

# **GURU NANAK COLLEGE (AUTONOMOUS)**

**GURU NANAK SALAI,VELACHERY, CHENNAI – 600042**

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



## **B.Com. PROFESSIONAL ACCOUNTING**

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

## **SYLLABUS**

**(For the candidates admitted for the Academic year 2021-22 and thereafter)**

## **PREAMBLE**

Through education, the nations are building young talented minds, which brings plenty of employment and entrepreneurial opportunities to the general people. Professional Courses Like ICAI, ICSI, ICMAI and MBA have been a few among the education courses that provide the features of the aforementioned opportunities. B.Com Professional Accounting paves the way to impart competency among the students to gain theoretical and practical knowledge in the area of Accounting, Auditing, Income Tax, and professional ethics, which nurtures the students to enhance themselves to be capable of securing the job and eligible to appear at the executive level in their Professional Courses. In a nation of 125 million people and 6.8 million taxpayers, Professionals serve as financial advisors. The need for chartered accountants has become the sine qua non.

This course facilitates them with the basic support in the form of an Undergraduate Degree in a more fruitful way. B.Com Professional Accounting is aimed to frame its syllabus in such a way to support the Professional course aspirants with the Subject taught in their courses at the fundamental and Executive level. Which assures the increasing probability of success rate among the students therefrom. In addition to this, the Professional Accounting Course Provides further Research methods and ethics to perform the Research in their Profession. The New Education Policy emphasis further incorporating interdisciplinary learning in education in its 2020 Framework. Keeping in this mind the Under Graduate Degree with Professional Curriculum helps the framework to implement.

## **LEARNING OUTCOME BASED CURRICULUM FRAMEWORK**

From the Academic Year (2021- 22) and there after

### **B.COM (PROFESSIONAL ACCOUNTING)**

#### **VISION**

To achieve and emerge as a department of academic excellence with overall commitment in providing gateway to global professional career to students in the field of Commerce, Management and related fields along with real time experience and training program, enabling them to transform the students to professionals, with a holistic concern for better life, environment and society.

#### **MISSION**

To impart professional education by maintaining a competitive and strong standard of education in the related fields of Commerce and Management and to empower the students to respond to the challenges in the corporate world and fostering innovation by setting standards to mould the students into competent professionals.

#### **PROGRAMME OUTCOMES**

##### **B.COM. (PROFESSIONAL ACCOUNTING)**

- PO 1 :** The Primary objective is to shape the career of students in the fields of commerce and management by transferring knowledge with professional aspects.
- PO 2 :** To enable every student to cope up with the fast-changing economic scenario by following 3i strategy (Inquisitive, Insightful and Imaginative)
- PO 3 :** To prepare the students to tackle the challenges at workplace through vocational training, on the job modular training, Projects, Internships etc.
- PO 4 :** To uplift the young minds towards the betterment of the society being ethically responsible.
- PO 5 :** To create financial awareness by explaining financial components and skills such as budgeting, Personal financial management, tax filing etc.

#### **PROGRAMME SPECIFIC OUTCOMES**

##### **B.COM. (PROFESSIONAL ACCOUNTING)**

- PSO 1 :** To encourage students to become professionally competent by enrolling in courses such as CA, CMA, CS etc.
- PSO 2 :** To mould students into technically sound people through application-oriented skill based & Scenario based learning.

**B.Sc. (PROFESSIONAL ACCOUNTING)  
Course Structure 2021-24 Batch**

Part	Course	Title	Credits	Hours	Internal	External	Total
<b>SEMESTER - I</b>							
I	Language - I	Language - I	3	6	50	50	100
II	English - I	English - I	3	4	50	50	100
III	Core - I	Fundamentals of Accounting and Book Keeping - I	4	6	50	50	100
	Core - II	Management Concepts	4	5	50	50	100
	Allied - I	Economics for Business	5	5	50	50	100
IV	NME - I	NME – Mathematics for Business	2	2	-	100	100
	Soft Skills - I	Analytical and Logical Reasoning	3	2	-	100	100
		Internship – 30 hours*	1	-	-	-	-
<b>Total Credits - 24, Total Hours/ Week- 30; Internship (Optional)</b>							
<b>SEMESTER - II</b>							
I	Language - II	Language – II	3	6	50	50	100
II	English - II	English – II	3	4	50	50	100
III	Core - III	Advanced Accounting and Book Keeping - II	4	6	50	50	100
	Core - IV	Human Resource Management	4	4	50	50	100
	Allied - II	Business Statistics	5	6	50	50	100
IV	NME - II	NME - Fundamentals of Banking and Insurance	2	2	-	100	100
	Soft Skills - II	Emotional Intelligence	3	2	-	100	100
		Internship – 60 hours*	2	-	-	-	-
<b>Total Credits - 24, Total Hours/ Week- 30; Internship (Optional)</b>							
<b>SEMESTER - III</b>							
III	Core - V	Corporate Accounting – I	4	6	50	50	100
	Core - VI	Corporate law	3	5	50	50	100
	Core - VII	Management Accounting	4	6	50	50	100
	Core - VIII	Income Tax law & Practice - I	4	6	50	50	100
	Allied - III	Management Information System	5	5	50	50	100
IV	Soft Skills - III	Self - Management Skill	3	2	-	100	100
<b>Total Credits - 23, Total Hours/ Week- 30</b>							

**B.Sc. (PROFESSIONAL ACCOUNTING)  
Course Structure 2021-24 Batch**

Part	Course	Title	Credits	Hours	Internal	External	Total
<b>SEMESTER - IV</b>							
III	Core - IX	Corporate Accounting -II	4	6	50	50	100
	Core - X	Cost Accounting	4	5	50	50	100
	Core - XI	Income Tax law & Practice - II	4	5	50	50	100
	Core - XII	Auditing	3	5	50	50	100
	Allied - IV	Enterprise Information system	5	5	50	50	100
IV	Soft Skills - IV	Presentation Skill	3	2	-	100	100
	EVS	Environmental Studies	2	2	-	100	100
<b>Total Credits - 25, Total Hours/ Week- 30</b>							
<b>SEMESTER - V</b>							
III	Core - XIII	Financial Management	4	6	50	50	100
	Core - XIV	Economics for Finance	4	6	50	50	100
	Core - XV	Goods and Services Tax	4	6	50	50	100
	Core - XVI	On the Job Training – Modular Form	4	6	50	50	100
	Elective - I IDE	IDE - Office Management	5	5	50	50	100
IV		Value Education	2	1	-	100	100
V		Internship	2	-	-	-	-
<b>Total Credits - 25, Total Hours/ Week- 30</b>							
<b>SEMESTER – VI</b>							
III	Core - XVII	Financial System	4	6	50	50	100
	Core - XVIII	Strategic Management	4	6	50	50	100
	Core - XIX	Foreign Exchange and Risk Management	4	6	50	50	100
	Elective - II	Business Ethics	5	6	50	50	100
	Elective - III	Research Methods for Business	5	6	50	50	100
V		Extension Activities	1	-	-	-	-
<b>Total Credits - 23, Total Hours/ Week- 30</b>							
<b>Total Credits - 144, Total Hours – 180</b>							

# **SEMESTER-I**

**CORE - I**  
**FUNDAMENTALS OF ACCOUNTING AND BOOK KEEPING - I**

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

**COURSE FRAMEWORK:**

To make use of the Fundamental knowledge of Accounting and accounting procedure and appropriate usage indifferent organizations.

**COURSE OUTCOMES:**

After successful completion of this course the student will be able to:

1. Acquire the basic concepts of accounting process.
2. Knowledge on Depreciation Accounting.
3. Understand the concepts of Accounting for special transactions.
4. Exposure to Royalty, Investment accounts and Insurance accounts.
5. Analyze the procedures of Accounting under Non-profit organization and Single entry system.

**UNIT I (18 Hours)**

**ACCOUNTING PROCESS I**

Classification of errors – Rectification of errors - Self-Balancing Ledgers – Preparation of Suspense Account - Bank Reconciliation Statement. (Simple problems only).

**UNIT II (18 Hours)**

**ACCOUNTING PROCESS II  
(COMPULSORY QUESTION)**

Depreciation - Meaning – Causes– Different Methods of Depreciation (Straight line, Written Down value, Sinking Fund) - accounting treatment of depreciation, Change in depreciation methods. (Simple problems only).

**UNIT III (18 Hours)**

**ACCOUNTING FOR SPECIAL TRANSACTIONS**

Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment- Account Current – Average Due Date – Sale or Return Account - Meaning and Features of consignment and joint venture business, accounting treatments for consignment transactions - Accounting treatments for Joint Venture Accounts (Simple problems only).

**UNIT IV (18 Hours)**

**NON-PROFIT ORGANISATIONS & SINGLE ENTRY**

Preparation of Receipt and Payments Account, Income and Expenditure Account and Balance Sheet of Non Trading Organization (Simple problems only). Preparation of Financial Statement under Single Entry System including Conversion of Single Entry into Double Entry System (Simple problems only).

**UNIT V (18 Hours)**

**ROYALTY AND INSURANCE ACCOUNTING**

Insurance Claim (Loss of Stock and Loss of Profit)(Simple problems only). – Royalty Accounting (Simple problems only) – Investment Accounting.

**Note: 100 % Problems. No theory questions to be asked.**

### RECOMMENDED TEXT BOOKS

1. Jain .S.P &Narang .K, Financial Accounting, Kalyani Publishers, Ludhiana
2. Gupta .R.L & Gupta .V.K, Financial Accounting, Sultan Chand & Sons, New Delhi.
3. Reddy T.S &Murthy.A, Financial Accounting, Margham Publications, Chennai.

### REFERENCE BOOKS

1. Goel.D.K and Shelly Goel, Financial Accounting, Arya Publications.
2. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi.
3. Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd
4. Shukla & Grewal, Advanced Accounting, Sultan Chand & Sons, New Delhi.
5. Tulsian P.C., Financial Accounting, PearsonEducation.

### E-LEARNING RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. [https://en.wikipedia.org/wiki/Single-entry\\_bookkeeping\\_system](https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system)
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	-
II	-	2	-	1	-	1(Compulsory)
III	-	2	-	2	-	1
IV	-	2	-	2	-	-
V	-	2	-	1	-	1
TOTAL	-	10	-	8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	



**CORE - II  
MANAGEMENT CONCEPTS**

<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:**

To understand the different Management Concepts in an organization.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Acquire knowledge on basic management concepts
2. Explain the process of management.
3. Outline the concept leadership and its theories
4. Understand the concepts group dynamics
5. Learn about organizational conflicts and strategies to overcome.

**UNIT I**

**(12 Hours)**

**MANAGEMENT CONCEPTS**

Introduction of Management - Principles of Scientific Management: Fredrick Taylor - Principles and Techniques of Management: Henri Fayol - Bureaucratic Management: Max Weber – SMARTMethod: Peter F Drucker

**UNIT II**

**(18 Hours)**

**PROCESS OF MANAGEMENT**

Planning- definition and characteristics- prerequisites- . Steps - . Purposes – approaches – types – limitations. Forecasting – meaning- methods- advantages- limitations. Decision-making- meaning- types of decision - decision-making process – programmed decision-non – programmed decision. Organizing - process of organizing. Staffing – meaning and importance- staffing process. Directing- meaning & importance- principles of direction – supervision – meaning – roles and functions of supervisor – controlling - the control process - kinds of control- prerequisites of an effective control system- principles of control- techniques of control. Coordination - meaning- features- principles of coordination.

