



**PSGR  
Krishnammal College for Women**



College of Excellence, **nirf** 2022-6<sup>th</sup> Rank  
Autonomous and Affiliated to Bharathiar University

Reaccredited with A<sup>++</sup> grade by NAAC, An ISO 9001:2015 Certified Institution

Peelamedu, Coimbatore-641004

**DEPARTMENT OF BCOM  
(PROFESSIONAL ACCOUNTING)**

**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING  
OUTCOMES- BASED CURRICULAR FRAMEWORK (LOCF)**

**(I, II, III, IV, V Semesters)**

**2022 – 2025 BATCH**



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### **PROGRAMME LEARNING OUTCOMES (PLO's)**

After Completion of the programme, the student will be able to

- PLO1:** Acquire quality professional education to turn into outstanding business professional/career women/entrepreneur and a responsible citizen.
- PLO2:** fulfill the compliance requirements of business organizations in a professional way.
- PLO3:** develop communication skills, interpersonal and soft skills, to enable them to interact in a more constructive manner.
- PLO4:** apply critical thinking, cognitive skills and logical decision making as business professionals.
- PLO5:** develop an attitude to be a lifelong learner both personally and professionally to succeed in sustainable business environment.

### **PROGRAMME SPECIFIC OUTCOME (PSO's)**

Students at the time of graduation will be able to

- PSO1:** gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.
- PSO2:** acquire practical knowledge to take up the task of accounting professionals.
- PSO3:** serve as a launch pad for professional programmes like CA, CMA and ACS.
- PSO4:** demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.
- PSO5:** do their higher education and can build their career as business professionals.





Semester	Part	Course Code	Title of Course	Course Type	Instruction hours /	Contact hour	Tutorial hours	Duration of Examination	Examination Marks			Credits
									CIA	ESE	Total	
V	III	PC22C11	<b>Core XI</b> - Corporate Accounting	CC	7	103	2	3	50	50	100	5
V	III	PC22C12	<b>Core XII</b> - Accounting for Managerial Decisions	CC	6	88	2	3	50	50	100	5
V	III	PC22C13	<b>Core XIII</b> – Income Tax	CC	7	103	2	3	50	50	100	5
V	III	PC21E01/ PC21E02	<b>Elective 1</b> – Computer Applications in Business/ Enterprise Information System	DSE	5	73	2	3	50	50	100	5
V	III	PC22SB01	SBS- Theory -Enterprise Resource Planning	AECC	3	41	4	2	100		100	3
V	III	PC20AC1	Advanced Learners Course # <b>-Financial Services</b>	ACC	-	-	-	3	25	75	100	5\$
V	IV	PC22INST	Fieldwork/ Institutional Training	DSE	-	-	-	-	100	-	100	2
V	IV	NM21CS1	Cyber security 1	AECC	2	30		-	100	--	100	Gr
V	VI	PC22COM	Comprehensive Examination	GC	-					100	100	Gr
V	VI	COM15SER	Community Services 30 hours	GC	-	-	-	-	-	-	-	Gr
I to V	VI	16BONL1 16BONL2	OnlineCourse - 1 OnlineCourses -2	ACC	-	-	-	-	-	-	-	
VI	III	PC22C14	Advanced Corporate Accounting	CC	6	88	2	3	50	50	100	5
VI	III	PC22C15	Goods and Service Tax and Custom Duty	CC	5	73	2	3	50	50	100	3
VI	III	PC22C16	Marketing	CC	4	58	2	3	50	50	100	3
VI	III	PC21E03 PC21E04	Strategic Management International Business	DSE	5	73	2	3	50	50	100	5
VI	IV	PC21SBP2	Enterprise Resource Planning - Practical	SEC	3	41	4	-	100	--	100	3
VI	III	PC21PROJ	Project and Viva Voce	DSE	7	-	-	-	50	50	100	5
VI	III	PC20AC2	ALC - Advertising and Sales Promotion	ACC	SS	-	-	3	25	75	100\$	5
I - VI			Total								4100	140

\*\* Outside regular class hours

**Bloom’s Taxonomy based Assessment Pattern**

CIA Question Paper Pattern: 2 x 25 = 50 Marks

One question from each unit with each question comprising of

- Two questions with a weightage of 2 marks (no choice)
- Two questions with a weightage of 6 marks (no choice)
- One question with weightage of 9 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern: 5 x 20 = 100 Marks (For Theory Papers)

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (Internal Choice at the same CLO level)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern (For problem papers): 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (no choice)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

**Question Paper pattern for ESE - Professional English for Commerce and Management**

Section	Marks	Total
A – 5x2 marks	10	50
B – 4 out of 6 x 5 marks	20	
C – 2 out of 3x 10 marks	20	

**Question Paper pattern – Business Economics only**

**CIA –I and CIA II – 50Marks**

Section	Wordlimit	Marks	Total
– 30*1 Mark	MCQ’s	30	50
B – 4*5 Mark	250words	20	

**END SEMESTER & MODEL – 100 Marks**

Section	Word limit	Marks	Total
A – 60*1 Marks	MCQ’s	60	100
B – 5/6 *8 Marks	450words	40	

**WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNALASSESSMENT**

**Theory**

	CIA I	CIA II	Model Exam	Assignment / Class Notes	Seminar	Quiz	Class Participation	Application Oriented/Inn ./Creativity Assignment	Attendance	Max. Marks
Core / Allied	7	7	10	4	5	4	5	5	3	50

**RUBRIC ASSESSMENT TOOL  
ASSIGNMENT**

**Maximum - 20 Marks (Converted to 4 marks) – Scale 4 to 1**

<b>Criteria</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Focus Purpose</b>	Clear	Shows awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported Throughout	Vague sense	No main idea
<b>Organization: Overall</b>	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style: Details and Examples</b>	Large amounts of specific examples and detailed Description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

**SEMINAR**

**Maximum - 20 Marks (Converted to 5 marks) –Scale 4 to 1**

<b>Criteria</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Focus Purpose</b>	Clear	Shows Awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
<b>Organization: Overall</b>	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style Details and Examples</b>	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

**CLASS PARTICIPATION**

**Maximum - 20 Marks (Converted to 5 marks) – Scaled from 5 to 1**

<b>Criteria</b>	<b>5 Marks</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Level of Engagement in Class</b>	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas

<b>Listening Skills</b>	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.
<b>Behavior</b>	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
<b>Preparation</b>	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.

