation on various types of assets under different methods.
5. Make entries in books of accounts under the single-entry system of book-keeping.

**UNIT – I**

**(20 Hours)**

Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings. (Simple problems only).

**UNIT – II**

**(20 Hours)**

Preparation of Receipt and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organization (Simple problems only)

**UNIT – III**

**(17 Hours)**

Account Current – Average Due Date – Sale or Return Account - Classification of errors – Rectification of errors – Preparation of Suspense Account - Bank Reconciliation Statement. (Simple problems only)



**UNIT – IV****(17 Hours)**

Depreciation - Meaning, Causes, Types- Straight-Line Method, written down Value method, Sinking fund method (Theory & Sums) - Fire Insurance Claims (Loss of stock). (Simple problems only)

**UNIT – V****(16 Hours)**

Single Entry – Meaning, features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method (Simple problems only).

**Reference Books:**

1. R.L. Gupta & V.K Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
2. T.S. Reddy & A.Murthy, Financial Accounting ,Margham Publications, Chennai.
3. Shukla, M.C., T.S Grewal and S.C. Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
4. Jain S. P., and K.L Narang, Financial Accounting, Kalyani Publishers, New Delhi
5. P.C.Tulsian, Advanced Accounting, Tata McGraw Hill, New Delhi
6. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi
7. R.L Gupta & Radha swamy, Advanced Accounting, (Volume I), Sultan Chands Publication, New Delhi
8. Das K. R., K.M. Sinha, Financial Accounting, Lawyers Book Stall
9. Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd
10. Banerjee B.K, Financial Accounting –A dynamic Approach, Prentice Hall of India Private Limited, New Delhi.
11. Hanif M, A. Mukherjee, Financial Accounting, Tata McGraw Hill Publishing Company

**Note: No theory questions should be asked.**

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	Answer any 10 out of 12 Questions	01-12	2	20
<b>Section B</b>	Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	(Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each.	20-22	20	40

**Distribution of Questions: (Problem paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	-	3
	Unit – 2	-	2
	Unit – 3	-	3
	Unit – 4	-	2
	Unit – 5	-	2
<b>Section B</b>	Unit – 1	-	1
	Unit – 2	-	1
	Unit – 3	-	1
	Unit – 4	-	2
	Unit – 5	-	2
<b>Section C</b>	Unit – 1	-	1 (Q.no 20)
	Unit – 2	-	1
	Unit – 3	-	-
	Unit – 4	-	1
	Unit – 5	-	-

**CORE II**  
**MARKETING PRACTICE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

**COURSE FRAMEWORK:**

Introduction to basic marketing practices used in India and globally.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Have basic knowledge of concepts, principles, tools and techniques of marketing.
2. Acquire an overview of the micro and macro marketing environment.
3. Identify patterns in consumer and purchasing behavior.
4. Gain better understanding of content of a marketing plan.
5. Be familiar with the recent trends in marketing.

**UNIT – I (CASE STUDY)**

**(15 Hours)**

Introduction to Marketing – Meaning – Definition and Functions of marketing – Marketing Orientations – Role and Importance of Marketing – Classification of Markets

**UNIT – II**

**(15 Hours)**

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments) - Marketing segmentation – concept – benefits – bases and levels

**UNIT – III**

**(15 Hours)**

Introduction to consumer behavior – need for study – consumer buying decision process – buying motives- Pricing decisions- creativity marketing – retail marketing

**UNIT – IV**

**(15 Hours)**

Marketing mix – meaning – introduction to stages for new product development – Types - introduction to product life cycle- Product mix- Price- pricing policy & methods - place-channels of distribution (levels), channel members- promotion – communication mix – basic of advertisement, sales promotion & personal selling.

**UNIT – V****(15 Hours)**

Recent trends in marketing – basic understanding of E-marketing – consumerism – market research- MIS (Management information system), marketing regulation

**Reference Books:**

1. Saxena Rajan, Marketing Management, Sultan Chands & Sons, New Delhi.
2. Kotler, Philip and Gary Armstrong, Principles of Marketing, 13<sup>th</sup> edition, Pearson Education, New Delhi.
3. Michael, J. Etzel., Bruce J Walker and William J Stanton, Marketing ,13<sup>th</sup> edition, McGraw Hill, New York
4. Still and Cundiff, Marketing Management, Prentice Hall Inc. Ltd.,
5. Gupta C. B. and Dr.N.Rajan Nair, Marketing Management, Sultan Chand Ltd., New Delhi
6. Kumar A., Meenakshi, Marketing Management, Vikas Publishing House, New Delhi.
7. Sherlekar S. A, Marketing Management, Himalaya Publishing House, Mumbai.

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

**CORE III**  
**PRINCIPLES OF MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

**COURSE FRAMEWORK:**

Introduction to core principles of management in practice and relevant theories.

**COURSE OUTCOME:**

On completion of the course, students will be able to

1. Acquire an understanding of state-of-the-art management and business concepts.
2. Be prepared to face the emerging challenges of planning resources, business processes and managing managers.
3. Know about organizing and authority-responsibility relationships.
4. Gain key insights into direction and different styles of leaderships.
5. Know about the communication process, channels of communication and its barriers.

**UNIT-I (CASE STUDY) (12 HOURS)**

Meaning and Definition of Management-Principles of Management - Classification of Managerial functions - Importance of Management –Management Thoughts – Classical-Neo Classical – Modern Theories – Taylor – Fayol – Mayo –Hawthorne.

**UNIT-II (12 HOURS)**

Planning-Meaning, Objectives, Steps, Types, MBO, Decision-making- Meaning, Advantages & Disadvantages, Process.

**UNIT-III (12 HOURS)**

Organizing – Authority Responsibility - Delegation and Decentralization.

**UNIT-IV (12 HOURS)**

Direction – Nature and Purpose - Leadership – styles of leadership - Motivation-Theories of Maslow and Herzberg.

**UNIT-V (12 HOURS)**

Communication Process - Channels, Networks, Barriers, Overcoming of Barriers

Coordination – Control - Meaning, Steps, Advantages & Disadvantages.

**Reference Books:**

1. Gupta C.B., Business Management, Sultan Chand & Sons.
2. Koontz Harold and Heinz Weihrich ,Mc Graw Hill Book Company.
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons.
4. Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India.
5. Koontz Harold, Heinz Weihrich, Essentials of Management, Prentice Hall of India.
6. Prasad, Manmohan, Management Concept & Practice, Himalaya Publishing House, Mumbai.
7. Terry R. George, Principles of Management, Pearson's Education Pvt. Ltd. Vasishth Neeru, Principles of Management, Vikas Publishing House.

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	-
	Unit – 2	2	-
	Unit – 3	3	-
	Unit – 4	3	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	1	-
	Unit – 5	2	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

**CORE IV  
BUSINESS ECONOMICS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Overview of essential economics and business economics concepts.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.
2. Know about demand and supply functions, forecasting and determinants.
3. Understand consumer behavior, various laws of utility and equilibrium in an economic sense.
4. Acquire knowledge about product pricing, price determination and its objectives.
5. Gain knowledge on national income and its application in business.

**UNIT-I (15 HOURS)**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative- Economics- Definition – Scope and Importance of Business Economics - Concepts: Production Possibility Frontiers – Opportunity Cost – Accounting Profit and Economic Profit-Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency.

**UNIT-II (14 HOURS)**

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand-Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

**UNIT-III (CASE STUDY) (16 HOURS)**

Consumer Behavior: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale Cost Classification – Break Even Analysis.



**UNIT-IV****(15 HOURS)**

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods.

**UNIT-V****(15 HOURS)**

National Income – National Product and National Income – per Capital Income problem –Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.

**Reference Books:**

1. S.Shankaran, Business Economics - Margham Publications - Ch -17.
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons – New Delhi – 02.
3. Francis Cherunilam, Business Environment, Himalaya Publishing House -Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business, Thomas Nelson Australia-Can –004603454.
5. Chaudhary C.M Business Economics, RBSA Publishers, Jaipur - 03.
6. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi.

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
Section A	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
Section B	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
Section C	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

### Distribution of Questions: (Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	-
	Unit – 2	2	-
	Unit – 3	2	-
	Unit – 4	3	-
	Unit – 5	2	-
Section B	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	1	-
	Unit – 5	2	-
Section C	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	1 (Q.no 20) Case study	-
	Unit – 4	-	-
	Unit – 5	-	-

**NON-MAJOR ELECTIVE - I**  
**BUSINESS VENTURE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS:30</b>

**COURSE FRAMEWORK:**

An overview for imbibing the entrepreneurial skills and describe the benefits of business plan.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Develop entrepreneurial skills to set up new enterprise.
2. Understand different business ideas to develop and to interpret during startup.
3. Know about the venture capital and its budgeting decisions.
4. Formulate business plans and prepare project report.
5. Acquire knowledge on reasons for failure of startups and identify recorrecting measures.

**UNIT-I** **(6 Hours)**

Business venture - Entrepreneur – Entrepreneurship- types – qualities.

**UNIT-II** **(6 Hours)**

Business ideas - idea generation for new ventures, approaches, evaluation and selection.

**UNIT-III** **(6 Hours)**

Venture capital - Budgeting - steps for budgeting new venture – Institutional finance methods of raising of funds.

**UNIT-IV** **(6 Hours)**

Scaling the business & steps to present a business plan – feasibility analysis– Project report – choice of organization.

**UNIT-V** **(6 Hours)**

Possible reasons for failure of start-ups – measures to avoid failure.

**Recommended Books:**

1. P. Saravanavel, Entrepreneurial Development, SPK Publishing House, Chennai -1997.
2. Shishir Gupta, startup easy; The essentials: a step-by-step guide for Entrepreneurs,2017.

**Reference Books:**

1. Prasanna Chandra, Projects – Planning, Analysis, Selection, Implementation and Reviews,  
Tata McGraw-Hill, 1996.
2. Arya Kumar, Entrepreneurship, Pearson, 2012.
3. Robert D. Hisrich, International Entrepreneurship starting, developing and managing a global venture, sage publishing.

**Web References:**

1. <https://www.upcounsel.com/business-venture-definition>
2. <https://www.smartcapitalmind.com/what-is-a-business-venture.htm>
3. <https://bizfluent.com/13715021/what-is-a-business-venture>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	Descriptive questions Answer any 5 out of 10	1-10	20	100
Total Marks				100

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions
		Theory
Section A	Unit – 1	2
	Unit – 2	2
	Unit – 3	2
	Unit – 4	2
	Unit – 5	2

# **SEMESTER - II**

**CORE V**  
**FINANCIAL ACCOUNTING -II**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE FRAMEWORK:**

Introduction to advanced concepts of fundamental and computerized accounting methods.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Have an introduction to the hire purchase & instalment systems as well as know the accounting treatment for goods of small value.
2. Make accounts for various branches of an organization.
3. Maintain partnership accounts of a partnership firm.
4. Gain insight into the dissolution of a firm and insolvency of a partner.
5. Understand the practical application of various techniques learnt in Tally ERP.

