

GURU NANAK COLLEGE (AUTONOMOUS)

GURU NANAK SALAI, 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 2022-23 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 (2022- 23) 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.

BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)
COURSE STRUCTURE 2022-25 BATCH
(w.e.f.2022 – 2023)
REGULATIONS

Choice Based Credit System
As per common Regulations framed by University of Madras

Part	Course component	Title	Credits	Hours	Internal	External	Total
SEMESTER – I							
I	Language - I	Language - I	3	6	50	50	100
II	English - I	English - I	3	4	50	50	100
III	Core – I	Financial Accounting – I	4	6	50	50	100
	Core – II	Commercial Law	4	5	50	50	100
	Allied – I	Business Mathematics and Statistics - I	5	5	50	50	100
IV	NME – I	Resources Management for Sustainable development	2	2	-	100	100
	Soft Skills - I	Introduction to Study Skill	3	2	-	100	100
Total Credits – 24, Total Hours/ Week- 30							
SEMESTER – II							
I	Language - II	Language – II	3	6	50	50	100
II	English – II	English – II	3	4	50	50	100
III	Core – III	Financial Accounting – II	4	6	50	50	100
	Core – IV	Business and Commercial Knowledge	4	5	50	50	100
	Allied – II	Business Mathematics and Statistics - II	5	5	50	50	100
IV	NME – II	Environmental Accounting	2	2	-	100	100
	Soft Skills - II	Life Skills	3	2	-	100	100
Total Credits - 24, Total Hours/ Week- 30							
SEMESTER - III							
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 Skills	3	2	-	100	100
Total Credits - 23, Total Hours/ Week- 30							

**BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)
COURSE STRUCTURE 2022-25 BATCH**

Part	Course component	Title	Credits	Hours	Internal	External	Total
SEMESTER - IV							
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
Total Credits - 25, Total Hours/ Week- 30							
SEMESTER - V							
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	-	-	-	-
Total Credits - 25, Total Hours/ Week- 30							
SEMESTER - VI							
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	-	-	-	-
Total Credits - 23, Total Hours/ Week- 30							
Total Credits - 144, Total Hours – 180							

SEMESTER - I

CORE - I
FINANCIAL ACCOUNTING – I

SUBJECT CODE:	PROBLEM & THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 90

COURSE FRAMEWORK:

To Make use of the Fundamental Knowledge of Accounting and accounting procedure and appropriate usage in different Organizations.

COURSE OUTCOMES:

After Successful Completion of this course the student will be able to:

1. Acquire a basic knowledge of accounting concepts and accounting standards.
2. Grasp the accounting treatment of bank reconciliation statement and Insurance claims.
3. Understand and preparation of Final accounts of Sole trading concern.
4. Explain the accounting methods for special transactions.
5. Convert single entry system into systematic accounting.

UNIT I

18 Hours

Theoretical Framework: Meaning and Scope of Accounting - Accounting Concepts and Conventions, Accounting Standards- Concepts and objectives - Indian Accounting Standards- Concepts and Objectives. (Theory only) Accounting Process: Books of Accounts – Preparation of Trial Balance - Rectification of errors.

UNIT II

18 Hours

Bank Reconciliation Statement: Introduction –Preparation. Depreciation Accounting: Meaning – Methods of Depreciation – Straight Line Method – Diminishing Balance Method – Change in the method of Depreciation. Insurance Claims – Calculation of Claim Amount – Average Clause.

UNIT III

18 Hours

Preparation of Final accounts of a Sole Trading Concern – Adjustments – Preparation of Receipts and Payment Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

UNIT IV

18 Hours

Accounting for the special transactions:

Bills of exchange and Promissory Notes – Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment - Accommodation Bills.

Sale of goods on approval or return basis – Meaning of goods sent on approval and accounting treatment. Average due date – Account Current.

UNIT V

18 Hours

Meaning and Features of Single- Entry system – Defects – Difference between Single Entry and Double Entry System – Methods of Calculation of Profit – Statement of Affairs method – conversion Method.