**QUIZ**

**Maximum - 20 Marks (Converted to 4 marks)**

**APPLICATION ORIENTED/INNOVATION/CREATIVITY  
ASSIGNMENT**

Criteria	Originality	Presentation	References or Library resources	Total Marks
Marks	2	2	1	5

**Question Paper Pattern From III Semester onwards CA Question Paper Pattern and distribution of marks**

**Question Paper Pattern and distribution of marks -Language and EnglishLanguage**

Section A	6 x 2 (No choice)	:	12 Marks
Section B	4 x 6 (4 out of 6)	:	24 Marks (250 words)
Section C	2 x 12 (2 out of 3)	:	24 Marks (500 words)
<b>Total</b>			<b>: 60Marks</b>

**Core and Allied - (First 3 Units)**

**Question from each unit comprising of**

One question with a weightage of 2 Marks : 3 x 2 = 6

One question with a weightage of 6 Marks (Internal Choice at the same CLO level) : 3 x 6 =18

One question with a weightage of 12 Marks (Internal Choice at the same CLO level):3x12=36

**Total :60 Marks**



**End Semester Examination – Question Paper Pattern and Distribution of Marks Language and English**

Section A	11 x 2 (11 out of 13) :	22 Marks
Section B	5 x 6 (5 out of 7) :	30 Marks (250 words)
Section C	4 x 12 (4 out of 6) :	48 Marks (600 - 700 words)
	<b>Total</b> :	<b>100 Marks</b>

**Core and Allied courses:**

**ESE Question Paper Pattern: 5 x 20 = 100**

**Marks Question from each unit comprising of**

One question with a weightage of 2 Marks	:5 x 2 = 10
One question with a weightage of 6 Marks (Internal Choice at the same CLO level)	:5 x 6 = 30
One question with a weightage of 12 Marks (Internal Choice at the same CLO level)	:5x12=60

**Total :100 Marks**

**ESE Question Paper Pattern:(for Accounts Paper) 5 x 20 = 100 Marks**

**Question from each unit comprising of**

One question with a weightage of 2 Marks	:5 x 2 =10
One question with a weightage of 6 Marks	:5 x 6 =30
One question with a weightage of 12 Marks (Internal Choice at the same CLO level)	:5x12=60

**Total : 100 Marks**

**CA pattern -Theory**

CIA Test	: 10 marks (Conducted for 60 marks after 50 days)
Model Exam	: 20 marks (Conducted for after 85 days 100 marks (Each Unit 20 Marks))
Seminar/Assignment/Quiz	: 10 marks
Class Participation	: 7 marks
Attendance	: 3 marks
<b>Total</b>	<b>: 50 Marks</b>

**Skill Based Subject : 100 Marks**

Test 1 (Theory / Practical)	: 50 marks
Test 2 (Theory / Practical / Project)	: 50 marks
<b>Total</b>	<b>: 100Marks</b>

**Part IV**

**Value education / Environmental Studies / Design Thinking**

Quiz	:50 marks
Assignment	: 25marks
Project / Case study	:25 marks
<b>Total</b>	<b>:100 Marks</b>

**RUBRIC ASSESSMENT TOOL  
ASSIGNMENT/QUIZ/SEMINAR**

<b>Criteria</b>	<b>10 Marks</b>	<b>8 Marks</b>	<b>6 Marks</b>	<b>4 Marks</b>	<b>2 Marks</b>
<b>Focus Purpose</b>	Clear	Shows good awareness	Shows awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported Throughout	connectivity to topic	Vague sense	No main idea
<b>Organization: Overall</b>	Well planned	Good overall organization	Fair overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Fair presented	Content is sound	Not good
<b>Style: Details and Examples</b>	Excellent amounts of specific examples and detailed Description	Better use of examples and detailed descriptions	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

**CLASS PARTICIPATION**

**Maximum - 28 Marks (Converted to 7 marks) – Scaled from 7 to 1**

<b>Criteria</b>	<b>7/6 Marks</b>	<b>5/4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Level of Engagement in Class</b>	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas
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<b>Preparation</b>	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.
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### SEMESTER – I

<b>PC22C01</b>	<b>PRINCIPLES OF ACCOUNTING</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		<b>Core</b>	<b>71</b>	<b>4</b>		<b>4</b>

#### **Preamble**

To give an insight into the basics of Accounting Concepts, Principles, standards and to develop an expertise in handling the accounts of specialized business and institutions through appropriate accounting techniques and policies