**UNIT-I**

**(18 HOURS)**

Hire Purchase System- Introduction- Accounting Procedure for high value goods-Default and Repossession –Accounting treatment for goods of small value-Hire Purchase Trading Account- Installment Purchase System-Meaning-Accounting Treatment.

**UNIT-II**

**(18 HOURS)**

Branch Accounting- Debtors system, Stock and debtors system, Independent branch – Departmental accounts, inter-departmental transfers.

**UNIT-III**

**(17 HOURS)**

Partnership Accounts- Admission, Retirement, Admission cum Retirement- Death of a Partner (excluding individual & joint life policies).

**UNIT-IV**

**(19 HOURS)**

Dissolution-Insolvency of a partner-Garner Vs Murray -Insolvency of more than one and all partners- Piecemeal Distribution –Proportionate Capital Method and Maximum Loss method.

**UNIT-V****(18 HOURS)**

Introduction to Operating system –Windows - File manager –location and identification–safeguards - Tally Package: Configuration of Tally; Tally screens and menus; Company Information – creating, selecting, altering, closing a company; Accounting Information – creating, displaying, altering and deleting groups and ledgers; Introduction to cost – creating, displaying, altering and deleting cost centers and cost categories - Reports – displaying different types of accounting and inventory reports, changing display format of reports, printing reports. Introduction to ERP and SAP.

**Reference Books:**

1. R.L. Gupta & V.K Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
2. Hanif M, A. Mukherjee, Financial Accounting, Tata McGraw Hill Publishing Company.
3. T.S. Reddy & A.Murthy, Financial Accounting Margham Publications, Chennai.
4. Shukla, M.C., T.S Grewal and S.C. Gupta, Advanced Accounting, Sultan Chands & Sons, New Delhi.
5. Jain S. P., and K.L Narang, Financial Accounting, Kalyani Publishers, New Delhi.
6. P.C. Tulsian, Advanced Accounting, Tata McGraw Hill, New Delhi.
7. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi.
8. R.L Gupta & Radhaswamy, Advanced Accounting, (Volume I), Sultan Chands Publication, New Delhi.
9. Das K. R., K.M. Sinha, Financial Accounting, Lawyers Book Stall Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd
10. Banerjee B.K, Financial Accounting –A dynamic Approach, Prentice Hall of India Limited, New Delhi.

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
Section A	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	2	20
Section B	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
Section C	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each.	20-22	20	40

### Distribution of Questions: (Problem & Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	1	2
	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4	1	2
	Unit – 5	2	-
Section B	Unit – 1	-	-
	Unit – 2	1	-
	Unit – 3	-	2
	Unit – 4	-	2
	Unit – 5	2	-
Section C	Unit – 1	-	1 (Q.no 20)
	Unit – 2	-	1
	Unit – 3	-	1
	Unit – 4	-	-
	Unit – 5	-	-



**CORE VI**  
**BANKING THEORY AND PRACTICES**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to the field of banking, governing theories and modern-day practices.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Gain exposure to the concept, importance and dynamics of commercial banking business.
2. Know about the mechanisms of e-banking.
3. Understand the theoretical framework of the functioning of the banking sector from a customer perspective.
4. Have knowledge about the various types of crossing in cheques.
5. Know the duties and responsibilities of a banker.

**UNIT-I**

**(15 Hours)**

Commercial banking – definition, classification, functions and working – Structure of Indian banking system – universal banking – functions – role of commercial banks in economic development – central banking - definition – need – principles – central banking Vs. commercial banking – functions and role RBI – objective – legal framework – functions.

**UNIT-II**

**(16 Hours)**

E-banking – meaning – services – risk management for e-banking – Internet banking – Traditional banking – mechanics – drawbacks of Internet banking – Indian scenario and future outlook – Mobile banking – telephone banking – ATM – electronic money – electronic funds transfer – Indian Financial Network (INFINET).

**UNIT-III**

**(14 Hours)**

Opening bank accounts – type of bank accounts – FDR – pay-in-slip book – donation mortis cause – bank customer – special type of customers – bank lending – sources and factors of lending – negotiable instruments.

**UNIT-IV (CASE STUDY)**

**(15 Hours)**

Crossing – definition, need, types, consequences – opening of crossing – liability of the paying banker – marking of cheques - Endorsement – meaning, types – negotiation back – effect – duration and rules – paying banker – dishonouring of a cheque – payment in a crossed cheque – material alteration – statutory protection.

**UNIT-V****(15 Hours)**

Collecting banker – meaning – collecting banker’s rule – statutory protection – collecting banker’s duty – collection of bills of exchange – agent for collection – paying banker vs. collecting banker – customer grievances – grievance redressal – banking ombudsman – Banking Regulations Act- major provisions.

**Reference Books:**

1. K.P.M. Sundharam, Money, Banking & International Trade - Sultan Chand & Sons New Delhi.
2. Dr. S. GURUSAMY, Tata McGraw Hill, New Delhi.
3. S.V. Vasudevan, Theory of Banking - S. Chand & Company Ltd., - New Delhi.
4. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand & Son- New Delhi.

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	2	-
	Unit – 3	2	-
	Unit – 4	3	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	1	-
	Unit – 5	2	-
<b>Section C</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	-	-
	Unit – 4	1 (Q.no 20) Case study	-
	Unit – 5	-	-

## CORE VII

### SERVICES MARKETING & CUSTOMER RELATIONSHIP MANAGEMENT

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

#### **COURSE FRAMEWORK:**

Introduction to concepts, evolution and importance of service distribution and managing customer relationships.

#### **COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Acquaint with the basic concepts and future growth in the services industry.
2. Be prepared to face the emerging challenges of managing resources and distribution of services.
3. Learn about the various facets of promotion mix.
4. Gain an insight on the emerging technologies, scope, challenges and issues of customer relationship management.
5. Know about the customer relationship management concepts and marketing methods.

#### **UNIT-I (12 Hours)**

Services Marketing – Meaning, definition, Introduction - characteristics of service – Classification of Service - Difference between goods and services.

#### **UNIT-II (CASE STUDY) (10 Hours)**

Services Marketing Mix – Products –New Services – Pricing–Objectives, Types.

#### **UNIT-III (13 Hours)**

Promotion Mix – Advertising, Personal Selling, Sales Promotion – Growth of Service Sector.

#### **UNIT-IV (13 Hours)**

Customer Relationship Management – Introduction, Meaning, and Definition – Benefits, Limitations and Objectives – Types of Customer Relationship Management.

#### **UNIT-V (12 Hours)**

Customer Relationship Management Concepts – Cross Selling - Up Selling – Relationship Marketing –Transactional Marketing – Sales Force Automation.

### Reference Books:

1. Valarie .A. Zeithaml, Service Marketing Tata McGraw Hill, 2000.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia, 2000.
3. Kruse, Service Marketing John Wiley and Sons ltd 2000.
4. Christian Gronroos, service Management and Marketing, John Wiley and Sons ltd 2000.
5. Helen Woodruff Services Marketing, Macmillan India Ltd.
6. Jha S M., Service Marketing, Himalaya Publishing House, Mumbai.
7. Verma Harsh V., Service Marketing, Pearson Education, New Delhi.
8. John Egan, "Relationship Marketing, Exploring Relational Strategies in Marketing", Prentice Hall.
9. John Anton, "Customer Relationship Management", Prentice Hall.
10. Jagdish N Sheth and Atul Parvatiyar, "Handbook of Relationship Marketing", Response Books, 2002.
11. Anderson, "Customer Relationship management", Tata McGraw Hill, 2002
12. David Strutton; Lou E. Pelton; James R. Lumpkin, "Marketing Channels: A Relationship Management Approach", McGraw-Hill Higher Education.
13. John Gosney & Thombs Bochum, CRM essentials, Prentice Hall, 2000.
14. Bryan Bergeron John Wiley & sons, Essentials of CRM, 2002.

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

### Distribution of Questions: (Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
Section B	Unit – 1	1	-
	Unit – 2	2	-
	Unit – 3	2	-
	Unit – 4	1	-
	Unit – 5	1	-
Section C	Unit – 1	-	-
	Unit – 2	1 (Q.no 20) Case study	-
	Unit – 3	1	-
	Unit – 4	1	-
	Unit – 5	-	-

**CORE VIII**  
**BUSINESS POLICY AND ENVIRONMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to the business environment and the policies governing the constituents of such an environment.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Gain a general overview and importance of the business environment.
2. Understand organizational analysis, its need and various approaches.
3. Familiarize themselves with the phenomenon of globalization.
4. Know about important global trade organizations and their roles.
5. Understand the corporate ethics in a competitive environment.

**UNIT-I** **(15 Hours)**  
Dimensions of Business Environment- Economic, Political, Cultural, Social, Legal, Demographic, Governmental, Technological, Natural Environment - Environmental Analysis-Need, Importance, Approaches -ETOP and Forecasting techniques.

**UNIT-II (CASE STUDY)** **(12 Hours)**  
Organizational Analysis-Need, Approaches-SAP, SWOT Analysis.

**UNIT-III** **(17 Hours)**  
Global Environment – Globalization-Rationale, Significance, Strategies for globalization, MNCs, FDI in India.

**UNIT-IV** **(16 Hours)**  
Economic and Business Environment - Agreements and Current Issues-WTO, TRIMS and TRIPS – IPRs-Concepts, Features and requisites for registration of Intellectual Property, Implications in India.

**UNIT-V** **(15 Hours)**  
Corporate Communication- Importance – Methods- Social Networking – Pros & Cons.

**Reference Books:**

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa. K, Business Environment, Himalaya Publishing House, Mumbai
3. V.P. Michael, Business Policy and Environment, S. Chand & Co., New Delhi
4. Raj Agarwal, Business Environment, Excel books, New Delhi
5. Sankaran S. Business Environment, Margham Publications, Chennai
6. Dasgupta and Sengupta, Government and Business in India, Pearson's Education Pvt.Ltd
7. Srinivasan K - Productivity and Social Environment, Vikas Publications
8. Paul, International Business Environment, Prentice Hall of India

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	-
	Unit – 2	2	-
	Unit – 3	3	-
	Unit – 4	3	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	1	-
	Unit – 5	2	-
<b>Section C</b>	Unit – 1	-	-
	Unit – 2	1 (Q.no 20) Case study	-
	Unit – 3	1	-
	Unit – 4	1	-
	Unit – 5	-	-

**NON-MAJOR ELECTIVE - II**  
**CONSUMER BEHAVIOUR**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS:30</b>

**COURSE FRAMEWORK:**

Introduction to behavioral perspectives of consumers in the market.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Gain a general overview on consumer behavior.
2. Understand the consumer buying process and their decision-making levels.
3. Familiarize on perception, attitudes and motivational factors.
4. Know about group influential factors on buying behavior.
5. Develop understanding on different consumer behavioral models.