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

RECOMMENDED TEXTBOOKS:

1. Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2018.
2. Reddy T.S & Murthy.A Financial Accounting, Margham Publications, Chennai.
3. Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi, 2016.

REFERENCE BOOKS:

1. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand & Co., New Delhi, 2016.
2. Goel.D.K and Shelly Goel, Financial Accounting, Arya Publications.
3. Maheswari, S.N and S.K. Mahesari, Financial Accounting, Vikas Publishing House, New Delhi.

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

**CORE - II
COMMERCIAL LAW**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS: 75

COURSE FRAMEWORK:

To Understand the Basic laws of Business and Industry and how to apply them properly in an organization.

COURSE OUTCOMES:

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

1. Understand the concepts of Indian contract Act, 1872.
2. Examine and apply the provisions relating to Sale of Goods act,1930
3. Acquire knowledge in Partnership Act 1932 and LLP 2008
4. Know the working of Factories Act 1948.
5. Assess wage Advisory Board and Basic knowledge about The Stamp Act 1899.

UNIT I

15 Hours

The Indian Contract Act, 1872 – Essentials of contract – Offer and acceptance – Consideration – Capacity – Consent - Performance – Discharge – Remedies for breach of contract - Quasi-contract - Special contracts – Contract of Bailment and Pledge – Contract of Agencies – Indemnity and Guarantee.

UNIT II

15 Hours

The Sale of Goods Act, 1930: Formation of the contract of sale – Conditions and Warranties – Transfer of ownership and delivery of goods - Unpaid seller and his rights.

UNIT III

15 Hours

The Indian Partnership Act, 1932: General nature of partnership – Rights and duties of partners – Reconstitution of firms – Registration and dissolution of a firm. The Limited Liability Partnership Act, 2008: Introduction – Nature and Scope – Essential features – Characteristics of Limited Liability Partnership - Incorporation and differences with other forms of organizations

UNIT IV

15 Hours

Factories Act 1948: Object and Scope of the Act – Factory- Manufacturing Process – Approval licensing and Registration of Factories – General duties of Occupier and Manufacturers – Health, Safety and Welfare measures – Employment of Women in a factory – Employment of young person and children – Annual leave with wages.

UNIT V

15 Hours

Minimum wages Act 1948: Object and scope of the Act – Fixation and revision of wages – Minimum Rate of wages - Procedure for fixing and revising minimum wages – Advisory Board and Central Advisory board – Safeguard in payment of minimum wages.

Indian Stamp Act 1899: Definitions – Stamp duty -Instruments chargeable with duty – Adjudication as to proper stamp – Certificate by the collector – Penalty for breach of rule relating to sale of stamps and for unauthorized sale – Power of Central Government to make rules – Powers to make rules relating to sale of stamps.

RECOMMENDED TEXTBOOKS:

1. N.D. Kapoor, (2019) Elements of Business Law, Sultan Chand and Sons (p) Ltd., New Delhi.
2. N.D. Kapoor, (2020) Elements of Industrial Law, Sultan Chand and Sons (p) Ltd., New Delhi.
3. Sreenivasan, M.R. (2012) Business Laws, Margam Publications.
4. B. Prakasam & A. Aravindan, The Tamil Nadu Stamp Manual, Malathi Publications.

REFERENCE BOOKS;

1. Pillai, R.S.N & Chand. S (2014), Business Law, S.Chand & Co. Delhi.
2. Shukla, M.C, (2013), A Manual of Mercantile Law, S. Chand & co.
3. Balachandran, V & Thothadri, S, (2013). Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai.

E-LEARNING RESOURCES:

1. <https://study.com/learn/lesson/what-is-business-law-types-overview.html>
2. www.upcounsel.com/business-law.
3. www.myadvo.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
TOTAL MARKS				100

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
BUSINESS MATHEMATICS AND STATISTICS - I

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 5	TOTAL HOURS: 75

COURSE FRAMEWORK:

To apply knowledge of mathematics with emphasis on management applications and interpret, solve business related problems and analyzing real life problem with actual data. To enable the use of statistical ,graphical and algebraic techniques wherever relevant.