#### **Course Learning Outcomes**

On the successful Completion of the Course, students will be able to

CLO Number	CLO statement	Knowledge level
<b>CLO 1</b>	Understand the accounting principles, accounting standards, inventory, depreciation, average due date and account current and rectification of errors.	K1
<b>CLO2</b>	Grasp the accounting treatments relating to Bank Reconciliation Statement , Cost of Inventory, average due date and account current for calculating the debt payments	K2
<b>CLO3</b>	Explain the methods of depreciation and accounting treatments relating to bills of exchange , Rectification of Errors , technique of inventory valuation and record keeping and preparation of Final Accounts to sole proprietor.	K3
<b>CLO4</b>	Analyze and develop knowledge in Accounting standards, income & expenditure, receipts & payments account and preparing final Accounts to arrive the surplus of non-profit organizations	K4

#### **Mapping with Programme Learning Outcomes**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	M	M	S	S
<b>CLO3</b>	S	S	M	M	M
<b>CL04</b>	S	S	S	M	M

S- Strong; M-Medium; L-Low

#### **Syllabus**

##### **UNIT I**

**(16 Hrs)**

Meaning and scope of accounting - Accounting concepts, Principles and Conventions - Capital and Revenue items - Accounting Standards : concepts and Objectives - Indian Accounting Standards :

concepts and Objectives - Books of Accounts, Preparation of trial balance and final accounts of sole proprietor- Rectification of Errors

##### **UNIT II**

**(13 Hrs)**

Bank Reconciliation Statement – causes for difference between cash book and pass book –

## Method of preparation of BRS

Inventories : Cost of Inventory, Net realizable value, Basis and technique of inventory valuation and record keeping.

### UNIT III

(15 Hrs)

Depreciation accounting – meaning – characteristics – factors affecting depreciation – methods of valuation: straight line method, written down value method, annuity method, sinking fund method, insurance policy method, depletion method, revaluation method.

Bills of exchange and promissory notes Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills.

### UNIT IV

(13 Hrs)

Average due Date: Meaning, Calculation of average due date in various situations. Account Current: Meaning of Account Current, Methods of preparing Account Current.

### UNIT V

(14 Hrs)

Financial Statements of Not-for-Profit Organizations: Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

80% Problems & 20% theory

#### Text books

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Advanced Accountancy – Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	19 <sup>th</sup> Revised Edition and Reprint 2020
2.	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2020

#### Reference books

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand & CO.	4 <sup>th</sup> Revised Edition, 2015
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publications	6th Revised Edition, 2017
3	Cost Accounting	T.S.Reddy & Y Hari Prasad Reddy	Margham Publications	5 <sup>th</sup> Revised Edition 2020

#### Pedagogy

Chalk and talk , PPT , Discussion , Assignment , Seminar

1. Principles and Practice of Accounting by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi.
2. Financial Accounting by Institute of Cost Accountants of India, CMA Bhawan, Kolkata.

#### Skill Development

1. Preparation of financial statements using trial balance of any Company
2. Study of a company's report which includes accounting policies and present a summary
3. Visit any manufacturing company and study the methods of maintaining books of inventory and its valuation.
4. Collect the brochure of non-profit organization and understand the structure and analyze the preparation of financial statement.

#### Course designer

1. Dr. S.Vijayalakshmi
2. Dr. G.Lakshmi

PC22C02	BUSINESS LAW	Category			
		L	T	P	Credit
		71	4		4

## Preamble

To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues

## Course Learning Outcomes

On the successful Completion of the Course, students will be able to

CLO Number	CLO Statement	Knowledge level
CLO 1	Understand basic provisions relating to Indian Contract Act 1872, Sale of Goods Act 1930, Indian Partnership Act of 1932, LLP Act 2008, Companies Act 2013 and Industry 4.0	K1
CLO2	Grasp the concepts relating to elements of a valid contract, formation of the contract of sale, rights and duties of partners, characteristics of LLP and Features of companies	K2
CLO3	Examine the provisions relating to performance of contract , transfer of ownership and delivery of goods and reconstitution of firms, Corporate veil theory and Skills required for Industry 4.0	K3
CLO4	Analyze the facts about contingent and quasi contract , conditions and warranties , resolution of a firm and Impact of Industry 4.0 on Society, Business, Government and People	K4

## Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S

S- Strong. M-Medium; L-Low

## Syllabus

### UNIT I

(16 Hrs)

Indian Contract Act 1872: an overview of section 1 – 75 covering the general nature of Contract – Consideration - other essential elements of a valid contract - performance of contract - breach of contract - contingent and quasi contract

### UNIT II

(11 Hrs)

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 Hrs)

The Indian Partnership Act of 1932: general nature of partnership - rights and duties of partners - reconstitution of firms - registration and resolution of a firm

### UNIT IV

(13 Hrs)

The Limited Liability Partnership Act 2008: introduction – covering nature and scope - essential features - characteristics of LLP - incorporation and differences with other forms of organizations

### UNIT V

(16 Hrs)

The Companies Act 2013: Introduction to Companies Act - Features of Companies – Corporate veil theory.

Introduction to Industry 4.0 - Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0.

## Text books

S. No.	Title	Author	Publisher	Edition & Year of Publishing
1.	Mercantile law	P.P.S. Gogna	S. Chand & CO.	6 <sup>th</sup> Revised Edition, Reprint 2020
2.	Elements of Company Law	N.D.Kapoor	Sultan Chand & Sons (P) Ltd.	Reprint 2020

3.	Higher Education for Industry 4.0 and Transformation to Education 5.0	P.Kaliraj, T.Devi	Bharathiar Univerisity	2020
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#### Reference books

S.No.	Title	Author	Publisher	Edition & Year of Publishing
1.	Elements of Mercantile Law	N.D.Kapoor	Sultan Chand and Sons	37 <sup>th</sup> Revised Edition 2015
2.	Principles of Business Law	S.N.Maheshwari S.K.Maheshwari	Himalayan Publishing House	2 <sup>nd</sup> Edition 2015

#### Pedagogy

Chalk and talk, PPT , Discussion , Assignment , Seminar.