**UNIT-I** **(6 Hours)**

Consumer behavior – meaning – nature and importance – types of consumer behavior.

**UNIT-II** **(6 Hours)**

Consumer buying process – levels of consumer decision making.

**UNIT-III** **(6 Hours)**

Individual differences in consumers – needs and Motivation-Perception-attitude and change.

**UNIT-IV** **(6 Hours)**

Family and household influences on consumer buying behavior – groups and their influences – social media influences on buying behavior.

**UNIT-V** **(6 Hours)**

Models of consumer behavior -contemporary models – Engel - Kollat - Black well (EKB)  
Model of consumer – Black box model of consumer behavior – Hawkins stern impulse buying model.



### Recommended Books

- 1.Kumar Leon G., Schiffman, Joe, Wisenblit, S.Ramesh, Consumer Behaviour, 12<sup>th</sup> edition, Pearson, 2018.
- 2.Varsha Jain, Jadish Sheth, Don E.Schultz, Consumer Behaviour- A Digital Native, 1<sup>st</sup> edition, Pearson, 2019.

### Reference Books:

1. Peter, J.paul, and Jerry C. Olson, Consumer behaviour and Marketing strategy, McGraw Hill
2. Assael,H., Consumer Behaviour and Marketing action, Cengage Learning

### Web References:

1. <https://www.businessmanagementideas.com/consumer-behavior/consumer...>
2. <https://www.managementadda.com/consumer-behaviour-models>
3. [https://www.consumerpsychologist.com/cb\\_Attitudes.html](https://www.consumerpsychologist.com/cb_Attitudes.html)

### Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	Descriptive questions Answer any 5 out of 10 questions	1-10	20	100
Total Marks				100

### Distribution of Questions: (Theory Paper)

Sections	Units	No. of Questions
		Theory
Section A	Unit – 1	2
	Unit – 2	2
	Unit – 3	2
	Unit – 4	2
	Unit – 5	2

# **SEMESTER - III**

**CORE IX**  
**CORPORATE ACCOUNTING**

<b>SUBJECT CODE:</b>	<b>PROBLEMS</b>	<b>MARKS : 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE FRAMEWORK:**

Introduction to corporate accounting methods and practices.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Solve advanced problems in issue, buy back & underwriting of shares and debentures.
2. Solve problems pertaining to acquisition of business.
3. Maintain final accounts of joint stock companies in accordance with the latest guidelines and legal requirements.
4. Perform accounting for price level changes and accommodate alteration of share capital & internal reconstruction.
5. Know about the maintenance of accounts for joint stock companies undergoing liquidation.

**UNIT- I** **(18 Hours)**

Advanced problems in issue and buy back of shares and debentures – underwriting of shares and Debentures.

**UNIT- II** **(15 Hours)**

Acquisition of Business.

**UNIT- III** **(18 Hours)**

Final Accounts of joint stock companies as per new guidelines– divisible profits, managerial remuneration, profits prior to incorporation - Legal requirements.

**UNIT- IV** **(18 Hours)**

Alteration of share capital and internal reconstruction - Accounting for price level changes.

**UNIT- V** **(21 Hours)**

Liquidation of joint stock companies – statement of affairs and deficiency account – Liquidator’s statement of account.

**Reference Books:**

1. M.C. Shukla & T.S. Grewal, Advanced Accounting, S. Chand & Co. Ltd. New Delhi
2. P. Jain and K.L Narang, Corporate Accounting, Kalyani Publishers, New Delhi
3. R.L. Gupta and M. Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
4. S. N. Maheswari, Advanced Accounting, Sultan Chand & Sons, New Delhi

**Note: No theory questions should be asked.**

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	20-22	20	40

**Distribution of Questions: (Problem paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	-	2
	Unit – 2	-	2
	Unit – 3	-	2
	Unit – 4	-	3
	Unit – 5	-	3
<b>Section B</b>	Unit – 1	-	1
	Unit – 2	-	1
	Unit – 3	-	2
	Unit – 4	-	2
	Unit – 5	-	1
<b>Section C</b>	Unit – 1	-	1
	Unit – 2	-	1 (Q.no 20)
	Unit – 3	-	1
	Unit – 4	-	-
	Unit – 5	-	-

**CORE X  
BUSINESS LAW**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to core and basic concepts of laws governing a business.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Understand the elements of a general contract.
2. Learn and understand different types of contracts.
3. Know about principal-agent relationships and delegation of authority within the same.
4. Understand the provisions relating to sale of goods and transfer of property.
5. Acquire knowledge about key concepts like indemnity, bail, guarantee, lien, etc.

**UNIT –I (CASE STUDY) (20 Hours)**

Business Law - Introduction – Nature of contract – Offer and Acceptance – Consideration – capacity to contract – Free consent.

**UNIT-II (15 Hours)**

Legality of object – Void contracts – Contingent contracts – Performance of contract- Discharge of contract – Remedies for Breach of contract – Quasi contracts.

**UNIT- III (15 Hours)**

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency.

**UNIT- IV (13 Hours)**

Sale of goods – Conditions and warranties – Transfer of Property – Performance – Rights of Unpaid seller.

**UNIT –V (12 Hours)**

Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation – Charge – Mortgage.

**Reference Books:**

1. N.D. KAPOOR, Elements of Mercantile Law, Sultan Chand & Co
2. N.D. KAPOOR, Business Laws, Sultan Chand & Co
3. KRISHNAN NAIR, Law of Contracts, Orient Longman Publishers.
4. Dr. M.R. Srinivasan, 2005, Business Law 2nd Ed Margham Publication, Chennai
5. P.C. Tulsian, Business Laws, 2nd Ed, Tata McGraw Hill, New Delhi
6. R.S.N Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S. Chand & Co., New Delhi.

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
Section A	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
Section B	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
Section C	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	-
	Unit – 2	2	-
	Unit – 3	3	-
	Unit – 4	2	-
	Unit – 5	2	-
Section B	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
Section C	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

**CORE XI  
BUSINESS MATHEMATICS**

<b>SUBJECT CODE:</b>	<b>PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to mathematical concepts that are used to interpret and solve business-oriented problems.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Analysis and application of Matrices in real life scenario.
2. Apply interest to solve annuities and discount on bills.
3. Apply permutation and combinations concept on probability and can able to solve conditional probability and Baye's theorem problems.
4. Estimate marginal cost and marginal revenue function using differential calculus.
5. Estimate marginal cost and marginal demand function using partial differentiation.

**UNIT - I**

**(15 Hours)**

**Applications of Matrices** – Matrix Representation of Data – Matrix Addition and Subtraction – Applications, Multiplication of Matrices – Applications, Application of Matrices to Practical Problems Involving System of Linear Equations.

**UNIT - II**

**(15 Hours)**

**Interest** – Simple Interest, Compound Interest – Annuities – Immediate Annuity, Annuity Due, Deferred Annuity, Perpetuity – Discount on Bills – True Discount, Banker's Discount, Banker's Gain – Pay Roll – Wages – Commission.

**UNIT - III**

**(15 Hours)**

**Algebra** – Permutation and Combination.

**Probability** – Addition and Multiplication Theorem – Conditional Probability – Problems based on Baye's Theorem.

**UNIT - IV**

**(15 Hours)**

**Differential Calculus** – Derivative of a Function – Rules for Differentiation – Increasing and Decreasing Functions – Convex and Concave Functions – Maxima and Minima of a Function – Application of Differentiation – Marginal analysis – Marginal Cost and Average Cost Functions – Marginal Revenue and Average Revenue Functions.

**UNIT - V**

**(15 Hours)**

**Partial Differentiation** – Partial Derivatives – Second Order Partial Derivatives – Maxima and Minima of Functions of Two Variables. Application of Partial Differentiation – Marginal Cost Functions, Marginal Demand Functions.

**Reference Books:**

1. Business Mathematics – V.K. Kapoor, Sultan Chand & Sons Publications.
2. Business Mathematics – Dr. P.R Vittal, Margham Publications, 2016 Edition
3. Business Mathematics – D.C. Sancheti and V.K. Kapoor
4. Business Mathematics – B.M. Agarwal
5. Business Mathematics – R.S. Soni

**Web References**

1. [www.freetechbooks.com/mathematics-f38.html](http://www.freetechbooks.com/mathematics-f38.html)
2. [www.e-booksdirectory.com](http://www.e-booksdirectory.com)
3. [www.freebookcentre.net/SpecialCat/Free-Mathematics-Books-Download.html](http://www.freebookcentre.net/SpecialCat/Free-Mathematics-Books-Download.html)

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 Questions	01-12	3	30
B	Answer any 5 out of 7 questions	13-19	6	30
C	Answer any 4 out of 6	20-25	10	40

**Distribution of Questions: (Problems only)**

Section	Distribution of Questions:
A	At least two and not more than three questions from each unit.
B	At least one and not more than two questions from each unit.
C	At least one question from each unit.



**CORE XII**  
**FINANCIAL SERVICES**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to different types of financial services popularly offered in India.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Understand the meaning and significance of the financial services available in India.
2. Gain exposure to the role of financial services in the development of the capital market and the economy of the country.
3. Have an insight into the processes of factoring, forfaiting and leasing.
4. Know about merchant banking and mutual funds.
5. Understand the process and significance of securitization.

**UNIT- I – Financial Services: An Overview (CASE STUDY) (15 Hours)**

Financial Services: Concept, functions – financial services market – growth of financial services in India – Credit cards: origin and history, concept, features, facilities and services – classification of credit cards – credit card frauds – credit cards and e-commerce – Credit Information Bureau (CIB) – benefits and drawbacks of credit cards – Debit Cards: concept and mechanism – dangers and precautions in the use of debit cards – smart cards

**UNIT- II – Credit rating, commercial bill financing and consumer finance (20 Hours)**

Credit rating: concept, origin, features and advantages – growth factors for credit rating system – major issues – credit rating agencies – regulatory framework – major factors in credit rating – equity rating – Commercial Bill Financing: meaning of commercial bills, features and advantages of commercial bill financing. Consumer finance: meaning, types, mode, factors, - Consumer finance practice in India

**UNIT- III – Factoring and leasing (12 Hours)**

Factoring: definition, mechanism, characteristics, types, advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs. bills discounting – RBI guidelines on factoring – cost-benefit analysis of factoring – forfaiting – factoring Vs. forfaiting – Leasing: concept, characteristics, and types.

**UNIT- IV – Merchant banking and mutual funds (15 Hours)**

Merchant banking: definition, functions, code of conduct, regulatory framework –Mutual-funds: definition, products and schemes – managing mutual funds in India – SEBI’s Requirements on AMC – functions of AMC - AMFI –book-building: concept, characteristics.