**UNIT III**

**(18 Hours)**

**LEADERSHIP AND MOTIVATION**

**(CASE STUDY)**

Meaning – Characteristics- Qualities of a Successful Leader- Leadership Styles- Leadership Continuum- Likert's System of Management - Measures for Developing Leadership Ability of Managers. Motivation- Meaning- Importance- Theories of Motivation (Maslow's need hierarchy theory, Herzberg's two-factor theory, Theory X and Theory Y by McGregor).

**UNIT IV**

**(15 Hours)**

**GROUP DYNAMICS**

Meaning- . Types of Groups- Reasons for Group Formation- Functions of the Group- Stages of Group Formation - Principles of the Group Dynamics- Features- Group Cohesiveness

**UNIT V**

**(12 Hours)**

**ORGANIZATIONAL CONFLICTS**

Meaning of Conflict - Causes of Organizational Conflict - Ways of Managing Conflict in Organizations - Conflict Control & Organizational Strategy - Causes of Interpersonal Conflict - Types of Conflict - Strategies of Dealing with Conflict in Organizations - Strategies to Manage Workplace Conflict

**RECOMMENDED TEXT BOOKS**

1. C B Gupta- Business Organisation & Management
2. Y.K. Bhushan - Principles of Business Organisation
3. Koontz & O-Donnel : Essential of Management

**REFERENCE BOOKS**

1. Singh & T. N. Chabra : Management Concepts & Practices
2. George R.Terry : Principles of Management
3. Peter F.Drucker : The Practice of Management
4. NeeruVasistha : Principles of Management
5. Kast & R.Seuwing : Organisation & Management

**E-LEARNING RESOURCES**

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. [http://www.tutotrialspoint.com/management\\_principles/management\\_principlestutorial.pdf](http://www.tutotrialspoint.com/management_principles/management_principlestutorial.pdf)

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**Breakup of questions for Theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	2	-	2	-	-	-
III	2	-	1	-	1(Compulsory)	-
IV	2	-	2	-	-	-
V	2	-	2	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**ALLIED- I  
ECONOMICS FOR BUSINESS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

To understand the basic concepts of Economics, price determination and National Income and money.

**COURSE OUTCOMES:**

After successful completion of this course the student will be able to

1. Know the basic concepts of Economics
2. Acquire knowledge on theory of production and cost
3. Understand the consumer behaviour and business cycle
4. Learn the price determination in different markets
5. Summarize national income and money and its importance

**UNIT I**

**(15 Hours)**

**BASIC CONCEPTS OF ECONOMICS**

Introduction to Economics – Meaning of Utility, Wealth, Production, Capital -Problems of an Economy- Production Possibility Curve - Demand and Supply Functions - Meaning of Demand – Determinants and distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concepts.

**UNIT II**

**(15 Hours)**

**THEORY OF PRODUCTION AND COST**

Theory of Production - meaning –factors- laws of production- law of variable proportion- laws of returns to scale). Cost of Production - concept of costs, short-run and long-run costs- average and marginal costs-total, fixed and variable costs

**UNIT III**

**(15 Hours)**

**CONSUMER BEHAVIOUR  
(COMPULSORY - CASE STUDY)**

Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve analysis - Business Cycles - Meaning –different phases - Features Causes behind these Cycles.

**UNIT IV**

**(15 Hours)**

**PRICE DETERMINATION IN DIFFERENT MARKETS**

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 AND MONEY**

Gross National Product - Net National Product - Measurement of National Income - Economic growth and fluctuations - Consumptions, Savings and Investment. Meaning and definition of money -functions of money - Inflation and effect of inflation on production and distribution of wealth - Control of Inflation - Money Supply - Liquidity preference and marginal efficiency - Rate of Interest and Investment

### RECOMMENDED TEXT BOOKS

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons – New Delhi.
2. L.M.Prasad, Principles & Practice of Management – Sultan Chand & Sons – New Delhi.
3. S.Shankaran, Business Economics - Margham Publications - Ch -17

### REFERENCE BOOKS

1. P.C.Tripathi & P.N.Reddy, Principles of Management – Tata Mc.Graw Hill – New Delhi, 5<sup>th</sup> Edition
2. Wehrich and Koontz, Management – A Global Perspective, 8<sup>th</sup> Edition.
3. N.Premavathy, Principles of Management – Sri Vishnu Publication – Chennai 8<sup>th</sup> Edition
4. J.Jayashankar, Business Management - Margham Publications-Chennai

### E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=0470021128>
2. <https://books.google.co.in/books?isbn=1451602391>
3. <https://books.google.co.in/books?isbn=0333961110>

### GUIDELINES TO THE QUESTION PAPERS SETTERS

#### Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-		-
II	2	-	2	-	1	-
III	2	-	1	-	-	-
IV	2	-	2	-	1(Compulsory)	-
V	2	-	2	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**NON MAJOR ELECTIVE - I  
MATHEMATICS FOR BUSINESS**

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

**COURSE FRAMEWORK:**

This course is designed to introduce the basic mathematical skills needed to understand, analyze, and solve mathematical problems encountered in business and finance.

**COURSE OUTCOMES:**

1. Acquire knowledge about ratio and proportion, indices and logarithms
2. Enlighten on Set theory, permutations and combinations
3. Learn the concept of Matrices and annuity concept
4. Understand the concepts of equations, sequence and series
5. Study the concepts of calculus.

**UNIT I (6 Hours)**

**RATIO AND PROPORTION, INDICES AND LOGARITHMS**

Ratio and Proportion (Business Applications related to Ration and Proportion) Laws of Indices, Exponents and Logarithms and Anti Logarithms.

**UNIT II (6 Hours)**

**ALGEBRA I**

Theory of Sets-Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets - Basic concepts of Permutations and Combinations: Introduction, the Factorial, Permutations, results, Circular Permutations, Permutations with restrictions, Combinations with standard results.

**UNIT III (6 Hours)**

**ALGEBRA II**

**(COMPULSORY QUESTION)**

Interest and Annuity – Banker’s Discount – Binary Number System. Matrices: Algebra of Matrices, Inverse of a Matrix and determinants, solving system of equations by Cramer’s Rule (involving not more than three variables).

**UNIT IV (6 Hours)**

**EQUATIONS, SEQUENCE AND SERIES**

Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable. Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and Sum of n terms of special series

**UNIT V (6 Hours)**

**CALCULUS**

Constant and variables, Functions, Limit & Continuity - Differentiability & Differentiation, Partial Differentiation - Derivatives – First order and Second order Derivatives - Maxima & Minima – without constraints and with constraints using Lagrange transform - Indefinite Integrals: as primitives, integration by substitution, integration by part - Definite Integrals: evaluation of standard integrals, area under curve

**RECOMMENDED TEXT BOOKS**

1. Business Mathematics – P.R.Vittal
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor

**REFERENCE BOOKS**

1. Business Mathematics – B.M. Agarwal
2. Business Mathematics – R.S. Soni

**GUIDELINES TO THE QUESTION PAPERS ETTERS****Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all 10 questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for Problems**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	-
II	-	2	-	1	-	1(Compulsory)
III	-	2	-	2	-	1
IV	-	2	-	2	-	-
V	-	2	-	1	-	1
<b>TOTAL</b>	-	10	-	8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**SOFT SKILLS – I**  
**ANALYTICAL AND LOGICAL REASONING**

<b>SUBJECT CODE :</b>	<b>PROBLEM</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 3</b>	<b>TOTAL HOURS: 30</b>

**COURSE FRAMEWORK:**

Analytical and logical reasoning is the rational process to obtain, interpret, and use knowledge, facts, and data, while exercising logical thinking in analyzing issues and making proper decisions to ultimately solve problems.

**COURSE OUTCOMES:**

1. To enable students to learn to describe the problem – solving process
2. To make the students identify various problem – solving techniques and apply these in solving business problems
3. To understand thinking model and practice exercises to help in thinking outside-the-box and generate a larger solutions pace
4. To understand creativity and blocks to creativity
5. To arrive at objective, well-reasoned decisions in a reasonable time.

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

Logical reasoning Introduction – Number Series

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

Statement and assumptions – Statement and conclusion

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

Verbal reasoning – Coding and Decoding (with alpha numeric characters) -  
Reasoning Blood Relationship

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

Direction Sense Test–Data Interpretation from bar chart, pie chart.

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

Venn Diagrams– Image Series

**RECOMMENDED TEXT BOOKS**

1. Logical and Analytical Reasoning –A.K. Gupta–Ramesh publishing house 2016 Paper Back edition

**REFERENCE BOOKS**

1. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S. Agarwal – Publisher–S. Chand and Company Pvt. Ltd.

## **E-LEARNING RESOURCES**

1. <http://www.careerguide.co.in/search/label/Reasoning>
2. <http://www.indiabix.com/logical-reasoning>

## **GUIDELINES TO THE QUESTION PAPERS ETTERS**

### **Question Paper Pattern**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Multiple Choice Questions	1-50	1	<b>50</b>

### **Break up of questions for Problems**

<b>Sections</b>	<b>Units</b>	<b>No. of</b>
		<b>Problems</b>
<b>Section A</b>	Unit– 1	10
	Unit– 2	10
	Unit– 3	10
	Unit– 4	10
	Unit– 5	10



# **SEMESTER-II**

**CORE - III**  
**ADVANCED ACCOUNTING AND BOOK KEEPING – II**

<b>SUBJECT CODE:</b>	<b>PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>

**COURSE FRAMEWORK:**

To Understand the concepts of Hire purchase system and different branch accounts in different organization.

**COURSE FRAMEWORK**

After completion of this course the student will be able to

1. Explain the concept of Hire purchase transactions, calculation of interests and various accounting treatments of Hire purchase & Installments system.
2. Demonstrate the accounting procedure for Branch Accounts under debtors system and stock & debtors system.
3. Compile the accounting procedure for admission, retirement and death of the partners.
4. Analyze the accounting treatment of dissolution of partnership
5. Train on the practical application of various techniques learnt in Tally Package

**UNIT I**

**(18 Hours)**

**HIRE PURCHASE SYSTEM**

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

**UNIT II**

**(18 Hours)**

**BRANCH ACCOUNTING**

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

**UNIT III**

**(17 Hours)**

**PARTNERSHIP ACCOUNTING – I  
(COMPULSORY QUESTION)**

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

**UNIT IV**

**(19 Hours)**

**PARTNERSHIP ACCOUNTING - II**

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 centres and cost categories - Reports – displaying different types of accounting and inventory reports, changing display format of reports, printing reports - Introduction to ERP and SAP

**Note: 90% Problems & 10% Theory**

### RECOMMENDED TEXT BOOKS

1. Jain .S.P &Narang .K,Financial Accounting, Kalyani Publishers, Ludhiana
2. Reddy T.S &Murthy.A, Financial Accounting, Margham Publications, Chennai.
3. Gupta .R.L & Gupta .V.K, Financial Accounting, Sultan Chand & Sons, New Delhi.

### REFERENCE BOOKS:

1. Goel.D.K and Shelly Goel, Financial Accounting, Arya Publications.
2. Maheswari, S. N. and S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi.
3. Bhattacharya Ashish, Financial Accounting, Prentice Hall Inc. Ltd
4. Shukla & Grewal, Advanced Accounting, Sultan Chand & Sons, New Delhi.
5. Tulsian P.C., Financial Accounting, Pearson Education.

### E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	1
II	-	2	-	2	-	1
III	-	3	-	2	-	1(Compulsory)
IV	-	3	-	2	-	-
V	-	-	-	-	-	-
TOTAL		10		8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE - IV**  
**HUMAN RESOURCE 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:**

To understand the Entire concepts of Human Resource Management.