COURSE OUTCOMES:

On completion of the course the students will be

1. To enlighten on Set theory, permutations and combinations
2. To acquire knowledge indices and logarithms
3. To learn the concept of calculus
4. To understand about statistical description of data.
5. To acquire knowledge about central tendency and dispersion

UNIT I **(15 Hours)**

ALGEBRA I

Theory of Sets-Set Theory – Definition, Elements and Types of Sets, Operations on Sets, Relations and Functions of Sets - Matrix - Inverse of Matrix - Cramer’s rule.

UNIT II **(15 Hours)**

INDICES AND LOGARITHMS

Laws of Indices, Exponents and Logarithms, Permutations and Combinations.

UNIT III **(15 Hours)**

CALCULUS

Basic concepts of differential calculus- Differentiation - First and second order derivatives – Maxima and minima.

UNIT IV: STATISTICAL DESCRIPTION OF DATA **(15 Hours)**

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

UNIT V: CENTRAL TENDENCY AND DISPERSION **(15 Hours)**

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.

REFERENCE BOOKS

1. Business Mathematics and Statistics– P.R.Vittal , Margham Publications ,Reprint 2022
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor ,Sultan Chand & Sons,19th Edition.
3. Statistical Methods – S.P. Gupta, Sultan chand &sons, 15th Edition.

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition / Principles Answer any 10 out of 12 questions	1 – 12	3	30
Section B	Short Answer Answer any 5 out of 7 questions	13–19	6	30
Section C	Essay Answer any 4 out of 6 questions	20– 25	10	40
TOTAL				100

Distribution of Questions:

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

NON-MAJOR ELECTIVE – I
RESOURCES MANAGEMENT FOR SUSTAINABLE DEVELOPMENT

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: I	CREDITS: 2	TOTAL HOURS : 30

COURSE FRAMEWORK:

To Understand the Concepts, Available resources and Challenges to sustainable development.

COURSE OUTCOMES:

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

1. Understand Different Resource management.
2. Concepts and theories of management.
3. Know about the importance of human resource management.
4. A clear vision about the need for sustainable development.
5. Critically examine the resource and development issues and challenges.

UNIT I

6 Hours

Introduction-Characteristics of resources-Classification of resources-Resource Optimization-Human energy management-Work simplification-Money management.

UNIT II

6 Hours

Concept of management-Features -Nature-Theories of management-Approaches to the study of management-Ethics in management-Motivation in management Process of management - Decision-making- Planning- Organizing- Supervising-Controlling-Evaluation.

UNIT III

6 Hours

Management of HR: Concept of HRM-Personnel management and HRM-Qualities of an HR manager-HR audit-Challenges in HR profession.

UNIT IV

6 Hours

Introduction to sustainable development-Meaning of sustainability-Need for sustainable development -Indication of sustainable development-Objectives-Principles- sustainable development in India.

UNIT V

6 Hours

Resources and Development issues -Challenges to sustainable development - Conservation of resources -Perspectives in resource conservation Sustainable uses of key resources: Sustainability through renewable sources of energy-Green buildings for sustainable habits.

RECOMMENDED BOOKS:

1. Management of Resources for Sustainable Development, Sushma Goal, The Orient Blackswan (2016).
2. Resource Management and Sustainable Development, Dr. Jaipal Singh Chouhan, ISBN -10 9381433011

E-LEARNING RESOURCES:

1. <https://zipforecasting.com/en/capacity-planning/resource-optimization.html>
2. <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-theories/>
3. <https://www.worldgbc.org/what-green-building>
4. <https://www.sciencedirect.com/topics/social-sciences/resources-conservation>
5. <https://sustainabledevelopment.un.org/memberstates/india>

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

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

BREAKUP OF QUESTIONS FOR THEORY

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

SOFT SKILLS I

PAPER TITLE: INTRODUCTION TO STUDY SKILLS

SUBJECT CODE: 19UGSL401	THEORY	MARKS: 50
SEMESTER: I	CREDITS: 3	TOTAL HOURS: 30

COURSE FRAMEWORK:

Introduction to fundamental concepts of Study Skills with reference to English Language learning.