**UNIT- V – Securitization (13 Hours)**

Securitization: definition – pass through certificates – features, need – SPV –Mechanism, purposes, asset characteristics, application, benefits, economic functions, Limitations – securitization and financial intermediation.

**Reference Books**

1. GURUSAMY S, Financial Services, Tata Mc Graw Hill
2. GURUSAMY S, Merchant Banking and Financial Services, Tata McGraw Hill
3. Khan M Y, Financial Services, Tata McGraw Hill
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and Company
5. Lee, S J, Venture Capital Manual, Warren Gorham and Lamont Inc., Boston
6. Machiraju, Merchant Banking, Wiley Eastern, New Age International

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
Section A	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
Section B	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
Section C	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

### Distribution of Questions: (Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	-
	Unit – 2	3	-
	Unit – 3	3	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

**CORE XIII**  
**LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to different types of financial services popularly offered in India.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Gain exposure to the concept, evolution and importance of logistics and supply chain management.
2. Know about inventory carrying, warehousing, material handling and order processing procedures.
3. Familiarize themselves with the various modes of transportation networks.
4. Gain an insight on emerging technologies, scope, challenges and issues in logistics management.
5. Learn about the issues and challenges in logistics and supply chain management faced by developing countries.

**UNIT- I (CASE STUDY)**

**(15 Hours)**

Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management – Competitive advantages of Logistics – Functions of logistics management – Principles –Logistics Network – Integrated Logistics system - Supply chain management – Nature and Concepts –Value chain – Functions – Supply chain effectiveness – Outsourcing –3PLs and 4PLs – Supply chain relationships – Customer services.

**UNIT- II**

**(15 Hours)**

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing - Material handling – Order Processing - Demand Forecasting – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

**UNIT- III**

**(15 Hours)**

Transportation - Position of Transportation in Logistics and Supply chain management – Road, Rail, Ocean, Air, Transport - Multi model transport – containerization – CFS – ICDS - Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

**UNIT- IV****(15 Hours)**

Logistical Information system (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management - Components of logistic system - ships – types, measurement of capacity of ships –shipping information.

**UNIT- V****(15 Hours)**

Issues and challenges for developing countries – Multi Model transportation – Role of containerization –Problems – Legal aspects of shipping – The Indian carriage of Goods by Sea Act, 1925 – Multi Model Transportation of Goods Act, 1993 - Characterizing practices – Port Procedures – Exporting General Merchandise – Containerized cargo for export through Inland container Depots – Bill of lading -Infrastructure development – Air Transport and Comparative evaluation of transport system – Decision Criteria – Insurance aspects of logistics.

**Reference Books:**

1. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.
2. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.
3. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003.
4. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education,2004.

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

### Distribution of Questions: (Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

**CORE XIV**  
**INTERNATIONAL TRADE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

**COURSE FRAMEWORK:**

Introduction to international trade environment and procedures.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Know about the various theories of foreign trade and its meaning & importance.
2. Have an insight into the interactive relationship among various countries.
3. Acquire an understanding of international marketing and its environment.
4. Gain knowledge on overseas market research, sources of marketing information and the guidelines on how to identify foreign markets.
5. Acquire guidance on product planning adaptation for exports.

**UNIT- I** **(12 Hours)**

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler, Heckscher–Ohlin.

**UNIT- II** **(12 Hours)**

Balance of Trade - Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro-Dollar Marketing (An OverView).

**UNIT- III (CASE STUDY)** **(12 Hours)**

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing.

**UNIT- IV** **(12 Hours)**

Import Management – Import Procedure and Documents – Import Finance.

**UNIT- V** **(12 Hours)**

International Economic Organizations and its Functions -IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO.

**Reference Books:**

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai – 04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) – Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3. Robert J. Carbaugh, International Economics - Thomson Information Publishing Group Wadsworth Publishing Company - California.
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi - 14

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	-
	Unit – 2	3	-
	Unit – 3	3	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section C</b>	Unit – 1	-	-
	Unit – 2	1	-
	Unit – 3	1 (Q.no 20) Case study	-
	Unit – 4	1	-
	Unit – 5	-	-



**SEMESTER - IV**

**CORE XV**  
**BUSINESS STATISTICS AND OPERATIONS RESEARCH**

<b>SUBJECT CODE:</b>	<b>PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to statistical tools and operational research.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Familiarize on the concept of central tendencies.
2. Know about hypothesis, correlation and regression.
3. Estimate the concept of time series analysis and Index numbers.
4. Understand the basic concepts of Operation Research and its applicability.
5. Acquire knowledge on solving the CPM and PERT networks.

**UNIT - I**

**(15 Hours)**

**Introduction to Statistics** – Meaning and Definitions of Statistics – Measure of Central Tendency – Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean – Measures of Variation – Range – Standard Deviation, Mean Deviation, Quartile Deviations, Measure of Skewness – Karl Pearson’s Coefficient of Skewness and Bowley’s Coefficient of Skewness.

**UNIT - II**

**(15 Hours)**

**Correlation** – Karl’s Pearson Correlation- Spearman’s Rank Correlation, Regression - Regression Lines.

**Hypothesis Testing** – Small Sample Tests – t- test, F- test and Chi-Square Test.

**UNIT - III**

**(15 Hours)**

**Time Series** – Method of Measuring-Straight Line Trend – Free Hand, Semi Average, Moving Average and Least Square Method. Seasonal Variation- Method of Simple Average and Ratio to Moving Average.

**Index Number** – Unweighted and Weighted Index Numbers Simple, Aggregate, Price Relative Methods –Laspeyre’s, Paasche’s, Bowley’s and Fisher’s Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.

**UNIT - IV**

**(15 Hours)**

**Introduction to Operation Research**-Meaning and Scope – Characteristics-Model in OR-LPP- Formulation -Graphical Method- Simplex Method (Problems involving slack variables).

**UNIT - V**

**(15 Hours)**

**Network Analysis** – Critical Path Method (CPM)– Network diagram representation, Floats – Programme Evaluation Review Technique (PERT).

**Reference Books:**

1. Business Statistics - S.P.Gupta and M.P.Gupta ,Sultan Chand& Sons (16<sup>th</sup>edition 2010)
2. Resource Management Technique (Operations Research) - V.Sundaresan K.S.Ganapathy Subramanian. K.Ganesan, A.R.Publications (19<sup>th</sup> Edition June 2015)
3. Statistics - Dr. P.R. Vittal, Margham Publications
4. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications
5. Operations Research – Hira and Gupta, S. Chand.
6. Operations Research – Hardy A. Taha, Macmillan Publishers

**Web References:**

1. [www.freetechbooks.com/mathematics-f38.html](http://www.freetechbooks.com/mathematics-f38.html)
2. [www.e-booksdirectory.com](http://www.e-booksdirectory.com)
3. [www.freebookcentre.net/SpecialCat/Free-Mathematics-Books-Download.html](http://www.freebookcentre.net/SpecialCat/Free-Mathematics-Books-Download.html)

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions	01-12	3	30
B	Answer any 5 out of 7 questions	13-19	6	30
C	Answer any 4 out of 6 questions	20-25	10	40

**Distribution of Questions: (Problems only)**

Section	Distribution of Questions:
A	At least two and not more than three questions from each unit.
B	At least one and not more than two questions from each unit.
C	At least one question from each unit.

**CORE XVI**  
**PROFESSIONAL ELECTIVE - I**  
**(a). INSURANCE AND RISK MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

**COURSE FRAMEWORK:**

Understanding the importance of insurance sector to manage risk in the organization.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Understand the basic concept of risk management.
2. Develop the awareness on how to finance these risks in an organization.
3. Gain insights about personal risk management.
4. Plan & apply for managing personal risks like loss of life, health etc.
5. Familiarize on various regulatory authority and Acts governing Insurance.

**UNIT-I** **(12 Hours)**

Risk and risk management process - risk identification - evaluation - risk management techniques -selecting and implementing risk management techniques.

**UNIT-II** **(12 Hours)**

Commercial risk management applications - property – liability-commercial property insurance -different policies and contracts - business liability and risk management insurance - workers' compensation and risk financing.

**UNIT-III** **(12 Hours)**

Personal risk management applications - property – liability - risk management for auto owners -risk management for home owners.

**UNIT-IV (CASE STUDY)** **(12 Hours)**

Risk management applications - loss of life - loss of health - retirement planning and annuities -employee benefits - financial and estate planning.

**UNIT-V** **(12 Hours)**

Risk management environment - industry - functions and organization of insurers - Government regulation of insurance sector - IRA - Privatization of insurance business in India- changes in Insurance Act -Insurance intermediaries insurance products pricing, claim Valuation – foreign insures in India.

### Reference Books:

1. Rejda, George E., "Principles of Risk Management and Insurance", 6th Edn, AddisonWesley, Longman, 1998.
2. McNamara, "Principles of Risk Management and Insurance", Addison-Wesley
3. Dorfman, "Introduction to Risk Management and Insurance", Prentice Hall, 1998.
4. Williams; Heins, "Risk Management and Insurance", McGraw Hill Pub.
5. James S. Treischmann; Sandra G. Gustavson, "Risk Management and Insurance", SouthWestern Thomson Learning.
6. SenguptaMrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi, 1997.
7. StewaralDdoss VS Kaveri Total Quality assessment in Insurance, Akanksha Publishing house, New Delhi, 2002

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
Section A	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
Section B	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
Section C	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

### Distribution of Questions: (Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	-
	Unit – 2	2	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	3	-
Section B	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
Section C	Unit – 1	-	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	1 (Q.no 20) Case study	-
	Unit – 5	-	-

**CORE XVI**  
**PROFESSIONAL ELECTIVE - I**  
**(b). ORGANIZATIONAL BEHAVIOUR**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

**Course Framework:**

An introduction to the concept of the relevance of Organizational Behavior to achieve organizational goals.

**Course Outcome:**

On completion of the course the students will be able to

1. Understand the concept of organizational behavior and to enable its relevance to the workplace.
2. Impart basic knowledge on individual and group organizational behavior.
3. Coordinate group decision-making with the proper communication process.
4. Provide knowledge on resolutions to the conflicts in the workplace.
5. Familiarize with organizational culture and to improve work performance.

**UNIT - I**

**(12 Hours)**

Introduction to Organizational Behavior – Nature – Scope – Importance - Characteristics – Objectives – Components - people, structure, technology, and the external environment - Organizational Behavioral Models – Autocratic, Custodial, Supportive, Collegial, system - Approaches – Framework – Cognitive, Behavioristic and social learning.

**UNIT - II**

**(12 Hours)**

Individual Behavior- Personality - Theories of personality – Psychoanalytic, Humanistic, Trait, Social- cognitive, biological, behavioristic - factors influencing personality- Values, Attitudes, and Job satisfaction – factors determining job satisfaction - Emotional Intelligence – attributes, elements – Perception – stages of perception – receiving, selecting, organizing, interpreting, checking, reacting stimuli.