**COURSE OUTCOMES:**

After completion of this course the student will be able to,

1. Understanding about the basic concepts of human resource management.
2. Determine the various methods of acquisition of human resource in business.
3. Provide an insight on the various modes of training and development.
4. Understand the performance appraisal and compensation management.
5. Explain the emerging horizons in the field of HRM

**UNIT I**

**(10 Hours)**

**HUMAN RESOURCE MANAGEMENT**

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

**UNIT II**

**(12 Hours)**

**ACQUISITION OF HUMAN RESOURCE**

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

**UNIT III**

**(14 Hours)**

**TRAINING AND DEVELOPMENT  
(COMPULSORY CASE STUDY)**

Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

**UNIT IV**

**(12 Hours)**

**PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT**

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions, Human resource audit; Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

**UNIT V**

**(12 Hours)**

**MAINTENANCE OF EMPLOYEES AND EMERGING HORIZONS OF HRM**

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations- An overview; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM;

Impact of HRM practices on organisational performance; HR audit, Contemporary issues in human resource management.

### RECOMMENDED TEXT BOOKS

1. Gupta, C.B., Human Resource Management, Sultan Chand & Sons, Delhi.
2. Mondy, A. W. and Noe, R. M., Human Resource Management, Pearson Education.
3. Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.

### REFERENCE BOOKS

1. Dessler, G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
2. Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
3. Aswathappa, K., Human Resource Management, Tata McGraw-Hill, New Delhi.
4. French, W. L., Human Resource Management, HaughtonMifflin, Boston.
5. Rao, V. S. P., Human Resource Management: Text and Cases, Excel Books.

## GUIDELINES TO THE QUESTION PAPERS ETTERS

### Question Paper Pattern

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for Theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	2	-	1	-	1	-
III	2	-	2	-	1(Compulsory)	-
IV	2	-	2	-	-	-
V	2	-	1	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**ALLIED - II**  
**BUSINESS STATISTICS**

<b>SUBJECT CODE:</b>	<b>PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>

**COURSE FRAMEWORK:**

The course purpose is to introduce a formal framework for analyzing real life business problems with actual data, so that students can improve their understanding of the circumstances in which statistical techniques should be used and how to apply statistics to practical business situations.

**COURSE OUTCOMES:**

1. Understand about statistical description of data.
2. Acquire knowledge about central tendency and dispersion.
3. Know about Probability and Theoretical Distributions
4. Learn about Correlation and Regression.
5. Enhance the knowledge on Index Numbers and Time Series.

**UNIT I** **(15 Hours)**

**STATISTICAL DESCRIPTION OF DATA**

Statistical Representation of Data, Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart.

**UNIT II** **(21 Hours)**

**CENTRAL TENDENCY AND DISPERSION  
(COMPULSORY QUESTION)**

Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.

**UNIT III** **(20 Hours)**

**PROBABILITY AND THEORETICAL DISTRIBUTIONS**

Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation. Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications.

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

**CORRELATION AND REGRESSION**

Correlation and Regression: Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation, Probable Error and Probable limits. Regression lines, Regression equations, Regression coefficients.

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

**INDEX NUMBERS AND TIME SERIES**

Index Numbers: Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers. Time Series Analysis – Components of Time Series and Calculation of Trend by Moving Average Method.

**Note: 100 % Problems. No theory questions to be asked.**

**RECOMMENDED TEXT BOOKS**

1. Statistical Methods – S.P. Gupta, Sultan.
2. Statistics - Elhance

**GUIDELINES TO THE QUESTION PAPER SETTERS**

**Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for problem**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	-	2	-	2	-	-
II	-	2	-	2	-	1(Compulsory)
III	-	2	-	1	-	-
IV	-	2	-	1	-	1
V	-	2	-	2	-	1
<b>TOTAL</b>	-	10	-	8	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**NON - MAJOR ELECTIVE – II  
FUNDAMENTALS OF BANKING AND INSURANCE**

<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:**

To understand the fundamentals of banking and Insurance in different entities.

**COURSE OUTCOMES:**

1. Explain the introduction to banking.
2. Demonstrate the practical approach in banking
3. Understand the concepts of Negotiable Instruments Act, 1881.
4. Learn about introduction of insurance
5. Discuss on insurance regulations.

**UNIT I (6 Hours)**

**INTRODUCTION TO BANKING**

Evolution of banking - Meaning and definition of bank- Evolution of banking in India- Functions of Bank- central banking - functions and role of RBI- E-banking- risk management for e-banking- Mobile banking – telephone banking – ATM – electronic money – electronic funds transfer – Indian Financial Network (INFINET)

**UNIT II (6 Hours)**

**PRACTICAL APPROACH IN BANKING**

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 III (6 Hours)**

**NEGOTIABLE INSTRUMENTS ACT, 1881  
(CASE LAW)**

Definition and features of Negotiable Instrument – types of Negotiable instrument - Crossing, Endorsement and Material Alteration - Rights and liabilities of Parties - Dishonor of a Negotiable Instrument.

**UNIT IV (6 Hours)**

**INTRODUCTION TO INSURANCE**

Meaning & Definition of insurance - Importance of Life & general Insurance- General Insurance Meaning - Principles- Functions of general Insurance.

Life Insurance - Meaning- Need-& Principles of life insurance. Various types of policy. Working of life Insurance Corporation, Career options in insurance Business

**UNIT V (6 Hours)**

**INSURANCE REGULATIONS**

Government regulation of insurance sector - IRA - Privatization of insurance business in India. Meaning& Imp.- Hazards- Protection- Social security- Type of Risks & Accidents. Procedure for Settlement of Claims.



**RECOMMENDED TEXTBOOKS**

1. K.P.M. Sundharam, Money, Banking & International Trade - Sulltan Chand & Sons - New Delhi.
2. Dr. S. GURUSAMY, Tata McGraw Hill, New Delhi
3. Insurance- Principles & Practises of Insurance – G.S. Pande.
4. Insurance- Principles & Practises- M.N. Mishra

**REFERENCE BOOK**

1. S.V. Vasudevan, Theory of Banking - S.Chand & Company Ltd., - New Delhi.
2. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice - Sultan Chand & Sons -New Delhi.
3. Insurance- Principles & Practises - C. Gopalkrishna.
4. Life Insurance in India - G.R. Desai.
5. Theory & Practice of Life Insurance – Mitra.

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions	19 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**Breakup of questions for Theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-		-
II	2	-	2	-	1	-
III	2	-	1	-	-	-
IV	2	-	2	-	1	-
V	2	-	2	-	1	-
<b>TOTAL</b>	<b>10</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>3</b>	<b>-</b>
	<b>SECTION A - 10</b>		<b>SECTION B - 8</b>		<b>SECTION C – 3</b>	

**SOFT SKILLS - II**  
**EMOTIONAL INTELLIGENCE**

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 3</b>	<b>TOTAL HOURS : 30</b>

**COURSE FRAMEWORK:**

To Understand the self -awareness, self- management, social awareness and relationship management.

**COURSE OUTCOMES**

1. Evoke knowledge amongst students on Emotional Intelligence.
2. Understand the importance of self-awareness and self-development.
3. Outline the Students about Positive and Negative traits.
4. Demonstrate about self-Analysis.
5. Understand the different psychological tests.

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

**Introduction** -Emotional Intelligence –Meaning, Benefits, Importance of emotions - Self-awareness and Competencies Psychological Needs. EQ vs IQ.

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

**Personality Analysis** -Distinct Personality Type-Hand writing Analysis, Colour preference, listening, Profile, Self Esteem, Will power, Confidence

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

**Negative Traits** - Anger Management -Negative Syndrome and Attitude-Negative thinking- Guilt Quotient Stress and Emotion, Adapting to Loneliness

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

**Positive Traits**-Humor and Happiness- Empathetic ability-Sensitivity profile-Empowered personality, Self-Empowerment

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

**Self-analysis:** Psychological growth and adjustment- Personal Development plan-Successful negotiator Personal SWOT Analysis, Celebrating Life .

**RECOMMENDED TEXTBOOKS**

1. What's Your Emotional IQ, Dr.AparnaChattopadhyay,PustakMahal,May2004.
2. Emotional Intelligence In A Week,JillDann,Hodder& Stoughton,10Edition,2007.

**REFERENCE BOOK**

1. Emotional Intelligence: Why It Can Matter More Than IQ Paperback – September 27, 2005by Daniel Goleman

**E-LEARNING RESOURCES**

1. [www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt](http://www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt)
2. [www.personality\\_project.org](http://www.personality_project.org)
3. [www.donblake.com/module5/resources/emotionalintelligence.doc](http://www.donblake.com/module5/resources/emotionalintelligence.doc)

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**Question Paper Pattern**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Descriptive Questions Answer any 5 out of 8	1-8	10	<b>50</b>
<b>TOTAL MARKS</b>				<b>50</b>

**Breakup of questions for Theory**

<b>Sections</b>	<b>Units</b>	<b>No. of</b>
		<b>Theory</b>
<b>Section A</b>	Unit- 1	1
	Unit- 2	2
	Unit- 3	2
	Unit- 4	2
	Unit- 5	1

# **SEMESTER-III**

**CORE - V**  
**CORPORATE ACCOUNTING – I**

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

**COURSE FRAMEWORK:**

Learning about different preparation and presentation of Financial Statements of different business entities.

**COURSE OUTCOMES:**

After completion of this course, the student will be able to

1. Acquire knowledge about Indian Accounting Standards.
2. Clear knowledge about shares and debentures and analyze the work on shares and debentures.
3. Analyze problems for business acquisition.
4. Prepare financial statements of companies.
5. Analyze the Liquidator's final statement of Accounts.

**UNIT I**

**18 Hours**

Application of Indian Accounting Standard: Ind AS 1 : Presentation of Financial Statements – Ind AS 2: Inventories – Ind AS 7: Statement of Cash flows – Ind AS 8: Accounting policies, changes in Accounting Estimates & Errors – Ind AS 16: Property, plant and Equipment – Ind AS 103 Business combinations (theory only)

**UNIT II**

**18 Hours**

Accounting for Shares and Debentures Advanced problems in issue and buyback of shares and debentures – Redemption of Preference Shares - Underwriting of Shares and Debentures

**UNIT II**

**18 Hours**

Accounting for corporate Restructuring Profit Prior to Incorporation – Business acquisition - Amalgamation (excluding problems of amalgamation of inter-company holding) Alteration of share capital and internal reconstruction.

**UNIT IV**

**18 Hours**

Presentation of Financial Statements- Final Accounts of joint stock companies preparation of Profit and loss account and Balance sheet of companies as per new guidelines– divisible profits, managerial remuneration.

**UNIT V**

**18 Hours**

Liquidation of Companies- Calculation of liquidator's remuneration – Statement of Affairs – Liquidators Final Statement of Accounts.

**Note: 80% problems and 20% theory questions to be asked.**

**RECOMMENDED TEXTBOOKS:**

1. Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2013.
2. Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 20212.
3. Shaikh Israr (prof.), Financial Reporting – A Master Book, Bharat Law House Pvt. Ltd (2020).
4. Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume I, Sultan Chand, New Delhi, 2017

**REFERENCE BOOKS:**

1. Maheswari, S.N and Maheswari, S.K, Fundamentals of Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2019.
2. Shukla, M.C & Grewal, T.S. & Gupta, S.C, Advanced Accounts, S.Chand & Co., New Delhi, 2016

**E-LEARNING RESOURCES:**

1. AK's Amazing accountancy.Youtube.
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	1	1	-	1		1
III	-	1	-	2	-	1 (Compulsory)
IV	1	2	-	2	-	-
V	-	2	-	2	-	1
TOTAL	4	6	1	7	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE - VI  
CORPORATE LAW**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 3</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

Learning thorough knowledge about corporate Law.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Acquire knowledge regarding formation and various kinds of companies.
2. Understand the procedure for registration of companies.
3. Understand the Powers and Duties of Directors.
4. Procedure for conducting Board Meetings.
5. Identify the different modes of winding up.