#### Related Online Contents

1. Business Laws by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi
2. A complete Guide to Industry 4.0-Udemy
3. Business Laws – P.C. Tulsian and Bharat Tulsian – Tata McGraw Hill Education Pvt. Ltd. – 2020

#### Skill Development

1. Case laws – involving points of Law of Contracts.
2. Study any two sale agreements with various conditions and warranties.
3. Study any partnership deed agreement and present same in the class.
4. Discuss any two case studies in formation of LLP.
5. Drafting Memorandum of Association and Articles of Association.

#### Course designers

1. Dr. S.Vijayalakshmi
2. Dr. G.Lakshmi

### SEMESTER - II

PC22C03	FINANCIAL ACCOUNTING	Category	L	T	P	Credits
		Core	71	4	-	4

#### Preamble

To develop an understanding of the basic Concepts of the partnership and apply the same in preparing financial statements of partnership, to acquire the ability to apply their knowledge to understand issue of shares of companies and to gain expertise knowledge

#### Course Learning Outcomes

On the successful Completion of the course, students will be able to

CLO Number	CLO statement	Knowledge level
CLO 1	Understand the basic knowledge on fundamentals of Consignments , partnership and Company accounts	K1
CLO2	Grasp to Journalize transactions on sale of goods on approval and returnbasis, profit and loss appropriationaccount, capital accounts of partner	K2
CLO3	Evaluate the concept of Consignment and preparation of relativeaccounts , admission, retirement and death and to solve comprehensive problems in it	K3
CLO4	Apply the knowledge to pass journal entries regarding issue ofshares including forfeiture and re-issue	K4

## Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	M
CLO2	S	S	M	M	M
CLO3	S	S	M	S	M
CLO4	S	S	M	S	M

S- Strong. M-Medium; L-Low

## Syllabus

### UNIT I

(14 Hrs)

Consignments – Meaning and features, difference between sale and Consignment, accounting treatments for consignment transactions and events in the books of consignor and consignee.

Sale of goods on approval or return basis.

### UNIT II

(14 Hrs)

Fundamentals of partnership- Definition of partnership, partnership deed, interest on capital, interest on drawings, profit and loss appropriation account, capital accounts of partner- fixed capital and fluctuating capital.

Final accounts of partnership.

### UNIT III

(14 Hrs)

Admission of partner- Calculation of new profit sharing ratio, sacrificing ratio, valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission

### UNIT IV

(15 Hrs)

Retirement of partner- Gaining ratio, treatment of goodwill, adjustment of capital after retirement, comprehensive problems in retirement

Death of partner- Items requiring special treatment, Ascertainment of deceased partner's share of profit, mode of payment to deceased partner and comprehensive problems

### UNIT V

(14 Hrs)

Introduction to company accounts – Definition of share and debentures, issue of shares, forfeiture of shares and re-issue of forfeited shares.

80% Problems & 20% theory

## Text books

S. No	Title	Author	Publisher	Edition
1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	11 <sup>th</sup> Revised Edition, Reprint 2020
2.	Financial Accounting	T.S. Reddy and A.Murthy	Margham Publications	Edition 2021

## Reference books

S.NO	Title	Author	Publisher	Edition
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	4 <sup>th</sup> Revised Edition, Reprint 2020
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publishing House	6 <sup>th</sup> Revised Edition, Reprint 2020

## Pedagogy

Chalk and Talk , PPT , Discussion , Assignment , Seminar, Quiz

## Related Online Contents

1. Accounting by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi
2. Financial Accounting - Institute of Cost Accountants of India, CMA Bhawan, Kolkata.

## Skill Development

1. Working on practical aspects of Consignment and sale of goods on approval and return basis.
2. Preparation of financial statements in aspects of admission, retirement and death with capital accounts.
3. Exploring the practical procedures in issue and allotment of shares with pro-rata allotment.
4. Working on forfeiture and re-issue of shares.

**Course designers**

1. Dr. S.Vijayalakshmi
2. Dr.G.Lakshmi

PC22C04	BUSINESS ECONOMICS	Category	L	T	P	Credit
		Core	71	4		4

**Preamble**

To develop an understanding of the concepts and theories of business economics and its application in business

**Course Learning Outcomes**

On the successful Completion of the Course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the clear key concepts and ideals of basic economics, the importance of demand and supply, Concepts of Costs and illustrate consumer Behavior	K1
CLO2	Grasp the tools and techniques for analyzing the producer's equilibrium and production, cost relations with its proportions, Various forms of markets and Foreign Direct Investment	K2
CLO3	Analyze the skills in framing the price determination charts in various market structures, Law of supply and Elasticity of supply and phases of business cycles	K3
CLO4	Apply the nature of the policies formulation and the implementation of government policies towards business organizations facilitating business and regulatory bodies of business	K4

**Mapping with Programme Learning Outcomes**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1.	S	S	M	S	S
CLO2.	S	S	M	M	S
CLO3.	S	S	M	S	S
CLO4	M	S	m	M	S

S- Strong; M-Medium; L-Low

**Syllabus****Unit I****(14 Hrs)**

Introduction to Business Economics: Meaning and scope of Business Economics– Basic Problems of an Economy and Role of Price Mechanism - Theory of Demand and Supply : Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity. Theory of consumer's behavior – Marshallian approach and Indifference curve approach.-Meaning and determinants of supply, Law of supply and Elasticity of supply – Demand Forecasting.

**Unit II****(15 Hrs)**

Theory of Production and cost : Meaning and Factors of production – Laws of Production–The Law of Variable proportions and Laws of Returns to Scale, Producer's equilibrium - Concepts of cost – Short-run and long - run costs, Average and marginal costs, Total, fixed and variable costs.