COURSE OUTCOME:

On completion of the course the students will be able

1. To help, develop and improve the vocabulary of the learners
2. To help the learners develop the skill of inference
3. To help the learners to acquire writing skills in English
4. To improve the listening skills of the students
5. To improve the students' verbal reasoning

SYLLABUS

UNIT I:	Use of Dictionary and Dictation	(6 hrs)
UNIT II:	Vocabulary building exercises	(6 hrs)
UNIT III:	Verbal Reasoning	(6 hrs)
UNIT IV:	Listening and Reading Comprehension	(6 hrs)
UNIT V:	Paragraph and Essay Writing	(6 hrs)

Books for Reference:

1. *Hewings, Martin. 1999. Advanced English Grammar: A Self- study Reference and Practice Book for South Asian Students. Reprint 2003. Cambridge University Press. NewDelhi.*
2. *Lewis Norman.1991. Word Power Made Easy.*
3. *Mohan, Krishna &Meenakshi Raman. 2000. Effective English Communication. Tata Mc Graw Hill Publishing Company Ltd.*
4. *Mohan, Krishna &Meera Banerji. 2001. Developing Communication Skills. Macmillan.*
5. *Syamala. 2002. Effective English Communication for You. Emerald Publishers, Chennai.*
6. *Harishankar, Bharathi. Ed. Essentials of Language and Communication. University of Madras.*
7. *Swan, Michael and Catherine Walter. 1990. The Cambridge English Course-2. Cambridge University Press.*

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Short answers Answer any 5 out of 7 questions	1-7	2	10
Section B	Short Notes/ Exercises Answer any 4 out of 6 questions	8-13	5	20
Section C	Essay Answer any 2 (internal choice)	14-15	10	20

Distribution of Questions:

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

SEMESTER - II

CORE - III
FINANCIAL ACCOUNTING -II

SUBJECT CODE:	PROBLEM & THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 90

COURSE FRAMEWORK:

To Acquire complete knowledge about maintaining the accounting records in different organizations.

COURSE OUTCOMES:

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

1. Gain the concept of consignment and preparation of relative accounts.
2. Prepare different branch accounts.
3. Calculate and prepare departmental accounts.
4. Make computations in Hire purchase and Instalment purchase system
5. Analyze the concept of Admission, retirement, death and dissolution of partnership.

UNIT I

18 Hours

Consignments: Meaning and Features of Consignment business - Difference between sale and consignment - Accounting treatment for consignment transactions and events in the books of consignor and consignee.

UNIT II

18 Hours

Branch Accounts – Debtors system – Goods are invoiced at cost or selling price – Stock and Debtors system (Independent branch excluded).

UNIT III

18 Hours

Departmental Accounts – Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

UNIT IV

18 Hours

Hire Purchase System – Introduction- Accounting Procedure for high value goods-Default and Repossession –Accounting treatment for goods of small value- Hire Purchase Trading Account- Instalment Purchase System (theory only)

UNIT V

18 Hours

Partnership Accounts – Admission of partner – Retirement of partner - Death of partner. Dissolution of a partner – Insolvency of a partner (Garner vs. Murray) — Insolvency of more than one and all partners.

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

RECOMMENDED TEXTBOOKS:

1. Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2018.
2. Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi, 2016.
3. Reddy T.S & Murthy.A Financial Accounting, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand & Co., New Delhi, 2016.
2. Goel. D.K and Shelly Goel, Financial Accounting, Arya Publications.
3. Maheswari, S.N and S.K. Mahesari, Financial Accounting, Vikas Publishing House, New Delhi.

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

CORE – IV
BUSINESS AND COMMERCIAL KNOWLEDGE

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 4	TOTAL HOURS: 75

COURSE FRAMEWORK:

To gain clear and complete knowledge about the Business world.

COURSE OUTCOMES:

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

1. Acquire a clear idea about the Business and commercial knowledge in the Business world.
2. Understand the Business Environment.
3. Know more about Indian Regulatory bodies and Indian Development Banks.
4. Analyze the importance of Negotiable Instrument Act 1881.
5. Explain the concepts of General Clause Act 1897.