**UNIT I**

**15 Hours**

Introduction - Kinds of Companies - Incorporation of Company – Memorandum of Association – Contents – Articles of Association – Contents – Formation and incorporation of a company – Alteration of articles.

**UNIT II**

**15 Hours**

Prospectus – Contents – Types of Prospectus – Meaning of shares – Kinds of shares – Issue of shares at a premium and discount – Bonus shares – Rights share – Debenture meaning - Types of Debentures & Share - Acceptance of Deposits and Debentures - Registration of charges – Introduction of Insolvency and Bankruptcy code 2016 (IBC) – Provision for conducting insolvency or bankruptcy of Individuals, partnership firms, LLP and Companies.

**UNIT III**

**15 Hours**

Management and administration – Directors – Qualification of directors – Appointment of directors – Minimum and Maximum Number of directors – Appointment of woman director on the board – Powers of the Board of Directors – Duties and Liabilities of directors – Managerial remuneration

**UNIT IV**

**15 Hours**

Company Meetings – Meaning – kinds of meetings – Requisites of a valid meeting – Minutes – Need for meetings – Annual General Meeting (AGM) – Extraordinary General Meeting (EGM) – Class meetings – Board Meeting – need for board meeting – Contents and agenda of Board meeting – Minutes of the Board meeting.

**UNIT V**

**15 Hours**

Meaning of Winding Up – Modes of winding up – Winding up by the court – Voluntary winding up- types – Members Voluntary winding up – National Company Law Appellate Tribunal (NCLT)

**RECOMMENDED TEXTBOOKS:**

1. Kapoor, N.D, Business laws, Sultan Chand and Sons, New Delhi, 2014.
2. G. K. Kapoor, Company Law and Practice, a Comprehensive Text Book on Companies Act 2013 (24th Edition, August 2019), Taxmann Publication, Jan. 2018.
3. K S Anantharaman, Lectures on Company Law, 12<sup>th</sup> Edition, LexisNexis.

**REFERENCE BOOKS:**

1. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications, 2013.
2. Dhandapani, M.V, Business Laws, Sultan Chand and Sons, New Delhi, 2007.
3. Companies Act with Rules, Taxmann Publications Pvt. Ptd., 37<sup>th</sup> Edition 2022
4. Corporate and Other laws theory, Problems & Solutions, CA.Amit Popli., Bharat Law House Pvt.Ltd., 2<sup>nd</sup> Edition (2022)

**E - RESOURCES:**

1. [www.mca.gov.in](http://www.mca.gov.in) [www.companyliquidator.gov.in](http://www.companyliquidator.gov.in)
2. [www.companyformationinindia.co.in](http://www.companyformationinindia.co.in) [www.iepf.gov.in](http://www.iepf.gov.in)

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	-	-
III	2	-	1	-	1 (compulsory)	-
IV	2	-	1	-	1	-
V	2	-	2	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	



**CORE-VII  
MANAGEMENT ACCOUNTING**

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

**COURSE FRAMEWORK:**

The Management Accounting tools teach planning and taking the right decisions in an Organization.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Acquire knowledge and importance of financial statements.
2. Preparation of cash flow statement based on Accounting Standard.
3. Critically analyze the importance of pricing decisions.
4. Get a clear vision of Cost variance analysis.
5. Understand and analyze different types of budgets.

**UNIT I**

**18 Hours**

Management accounting – Definition – Nature and Scope – Limitations – Financial statement analysis – Techniques of financial analysis – Comparative statement – Common size statement – Trend Analysis. Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios - Liquidity – Activity/ Turnover – Solvency – Profitability.

**UNIT II**

**18 Hours**

Fund flow Analysis – Meaning – Utility – Limitations – Preparation of fund flow statement – Cash flow analysis – meaning – utility – limitations – Preparation of cash flow statement (Ind AS 7)

**UNIT III**

**21 Hours**

Marginal costing – Concept of Marginal costing – Characteristics of marginal costing – Advantages of marginal costing – Cost-volume-profit analysis – Break – Even point – Margin of safety – Applications of Marginal costing: Pricing decision – Make or Buy decision – Key factor.

**UNIT IV**

**18 Hours**

Variance Analysis – Meaning – Direct Material Variance – Labour Variance – Overhead Variances.

**UNIT V**

**15 Hours**

Budgetary Control – Meaning – Advantages – Limitations – classification of budgets: Sales budget – Production Budget – Purchase budget – Cash budget – Fixed and Flexible budget.

**Note: 80% problems and 20% theory questions to be asked.**

**RECOMMENDED TEXTBOOKS:**

1. Sharma, R.K. & Shashi K.Gupta, (2017) Management Accounting, Kalyani Publishers.
2. M.N. Arora, A Text Book of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
3. B. Murthy, S. Gurusamy, Management Accounting Theory & Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. Maheswari, S.N. Management Accounting, Sultan Chand & Sons, Delhi.

**REFERENCE BOOKS:**

1. Khan, M. Y., & Jain, P. K. (2022), Management Accounting, Mc Graw Hill.
2. Reddy, T. S. & Dr. Hariprasad Reddy, Y. Management Accounting, Margham Publications, Chennai.

**E-LEARNING RESOURCES:**

1. <https://byjus.com/commerce/ratio-analysis/>
2. <https://www.wallstreetmojo.com/marginal-costing/>
3. [https://saylordotorg.github.io/text\\_managerial-accounting/s17-01-trend-analysis-of-financial-st.html](https://saylordotorg.github.io/text_managerial-accounting/s17-01-trend-analysis-of-financial-st.html)
4. <https://www.wallstreetmojo.com/budgetary-control/>
5. <https://www.netsuite.com/portal/resource/articles/financial-management/cash-flow-analysis.shtml>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	-
II	-	2	-	2	-	1
III	1	1	-	1	-	1 (Compulsory)
IV	1	1	-	2	-	-
V	1	1	-	1	-	1
TOTAL	4	6	1	7	-	3
	SECTION A - 10		SECTION B - 8		SECTION C - 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE -VIII**  
**INCOME TAX LAW & PRACTICES – I**

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

**COURSE FRAMEWORK:**

To develop an understanding of the provisions of Income Tax laws and acquired knowledge applied to application-oriented issues.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Understand the basic concepts of Income Tax laws.
2. Acquire complete knowledge about computation of salary Income.
3. Make a computation of Income from House property.
4. Analyze profits and gains from business and profession.
5. Sound knowledge about capital gains.

**UNIT I**

**18 Hours**

Introduction to Income tax – Basic Concepts – Residential Status of Individuals – Agricultural Income.

**UNIT II**

**18 Hours**

Salary income: Definition – Characteristics of salary – Computation of Salary Income u/s 17(1) – Annual Accretion – Allowance- Perquisites- Profits in Lieu of Salary – Deductions u/s 16.

**UNIT III**

**18 Hours**

Income from House Property: Meaning – Annual Value – Deduction from Annual Value.

**UNIT IV**

**18 Hours**

Profits and Gains from Business and Profession: Computation – Allowable and Disallowable expenses – General deductions – Principles – Provisions relating to Deprecation.

**UNIT V**

**18 Hours**

Capital Gains: Definition of Capital Assets – Long term and Short- term – Transfers – Cost of Acquisition – Cost of Improvement – Exempted Capital Gains.

**Note: Problem 80%, Theory 20% questions to be asked**

**RECOMMENDED TEXTBOOKS:**

1. V.P.Gaur, D.B.Narang, Puja Gaur, Rajeev puri, Income Tax Law and Practice, Kalyani Publishers.
2. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Mr. Hariharan, Income Tax Law and Practice, Vijay Nicholes Publications
4. Dr. Vinod, K.Singhania, Students Guide to Income Tax, Taxmann Publications Pvt.Ltd, New Delhi.

**REFERENCE BOOKS:**

1. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
2. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, MarghamPublication,Chennai.
3. Jasspreet Singh Johar, Taxation (Module-1: Income Tax), Bharat Law House Pvt.Ltd. (2022)

**E-LEARNING RESOURCES:**

1. <https://www.coverfox.com/personal-finance/tax/agricultural-income/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://cleartax.in/s/house-property>
4. <https://www.bankbazaar.com/tax/capital-gains-tax.html>
5. <https://taxaccountant.kiwi.nz/general-deduction-rules>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remainings)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	-
II	1	2	-	2	-	1(Compulsory)
III	-	2	-	2	-	1
IV	-	1	-	1	-	-
V	2	-	-	1	-	1
<b>TOTAL</b>	<b>4</b>	<b>6</b>	<b>1</b>	<b>7</b>	<b>-</b>	<b>3</b>
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**ALLIED -III  
MANAGEMENT INFORMATION SYSTEM**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 75</b>

**COURSE FRAMEWORK:**

Introduction of Concepts and Business Application of Management Information System.

**COURSE OUTCOMES:**

After Successful completion of the course, the student will be able to

1. Understand an overview of management information systems (MIS).
2. Lay down the foundation of the information system.
3. Analyze the knowledge of the concept of planning & control in MIS.
4. A clear vision of application of information technology.
5. Evaluate the levels of advanced technical concepts.

**UNIT I**

**15 Hours**

Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

**UNIT II**

**15 Hours**

Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

**UNIT III**

**15 Hours**

Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization. IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

**UNIT IV**

**15 Hours**

Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

**UNIT V**

**15 Hours**

Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

**RECOMMENDED TEXTBOOKS:**

1. Management Information System: CSV. Murthy, HPH.
2. Management Information System: O Brian, TMH

**REFERENCE BOOKS:**

1. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
2. Information System for Modern Management: Murdick, PHI.
3. Management Information System: Jawadkar, TMH.

**E-LEARNING RESOURCES:**

1. <https://www.techtargget.com/searchitoperations/definition/MIS-management-information-systems>
2. <https://firstup.io/blog/what-is-an-intranet-and-is-it-still-relevant-to-your-organization/>
3. <https://online.hbs.edu/blog/post/cost-benefit-analysis>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

<b>SECTION</b>	<b>QUESTION COMPONENT</b>	<b>NUMBERS</b>	<b>MARKS</b>	<b>TOTAL</b>
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remainings)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY**

<b>UNITS</b>	<b>SECTION A</b>		<b>SECTION B</b>		<b>SECTION C</b>	
	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>
I	2	-	1	-	1(Compulsory)	-
II	2	-	2	-	-	-
III	2	-	2	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	-	-
<b>TOTAL</b>	<b>10</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>3</b>	<b>-</b>
	<b>SECTION A - 10</b>		<b>SECTION B - 8</b>		<b>SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)</b>	

**SOFT SKILLS - III**  
**SELF-MANAGEMENT SKILLS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 3</b>	<b>TOTAL HOURS : 30</b>

**COURSE FRAMEWORK:**

To Learn the different management skills and enrich personality development.