**UNIT - III**

**(12 Hours)**

Group Behavior - Classification of groups – formal, informal, membership, reference, in-groups, out- groups, open groups, closed groups - stages of group development - Forming, Storming, Norming, Performing, and Adjourning - factors affecting group behavior - Group decision making – merits & demerits - techniques of group decision making.

**UNIT – IV (CASE STUDY)****(12 Hours)**

Conflict – Definition – Meaning - Classification of Conflict – Conflict process – Latent conflict, Perceived conflict, Felt conflict, Manifest conflict, Conflict aftermath - Causes of conflict – conflict outcomes - Resolution of conflict – Employee Recognition Programs - Stress management strategies.

**UNIT – V****(12 Hours)**

Organizational Culture & Climate – Concepts – Characteristics – Importance - Elements – Implications – Process – factors influencing organizational climate - Creating and Sustaining Culture. Organizational change- Implementation - Resistance to change – work-life balance - Organizational effectiveness – Levels of effectiveness – Individual, Group, Organizational - Factors influencing organizational effectiveness - Approaches to Organizational effectiveness.

**Reference Books:**

1. Organization behavior, Dr. Jayasankar J, Margham Publication
2. Organization behavior, Dr. Sivakumar M, Lakshmi Publication
3. Organization Behavior, Stephen P Robbins, Pearson Education, India
4. Organization Behavior, McGraw Hill, Luthans
5. Organization behavior, Robbins & Vohra, Pearson Education, India

**Website references:**

1. [https://www.macmillanlearning.co.uk/resources/sample-chapters/9781137429445\\_sample.pdf](https://www.macmillanlearning.co.uk/resources/sample-chapters/9781137429445_sample.pdf)
2. <https://www.businessmanagementideas.com/stress-management/stress-management/21296>

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

### Distribution of Questions: (Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	2	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	3	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	-	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	1 (Q.no 20) Case study	-
	Unit – 5	-	-



**CORE XVII**  
**SPECIAL ACCOUNTS**

<b>SUBJECT CODE:</b>	<b>PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to advanced accounting practices in corporate sector.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Familiarize on shares and goodwill valuation of corporate companies.
2. Understand the basic concepts of various external reconstruction techniques.
3. Prepare financial statements of holding companies.
4. Gain insights on maintaining bank accounts.
5. Identify how Insurance Corporation maintains book of accounts.

**UNIT- I** **(10 Hours)**

Valuation of Goodwill & Shares

**UNIT- II** **(15 Hours)**

Accounting for Mergers and Amalgamation- Absorption

**UNIT- III** **(18 Hours)**

Holding Companies – consolidation of Balance sheet – treatment of mutual Owings, contingent liabilities –unrealized profit – revaluation of assets – bonus issue and payment of dividend (intercompany holdings excluded)

**UNIT –IV** **(16 Hours)**

Banking Company Accounts

**UNIT- V** **(16 Hours)**

Insurance Company Accounts – Life Insurance and General Insurance under IRDA 2000

**Reference Books:**

1. R.L. Gupta and M. Radhaswamy Advanced Accounting
2. T.S. Reddy & A. Murthy Corporate Accounting
3. S.P. Jain and K.L. Narang Corporate Accounting
4. M.C. Shukla and T.S. Grewal Advanced Accounting
5. M.A. Arulanandam and K.S. Raman Corporate Accounting
6. S.N. Maheswari Advanced Accountancy

**Note: No theory questions should be asked.**

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each.	20-22	20	40

**Distribution of Questions: (Problem paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	-	3
	Unit – 2	-	2
	Unit – 3	-	2
	Unit – 4	-	3
	Unit – 5	-	2
<b>Section B</b>	Unit – 1	-	2
	Unit – 2	-	1
	Unit – 3	-	2
	Unit – 4	-	1
	Unit – 5	-	1
<b>Section C</b>	Unit – 1	-	1
	Unit – 2	-	-
	Unit – 3	-	1
	Unit – 4	-	1 (Q.no 20)
	Unit – 5	-	-

**CORE XVIII  
COMPANY LAW**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to provisions and regulations of various laws governing the company.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Acquire insights on formalities in the formation of a company.
2. Develop prospectus, having awareness about its contents and types.
3. Gain basic knowledge on raising capital for the company.
4. Understand who can become a member of the company and attend AGM.
5. Familiarize on the necessary requirements to become the Director of the Company along with their role to be played.

**UNIT – I (CASE STUDY) (25 Hours)**

Introduction – Definition of Company – Characteristics – Is Company a Citizen? – Lifting of the Corporate Veil – Illegal Association - Kinds of Company - Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Promoter – Preliminary Contracts — Memorandum of Association – Articles of Association – contents – alterations -Doctrine of Constructive Notice – Doctrine of Indoor Management – Ultra vires.

**UNIT – II (10 Hours)**

Prospectus – Contents – red herring prospectus – shelf prospectus - Misstatement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus - Commencement of Business.

**UNIT – III (10 Hours)**

Share Capital – Meaning – Kinds – Alteration of Capital – Reduction of Capital — dematerialization and re-materialization of securities - Transfer and Transmission of shares.

**UNIT – IV****(20 Hours)**

Membership in company – Member and shareholders – Who can become a member - Cessation of membership – Rights and liabilities of members – Meetings of members – types & class of meeting - Extra ordinary – AGM- Provisions relating to conduct of meeting.

**UNIT – V****(10 Hours)**

Management & Administration – Directors- Appointment & Removal – Rights & Duties including KMP.

**Reference Books:**

1. N. D. Kapoor – Company Law
2. P. P. S. Gogna – A Text Book of Company Law
3. A.K. Majumdar and G.K. Kapoor Company Law & Practice, Taxman Publications
4. P. K. Ghosh & Dr. V. Balachandran – Outline of Company Secretary Practice

**Question Paper Pattern**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	-
	Unit – 2	2	-
	Unit – 3	2	-
	Unit – 4	3	-
	Unit – 5	3	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	-	-
	Unit – 4	1	-
	Unit – 5	-	-

**CORE XIX**  
**FINANCIAL MANAGEMENT**

<b>SUBJECT CODE :</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to fundamentals of finance.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Develop an understanding on the sources of finance available to achieve the financial objectives.
2. Familiarize on various cost of capital measures involved in financial decision-making process.
3. Gain insight on estimating and evaluating tools for capital budgeting.
4. Able to manage working capital for making dividend decisions.
5. Analyze the recent trends in the financial market.

**UNIT –I** **(10 Hours)**

Financial management –Introduction, scope-finance and other related disciplines-Financial Functions - Financial Goals: Profit Maximization vs. Wealth Maximization – Concept of time value of money - Sources of financing - Short term and Long term Capitalization - over and under Capitalization. (Theory)

**UNIT-II** **(20 Hours)**

Concept of Cost of Capital - Measures of Specific and Overall cost of capital (Simple problems only) - Financing Decision – Leverage-Operating, Financial and combined (Simple problems only) - Determinants of Capital structure (Theory)

**UNIT-III** **(15 Hours)**

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cashflow techniques (Risk analysis Excluded). (Simple problems only)

**UNIT-IV** **(20 Hours)**

Dividend Decision: Factors determining dividend policy- stable dividend policy-stock dividend – Working Capital Management: Need for working capital –Determinants of working capital- computation of working capital-management of cash, Inventory, Accounts Receivable and Accounts Payable (Simple problems only)

**UNIT-V****(10 Hours)**

Financial markets - Money market - capital market - Recent Trends in capital market - Mutual Funds -Factories - Forecasting – Depositories. (Theory)

**Reference Books:**

1. M.Y.Khan and P.K.Jain - Basic Financial Management
2. I.M.Pandey– Financial Management
3. S.M.Maheswari- Financial Management

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Problem & Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	1	1
	Unit – 3	-	3
	Unit – 4	-	2
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	2	-
	Unit – 2	-	1
	Unit – 3	-	1
	Unit – 4	-	2
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1	-
	Unit – 2	-	1 (Q.no 20)
	Unit – 3	-	1
	Unit – 4	-	-
	Unit – 5	-	-

**CORE XX**  
**ENTREPRENEURIAL DEVELOPMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

**COURSE FRAMEWORK:**

Introduction to the concept of entrepreneurship to enable every student develop the skills of independent entrepreneur.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Familiarize on the basic concepts of entrepreneurship.
2. Develop strategies for becoming successful women entrepreneurs.
3. Equip with the knowledge of formulating new business ideas.
4. Gain insights on various institutions financing entrepreneurs.
5. Understand the various entrepreneurship programme available and its roles.

**UNIT- I** **(12 Hours)**

Concept of entrepreneurship – definition – traits – types – classification of entrepreneurs – factors influencing entrepreneurship.

**UNIT- II** **(12 Hours)**

Women entrepreneurs – definition – problems – development of women entrepreneurship – rural Entrepreneurship – problems – relationship between rural and urban markets - Strategic Approaches: Niche strategy – Networking - Geographic Concentration.

**UNIT-III (CASE STUDY)** **(12 Hours)**

Search for business idea - sources of project identification – formalities of setting up a unit – project selection – project formulation – feasibility analysis – projects report.

**UNIT- IV** **(12 Hours)**

Institutional finance to entrepreneurs – commercial banks – IDBI- IFCI – IIBI – SIDBI – LIC – SIC.

**UNIT- V** **(12 Hours)**

Entrepreneurial development programme – Role and Relevance – role of government – NGO – SIPCOT, DIC, SIDC, NIESBUD – MSME – TCO – Self-employment programs – SIDO – micro finance - SHG – venture capital.



**Reference Books:**

1. C.B. GUPTA and S.P. SRINIVASAN, Entrepreneurial Development
2. S.S. KHANKA, Entrepreneurial Development.

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	-
	Unit – 2	3	-
	Unit – 3	3	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	1	-
	Unit – 5	2	-
<b>Section C</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	1 (Q.no 20) Case study	-
	Unit – 4	-	-
	Unit – 5	-	-

## ENVIRONMENTAL STUDIES

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS:30</b>

### **COURSE FRAMEWORK:**

- To create awareness among the students community about the Environmental Issues, Causes and Remedies

### **UNIT-I: Multidisciplinary nature of environmental studies (4 Hours)**

Definition, scope and importance-Need for public awareness.

### **UNIT-II: Natural Resources: (8 Hours)**

#### **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 an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

### **UNIT-III: Ecosystems (6 Hours)**

Concept of an ecosystem.