UNIT I

15 Hours

Business and Commercial Knowledge: An Introduction - Nature of Business – Profession and Employment – Objectives of Business – Economic and Non-Economic Activities – Forms of Business Organizations.

UNIT II

15 Hours

Business Environment: Micro and Macro Environment – Elements of Micro Environment – Consumers/Customers – Competitors – Organization – Market – Suppliers – intermediaries – Elements of Macro Environment – Demographic – Economic – Political - Legal – Social-Cultural – Technological – Global Environment. Government Policies for Business Growth: Policies creating a conducive business environment such as Liberalization – Privatization.

UNIT III

15 Hours

Organizations Facilitating Business: Indian Regulatory Bodies - Reserve Bank of India (RBI) – Securities Exchange Board of India (SEBI) – Competition Commission of India (CCI) - Insurance Regulatory and Development Authority of India (IRDAI). Indian Development Banks: Industrial Finance Corporation of India (IFCI) – Small Industries Development Bank of India (SIDBI) – Export-Import Bank of India (EXIM Bank) - National Bank for Agriculture & Rural Development (NABARD).

UNIT IV

15 Hours

The Negotiable Instruments Act, 1881: Meaning of Negotiable Instruments – Characteristics - Classification of Instruments - Different Provisions relating to Negotiation – Negotiability – Assignability - Right and Obligation of Parties - Presentment of Instruments - Rules of Compensation.

UNIT V

15 Hours

The General Clauses Act, 1897: Important Definition - Extent and Applicability - General rule of construction - Power and functionaries - Provisions as to order – Rules.

Interpretation of statutes: Rules of Interpretation of statutes - Aids to interpretation - Rules of interpretation/construction of deeds and documents.

RECOMMENDED BOOKS:

1. CA G. Sekar & CA B. Saravana Prasath, Business Economics & Business and Commercial knowledge, Commerce Publishers (India) Pvt Ltd.
2. P.C.Tulsian, Bharat Tulsian, Business Economics and Commercial Knowledge McGraw Hill, 2019.
3. G.Sekar & B.Saravanaprasath, Business Economics & Business and Commercial Knowledge, Wolters Kluwer India Pvt. Ltd (2018).
4. Kapoor, N.D, Business laws, Sultan Chand and Sons, New Delhi, 2014.

REFERENCE BOOKS:

1. Dr. C.B. Gupta, Business and Commercial Knowledge, Taxmann Publications Private Limited. (2022)
2. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, 2017.
3. Dr. C.B. Gupta, Business Organisation, Mayur Publication, 2017.

E-RESOURCES:

1. www.icai.org www.taxmann.com
2. www.caclubindia.com
3. www.tcyonline.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

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	-	-	-
IV	2	-	1	-	1	-
V	2	-	2	-	1	-
TOTAL	10	-	8	-	3	
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

ALLIED - II
BUSINESS MATHEMATICS AND STATISTICS - II

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: II	CREDITS: 5	TOTAL HOURS : 75

COURSE FRAMEWORK:

To apply knowledge of mathematics with emphasis on management applications and interpret, solve business related problems and analyzing real life problem with actual data.

COURSE OUTCOMES:

On completion of the course the students will be

1. To understand the concepts of equations, sequence and series
2. To study the concept of annuities simple and compound interest
3. To know about Probability and Theoretical Distributions
4. To learn about Correlation and Regression.
5. To enhance the knowledge on Index Numbers and Time Series.

UNIT I **(15 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 Arithmetic Mean and Geometric Mean and Sum of first n terms of special series.

UNIT II **(15 Hours)**
INTEREST AND ANNUITY

Annuities – Banker’s Discount.- Simple interest and Compound interest –Discount on bills

UNIT III: PROBABILITY AND THEORETICAL DISTRIBUTIONS **(15 Hours)**

Probability: Independent and dependent events; mutually exclusive events. Total and Conditional Probability and Mathematical Expectation. Theoretical Distributions: Binomial Distribution, Poisson distribution – Applications and Normal Distribution – Applications.