**COURSE OUTCOMES:**

After successful completion of this course the student will be able to

1. To identify the causes of stress and ways to solve problems.
2. To learn the different ways of critical thinking and innovation
3. To understand the different levels of leadership and decision -making process.
4. To acquire and follow the importance of time management.
5. To assess the self- actualization levels

**UNIT I- STRESS MANAGEMENT**

- Definition of Stress
- Types of Stress
- Symptoms
- Stress coping ability
- Stress inoculation training
- Techniques to manage Stress

**UNIT II - CRISIS & CONFLICT MANAGEMENT SKILLS**

- Definition of Crisis
- Ways to overcome Crisis
- Critical Thinking & Innovation
- Problem Solving
- Types of conflict
- Conflict stimulation
- Conflict resolution – Approaches

**UNIT III - INTERPERSONAL SKILLS**

- Group decision making
- Types of leadership
- Emotional intelligence
- Effective leadership
- Negotiation Skills

**UNIT IV-TIME MANAGEMENT**

- Concept
- Limitations
- Attendance, Self-Discipline & Punctuality
- Adherence to Time
- Maintaining Work/Life Balance

## UNIT V-SELF-ACTUALIZATION

- SWOC Analysis
- Self-Regulation
- Self-Evaluation
- Self-Management
- Self-Monitoring
- Self-Criticism
- Self-Motivation
- Self Esteem
- Importance of Self Confidence

### REFERENCE

1. Wentz, Fredrick H. *Soft skills Training –A workbook to develop skills for employment* by, Create Space Independent Publishing Platform; Large edition. May 14, 2012.
2. Mitra, Barun K. *Personality Development and Soft skills*, Oxford University Press. 2011.
3. Mackenzie, Alec R. *The Time Trap: The Classic book on Time Management* New York: AMACOM Books.2009.

## GUIDELINES TO THE QUESTION PAPERS ETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Multiple Choice Questions	1-50	1	<b>50</b>

### Break up of questions for Problems

Sections	Units	No. of
		Theory
Section A	Unit– 1	10
	Unit– 2	10
	Unit– 3	10
	Unit– 4	10
	Unit– 5	10



# **SEMESTER - IV**

**CORE – IX  
CORPORATE ACCOUNTING – II**

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

**COURSE FRAMEWORK:**

Preparation and Presentation of financial statements of business entities. Apply financial reporting and regulatory requirements of banking and Insurance Company Accounts.

**COURSE OUTCOMES:**

After successful completion of the course, the student will be able to

1. Acquire sound knowledge of Indian Accounting Standards (Ind AS)
2. Understand the concept of valuation of Goodwill and shares.
3. Preparation of holding companies' consolidated Balance Sheet.
4. Demonstrate practical knowledge of banking company accounts.
5. Critically evaluate Insurance Company accounts.

**UNIT I**

**18 Hours**

Ind AS 23: Borrowing Cost – Ind AS 33: Earnings per share – Ind AS 34: Interim Financial Reporting - Ind AS37: Provision, Contingent liabilities and contingent assets – Ind AS 38 – Intangible Assets - Ind AS 102 – Share based payment – Ind AS 113 – Fair Value measurement. (theory only).

**UNIT II**

**18 Hours**

Valuation of goodwill & Shares – Nature of goodwill- types of goodwill – Methods of valuing goodwill – Methods of valuation of shares – Net assets Basis -Earning Capacity method – Fair value method – Exchange rate method - Absorption.

**UNIT III**

**18 Hours**

Accounting for Holding companies - Holding Companies – Preparation of Profit and Loss account and Consolidated Balance Sheet.

**UNIT IV**

**18 Hours**

Banking Company Accounts - Banking Company Accounts- Types of Banks – Accounting policies – Guidelines of Reserve Bank of India for Profit and loss account and Balance Sheet – Difference between Balance sheet of Banking and Non- Banking Companies.

**UNIT V**

**18 Hours**

Insurance Company Accounts -Types of Insurance – Preparation of Financial statements - Life Insurance and General Insurance Under IRDA 2002.

**NOTE: 80% problems and 20% theory questions to be asked.**

**RECOMMENDED TEXTBOOKS:**

1. Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2013.
2. Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 2021.
3. Shaikh Israr (prof.), Financial Reporting – A Master Book, Bharat Law House Pvt. Ltd (2020).
4. Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume I, Sultan Chand, New Delhi, 2017.

**REFERENCE BOOKS:**

1. Maheswari, S.N and Maheswari, S.K, Fundamentals of Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2019.
2. Shukla, M.C & Grewal, T.S. & Gupta, S.C, Advanced Accounts, S.Chand & Co., New Delhi, 2016

**E-LEARNING RESOURCES:**

1. AK's Amazing accountancy.Youtube .
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	-	1	-	2	-	1
III	1	2	-	2	-	1 (compulsory)
IV	1	1	-	2	-	1
V	-	2	-	1	-	-
TOTAL	4	6	1	7	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE – X  
COST ACCOUNTING**

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

**COURSE FRAMEWORK:**

To acquire knowledge about the calculation of cost accounting methods and its impact.

**COURSE OUTCOMES:**

After the successful completion of this course, the student will be able to

1. Understand the Role of Cost Accounting in business entities.
2. Know the computation of cost control methods.
3. Analyze different distribution of cost sheet.
4. Analyze the aspects of overhead and reconciliation of cost statement.
5. Describe the cost treatment of process costing and by-products.

**UNIT I**

**15 Hours**

Cost accounting: Nature, Scope and Importance – Difference between cost and financial accounting – Difference between cost and management accounting – Elements of cost – preparation of Cost sheet – Tender and Quotations.

**UNIT II**

**15 Hours**

Material – Purchases – Pricing of materials issues (LIFO & FIFO methods)– Inventory Control – Economic Order Quantity - Labour Cost – Labour turnover -Computation of wages – Piece Rate and Time Rate – Differential piece rate – Taylor, Merits – Bonus plan (Hasley, Hasley- weir, Rowan) - Incentive Methods.

**UNIT III**

**15 Hours**

Overheads classification –Allocation – Apportionment of Overheads -Primary distribution sheet – secondary distribution sheet – Absorption – Under and Over Absorption- Machine hour rate.

**UNIT IV**

**15 Hours**

Reconciliation of cost profit Vs Financial profit - Operating Costing – Job Costing – Batch Costing – Contract Costing.

**UNIT V**

**15 Hours**

Process Costing – Inter Process Profits – Valuation of Work - in Progress – Normal and Abnormal Loss – By product and Joint Product Accounting.

**Note: 80% problems and 20% theory questions to be asked**

**RECOMMENDED BOOKS:**

1. S P Jain, K L Narang, Principles and practice of Cost Accounting, Kalyani Publishers, New Delhi, 2015.
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai,Fourth Edition
3. S P Iyengar, Principles and practice of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2016.
4. M N Arora, Cost accounting- Theory and Practice, Sultan and Chand Sons Ltd, New Delhi, 2016.

**REFERENCE BOOKS:**

1. N K Prasad, Cost Accounting, Vrinda Publications (P) Ltd, New Delhi, 2015.
2. V K Saxena, CD Vashist, Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2015.
3. S N Maheswari, Principles of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2014.

**E-LEARNING RESOURCES:**

1. [www.accountinglectures.com](http://www.accountinglectures.com)
2. <https://icmai.in>>paper – 8 - New
3. [www.researchgate.net](http://www.researchgate.net)
4. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	-
II	-	2	1	2		1(compulsory)
III	1	1	-	1	-	1
IV	1	1	-	2	-	1
V	1	1	-	1	-	-
TOTAL	4	6	1	7	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE -XI**  
**INCOME TAX LAW & PRACTICES – II**

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

**COURSE FRAMEWORK:**

To develop an understanding of the provisions of Income Tax laws and acquired knowledge applied to application-oriented issues.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Understand the basic concepts of Income Tax laws.
2. Gain knowledge about Clubbing of Income.
3. Analyze the facts of set-off and carry forward of losses.
4. Apply the deduction of expenses to reduce the taxable income.
5. Interpret the provisions concerning the TDS and TCS.

**UNIT I**

**15 Hours**

Income from Other Sources – Income chargeable to tax under the head Income from other sources – dividends – Interest on securities – Casual Income – Other Incomes – Deduction from Income from other sources - Loss under the head other sources.

**UNIT II**

**15 Hours**

Income of other persons included in assessee's total income-Clubbing of income: An Introduction -Transfer of income without transfer of assets-Income arising from revocable transfer of assets-Clubbing of income arising to the spouse, minor child and son's wife in certain cases-Conversion of self-acquired property into property of HUF- Aggregation of income; set-off, or carry forward and set-off of losses -Provisions governing set-off and carry forward and set-off of losses under different heads of income-order of set-off of losses.

**UNIT III**

**15 Hours**

Deductions from gross total income-General provisions -Deductions in respect of certain payments-Specific deductions in respect of certain income-Deduction in respect of other income--Other deductions.

**UNIT IV**

**15 Hours**

Income exemptions – computation of total Income and tax liability of individuals – Income to be considered while computing the total income of Individuals.

**UNIT V**

**15 Hours**

Provisions for filing return of income and self-assessment - Return of Income- Compulsory filing of return of income - Return of loss - Provisions relating to belated return, revised return etc. - Permanent account number-Persons authorized to verify the return of income – self-assessment – Tax deduction at source – tax collection at source – Income tax authorities.

**Note: Problem 80%, Theory 20% questions to be asked.**

**RECOMMENDED TEXTBOOKS:**

1. V.P.Gaur, D.B.Narang, Puja Gaur, Rajeev puri, Income Tax Law and Practice, Kalyani Publishers.
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra.
4. Mr. Hariharan, Income Tax Law and Practice, Vijay Nicholes Publications
5. Dr. Vinod, K.Singhania, Students Guide to IncomeTax,Taxmann Publications Pvt.Ltd, New Delhi.

**REFERENCE BOOKS:**

1. Mr. Hariharan, Income Tax Law and Practice, Vijay Nicholes Publications
2. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, MarghamPublication,Chennai

**E- LEARNING RESOURCES:**

1. <https://cleartax.in/s/section-64-clubbing-income>
2. <https://taxguru.in/income-tax/set-off-carry-losses.html>
3. <https://www.taxdose.com/aggregation-of-income-income-tax/>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remainings)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory and problem**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	-
II	-	2	-	2	-	1
III	-	1	-	2	-	-
IV	1	2	-	2	-	1
V	2	-	-	1	-	1 (compulsory)
<b>TOTAL</b>	<b>4</b>	<b>6</b>	<b>1</b>	<b>7</b>	<b>-</b>	<b>3</b>
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE -XII  
AUDITING**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 3</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

The objective of this course is to Introduce the generally accepted Auditing and Assurance procedure.

**COURSE OUTCOMES:**

After successful completion of the course, the student will be able to

1. Understand the concepts of Auditing.
2. Acquire knowledge about Audit Strategy, Audit Documentation and Evidence.
3. Prepare different types of Vouching.
4. Describe the concept of Risk Assessment and Internal Control
5. Understand the different elements of Audit Report.

**UNIT I**

**15 Hours**

Nature, Objective and Scope of Audit: Difference between Auditing and Accounting – Qualities of Auditor -Objectives of Audit – Appointment of Auditors – Removal of Auditor – Auditor’s Remuneration – Qualification of Auditor – Rights and powers of an Auditor – Duties and responsibilities of an Auditor – Status of an Auditor – Liabilities of an Auditor.

**UNIT II**

**15 Hours**

Audit Planning - Audit Strategy -Direction supervision & review – Audit program -Ways to carry out systematic & Efficient Audit – Classification of Audit According to time of Assurance – Audit Documentation - Audit Evidence – Principles of Audit Evidence – Significance of Audit Evidence – Classification of Evidence on the basis of Audit Materiality – Evaluation of Evidence.

**UNIT III**

**15 Hours**

Definition of Vouching – Objectives of Vouching – Features of vouching – types of vouching – Meaning of Valuation – Objects of verification – Principles of verification – Valuation of assets – Verification and valuation of specific assets – Verification and valuation of Fictitious, Current assets – Verification of share capital – Verification of current liabilities.