- Structure and function of an ecosystem.
- Producers, consumers and decomposers. Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem:-

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

#### **UNIT-IV: Biodiversity and its conservation**

**(6 Hours)**

- Introduction – Definition: genetic, species and ecosystem diversity.
- Bio geographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation, Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

#### **UNIT-V: Environmental Pollution**

**(6 Hours)**

##### **Definition**

Cause, effects and control measures of:-

- a. Air pollution
  - b. Water pollution
  - c. Soil pollution
  - d. Marine pollution
  - e. Noise pollution
  - f. Thermal pollution
  - g. 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.

**SEMESTER - V**

**CORE XXI  
COST ACCOUNTING**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE FRAMEWORK:**

Introduction to the concepts and practices of accounting for maintaining cost efficiencies.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Enlighten the importance of cost ascertainment, reduction and control.
2. Understand the pricing of material issues and ascertainment of labour cost.
3. Study the various distribution of overheads.
4. Ascertain the operating cost for service industries
5. Articulate the association between cost and financial statement.

**UNIT-I** **(18 Hours)**

Cost Accounting – Meaning – Definition, Nature, Importance, Advantages & Limitations – Financial vs Cost Accounts – Cost classification and Cost concepts – Elements of cost – Preparation of Cost Sheets – Tenders and Quotations.

**UNIT-II** **(18 Hours)**

Material – Bin card – EOQ, Levels of Stock – Pricing of Issues - FIFO, LIFO, simple average, weighted average. – Labour - Piece rate – Taylor’s Differential piece rate - Merricks – Time rate – Bonus Plans (Halsey, Halsey-Weir, Rowan)

**UNIT-III** **(18 Hours)**

Overheads, Classifications, Allocation – Apportionment - Primary and secondary distribution - Classification – Allocation – Absorption of overheads - Machine Hour Rate.

**UNIT-IV** **(18 Hours)**

Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Cinematheatre - Power Supply Costing.

**UNIT-V** **(18 Hours)**

Contract Costing – ascertainment of profit from incomplete contracts- Reconciliation of cost and financial accounts.

**Reference Books:**

1. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications
4. Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand & Sons
5. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand & Sons
6. R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each.	20-22	20	40

**Distribution of Questions: (Problem & Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	1	2
	Unit – 2	1	1
	Unit – 3	2	1
	Unit – 4	1	1
	Unit – 5	1	1
<b>Section B</b>	Unit – 1	-	1
	Unit – 2	-	1
	Unit – 3	-	1
	Unit – 4	-	2
	Unit – 5	-	2
<b>Section C</b>	Unit – 1	-	1
	Unit – 2	-	1 (Q.no 20)
	Unit – 3	-	1
	Unit – 4	-	-
	Unit – 5	-	-

**CORE XXII**  
**CORPORATE ETHICS AND GOVERNANCE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

**COURSE FRAMEWORK:**

Introduction to the areas of ethics governing the corporate culture, corporate strategy, ethical behavior.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Familiarize on the basic concept of ethics and business values.
2. Understand various laws governing ethical management.
3. Enlighten the concept of corporate social responsibility and its promotions.
4. Articulate the benefits of corporate governance and know about whistle blowing.
5. Gain insights on various governance and grievance committees of corporate sector.

**UNIT – I (CASE STUDY)**

**(12 Hours)**

Concept of ethics – sources – ethics and morals – justice – fairness – values – normative ethical theory – relevance of business ethics – arguments for and against – business values for 21st century - ethics in Indian business.

**UNIT – II**

**(12 Hours)**

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value references - Does ethics pay – ethical pitfalls of investment industry – corporate scams and its effects – law as an instrument of ethics.

**UNIT – III**

**(12 Hours)**

Corporate social responsibility – meaning – promoting stakeholders’ satisfaction – corporate responsiveness – managing socially responsible business - Environment responsibility – ethics and ecology – work ethics and professional responsibility.

**UNIT – IV**

**(12 Hours)**

Corporate Governance – meaning, scope- models and benefits – transparency -green governance - e - Governance - Independent Directors- whistle blowing.

**UNIT – V****(12 Hours)**

Corporate Governance– Governance Committees – Shareholders grievances committee - investor protection – Management discussion analysis –Role of accountants and auditors – accountability – professional codes & values.

**Reference Books:**

1. R.C.Sekhar – Ethical Choices in Business – Response Books, 2002
2. Corporate Governance and business Ethics by All India Management Association – Excel Books.
3. William H. Shaw, Business Ethics – Thomson Publications
4. N. Bala Subramani yan, Corporate boards and Governance – Sterling publishers
5. Reference on corporate governance and director’s duties and responsibilities – publication of Institute of Company Secretaries
6. Neville Bain & David Band, “Winning Ways through corporate governance” – Macmillan Publishers
7. Naresh Chandra committee report published in chartered secretary, Feb 2003 – VI.33, No.2.
8. SEBI report on corporate governance published in Economic Developments in India, Vol:20, 1999
9. John Harper, “Chairing the Board”, Kogan press.

**Question Paper Pattern**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40



**Distribution of Questions: (Theory Paper)**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	-	-
	Unit – 3	1	-
	Unit – 4	1	-
	Unit – 5	-	-

**CORE XXIII**  
**INCOME TAX LAW AND PRACTICE-I**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE FRAMEWORK:**

Introduction to various components in computing income tax.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Understand the basic concepts in Income tax and computation of Agricultural Income.
2. Familiarize about the various sections pertaining to income from salaries of an individual.
3. Enable them in ascertaining the tax liability from the income earned by owning a house property.
4. Gain an insight on the sections governing the income earned from business or profession.
5. Help the students in computation of income tax.

**UNIT-I**

**(20 Hours)**

Income Tax- Important Definitions under Income Tax Act – Agricultural income – Assesse- Person – Assessment Year – Previous Year – Exceptions to previous year – Income – definition - features – Gross Total Income – Total Income. (Theory)– Residential status (Simple problems) – Scope of total income (Simple problems) - Incomes exempt from tax (Theory).

**UNIT-II**

**(20 Hours)**

Salaries –Characteristics- Computation of Salary Income- Provident Fund- Allowances – Perquisites and their valuation –Profits – In –Lieu of salary- Payments exempted u/s 10 – Leave Travel – Gratuity – Pension – Commutation of pension – Leave salary –Deductions u/s 16 (Simple problems)

**UNIT-III**

**(15 Hours)**

Income from House Property – Definition of Annual Value – Types of rental values - Determination of Annual value - Deduction from Annual value – Computation of Income under different circumstances (simple problems)

**UNIT-IV****(20 Hours)**

Income from Business– Definition, Computation of Business Income - Allowable and Not Allowable expenses. Income from Profession – Definition – Computation of Professional income for Doctors, Lawyers and Chartered Accountants. Depreciation u/s 32 – rates – computation of depreciation (simple problems).

**UNIT-V****(15 Hours)**

Assessment of individuals (covering incomes under salary, house property, business or profession)(Simple problems) – Filing of returns – Permanent Account Number (PAN) and its usage. (Theory)

**Reference Books:**

1. Dr. Vinod, K.Singhania, Students Guide to IncomeTax, Taxmann Publications Pvt.Ltd, New Delhi.
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T.S.Reddy, Y.Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.
4. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
5. Dr. Vinod, K.Singhania, Students Guide to Income Tax, Taxmann Publications Pvt.Ltd, New Delhi.
6. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
7. T.S.Reddy, Y.Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.
8. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each.	20-22	20	40

### Distribution of Questions: (Problem & Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	1	1
	Unit – 2	-	3
	Unit – 3	-	3
	Unit – 4	-	2
	Unit – 5	1	1
<b>Section B</b>	Unit – 1	-	2
	Unit – 2	-	2
	Unit – 3	-	1
	Unit – 4	-	1
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	-	-
	Unit – 2	-	1 (Q.no 20)
	Unit – 3	-	1
	Unit – 4	-	1
	Unit – 5	-	-

**CORE XXIV  
ACCOUNTING STANDARDS**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

**COURSE FRAMEWORK:**

Introduction to accounting standards and it relate the same to various relevant situations.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Familiarize with basic concepts of accounting standards.
2. Understand the applicability of accounting standards and know its assumptions.
3. Gain an insight on valuation of Inventory.
4. Impart knowledge about depreciation and its computation.
5. Know about investments, intangible assets and its provisions.

**UNIT- 1**

**(15 Hours)**

Introduction to Accounting standards - meanings-objectives-setting process-Benefits & Limitation-Need for Convergence towards Global Standards-Introduction to International Accounting Standard Board- Meaning of IFRS.

**UNIT- II**

**(10 Hours)**

Enterprises to which the accounting standards apply-Implication of mandatory status-Financial items to which the accounting standards apply-Applicability of Accounting Standards -List of Accounting Standards. Disclosure of Accounting Policies (AS 1)- Accounting assumptions-conventions-manner of disclosure-Disclosure of Changes in Accounting Policies- Disclosure of deviations from fundamental accounting assumptions.

**UNIT- III (compulsory question – cash flow only)**

**(15 Hours)**

Valuation of Inventory (AS 2)- meaning of Containers & Empties, Costs of inventory, Costs of purchase- measurement of inventories - meaning of Costs of purchase- Costs of Conversion- Exclusions from the cost of inventories. Fund Flow and Cash Flow Statement (AS 3) [Simple Problems only] - meaning- Classification Cash Flows-Cash flow reporting-disclosures. Contingencies and Events Occurring after the Balance Sheet Date (AS 4)- meaning.

**UNIT- IV****(10 Hours)**

Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies (AS 5)- meaning. Depreciation Accounting (AS 6)- meaning-methods- Revenue Recognition (AS 9)- Accounting for Fixed Assets (AS 10)- identification of fixed asset-Components of costs- Amount substituted for historical costs-Retirement and disposal.

**UNIT –V****(10 Hours)**

Accounting for investments (AS 13) - Meaning of Fair value, market value, Forms of investment, Cost of investment, Disposal of investment. Accounting for Amalgamations (AS 14) - meaning- Types of amalgamations-methods of amalgamations-Treatment of reserves, goodwill in amalgamation-Disclosure. Intangible Assets (AS 26) - meaning. Provisions, Contingent Liabilities and Contingent Assets (AS 29)-meaning.

**Prescribed Books:**

1. D.S Rawat, Taxmann Students guide to Accounting standards
2. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations  
Tata,McGraw Hill

**Reference Books:**

1. Financial Accounting study material from Institute of Chartered Accountants of India
2. Dalal Gaggar K shirsagar, Accounting Standards & Corporate Accounting  
Practices,Wadhwaand Company Nagpur.

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

### Distribution of Questions: (Problem & Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	-
	Unit – 2	3	-
	Unit – 3	2	1
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	2	-
	Unit – 3	1	1
	Unit – 4	1	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1	-
	Unit – 2	-	-
	Unit – 3	-	1 (Q.no 20)
	Unit – 4	-	-
	Unit – 5	1	-

**CORE XXV**  
**PROFESSIONAL ELECTIVE - II**  
**(a). PRACTICAL AUDITING**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to basic concepts in auditing and its practical applicability.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Identifying the different kinds of Audit.
2. Gain insight on internal control and internal checks.
3. Impart knowledge about sampling, vouching, valuation and verification.
4. Analyzing the roles and responsibilities of company auditor
5. Ascertaining the Importance of Audit report and its types.