UNIT IV: CORRELATION AND REGRESSION **(15 Hours)**

Correlation and Regression: Scatter diagram, Karl Pearson’s Coefficient of Correlation Rank Correlation. Regression equations.

UNIT V: INDEX NUMBERS AND TIME SERIES **(15 Hours)**

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.

REFERENCE BOOKS

1. Business Mathematics and Statistics– P.R.Vittal, Margham Publications ,Reprint 2022
2. Business Mathematics – D.C. Sancheti and V.K. Kapoor, Sultan Chand & Sons, 19th Edition
3. Statistical Methods – S.P. Gupta, Sultan chand & sons, 15th Edition

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
Section A	Definition / Principles Answer any 10 out of 12 questions	1 – 12	3	30
Section B	Short Answer Answer any 5 out of 7 questions	13–19	6	30
Section C	Essay Answer any 4 out of 6 questions	20– 25	10	40
TOTAL				100

Distribution of Questions:

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

**NON-MAJOR ELECTIVE II
ENVIRONMENTAL ACCOUNTING**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: II	CREDITS: 2	TOTAL HOURS : 30

COURSE FRAMEWORK:

Introduction to fundamentals of Environmental Accounting.

COURSE OUTCOMES:

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

1. Acquire the basic knowledge of Environmental Accounting.
2. Understand the importance of green accounting.
3. Clear knowledge about carbon accounting.
4. Learn about different concepts of environmentally enhanced life cycles.
5. Acquire knowledge about environmental accounting process

UNIT I

6 Hours

Accounting & Accountability – Sustainability-Environment and Accounting theories-Environmental Accounting-Organizational theories of the firm.

UNIT II

6 Hours

Financial Accounting: Meaning and aggregating related and unrelated things – Role of empirical research in accounting studies – Cost accounting and alternative paradigms – managerial accounting and decision-making.

UNIT III

6 Hours

Environmental view of organizational activities – sustainability and our common future – Role of corporate accounting towards environmental care – contemporary development in green accounting – Social and Environmental Accounting (SEA) – Environment Management Accounting (EMA).

UNIT IV

6 Hours

Environmental Accounting Methodology – Material flow cost analysis (MFCA) – Environmentally enhanced Life-Cycle Costing (E-LCC) – Full Cost Accounting (FCA) – Environmental Performance Indicators (EPIS).

UNIT V

6 Hours

Eco-Efficiency or light green view – The Environmental or green view – The Ecological or Deep green view – Sustainability and Accounting paradigms – Environmental accounting process flow – Carbon Accounting.

RECOMMENDED BOOKS:

1. Somnath Debnath, Environmental Accounting & sustainability Accountability, Sage Publications India Pvt. Ltd. First edition (2019)
2. Alok Kumar Pramanik, Corporate Environmental Accounting, and Reporting, Kanishkka Publishers, distributors. First edition (2008)

E-LEARNING RESOURCES:

1. <https://www.epa.gov/p2/introduction-environmental-accounting-business-management-tool-key-concepts-and-terms>
2. <https://www.ukessays.com/essays/marketing/social-and-environmental-accounting-definition-marketing-essay.php>
3. https://en.wikipedia.org/wiki/Environmental_full-cost_accounting
4. <https://www.nibusinessinfo.co.uk/content/environmental-key-performance-indicators>
5. <https://www.sustain.life/blog/carbon-accounting>

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

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

BREAKUP OF QUESTIONS FOR THEORY

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

SOFT SKILLS - II
PAPER TITLE: LIFE SKILLS

SUBJECT CODE:	THEORY	MARKS: 50
SEMESTER: II	CREDITS: 3	TOTAL HOURS: 30

COURSE FRAMEWORK:

Introduction to fundamental concepts of Life Skills.