**UNIT IV**

**15 Hours**

Risk Assessment and Internal Control -Audit risk and its components – Internal Audit- Audit Sampling – Approaches to sampling - Analytical Procedure – Meaning and nature of analytical procedures -Purpose and timings of analytical procedures -Considerations specific to public sector entities.

**UNIT V**

**15 Hours**

Audit Report – Definition – Need and Importance of Audit Report – Auditor’s duty regarding Audit Report – Requisites of Good Audit Report – Distinction between Audit Report and Audit Certificate – Elements of an Audit Report -Types of Report – Statutory Report.



**RECOMMENDED BOOKS:**

1. CA Surbhi Bansal, Auditing and Assurance, Bestword Publications Pvt. Ltd., 2019
2. Pankaj Garg, Auditing and Assurance, Taxmann's Scanner Publication, 2019.
3. Pankaj Kumar Roy, Auditing an Assurance, Oxford University Press. 2019
4. B.N. Tandon, S.Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand Publishing.

**REFERENCE BOOKS:**

1. D. Ray Whittington and Kurt Pany, Principles of Auditing and other Assurance Services, Mc Graw Hill Education, 2018.
2. Robert Knechel. W, Steven E Salterio, Auditing, Assurance and Risk, Companion @ Website, 2016.

**E-LEARNING RESOURCES:**

1. [www.aicpa.org](http://www.aicpa.org) <https://study.com> [www.business2community.com](http://www.business2community.com)

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remainings)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1(Compulsory)	-
II	2	-	2	-	-	-
III	2	-	2	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**ALLIED -IV  
ENTERPRISE INFORMATION SYSTEM**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

The objective of this course is to introduce the basic concepts of Enterprise Information systems.

**COURSE OUTCOMES:**

After completion of this course, the student will be able to

1. Acquire Knowledge about the concepts of Automated Business Process
2. Gain more knowledge about Financial and Accounting System.
3. Understand the components of Information Systems.
4. Describe the knowledge about E-Commerce and M-Commerce and Emerging Technologies.
5. Analyze the concept and Importance of Core Banking.

**UNIT I**

**15 Hours**

Automated Business Processes: Introduction to Enterprise Business Processes – Benefits - Risks and Controls - Diagrammatic representation of business processes using Flowcharts - Risks and controls for specific business processes: Procure to pay (P2P) - Order to cash - Inventory Cycle - Hire to Retire - Supply Chain Management - Fixed Assets etc. - Applicable regulatory and compliance requirements including computer related offences - privacy - cyber-crime.

**UNIT II**

**15 Hours**

Financial and Accounting Systems: Integrated (ERP) and non-integrated systems with related risks and controls - Business process modules and their integration with Financial and Accounting systems - Reporting Systems and MIS, Data Analytics and Business Intelligence - Business Reporting and Fundamentals of XBRL (Extensible Business Reporting Language) - Applicable regulatory and compliance requirements.

**UNIT III**

**15 Hours**

Information Systems and its Components: Components of Automated Information Systems; Application Systems – Database - Network and Operating System with related risks and controls Mapping of Organization structure with segregation of duties in Information Systems.

**UNIT IV**

**15 Hours**

E-Commerce, M-Commerce and Emerging Technologies: Components and Architecture of E-Commerce and M-Commerce with related risks and controls - Business process flow with its related risks and control - Applicable regulatory and compliance requirements - Emerging technologies with its related risks and controls.

**UNIT V**

**15 Hours**

Core Banking Systems: Components and Architecture of CBS and related risks and controls – Core modules of banking and Business process flow and its related risks and controls – Reporting Systems and MIS - Data Analytics and Business Intelligence – Applicable Regulatory and compliance requirements.

**RECOMMENDED TEXTBOOKS:**

1. Enterprises Information system & Strategic Management, Nirupama Sekar G, CA G. Sekar & CA B. Saravana Prasath. Commercial Law Publishers (India) Pvt Ltd
2. Enterprise Information Systems: Contemporary Trends And Issues – David L. Olson & Subodh keshwarni, World Scientific Publishing Co Pte Ltd, 2016.
3. Enterprise Information Systems: Concepts, Methodologies, Tools and Applications - Abdessamad Mouzoune et al., Koros Press Limited, 2018.

**REFERENCE BOOKS:**

1. Enterprise Information Systems: 20th International Conference, ICEIS 2007, Funchal, Madeira, Portugal, March 2018.
2. David L. Olson & Subodh Kesharwani, Enterprise Information Systems, David L. Olson & Subodh Kesharwani, World Scientific, 2018
3. Ronald E. Giachetti, Design of Enterprise Systems, CRC Press (Taylor & Francis Group), 2018.

**E – LEARNING RESOURCES:**

1. [www.scimagojr.com](http://www.scimagojr.com)
2. [www.tandfonline.com](http://www.tandfonline.com)
3. [www.igi-global.com](http://www.igi-global.com)
4. [www.cmswire.com](http://www.cmswire.com)

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

**BREAKUP OF QUESTIONS FOR THEORY**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	2	-	2	-	1 (compulsory)	-
III	2	-	2	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**SOFT SKILLS - IV**  
**PRESENTATION SKILLS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 3</b>	<b>TOTAL HOURS: 30</b>

**COURSE FRAMEWORK:**

To Understand the importance of presentation skills.

**COURSE OUTCOMES:**

1. To determine the components of a team
2. To analyze the role of a team leader
3. To determine the role functions in a group discussion.
4. To measure a group performance and suggest ways to improve it.
5. To evaluate performance in interviews

**UNIT – I**

- Body Language
- Kinesics, Proxemics, Para linguistic, Chronemics,
- Nuances of Speech Delivery.
- Personality Development: Building self-esteem.

**UNIT – II**

- Team work and participating in group discussions
- Team building and Team work
- Team briefing
- Role of Team leader
- Conflict resolution
- Methodology of Group discussions
- Role Functions in Group Discussion
- Types of Non – functional Behavior
- Improving group performance.
- Participating in Mock group discussions.

**UNIT – III**

- Interviews
- Types of Interviews
- Preparing for interviews
- Facing interviews
- Reviewing performance
- Participating in mock interviews.

**UNIT – IV**

- Etiquettes for Public Speaking (extempore and lectures)
- Telephone Conversations and Business Meetings

## UNIT – V

- Business Presentations
- Preparing successful presentations
- Thinking about audience
- Making effective use of visual aid
- Delivering presentation-using prompts, dealing with questions and interruptions
- Mock presentations.

### REFERENCE BOOK:

1. Peter, Francis. *Soft Skills and Professional Communication*. New Delhi: Tata McGraw Hill. 2012.
2. Singh, Prakash and Raman, Meenakshi. *Business Communication*. New Delhi: Oxford UP. 2006.
3. Bailey, Edward P. *Writing and Speaking at Work: A Practical Guide for Business Communication*. Pennsylvania: Prentice Hall. 2007.
4. Pease, Allan and Peas, Barbara. *The Definitive Book of Body Language*. New York: Random House. 2006.
5. De Bono, Edward. 1993. *Serious Creativity*. Re print. Harper Business. 1993.

## GUIDELINES TO THE QUESTION PAPERS ETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Multiple Choice Questions	1-50	1	50

### Break up of questions for Problems

Sections	Units	No. of
		Theory
Section A	Unit– 1	10
	Unit– 2	10
	Unit– 3	10
	Unit– 4	10
	Unit– 5	10

## 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:**

The objective of this paper is to understand the importance of studying the Environment.

### **COURSE OUTCOMES:**

On completion of the course the students will be able

1. To know the importance of environmental studies and methods of conservation of natural resources.
2. To describe the structure and function of an ecosystem.
3. To identify the values and conservation of bio-diversity.
4. To explain the causes, effects and control measures of various types of pollutions.
5. To select the appropriate methods for waste management.

### **UNIT I**

**6 Hours**

The multidisciplinary nature of environmental studies Definition; Scope and importance, Need for public awareness.

### **UNIT II**

**6 Hours**

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.

Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests 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 the conservation of natural resources. - Equitable use of resources for sustainable lifestyles.

### **UNIT III**

**6 Hours**

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

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

**UNIT IV****6 Hours**

Biodiversity and its Conservation - Introduction-Definition: genetic, species and ecosystem diversity.

Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India is 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****6 Hours**

Environmental Pollution: Definition - Causes, effects and control measures of: -

Air pollution

Water pollution

Soil pollution

Marine pollution

Noise pollution

Thermal pollution

Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes. -

Role of an individual in the prevention of pollution. - Pollution case studies.

- Disaster management: floods, earthquakes, cyclones and landslides.

**RECOMMENDED TEXTBOOKS:**

1. Environmental studies – St Joseph College Edition
2. Environmental studies - Dr.D.D.Mishra S.Chand

**REFERENCE BOOKS:**

1. Environmental studies – Dr. J.P. Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr. Mahainta K. Kalita – Asiau Books.

**E-LEARNING RESOURCES:**

1. <https://www.greenfacts.org/en/desertification/1-2/1-define-desertification.htm>
2. <https://www.texasdisposal.com/blog/ocean-pollution-causes-effects-and-prevention/>

# **SEMESTER - V**



**CORE XIII  
FINANCIAL MANAGEMENT**

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

**COURSE FRAMEWORK:**

This paper analyses the complete overview of Financial Management.

**COURSE OUTCOMES:**

After completion of this course, the student will be able to

1. Understand the sources of finance.
2. Describe the cost of capital and capital structure.
3. Evaluate different cash flow techniques.
4. Acquire a complete overview of dividend policies.
5. Analyze the components of Working Capital methods

**UNIT I**

**18 Hours**

Financial management –Introduction, scope-finance and other related disciplines-Financial Functions - Financial Goals: Profit Maximization vs. Wealth Maximization - Sources of financing - Short -term finance – Purpose of short-term finance – Sources of short-term finance – Long term finance – Purpose of long term finance – Sources of long term finance – Factors Determining Long Term Financial Requirements.

**UNIT II**

**18 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 –EBIT and EPS analysis - Methods in computation of capital structure- NOI, NI and MM approach (Simple problems only).

**UNIT III**

**18 Hours**

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques – Pay -back period – NPV – ARR -Profitability Index - IRR. (Simple problems only).

**UNIT IV**

**18 Hours**

Meaning – Nature, objectives and types of dividend policy – Dividend theories - Factors determining dividend policy – Gordon’s and Walter’s model – MM model.

**UNIT V**

**18 Hours**

Meaning – Definition – concepts – types – significance – Accuracy of working capital – Determinants of working capital- computation of working capital – Forecasting of working capital requirements – Operating cycle method – Estimation of components of working capital methods.

**Note: 80 % Problem & 20% Theory questions to be asked.**

**RECOMMENDED TEXTBOOKS:**

1. Murthy - Financial Management – Margham Publications, Chennai.
2. M.Y.Khan and P.K.Jain - Basic Financial Management - Tata McGraw-Hill Education

**REFERENCE BOOKS:**

1. I.M.Pandey– Financial Management - vikas publishing house, Noida.
2. S.M.Maheswari- Financial Management - Sultan Chand & sons, New Delhi.

**E-LEARNING RESOURCES:**

1. <https://www.accountingtools.com/articles/what-is-capital-budgeting.html>
2. <https://www.fao.org/3/w4343e/w4343e08.htm>
3. <https://www.basic-concept.com/c/what-is-profit-maximization-and-how-to-achieve-it>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remainings)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY AND LETTER WRITING**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	-	1	2	-	-
II	1	2	1	2	-	-
III	-	2	-	1	-	1 (compulsory)
IV	1	1	-	1	-	1
V	1	1	-	-	-	1
<b>TOTAL</b>	<b>4</b>	<b>6</b>	<b>2</b>	<b>6</b>	<b>-</b>	<b>3</b>
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE XIV  
ECONOMICS FOR FINANCE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOUR: 90</b>

**COURSE FRAMEWORK:**

Introduction of Different concepts and theories of economics in the context of Finance.