**UNIT- I (CASE STUDY) (15 Hours)**

Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit.

**UNIT –II (15 Hours)**

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files  
Internal Control–Characteristics – Evaluation, Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor.

**UNIT- III (15 Hours)**

Audit Sampling, Vouching of cash transactions-Vouching of Trading Transaction (Purchases,Purchase return, Sales, Sales return) - Verification & Valuation of Assets & Liabilities.

**UNIT –IV (15 Hours)**

Internal Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limitand Liabilities of an auditor, Professional Ethics.

**UNIT- V (15 Hours)**

Audit Committee- Constitution -Audit Report-characteristics – types of opinion- Information SystemAudit.



**Reference Books:**

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S. Vengadamani, Practical Auditing, Himalaya Publishing House, Mumbai
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi
5. B.L.Tandon, Auditing, Sultan Chand & Sons, New Delhi.

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

**CORE XXV**

**PROFESSIONAL ELECTIVE - II**

**(b). STRATEGIC MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**Course Framework**

An introduction to strategic Management analysis and implementation of strategic management in an organization.

**Course Outcomes:**

On completion of the course, the students will be able to

1. Understand the framework and approaches in Strategic Management.
2. Make the students understand the major aspects of the vision and mission of strategic management.
3. Familiarize various analysis concepts in strategic management.
4. Guide the students in formulating successful strategies.
5. Develop student's skills in strategic implementation and evaluation.

**UNIT – I (CASE STUDY)**

**(15 Hours)**

Introduction to Strategic Management - Levels – Corporate level, Business level, Functional level - Benefits – Limitations – Strategic Management Process – 7's Framework - Structure, Strategy, Skill, System, Shared Values, Style, and Staff – Approaches – Entrepreneurial- Opportunistic, Formal- Structured and Adaptive.

**UNIT – II**

**(15 Hours)**

Vision - Mission – Components – Role of mission in strategic formulation - Strategic Choice Process – Choice of Strategy - Stability Strategies – Incremental Growth Strategy, Profit Strategy, Sustainable Strategy, Stability as a Pause strategy- Growth Strategies – Market Penetration Strategy, Market Expansion Strategy, Product Development Strategy, Diversification strategy.

**UNIT – III**

**(15 Hours)**

Environmental Analysis – Environmental scanning – Porter's five forces model – Competitive rivalry, Supplier power, Buyer power, Threat of substitution, Threat of new entry - Internal scanning - Competition Analysis, Process, Strategic Factors, Methods and Approaches.

**UNIT – IV****(15 Hours)**

Competitive Advantage: Concept - Types - Approaches – Generic Competitive, Strategic intent, Benchmarking, Synergistic, Critical success factor - Strategy formulation – Meaning – Definition - factors of Strategy Formulation – challenges in formulation – recent trends in formulation of strategy.

**UNIT – V****(15 Hours)**

Strategy Implementation – Managing the change process - Strategic Evaluation and Control – Participants in Strategic Evaluation and Control – Stages of control – Feedforward Control, Concurrent control, Feedback control – Control Process - Balance Score Card - Techniques of Strategic Evaluation and Control – Global issues in strategic management

**Reference Books:**

1. Strategic Management, L.M. Prasad, Sultan Chand & Sons.
2. Strategic Management an Indian Context, R. Srinivasan, PHI Learning Pvt. Ltd.
3. Strategic Management, Dr. S. Sankaran, Margham Publications.

**Website references:**

1. <https://archive.org/details/StrategicManagement/page/n15/mode/2up?view=theater>
2. <https://www.wallstreetmojo.com/strategic-management/>

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
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<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

**CORE XXVI**  
**RESEARCH METHODOLOGY**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

**COURSE FRAMEWORK:**

Introduction to understand the importance of formulating the problems and statement of research

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Provide insight on research and types of research.
2. Identify the research problems to find the solution.
3. Acquire knowledge about the sampling techniques.
4. Collection of data and analyzing the sampling error.
5. Interpret the data and drafting a report.

**UNIT- I** **(12 Hours)**

Introduction to research methodology – meaning and purpose – Types of Research – Research design – steps in selection & formulation of a research problem – steps in research.

**UNIT- II (CASE STUDY)** **(12 Hours)**

Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size.

**UNIT- III** **(12 Hours)**

Measurement & scaling techniques – Data collection – methods – testing validity and reliability.

**UNIT- IV** **(12 Hours)**

Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS).

**UNIT –V** **(12 Hours)**

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report.

**Reference Books:**

1. Dr M Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin. Inc.
3. Robert G Murdock, Business Research – Concepts & Practice, International text book Company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd.
5. Ravilochanan, Research Methodology

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	1	-
	Unit – 5	2	-
<b>Section C</b>	Unit – 1	1	-
	Unit – 2	1 (Q.no 20) Case study	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

## VALUE EDUCATION

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 15</b>

### **COURSE FRAMEWORK:**

- To teach and inculcate the importance of value based living.
- To give students a deeper understanding about the purpose of life.

### **COURSE OUTCOME:**

On completion of the course the students will be able

1. To inculcate the value system in their real life scenarios.
2. To implement the role of culture and civilization, roles and responsibilities in the society.
3. To effectively follow Salient values for life such as forgiveness, ability to sacrifice, self-esteem, teamwork and creative thinking.
4. To reflect the human rights, social values and welfare of the citizen.
5. To consider the relation between values and personal behavior affecting the achievement of a sustainable future.

### **UNIT 1: EDUCATION AND VALUES**

Definition, Concept, Classification, Theory, Criteria and Sources of values Aims and objectives of value education Role and Need for value education in the contemporary society, Role of education in transformation of values in society Role of parents, teachers, society, peer group and mass media in fostering values

### **UNIT 2: VALUE EDUCATION AND PERSONAL DEVELOPMENT**

Human Values: Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Scientific Vision, relevancy of human values to good life. Character Formation towards Positive Personality

Modern challenges of adolescents: emotions and behavior Self-analysis and introspection: sensitization towards gender equality, differently abled, Respect for - age, experience, maturity, family members, neighbors, strangers, etc.

### **UNIT 3: HUMAN RIGHTS AND MARGINALIZED PEOPLE**

Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, minorities, transgender, differently abled etc.

Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment – communal harmony –concept –religion and its place in public domain –secular civil society

#### **UNIT 4: VALUE EDUCATION TOWARDS NATIONAL AND GLOBAL DEVELOPMENT**

Constitutional Values :(Sovereign, Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, Fraternity)

Social Values: (Pity and Probity, Self-Control, Universal Brotherhood).

Professional Values :(Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, Faith).

Religious and Moral Values: (Tolerance, Wisdom, character).

Aesthetic Values: (Love and Appreciation of literature, fine arts)

Environmental Ethical Values

National Integration and international understanding.

Need of Humanistic value for espousing peace in society. Conflict of cross-cultural influences, cross-border education

#### **UNIT 5:**

Guru Nanak Devji's Teachings

Relevance of Guru Nanak Devji's teachings' relevance to Modern

Society The Guru Granth sahib

The five Ks

Values and

beliefs

Rights and freedom (Right of equality, Right to Education, Right to Justice, Rights of women, Freedom of religion, Freedom of culture, Freedom of assembly, Freedom of speech) Empowerment of women

Concept of Langar

Eminent Sikh

personalities

#### **REFERENCE BOOKS:**

1. Dr.Abdul Kalam. My Journey-Transforming Dreams into Actions. Rupa Publications, 2013.
2. Steven R Covey, 8<sup>th</sup> Habit of Effective People (From Effectiveness to Greatness), Free Press, New York, 2005.
3. Prem Singh, G.J. (2004). 'Towards Value Based Education', University News. Vol. 42 (45): P.11-12.
4. V.R. Krishna Iyer. Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow, Eastern Law House (1999, Reprint 2018)
5. <http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf>



**SEMESTER - VI**

**CORE XXVII  
MANAGEMENT ACCOUNTING**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE FRAMEWORK:**

Introduction to accounting information that is useful to organization for managing and perform its function.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Understand the difference between Management accounting, financial accounting & Cost accounting.
2. Acquire knowledge on preparation of the direct costs.
3. Know about the concepts of Overheads.
4. Gain insights to solve problems relating to operating cost.
5. Familiarize about the contract costing.

**UNIT- I** **(18 Hours)**

Management Accounting – Meaning, Definition Nature, Scope, Distinction between Management Accounting & financial accounting - Management Accounting & Cost Accounting

**UNIT- II** **(18 Hours)**

Marginal costing techniques- Feature of marginal costing – Advantages and Limitation of Marginal Costing – Marginal Costing vs Absorption costing – Break-even analysis and break-evenpoint – cost volume profit (CVP) analysis

**UNIT- III** **(18 Hours)**

Analysis of financial statements, users of financial statements- tools of financial statement analysis – Comparative statements, common size statements and trend analysis.

**UNIT- IV** **(18 Hours)**

Ratio Analysis: Meaning, Scope, Advantages and Limitations - Types of ratios – Liquidity - Profitability, Turnover, and Solvency - Construction of balance sheet.

**UNIT- V** **(18 Hours)**

Budgetary Control – Meaning – Preparation of Budgets – Sale Budget - Production Budget – Purchase Budget – Cash Budget - Master Budget.

**Reference Books:**

1. S.N.Maheswari, Management Accounting – Sultan Chand & Sons.
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. RSN Pillai & Bagavati, Management Accounting – S Chand & Co Ltd – New Delhi.
4. Horngren Sunderu Stratton, Introduction to Management Accounting –Pearson Education.
5. T. S. Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication.

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 Questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each	20-22	20	40

**Distribution of Questions: (Problem & Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	-
	Unit – 2	1	2
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	1
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	-	2
	Unit – 3	-	1
	Unit – 4	-	1
	Unit – 5	-	2
<b>Section C</b>	Unit – 1	-	-
	Unit – 2	-	1 (Q.no 20)
	Unit – 3	-	-
	Unit – 4	-	1
	Unit – 5	-	1

**CORE XXVIII**  
**HUMAN RESOURCE MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Introduction to framework of Human Resource Management functions for the effective performance in an organization.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Understand about the nature of human resources.
2. Acquire knowledge on various techniques of HRM.
3. Provide knowledge on latest trends in managing human resources in organization.
4. Analyze the collective bargaining of employees to protect the interest of worker.
5. Ascertain the human resource audit in order to receive every aspect of Human Resource Management.