**Unit III****(14 Hrs.)**

Price Determination in Different Markets : Various forms of markets–Perfect competition, Monopoly, Monopolistic competition and Oligopoly - Price determination in these markets. Business Cycles – Meaning – Phases – Features - Causes behind these Cycles.



**Unit IV****(14 Hrs.)**

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, Socio-cultural, Technological, Global Environment - Business organizations - Overview of leading Indian and Global Companies.

**Unit V****(14 Hrs.)**

Government Policies for Business Growth - Policies creating conducive business environment such as Liberalization, Privatization, Foreign Direct Investment - Organizations facilitating Business - Indian regulatory bodies : SEBI, RBI, IRDA, CCI - Indian Development Banks : IFCI, SIDBI, EXIMBank, NABARD.

**Text Book**

S.no	Title of the book	Author	Publisher	Edition & Year of Publication
1	Managerial Economics	R.L.Varshney and K.L. Maheswari	Sultan Chand & Sons	22 <sup>nd</sup> Revised Edition 2018

**Reference Books**

S.no	Title of the book	Author	Publisher	Edition & Year of Publication
1.	Business Economics	K.P.M. Sundharam & E.N.Sundharam	Sultan Chand & Sons	4 <sup>th</sup> Edition ,2017
2.	Managerial Economics	P.L. Mehta	Sultan Chand & Sons	20th Revised & Enlarged Edition. 2016

**Pedagogy**

Chalk and Talk , PPT , Discussion , Assignment , Seminar and Quiz

**Related Online Contents**

- Business Economics by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi.
- Business Economics – H.L. Ahuja – S.Chand and CO. Ltd. – 2019.

**Skill Development**

- A survey report on demand forecasting for a product.
- Student to choose any manufacturing company by their own to find the total cost of product including long run and short run costs.
- Student to choose a product and apply price elasticity in real time situation.
- Select and discuss the leading Indian and global companies and its competitors.
- Detail charts on activities of SEBI and NABARD.

**Course Designers**

- Dr.S.Vijayalakshmi
- Dr..R.Judith Priya

PC22C05	ADVANCED ACCOUNTING	Category	L	T	P	Credits
		Core	58	2	-	3

**Preamble**

To enable the students to apply the conceptual principles and to develop an expertise in handling accounts and thereby increase their proficiency in financial statements relating to Partnership firms, Insurance claims, Branch Accounting, Hire Purchase & insolvency

## Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concepts of accounting practices in organisations.	K1
CLO2	Learn advanced accounting concepts relating to business.	K2
CLO3	Interpret the concepts learned in the theoretical aspects into execution level.	K3
CLO4	Analyze the understanding of accounting practices in a practical level.	K4

## Mapping with Programme Outcomes

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	M	L	M
CLO2	S	M	M	S	S
CLO3	M	M	M	M	L
CLO4	L	S	M	M	S

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I (13 Hrs)

Dissolution of a firm – **\*Insolvency of a partner or partners\*** (Garner Vs Murray) - Piecemeal Distribution.

### Unit II (10 Hrs)

**\*Sale of Business to a company\*** - Amalgamation of firms

### Unit III (13 Hrs)

**\*Hire purchase\*** – Installment purchase system - **\*Distinction between hire purchase and installment system\*** – Accounting treatment from the point of view of various parties.

### Unit IV (12 Hrs)

Branch accounts: meaning – **\*Types of branches\*** - Branch accounts- Debtors system, Stock & Debtors system.

### Unit V (10 Hrs)

Insurance claims for loss of stock and loss of profit. **\*Accounts from incomplete records\***.

**80% Problems & 20% theory**

## Text Book

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	11 <sup>th</sup> Revised Edition, Reprint 2020
2.	Financial Accounting	T.S. Reddy and A.Murthy	Margham Publications	Edition 2021

## Reference Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	4 <sup>th</sup> Revised Edition, Reprint 2020
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publishing House	6 <sup>th</sup> Revised Edition, Reprint 2020

## Skill Components

- The overall objectives and importance of quality control procedures in concluding an audit is taught to the students.
- How auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires is practiced by the students.
- The need for auditors to communicate with those charged with governance and the importance of auditor is explained.
- The use of computer - assisted audit techniques and data analytics in the context of an audit.

## Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Through Online

## Course Designers:

- Dr.S.Vijayalakshmi
- Dr.L.Prabha

PC22C06	CORPORATE AND OTHER LAWS	Category	L	T	P	Cre dit
		Theory	58	2	-	3

## Preamble

To provide an insight into the structure of Company Law and to familiarize the relevant case studies involving issues and emerging trends which helps in applying the knowledge in the functioning of an organisation.

## Course Learning Outcome

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

Clos Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge regarding the laws pertaining to various kinds of companies	K1
CLO2	Gain effective knowledge in Provisions and framing of the legal documents.	K2
CLO3	Demonstrate the various provisions relating to Company Law	K3
CLO4	Apply and interpret the rules in the Companies Act in the within the scope of legal frame work.	K4

## Mapping with Programme Outcomes

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	L	M	L
CLO2	S	M	L	L	S
CLO3	S	M	S	M	S
CLO4	L	M	M	M	S

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I

(13 Hrs)

Company under companies act 2013- Board of Company law Administration – National Company Law Tribunal and Appellate tribunal - **\*Classes of companies\*** – Registration / incorporation of company - **\*conversion of public company into a private company\*** - Concept of capital – Shares – Variation of shareholders rights – voting rights of member - Directors and women directors – qualification, disqualification and removal – Current affairs of Ministry of corporate finance - Concept of Debentures.