**COURSE OUTCOMES:**

After successful completion of the course the student will be able to

1. Understand the determination of National Income in India.
2. Acquire sound knowledge about the Role of Government in an Economic system.
3. An overview of Concept of money market.
4. Critically analyze the theories of International Trade.
5. Acquire complete knowledge about FDI.

**UNIT I**

**18 Hours**

Determination of National Income - National Income accounting – the significance of national income-different concepts of national income – Measurement of national income in India- GDP & welfare – Limitations and challenges of national income – The Keynesian theory of the determination of national income: Basic concepts and functions -The two-sector model of national income determination – Determination of Equilibrium Income – Three sectors and four sector model.

**UNIT II**

**18 Hours**

Public Finance - Fiscal functions: - An Overview – The Role of Government in an Economic System -Allocation, Redistribution and Stabilization - Market Failure: Government Interventions to correct market failure - Fiscal Policy: Objectives of Fiscal Policy – Instruments of Fiscal Policy – Limitations of Fiscal policy.

**UNIT III**

**18 Hours**

The concept of Money Demand - Functions of Money – Demand for Money -Post-Keynesian developments in the theory of demand for money – Source of the money supply – Measurement of the money supply – Determinants of the money supply - Monetary Policy.

**UNIT IV**

**18 Hours**

International Trade - Theories of International Trade - Trade Policy – Trade negotiation – GATT-WTO -Exchange rate – Determinants of nominal exchange rate- Changes in exchange rate – Impacts of exchange rate - Exchange Rates and its economic effects – Fluctuation on Domestic Economy.

**UNIT V**

**18 Hours**

International Capital Movements - Meaning – Short term Capital Movements – Long term Capital Movements – Exchange Speculations - Foreign Direct Investment: Types of Foreign capital -Foreign Direct Investment (FDI) – Reasons -Modes – Benefits of FDI - Evolution of FDI in India – Regulatory and Statutory framework of FDI – Future of FDI in India.

**RECOMMENDED TEXTBOOKS:**

1. Advanced Economic Theory, Micro Economics Analysis, Dr. H.L. Ahuja, S Chand, 2017.
2. [Dominick Salvatore](#), International Economics: Trade and Finance, Wiley Publication, 2014.
3. Chopra O.D, Managerial Economics, Tata Macgraw Hill publishing Co., 2012.

**E – LEARNING RESOURCES:**

1. [ocw.mit.edu/courses/economics](http://ocw.mit.edu/courses/economics). [freeconhelp.com](http://freeconhelp.com).
2. [www.Economist.com](http://www.Economist.com).

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

**BREAKUP OF QUESTIONS FOR THEORY**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	2	-	2	-	1	-
III	2	-	2	-	1 (Compulsory)	-
IV	2	-	2	-	-	-
V	2	-	1	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE XV  
GOODS AND SERVICES TAX**

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

**COURSE FRAMEWORK:**

This paper provides complete information on Indirect tax laws.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Acquire more information about the Constitutional framework of GST
2. Understand the Constitutional Amendment carried out to install GST in India.
3. Describe the Input tax credit.
4. Analyze the tax assessment of GST
5. Know the procedures and special provisions of GST.

**UNIT I**

**18 Hours**

Indirect taxes before GST- Concept of VAT- Meaning - Variant and Methods- Major defects in the structure of indirect taxes prior to GST- Rationale for GST- Structure of GST- GST Council and Network.

**UNIT II**

**18 Hours**

Levy and Collection of GST: Taxable event- Supply of goods and services – Exemption from GST- Small supplies and Composition scheme - Classification of goods and services- Composite and Mixed supplies.

**UNIT III**

**18 Hours**

Input Tax Credit: Eligible and ineligible input tax credit- Apportionments of credit and blocked credits- Tax credit in respect of capital goods – Turnover – definition – concepts of turn over.

**UNIT IV**

**18 Hours**

Recovery of excess tax credit- Availability of tax credit in special circumstances- Transfer of input credit- Payment and refund- Doctrine of Unjust Enrichment.

**UNIT V**

**18 Hours**

Procedures and Special Provisions in GST: Registration- Tax invoice, Debit and Credit Notes- Returns.

**Note: 100 % theory. No problem questions to be asked**

**RECOMMENDED 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.

**REFERENCE BOOKS:**

1. Dr. Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.
2. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publishers.

**E-LEARNING RESOURCES:**

1. <https://groww.in/p/tax/value-added-tax>
2. <https://gstcouncil.gov.in/>
3. <https://www.adityabirlacapital.com/abc-of-money/what-is-exempted-from-gst>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remainings)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1(Compulsory)	-
II	2	-	2	-	-	-
III	2	-	1	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**ELECTIVE -I**  
**IDE - OFFICE MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 75</b>

**COURSE FRAMEWORK:**

The objective of this paper is to provide an overview of office Management in business entities.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Brief about the activities in a modern office.
2. Demonstrate various activities in the business organization.
3. Learn about the management of different forms and Record Management.
4. Different equipment used in the office and steps for office safety.
5. Understanding the work standards and working environment.

**UNIT I**

**15 Hours**

Office and office Management – meaning of modern office, function of office, primary and administrative functions, importance of office. Relation of office with other departments of business Organization. Concept of paperless office, virtual office, back and front office, open and private office. Definition and elements of office management, duties of an Office Manager.

**UNIT II**

**15 Hours**

Filing and Indexing – Meaning and importance of filing, essential of a good filing system. Centralized and decentralized filing system. Meaning, need and types of indexing used in the business organization.

**UNIT III**

**15 Hours**

Office forms– Meaning and types of forms used in the business organization, advantages, forms controls, objectives, form designing, principles of forms designing and specimens of forms used in office. Office Record Management – Meaning, importance of record keeping management, principles of record management and types of records kept in a business organization.

**UNIT IV**

**15 Hours**

Office Machines and equipment – Importance, objectives of office machines. Office Safety and Security – Meaning, the importance of office safety, safety hazards and steps to improve office safety. Security hazards and steps to improve office security.

**UNIT V**

**15 Hours**

Measurement of Office Work – Importance, purpose, difficulty in measuring office work. Different ways of measurement, setting of work standards, benefits of work standards. Techniques of setting standards. Office Manuals – Meaning, need, types of office manuals and steps in preparing office manuals.

**RECOMMENDED TEXTBOOKS:**

1. R.S.N.Pillai & Bavavathi, office Management, S.Chand Publishing.
2. Chhabra, T.N., Modern Business Organisation, New Delhi, DhanpatRai& Sons.
3. P.K. Ghosh, “Office Management”, Sultan Chand & Sons. New Delhi

**REFERENCE BOOKS:**

1. Duggal, Balraj, Office Management and Commercial Correspondence, KitabMahal, New Delhi.
2. R.K. Chopra, Office Management, Himalaya Publishing House

**E -LEARNING RESOURCES:**

1. <https://accountlearning.com/office-management-meaning-definition-elements/>
2. <https://www.europeanbusinessreview.com/how-to-ensure-the-safety-and-security-of-your-office/>
3. [https://en.wikipedia.org/wiki/Records\\_management](https://en.wikipedia.org/wiki/Records_management)

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	1	-	-	-
III	2	-	2	-	1	-
IV	2	-	2	-	-	-
V	2	-	1	-	1(Compulsory)	-
TOTAL	10	-	8	-	3	-
	SECTION A – 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	



## 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 I

**3 Hours**

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 contemporary society, Role of education in the transformation of values in society Role of parents, teachers, society, peer groups and mass media in fostering values

### UNIT II

**3 Hours**

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 III

**3 Hours**

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 the public domain –secular civil society.

#### **UNIT IV**

**3 Hours**

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

#### **UNIT V**

**3 Hours**

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, 8th Habit of Effective People (From Effectiveness to Greatness), Free Press, NewYork, 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).

#### **E-RESOURCES**

1. <http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf>

# **SEMESTER - VI**

**CORE XVII  
FINANCIAL SYSTEM**

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

**COURSE FRAMEWORK:**

The objective of this paper clearly explains the Introduction to Financial services and the capital market and to understand the regulatory framework for the Stock Exchange.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Brief about the financial market and capital market.
2. Understand the functions of the money market and commodity market.
3. Gain knowledge about mutual funds.
4. Describe investment banking and credit rating agencies in India.
5. Demonstrate the regulatory work of SEBI.

**UNIT I**

**18 Hours**

Introduction - Financial Market – Role of financial market in economic development of a country – stakeholders in financial market – Indian financial market scenario – Capital Market – Overview of Primary and Secondary markets.

**UNIT II**

**18 Hours**

Money Market and Commodity Market - Basics of Money Market – Money Market participants – Money Market Instruments – Cash Reserve Ratio and Statutory Liquidity Ratio – Determination of Interest Rates – Recent developments in money market – Commodity Market – Role of Commodity Markets – Commodity Markets in India – Cryptocurrency – Block chain.

**UNIT III**

**18 Hours**

Mutual Funds - Meaning – Types of Mutual Funds – Net Asset Value – Performance Measurement – Advantages and Disadvantages of Mutual Funds – Factors influencing selection of mutual funds – Back Office operations – account opening – Real Time Gross Settlement (RTGS) & National Electronic Funds Transfer (NEFT).

**UNIT IV**

**18 Hours**

Investment Banking and Credit Rating - Investment Banking – Functions – Concept – Challenges in Investment Banking – Developments in Investment Banking – Merchant Banking and Issue Management – Credit Rating – Objectives – Uses – Types – Credit Rating Process – Credit Rating Agencies in India – Limitations of credit rating.

**UNIT V**

**18 Hours**

SEBI - SEBI and its components, rules and regulations – NSE&BSE - its functions, operations, rules and regulations – NSE – Cash Market & F&O Segment – BSE – Cash Market – Depository participants – Types and functions – Insight into Commodity Market – National Commodity & Derivatives Exchange Limited (NCDEX) – Multi Commodity Exchange of India Limited (MCX). NSE – online trading (ODIN) – BSE – online trading (ODIN) – NCDEX – online trading (ODIN) – MCX – online trading (ODIN) – Non- Banking Financial Institutions (NBFI).

**RECOMMENDED TEXTBOOKS:**

1. Avadhani, V.A.(2013) Capital Market Management, Himalaya Publishing House.
2. Varshney, P.N. and Mittal.D.K. Indian Financial System, Sultan & Chand Sons

**REFERENCE BOOKS:**

1. Gurusamy, Indian Financial System, 2E. Tata McGraw – Hill Education.

**E-LEARNING RESOURCES:**

1. <https://www.amfiindia.com/investor-corner/knowledge-center/what-are-mutual-funds-new.html>
2. <https://economictimes.indiatimes.com/definition/cash-reserve-ratio>.
3. <https://corporatefinanceinstitute.com/resources/careers/jobs/investment-banking-overview/>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remainings)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	1	-
II	2	-	1	-	1 (compulsory)	-
III	2	-	2	-	-	-
IV	2	-	2	-	1	-
V	2	-	2	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A – 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE XVIII  
STRATEGIC MANAGEMENT**

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

**COURSE FRAMEWORK:**

Introduction of Strategic Management Concepts and Theories in different business situations.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Understand strategic management and its levels.
2. Analyze the concepts of strategic analysis.
3. Describe different strategic management processes.
4. Evaluate the different levels of strategies.
5. Acquire sound knowledge about strategic leadership.