COURSE OUTCOME:

On completion of the course the students will be able

1. To build the confidence of learners to face the challenges of a globalized society
2. To sensitize learners' ethical, moral and social values in their work environment
3. To help the students identify their Strengths and Weaknesses
4. To equip the students with problem solving skills
5. To help the students acquire stress management skills

UNIT I:	SWOC Analysis	(6 hrs)
UNIT II:	Etiquette	(6 hrs)
UNIT III:	Stress Management	(6 hrs)
UNIT IV:	Time Management	(6 hrs)
UNIT V:	Discussion of Success Stories	(6 hrs)
	i. Auto-suggestions	
	ii. Problem solving	
	iii. Decision Making	
	iv. Presentation Skills-Oral/PPT	

Books for Reference:

1. Pease, Allen. 1998. Body Language: How to read other's thoughts by their gestures. Sudha Publications. New Delhi.
2. Powell. In Company. MacMillan
3. <http://www.essentiallifefskills.net//>

Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
SectionA	Short answers Answer any 5 out of 7 questions	1-7	2	10
SectionB	Short Notes/ Exercises Answer any 4 out of 6 questions	8-13	5	20
Section C	Essay Answer any 2 (internal choice)	14-15	10	20

Distribution of Questions:

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

SEMESTER - III

CORE - V
CORPORATE ACCOUNTING – I

SUBJECT CODE:	PROBLEM & THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

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
3. 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**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 3	TOTAL HOURS: 75

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, 12th 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., 37th Edition 2022
4. Corporate and Other laws theory, Problems & Solutions, CA.Amit Popli., Bharat Law House Pvt.Ltd., 2nd Edition (2022)

E - RESOURCES:

1. www.mca.gov.in www.companyliquidator.gov.in
2. www.companyformationinindia.co.in 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
TOTAL MARKS				100

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**

SUBJECT CODE:	PROBLEM & THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

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
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
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	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

SUBJECT CODE:	PROBLEMS & THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS: 90

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

**ALLIED -III
MANAGEMENT INFORMATION SYSTEM**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 5	TOTAL HOURS : 75

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.techtarget.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**

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

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)	

SOFT SKILLS - III
SELF-MANAGEMENT SKILLS

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 3	TOTAL HOURS : 30

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	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

SEMESTER - IV

**CORE – IX
CORPORATE ACCOUNTING – II**

SUBJECT CODE:	PROBLEM & THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 90

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
3. 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**

SUBJECT CODE:	PROBLEM & THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

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
2. <https://icmai.in>paper> – 8 - New
3. www.researchgate.net
4. 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

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

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

**CORE -XII
AUDITING**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 3	TOTAL HOURS: 75

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 <https://study.com> 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
TOTAL MARKS				100

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

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 5	TOTAL HOURS: 75

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
2. www.tandfonline.com
3. www.igi-global.com
4. 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)	

ENVIRONMENTAL STUDIES

SUBJECT CODE :	THEORY	MARKS: 100
SEMESTER: IV	CREDITS : 2	TOTAL HOURS : 30

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/>

SOFT SKILLS - IV
PRESENTATION SKILLS

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 3	TOTAL HOURS: 30

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

SEMESTER - V

**CORE XIII
FINANCIAL MANAGEMENT**

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS : 90

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
TOTAL MARKS				100

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
TOTAL	4	6	2	6	-	3
	SECTION A - 10		SECTION B - 8		SECTION C – 3 (1 COMPULSORY+1 OPTIONAL FROM REMAINING)	

**CORE XIV
ECONOMICS FOR FINANCE**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOUR: 90

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. freeconhelp.com.
2. 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**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS: 90

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
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(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

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 5	TOTAL HOURS: 75

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

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	-
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

SUBJECT CODE :	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 2	TOTAL HOURS: 15

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**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: VI	CREDITS: 4	TOTAL HOURS: 90

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
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	-	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**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: VI	CREDITS: 4	TOTAL HOURS : 90

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
3. www.worldscientific.com
4. 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

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: VI	CREDITS: 4	TOTAL HOURS : 90

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**

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER: VI	CREDITS: 5	TOTAL HOURS : 90

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
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	-
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**

SUBJECT CODE:	THEORY	MARKS:100
SEMESTER:VI	CREDITS: 5	TOTAL HOURS: 90

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**

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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)	