**Unit II****(12Hrs)**

Incorporation of Company and Matters Incidental thereto, **\*Memorandum of association\***-  
**\*Articles of association\*** – Prospects meaning and role : matters relating to issue of prospectus – **\*powers of SEBI relating to issue of prospectus\*** – allotment of securities by company – securities to be dealt with in stock exchanges

**Unit III****(11 Hrs)**

Meetings – **\*Types of meetings\*** – Quorum, Proxies, Resolution, postal Ballot, Minutes – Meeting of debenture holders – Company law in a computerized environment- preliminary contracts – promoters – service of documents - Transfer and transmission of securities

**Unit IV****(11 Hrs)**

Declaration and payment of Dividend. Doctrine of indoor management –**\*Private placement offer\*** –application of premium received on issue of shares - buyback of securities – membership, Registers and returns.

**Unit V****(11 Hrs)**

The Negotiable Instrument ACT 1881 :Meaning of Negotiable **\*Characteristics\***-**\*Classifications of Instrument\*** – Different provisions relating to Negotiation- Rights and obligations of parties-presentment of instrument, rules of compensation- Insolvency and Bankruptcy.

**Text Book**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	N.D.Kapoor	Elements of Company Law N.D.Kapoor, Dr. RajniAbbi ,	Bharat Bhushan ,& Rajiv Kapoor.	Sultan Chand & Sons Revised edition, 2020
2	A Handbook on Corporat and Other Laws	CA CS Munish Bhandari	Bestword Publications Pvt Ltd	23 <sup>rd</sup> Edition, 2020

**Reference Books**

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Corporate and Other Laws	CA Pankaj Garg	Taxmann Publications Pvt.Ltd	Sultan Chand & Sons Revised edition, 2020
2	CA – Inter Study Material	ICAI	ICAI	23 <sup>rd</sup> Edition, 2020

**Skill Development**

- The overall objectives and importance of quality control procedures in concluding an audit is taught to the students.
- How auditors record internal control systems including the use of narrative notes, flowchart and questionnaires is practiced by the students.
- The need for auditors to communicate with those charged with governance and the importance of auditor is explained.
- The use of computer - assisted audit techniques and data analytics in the context of an audit.

## Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar, Through Online, Brain Storming, Group Discussion

## Course Designers:

1. Dr.S.Vijayalakshmi
2. Dr.Prabha.L

PC22C07	AUDITING AND ASSURANCE I	Category	L	T	P	Credit
		Theory	58	2	-	3

## Preamble

To educate the concept of auditing and its relationship with other disciplines and enhance the practical knowledge relating the procedures of auditing practices with ethics.

## Course Learning Outcomes

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

Clos Number	CLO Statement	Knowledge Level
CLO 1	Understand the basic principles of Auditing and the related standards	K1
CLO 2	Develop an understanding of scope of engagements.	K2
CLO 3	Interpret procedural aspects with emphasis on auditing functionalities.	K3
CLO4	Acquire a critical approach in the application of auditing skills withing the professional settings.	K4

## Mapping with Programme Outcomes

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	L	S
CLO2	S	S	S	L	M
CLO3	S	M	S	S	M
CLO4	S	M	S	S	M

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I

(10hrs)

Auditing concepts: Nature, objective and scope of audit. **\*Relationship of auditing with other disciplines\***., ethical requirements relating to an audit of financial statements. Inherent limitations of an audit, preconditions for an audit.

### Unit II

( 11 hrs)

Standard setting process: overview, standard-setting process, **\*Role of International Auditing and Assurance Standards Board (IAASB) and Auditing & Assurance Standards Board (AASB)\***. Standards on Auditing, Engagement Standards: Qualities of auditor, Elements of system of quality control

### Unit III

( 12 hrs)

Audit engagement: agreement on audit engagement terms; terms of engagement in recurring audits, leadership responsibilities for quality on audits, **\*concept of auditor's independence, threats to independence\***; acceptance and continuance of client relationships and audit engagements.

#### Unit IV

(12 hrs)

Audit strategy, Plan and Programme: **\*Overview of Audit Strategy, Audit planning, Audit programme, Development of audit plan and programme\***, Control of quality of audit work - Delegation and supervision of audit work; Materiality and audit plan; Revision of materiality; Documenting the materiality; Performance materiality.

#### Unit V

(13 Hrs)

Audit documentation: **\*Nature, purpose, form, content & extent of audit documentation\***; completion memorandum; ownership and custody of audit documentation; **\*Audit procedures for obtaining audit evidence. Sources of evidence\***, relevance and reliability of audit evidence, written representations, Obtaining evidence of existence of inventory: audit procedure to identify litigation & claims, external confirmation procedures, audit evidence about opening balances, accounting policies and reporting with regard to opening balances, **\*nature of related party relationships and transactions\***

#### Text Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	13 <sup>th</sup> Revised Edition 2020
2.	CA – Inter Study Material	ICAI	ICAI	Current year

#### Reference Books

S.no	Title	Authors	Publishers	Edition and Year of Publication
1	Auditing and Assurance	CA Pankaj Garg	Taxmann Publications Pvt. Ltd	11 <sup>th</sup> Edition, 2022
2	Systemmatic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	19 <sup>th</sup> Edition 2020

#### Skill Components

- The overall objectives and importance of quality control procedures in concluding an audit is taught to the students.
- How auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires is practiced by the students.
- The need for auditors to communicate with those charged with governance and the importance of auditor is explained.
- The use of computer - assisted audit techniques and data analytics in the context of an audit.

#### Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz, Through Online & Brain Storming

#### Course Designers

1. Dr.S.Vijayalakshmi
2. Dr.L.Prabha

PC22A01	PRINCIPLES OF BUSINESS MANAGEMENT	Category	L	T	P	Credit
		Theory	73	2	-	

## Preamble

To enrich the knowledge in the fundamental principles of management in alignment with the foundational theories of management and demonstrate managerial skills in an organizational setup.

## Course Learning Outcomes

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

Clos Number	CO Statement	Knowledge Level
CLO1	Understand the basic meaning and functions of management.	K1
CLO2	Gain knowledge regarding the importance of functions of management.	K2
CLO3	Explore the various techniques to incorporate the management functions into business	K3
CLO4	Applications of the principles and theories of management in different Hierarchies	K4

## Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	S	L	L
CLO2	S	S	L	L	L
CLO3	S	M	L	L	L
CLO4	S	M	L	L	M

S- Strong; M-  
Medium; L-Low

## Syllabus

### Unit I

(14Hrs)

Definition and meaning of management- **\*functions of management\*** – **\*managerial skills\*** –

**\*levels of management\*** – roles of manager, management as a science or art – approaches to management – contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter

. F.Drucker.

### Unit II

(15Hrs)

Planning – importance – **\*process of planning\*** – **\*types of planning methods\*** – objectives – policies – procedures – strategies & programmes - **\*obstacles to effective planning\***. Decision making

– steps – types–decision tree.

### Unit III

(15Hrs)

Organization – importance- **\*principles of organizing\*** – delegation & decentralization- departmentation – span of management, organizational structure- line & staff and functional – organizational charts and manual- making organizing effective- **\*staffing\*** – **\*recruitment\*** – **\*selection\*** – training – promotion and appraisal

**Unit IV****(14Hrs)**

Directing- functions – motivation – theories of motivation – Maslow, Herzberg theories, communication – process- **\*barriers to effective communication\***. **\*Leadership\*** – **\*definition\*** – theories and approach to leadership – styles of leadership – types.

**Unit V****(15Hrs)**

Co-ordination: Nature – **\*problems of effective co-ordination\***. Control – nature – basic control process – control techniques (traditional and non-traditional) – **\*use of computers in managing information\***

**Text Books**

S.no	Title	Authors	Publishers	Edition and Year of Publication
1	Principles and practice of Management	Prasad L M	Sultan Chand & Sons	10 <sup>th</sup> Edition, 2020

**Reference Books**

S.no	Title	Authors	Publishers	Edition and Year
1.	Principles of Management	PC Tripathi, PN Reddy, Ashish Bajpai	MC Graw Hill	7 <sup>th</sup> Edition, 2021
2.	Essentials of Management	Koontz, O'Donnell & Weirich	Tata McGraw Hill	11 <sup>th</sup> Edition, 2020

**Skill Components**

- To enhance the knowledge regarding the nature of managerial work and key dimensions of individual performance with group level performance.
- Students are explored to design the training programmes for their employees of the imaginary organization.
- Enhance the ability of the students by giving role plays to learn the importance of leadership, entrepreneurship and strategy are interrelated with each other.
- Students are instructed to prepare the various dimensions of planning, organizing, leading and controlling framework techniques.
- Student are asked to create their own survivor's guide for learning and developing their own principles for management.

**Pedagogy**

Chalk and Talk, PPT, Discussion, Assignment, Seminar, Quiz, Through Online

**Course Designers**

1. Dr.S.Vijayalakshmi
2. Mrs Lakshmi Narendran



PC22A02	BUSINESS COMMUNICATION AND ETHICS	Category	L	T	P	Credit
		Theory	73	2	-	4

### Preamble

To improve effective listening, oratory and analytical skills among students so as to enable them to comprehend and analyse instructions within an organization and enable to perform and communication with clarity and ethics.

### Course Learning Outcomes

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

Clos No.	CLO Statement	Knowledge Level
CLO1	Understand the elements of communication in business environment	K1
CLO2	Acquire knowledge about ethical and formal communication.	K2
CLO3	Cognize business ethics and documentation relating to communication and business.	K3
CLO4	Apply the impact of various kinds of communication within an organization and ethical practices in business environment.	K4

### Mapping with Programme Outcomes

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	S	L	M
CLO3	S	M	L	M	S
CLO4	L	L	L	L	L
CLO5	S	L	M	L	L

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I

(15Hrs)

Elements of Communication – **\*Forms of Communication: Formal and Informal, Interdepartmental, Verbal and non-verbal\***; Active listening and critical thinking – Public speaking - Presentation skills including conducting meeting, press conference and business letters and reports.

Planning and Composing Business messages - **\*Communication channels\*** – Communicating Corporate culture, change, innovative spirits - communication breakdowns -

**\*Communication ethics\***

#### Unit II

(14 Hrs)

Groups' dynamics; **\*handling group conflicts\***, consensus building; influencing and persuasion skills; Negotiating and bargaining - Emotional intelligence - Emotional Quotient - Soft skills – personality traits; **\*Interpersonal skills; leadership\***.

### Unit III

(16 Hrs)

Communication in Business Environment - Business Meetings - Notice, Agenda, Minutes, Chairperson's speech - Press releases – Corporate announcements by stock exchanges - Reporting of proceedings of a meeting.

Basic understanding of legal deeds and documents - (a) **\*Partnership deed;** (b) **Power of Attorney;**

(c) **Lease deed\***; (d) Affidavit; (e) Indemnity bond; (f) **\*Gift deed\***; (g) **\*Memorandum and articles of association of a company\***; (h) **\*Annual Report of a company.\***

### Unit IV

(14 Hrs)

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; **\*Ethical and Social Implications of business policies and decisions; Corporate Social Responsibility; Ethical issues in Corporate Governance\***.