**UNIT I**

**18 Hours**

Introduction to Strategic Management: Business -Meaning and Objectives- Business and Its Environment – Components of Environment – Business policy – Strategic Management – Meaning and Objectives - Strategic Levels in Organizations – Strategic Management in Government and Non-profit organizations.

**UNIT II**

**18 Hours**

Dynamics of Competitive Strategy: Competitive Landscape – Strategic Analysis – Industry and Competitive Analysis – Core Competencies & Value Chain Analysis – Competitive Advantage – Internal and External Analysis – SWOT Analysis – SWOC Analysis – Portfolio Analysis in Strategic Management - Globalization.

**UNIT III**

**18 Hours**

Strategic Management Process: Strategic Planning – Strategic Intent – Vision and Mission– Objectives -Strategy Formulation. Corporate Level Strategies: Concepts and Nature of Corporate Strategy – Strategic Alternatives at Corporate Level – Stability, Growth/Expansion, Business Combinations – Merger and Acquisition, Strategic Alliances, Retrenchment/Turnaround, Combination.

**UNIT IV**

**18 Hours**

Strategies at Various Levels: Corporate level Strategies - Competitive Strategies at Business Level – Michael Porter’s Generic Strategies – Best-Cost Provider Strategy. Functional Level Strategies: Marketing Strategy – Financial Strategy – Operations Strategy – Human Resource Strategy – Research and Development.

**UNIT V**

**18 Hours**

Organization and Strategic Leadership: Organization Structure – Strategic Business Unit – Strategic Leadership – Strategy Supportive Culture – Intrapreneurship. Strategy Implementation and Control: Strategy Implementation – Strategic Change – Strategic Control – Strategy Audit – Business Process Reengineering – Benchmarking.

**RECOMMENDED TEXTBOOKS:**

1. Nirupama Sekar G, CA G Sekar & CA B. Saravana Prasath, Enterprises information System & Strategic Management, Commercial Law Publishers (India) Pvt. Ptd.
2. 2.Azhar Kazmi, Adela Kazmi, Strategic Management, Mc Graw Hill Education, Fourth Edition, 2016.
3. 3.R. Srinivasan, Strategic Management: The Indian Context, Phi Learning Pvt. Ltd., 2014.

**BOOKS FOR REFERENCE:**

1. Strategic Management: A South – Asian Perspective, Hitt, 2016, Congage
2. Charles W.L. Hill, Strategic Management: Theory: An Integrated Approach, Cengage Learning, 2017.

**E-RESOURCES:**

1. <http://books.google.co.in>books>
2. [www.tandfonline.com](http://www.tandfonline.com)
3. [www.worldscientific.com](http://www.worldscientific.com)
4. [www.takshilalearning.com](http://www.takshilalearning.com)

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	2	-	1	-	1	-
III	2	-	2	-	1	-
IV	2	-	2	-	1 (compulsory)	-
V	2	-	2	-	-	-
TOTAL	10	-	8	-	3	-
	SECTION A – 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE XIX  
FOREIGN EXCHANGE AND RISK MANAGEMENT**

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

**COURSE FRAMEWORK:**

The objective of this course is to understand the concepts, Exchange Rates and Foreign contracts.

**COURSE OUTCOMES:**

After successful completion of this course the student will be able to

1. Understand the fundamentals of foreign exchange.
2. Critically examine the foreign exchange rates.
3. Prepare the foreign trade documents.
4. Describe the importance of financing exports and imports.
5. Acquire knowledge about currency derivatives.

**UNIT I**

**18 Hours**

Framework of Foreign Exchange - Introduction – International Exchange systems- - Balance of payments – International Financial Institutions – Foreign Exchange Markets

**UNIT II**

**18 Hours**

Exchange Arithmetic -Ready Exchange Rates – Ready rates based on Cross Rates – Forward Exchange Rates – execution of Forward Contracts – Interbank Dealings – Society for Worldwide Interbank Financial Telecommunications (SWIFT) – Clearing House Interbank Payments system (CHIPS).

**UNIT III**

**18 Hours**

Foreign Trade Contracts and Documents - International Trade Contracts – Letters of Credit – Operations of a Letter of credit – documents used in foreign trade - Transport Documents.

**UNIT IV**

**18 Hours**

Finance for Foreign Trade - Financing Exports – Post – shipment finance – EXIM bank of India – Export Credit Insurance – Financing Imports.

**UNIT V**

**18 Hours**

Introduction to Risk Management - Currency Derivatives: Forward Contracts – future and Options – Interest Rate Risk – Exchange Risk: Transaction Exposure, Translation and Economic Exposure.

**RECOMMENDED TEXT BOOKS:**

1. Foreign Exchange Concepts, Methods. C. Jeevanandam, Sultan Chand & Sons, Delhi.
2. Foreign Exchange & Risk Management, C. Jeevanandam, Sultan chand & Sons, delhi.
3. Elements of Foreign Exchange: A Foreign Exchange Promer, Franklin Escher, Alpha Edition (2021)

**REFERENCE BOOKS:**

1. Foreign Exchange International Finance Risk Management 5/ED, A.V. Rajwade and H.G. Desai, Shroff Publishers, 5th Edition (2014).



**E-LEARNING RESOURCES:**

1. <https://www.vedantu.com/commerce/the-foreign-exchange-market>
2. <https://www.lendingkart.com/business-loans/letter-of-credit/>
3. <https://www.samco.in/what-are-currency-derivatives>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	1	-	-	-
III	2	-	2	-	1 (compulsory)	-
IV	2	-	2	-	-	-
V	2	-	1	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A – 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**ELECTIVE – II  
BUSINESS ETHICS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: VI</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 90</b>

**COURSE FRAMEWORK:**

Introduction of Business ethics and professional values support Ethical decision-making and focus on contemporary issues.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Learn about business ethics.
2. Understand the different types of ethical issues.
3. Identify the importance of Internal Ethics.
4. Gain knowledge about External Ethics.
5. Critically examine the Social Responsibility of business.

**UNIT I**

**18 Hours**

Introduction – Ethics, Morality and Value System. Business Ethics – Definition – Importance of Ethics in Business – Arguments For and Against Business Ethics – Role of CEO – Impact on Business Culture.

**UNIT II**

**18 Hours**

Types of Ethical Issues – Bribery and Corruption – Theft and Piracy – Coercion & Compulsion – Deception & Duplicity – Unfair Discrimination.

**UNIT III**

**18 Hours**

Internal Ethics of Business: - Hiring Employees – Screening Practices – Promotion – Wages – Exploitation of Employees – Discipline – Whistle Blowing.

**UNIT IV**

**18 Hours**

External Ethics: - Ethics of Competition and Fair Prices – Consumer Rights – Ethics In Advertisements & False Claims. Ethics of Environment Protection & Pollution control – Types – Solid Waste pollution – Air pollution and Water pollution.

**UNIT V**

**18 Hours**

Social Responsibility of Business towards Shareholders, Employees, Consumers, Dealers, Community & Government – Social Audit – Corporate Social Responsibility (CSR) – Entrepreneurial Social Responsibility (ESR).

**RECOMMENDED TEXTBOOKS:**

1. Sankaran, S, (2016), Business Ethics and Values, Margham publications, Chennai.
2. Senthil Kumar,D & Senthil Rajan, A, Business Ethics and Values , Himalaya Publishing House.

**REFERENCE BOOKS:**

1. Manna.Samitha & Chakraborti. Suparna (2012). Values and Ethics in Business and Profession, PHI publications.

**E-LEARNING RESOURCES:**

1. <https://commercemates.com/importance-of-business-ethics/>
2. <https://www.floridatechonline.com/blog/business/the-5-biggest-ethical-issues-facing-businesses/>
3. <https://www.economicdiscussion.net/business/social-responsibility/social-responsibility-of-business/10141>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remaining)	19 (Compulsory) 20 - 21	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	1	-	-	-
III	2	-	2	-	1	-
IV	2	-	2	-	-	-
V	2	-	1	-	1(Compulsory)	-
TOTAL	10	-	8	-	3	-
	SECTION A – 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**ELECTIVE - III**  
**RESEARCH METHODS FOR BUSINESS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER:VI</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>

**COURSE FRAMEWORK:**

The objective of this paper is to provide complete guidelines for Research and Project.

**COURSE OUTCOMES:**

After successful completion of this course, the student will be able to

1. Develop Research Skills and Competency among students for their higher education.
2. Solve identified Business Problems in their Field of Work.
3. Identify the Sources of Data for their Research Area.
4. Apply and Analyze different Statistical Tools in Business Research with Univariate, Bivariate and Multivariate Tools.
5. Understand the statistical tools in spss.

**UNIT I**

**18 Hours**

Meaning and Types of Research, Scientific Approach to Research in Physical and Management Sciences, Research and Theory Building, Ethical Issues in Business Research -An overview of ethical considerations in research. Strategies to avoid unethical practices, Business Research Process, Problem Formulation, Research Proposal Writing.

**UNIT II**

**18 Hours**

Introduction to Research Design - Need, Criteria and Types of Research, Techniques of Research Design, Descriptive Research Design. Experimental Research Design – Methods of primary and secondary sources of data collection.

**UNIT III**

**18 Hours**

Primary Methods of Data Collection-Schedule, Questionnaire, Case Study & Survey Methods– Qualitative Techniques of Data Collection – Observation and content analysis Focus Group Method, Personal Interview & Projective Techniques Questionnaire Designing.

**UNIT IV**

**18 Hours**

Measurement and Scaling Techniques - Nominal, Ordinal, Interval and Ratio Scale Criteria for Good Measurement, Attitude Measurement- Introduction to Sampling - Steps in Sampling Process- Probability Sampling Techniques, Non-Probability Sampling Techniques - Statistics of Sampling, Formulation of Hypotheses - Testing of Hypotheses - Test of Significance Editing, Coding, Classification and Tabulation.

**UNIT V**

**18 Hours**

Univariate Analysis, Measures of Central Tendency, Measures of Dispersion and Skewness Bivariate – Correlation Analysis- Introduction to Multivariate Analysis, Chi-Square Test of Significance - Research Report - Guidelines for Report Writing - Components of Research Reports – Introduction to SPSS.

**PRESCRIBED TEXTBOOK:**

1. Kothari C. R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques, New Age International Publishers, New Delhi.
2. Usha Devi N. and Santhosh Kumar (2016), Business Research Methods, Himalaya Publishing House, New Delhi.

**REFERENCE BOOK:**

1. Donald and Cooper (2014), Business Research Methods, The McGraw-Hill, New York.
2. Sachdeva J. K. (2016), Business Research Methods, Himalaya Publishing House, New Delhi.
3. Shashi Gupta and Rangi Praneet (2015), Business Research Methods, Kalyani Publishers, Bengaluru.

**E-LEARNING RESOURCES:**

1. <https://gradcoach.com/what-is-a-research-proposal-dissertation-thesis/>
2. <https://www.questionpro.com/blog/what-is-research/>
3. <https://www.fao.org/3/w3241e/w3241e04.html>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer all questions	1-10	2	20
B	Answer any 5 out of 8 questions	11-18	8	40
C	Answer any 2 out of 3 questions (1 Question compulsory and 1 question optional from 2 remainings)	19 (Compulsory) 20 - 21	20	40
TOTAL MARKS				100

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	2	-	2	-	1 (compulsory)	
III	2	-	2	-	1	-
IV	2	-	2	-	-	-
V	2	-	1	-	1	-
TOTAL	10	-	8	-	3	-
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	