**UNIT- I (CASE STUDY)**

**(15 Hours)**

Human Resource Management – Nature and Scope of the HRM – Managerial and Operating Functions –Difference between Personnel management and HRM – Human Resource Planning –Recruitment –Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

**UNIT- II**

**(15 Hours)**

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs –Development – Methods – Performance Appraisal – Methods – Promotions and Transfers

**UNIT- III**

**(15 Hours)**

Remuneration – Factors determining remuneration – Components of Remuneration – Incentives – Benefits– Motivation – Welfare and Social Security Measures

**UNIT- IV**

**(15 Hours)**

Collective Bargaining – Workers participation in Management – Types – Quality Circles – Management by Objectives – Environment of HRM – HRM as a Profession

**UNIT- V****(15 Hours)**

Human Resource Audit – Nature – Benefits – Scope – Approaches

**Reference Books:**

1. V.S.P.Rao – Human Resource Management
2. Ashwathappa – Human Resource Management
3. Gary Deseler – Human Resource Management
4. L.M.Prasad – Human Resource Management
5. Tripathi –Human Resource Management

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

**CORE XXIX**  
**PROFESSIONAL ELECTIVE - III**

**(a). SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

**COURSE FRAMEWORK:**

Introduction to certain techniques to evaluate and analyze risk and return characteristics of securities such as individual stocks, mutual funds, and government and corporate bonds.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Acquire knowledge on nature and scope of investment
2. Identify avenues for the investment of personal funds.
3. Analyse the various investment options available in terms of risk and return.
4. Know the basic concept of portfolio management.
5. Familiarize about investors preference towards investment.

**UNIT- I (CASE STUDY)**

**(12 Hours)**

Nature and scope of investment management – investment objectives, constraints – factors – Investment process – investment management and portfolio management

**UNIT- II**

**(13 Hours)**

Understanding the investment environment – sources of investment information – approaches of security analysis – market indicators – security price movements – fundamental analysis – technical analysis– Dow Theory – Random walk theory – efficient market hypothesis – various forms of market efficiency.

**UNIT- III**

**(11 Hours)**

Company analysis components – non-financial aspects - Risk return – market risk – interest rate risk – purchasing power risk – business risk – financial risk – measurement of risk.

**UNIT- IV**

**(12 Hours)**

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and Modern portfolio theory - Diversification – Markowitz's approach – portfolio management process – portfolio planning-portfolio analysis-portfolio selection –portfolio evaluation – portfolio revision – various steps involved in the development of portfolio.

**UNIT- V**

**(12 Hours)**

Capital market theory – assumptions – risk, – capital asset pricing model (CAPM) - securities market line - arbitrage pricing theory-options pricing model-put and call -Indian stock market and the institutional investors.

**Reference Books:**

1. Elton, Edwin J., Gruber, Martin J., Brown, Stephen J., Goetzmann, William N., "Portfolio Theory and Investment Analysis", 6th Edn, Wiley, 2003.
2. Prasanna Chandra, "Managing Investments", Tata Mc Graw Hill, New Delhi, 1999.
3. Lee, Cheng F., "Advances in Investment Analysis and Portfolio Management", Publisher: Science & Technology Books.
4. Sidney Cottle, Grahaan & Dadd's Security Analysis, Tata McGraw Hill, 1989.
5. DC Fisher & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India, 1999.

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	2	-
<b>Section B</b>	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

## **CORE XXIX**

### **PROFESSIONAL ELECTIVE - III**

#### **(b). INVESTMENT BANKING**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

#### **COURSE FRAMEWORK:**

An introduction to Investment banking and its applicability on financial sector.

#### **COURSE OUTCOMES:**

On completion of the course, the students will be able to

1. Familiarize the concept of investment banking and to understand its relevance to the finance sector
2. Make them understand the basics of Issue Management
3. Provide ideas on investment analysis and its valuation to choose the best alternatives
4. Know about the necessity of project and trade finance in the financial market
5. Impart the relevance of corporate restructuring

#### **UNIT - I (CASE STUDY)**

**(12 Hours)**

Investment Banking - Functions – Types – Bulge Bracket, Mid-Market, Elite Boutique, Regional Boutique - Process - Investment Banking Services - Investment banking skills – Analytical, Interpersonal, Team player - Investment banking clients - Legal and ethical governance issues in investment banking.

#### **UNIT – II**

**(12 Hours)**

Issue Management – Introduction – Eligibility for Issue Management – Issue Planning and approvals - Issue Manager – Duties of Issue manager - Issue Manager and public offer process - Pre issue and Post issue activities - Pre issue and Post issue obligations.

#### **UNIT - III**

**(12 Hours)**

Investment Analysis and valuation - Assets Based Valuation Model – Asset Accumulation Valuation, Excess Earnings Model - Economic Value Added (EVA) – Components – NOPAT, Capital Invested, WACC - Shareholder Value Analysis – Approaches to Value Measurement.

#### **UNIT - IV**

**(12 Hours)**

Project finance - features - models – types – Sources – Debt, Equity, Loan - challenges - Trade finance – features- models - types – Trade credit, Supply Chain Financing, Purchase Order finance, Receivables financing, Invoice discounting, Export contract - challenges.



**UNIT - V****(12 Hours)**

Corporate restructuring – Conceptual Framework – Importance – Need - Types – Financial restructuring, Organizational restructuring – Reasons for Corporate Restructuring - Leveraged Buyouts – Merger & Acquisition - Take over Defensive Tactics Reverse Merger - Partial Sell off Demerger - Cross Border Mergers.

**Reference Books:**

1. Investment banking, Pratap Giri, McGraw Hill; Forth edition
2. Investment Banking Valuation, Leveraged Buyouts, and Merger & Acquisitions, Joshua Rosenbaum & Joshua Pearl, John Willey & Sons Inc.
3. Investment Banks, Hedge Funds, and Private Equity - David Stowell

**Web references:**

1. <https://corporatefinanceinstitute.com/resources/careers/jobs/investment-banking-overview/>
2. <https://www.wallstreetmojo.com/project-finance/>

**Question Paper Pattern**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

### Distribution of Questions: (Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	3	-
	Unit – 2	3	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	2	-
Section B	Unit – 1	1	-
	Unit – 2	1	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	1	-
Section C	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	-	-
	Unit – 5	-	-

## CORE XXX

### INCOME TAX LAW AND PRACTICE - II

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEMS</b>	<b>MARKS 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

#### **COURSE FRAMEWORK:**

Introduction to income received or deemed to be received in India, irrespective of the being accrued or earned outside India.

#### **COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Acquire knowledge on capital gains and exemptions.
2. Study about income from other sources.
3. Applying concepts relating to clubbing provisions
4. Gain insight on permissible deductions from gross total income - Sec 80C, 80CC, 80D, 80G.
5. Study about advance payment of tax and filing of income tax.

#### **UNIT-I**

**(20 Hours)**

Income under Capital Gains –short-term, long-term capital gains-certain transactions not included as transfer-cost of acquisition –cost of improvement –indexation of cost- Capital gains under different circumstances - Exempted capital gains computation of capital gains (simple problems)

#### **UNIT-II**

**(20 Hours)**

Income from Other Sources –their computation –grossing up – deduction in computing income under the head (Simple problems)

#### **UNIT-III**

**(20 Hours)**

Clubbing of Income –Deemed Incomes –Provisions of the Act relating to clubbing of income –Set off – Carry forward and Set-off of losses. (Simple problems)

#### **UNIT-IV**

**(20 Hours)**

Permissible deductions from gross total income–Sec.80C, 80CCC, 80D, 80G, - Assessment of Individual (Covering Capital Gains, Income from Other Sources). (Simple problems)

#### **UNIT-V**

**(10 Hours)**

Income Tax Authorities –Powers of the central Board of Direct Taxes (CBDT) Commissioners of Income Tax and Income Tax officers –Assessment Procedures – Self Assessment –Best Judgment Assessment – Income Escaping Assessment (Re- assessment)- Advance payment of Tax –Meaning and Due dates –Deduction of Tax at source-Meaning. (Theory)

### Reference Books:

1. Dr. Vinod K.Singhania, Students Guide to Income Tax, Taxmann Publications Pvt.Ltd, NewDelhi.
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T.S.Reddy, Y.Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.
4. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

### Distribution of Questions: (Problem & Theory Paper)

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	-	3
	Unit – 2	-	2
	Unit – 3	-	2
	Unit – 4	-	2
	Unit – 5	3	-
<b>Section B</b>	Unit – 1	-	2
	Unit – 2	-	2
	Unit – 3	-	1
	Unit – 4	-	1
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	-	1 (Q.no 20)
	Unit – 2	-	1
	Unit – 3	-	-
	Unit – 4	-	-
	Unit – 5	1	-

**CORE XXXI**  
**BUSINESS TAXATION**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 60</b>

**COURSE FRAMEWORK:**

Introduction to income taxation of corporations and shareholders and self-discovery of technical tax knowledge along with the development of a variety of professional skills and attitudes.

**COURSE OUTCOME:**

On completion of the course, the students will be able to

1. Familiarize with basic concepts of direct and indirect tax.
2. Acquire knowledge on central excise duty and its types.
3. Study about government policies implemented after GST.
4. Understand the procedure for computation of various indirect taxes.
5. Know about income tax filing.

**UNIT –I (CASE STUDY) (12 Hours)**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

**UNIT- II (12 Hours)**

Taxable event- “Supply” of Goods and Services; Exemption from GST related to small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

**UNIT-III (12 Hours)**

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution)

**UNIT –IV (12 Hours)**

Payment of Taxes; Refund; Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

**UNIT -V (12 Hours)**

Customs - Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.

**Reference Books:**

1. Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi
3. Dr. Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.
4. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publishers.

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition / Principle</b> Answer any 10 out of 12 questions	01-12	2	20
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 7 questions	13-19	8	40
<b>Section C</b>	<b>Essay</b> (Question 20 is Compulsory. Answer any 1 out of Q21 & Q22) 20 marks each (1200 words)	20-22	20	40

**Distribution of Questions: (Theory Paper)**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	-
	Unit – 2	2	-
	Unit – 3	2	-
	Unit – 4	2	-
	Unit – 5	3	-
<b>Section B</b>	Unit – 1	2	-
	Unit – 2	1	-
	Unit – 3	1	-
	Unit – 4	2	-
	Unit – 5	1	-
<b>Section C</b>	Unit – 1	1 (Q.no 20) Case study	-
	Unit – 2	1	-
	Unit – 3	-	-
	Unit – 4	1	-
	Unit – 5	-	-

## **PROJECT & VIVA VOCE**

<b>SUBJECT CODE:</b>	<b>PROJECT &amp; VIVA VOCE</b>	<b>MARKS 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 8</b>	<b>TOTAL HOURS: 75</b>

Students have to undergo a project in the VI semester. Project-based learning not only provides opportunities for students to collaborate and drive their own learning, to apply the desired skills such as problem solving, helpsto develop additional skills integral to their future like critical thinking and time management. It also provides some real-world learning experiences.