Environment Issues: Protecting the Natural Environment - **\*Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources\***.

### Unit V

(14 Hrs)

**\*Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality\***. Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer's interest. Ethics in Accounting and Finance – Importance, issues and common problems

### Text Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Law, Ethics and Communication	CA Munish Bhandari	Bestword Publications Private Limited	22 <sup>nd</sup> Edition, 2019

### Reference Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Business Ethics and Communication	P S Rathore	S Chand	2018 Revised Edition
2.	CA – Inter Study Material	ICAI	ICAI	Current year

### Skill Components

- Planning and Composing Business messages and the various types of agreements are framed by the students as specimen of a company.
- The sender of a personal or business communication message encodes and transmits it through one or more media to the receiver, who decodes it and responds by providing feedback
- Problem solving strategy is taught through activities.
- Model business is set with the legal components.
- Basic understanding of legal deeds and documents.

### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Activity Based Learning, Through Online

### Course Designers

1. Dr. S.Vijayalakshmi
2. Mrs Lakshmi Narendran

PC22C08	COST ACCOUNTING	Category	L	T	P	Credit
		CORE	58	2	-	3

### Preamble

To outline conceptual framework, preparing cost accounts using various costing techniques, and acquiring key concepts for decision-making.

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices.	K1
CLO2	Calculate employee cost, labour cost, overhead cost.	K2
CLO3	apply costing methods to determine the costs for different purposes.	K3
CLO4	acquire the ability to apply information for cost ascertainment, planning, control and decision making.	K4

### Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I</b>	<b>(10 hrs)</b>
<b>Introduction to Cost Accounting – Objectives and scope of Cost Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management – Cost terms and concepts - Elements of Cost - Methods of Costing. – Techniques of costing - Preparation of Cost Sheets for manufacturing sector and for Service sector</b>	
<b>UNIT II</b>	<b>(12 hrs)</b>
<b>Material Cost: Introduction to procurement procedures. Valuation of receipts, issue and closing stock of Material, Stock verification.</b> Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level. Determination of Optimum Order quantity- Economic Order Quantity (EOQ)	
<b>UNIT III</b>	<b>(12 hrs)</b>

Employee Cost - Attendance and Payroll procedures -**Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages**, Allowances and perquisites - Employee Cost Control, Employee Turnover- Methods of calculating employee turnover, **causes of employee turnover** - Remuneration systems and incentive schemes- Time Rate System, Piece Rate System, Differential piece rate system, Halsey plan, /Rowan plan, Merrick plan, Beadux method, Merrick plan.

**UNIT IV** (12 hrs)

Allocation and Apportionment of overheads using Absorption Costing Method.Factory Overheads- Primary and secondary distribution.Administration Overheads- Method of allocation to cost centers or products.Selling & Distribution Overheads- Analysis and absorption of the expenses in products

**UNIT V** 12 hrs)

Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process.

80% Problem 20% Theory

**Highlighted Content offered in Blended Mode(Link Provided)**

**Links**

**UNIT I**

1 <https://theinvestorsbook.com/cost-accounting.html>

2 <https://www.preservearticles.com/cost-accounting/relationship-between-cost-accounting-financial-accounting-management-accounting-and-financial-management/3079>  
<https://youtu.be/hZcvKVD9r6s>

**UNIT II**

1 <https://nhirapremiumuniversity.com/accounting-for-material/>

2 [https://in.video.search.yahoo.com/search/video;\\_ylt=AwrKDcnipHxjO\\_oNhp.7HAx.;\\_ylu=Y29sbwNzZzMEcG9zAzEEdnRpZAMEc2VjA3BpdnM?p=Material+Cost%3A+Procurement+procedures++Store+procedures+and+documentation+in+respect+of+receipts+and+issue+of+stock&fr2=pivweb&type=E211IN1485G91583&fr=mcafee#id=2&vid=1c9e0dac4badd94ff414ac510b65ca05&action=view](https://in.video.search.yahoo.com/search/video;_ylt=AwrKDcnipHxjO_oNhp.7HAx.;_ylu=Y29sbwNzZzMEcG9zAzEEdnRpZAMEc2VjA3BpdnM?p=Material+Cost%3A+Procurement+procedures++Store+procedures+and+documentation+in+respect+of+receipts+and+issue+of+stock&fr2=pivweb&type=E211IN1485G91583&fr=mcafee#id=2&vid=1c9e0dac4badd94ff414ac510b65ca05&action=view)

**UNIT III**

1 <https://theintactone.com/2019/09/15/hrm-u4-topic-4-components-of-wage-salary-da-incentives-bonus-fringe-benefits-etc/>

2 <https://www.hrprofilingsolutions.com.au/blogs/aus-blog/employee-turnover-causes-effects-strategies/>

**UNIT V**

1 <https://www.netsuite.com/portal/resource/articles/accounting/process-costing.shtml>

2 <https://www.youtube.com/watch?v=7x1Y2apUx-I>

**Text Books**

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Cost Accounting	Agarwal Simmi Jain, K.L.Narang	Kalyani Publishers	25 <sup>th</sup> edition, 2016

**Reference Books**

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Cost Accounting	R.S.N.Pillai & V.Bagavathi	S.Chand	7 <sup>th</sup> , 2010, Reprint 2013

2	Cost Accounting principles and Practices	M.N.Arora	Vikas Publisher	12 <sup>th</sup> revised edition, 2013
3	CA –Inter Study Material	ICAI	ICAI	Current year

### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online

### Skill components

1. The ability to estimate costs accurately is vital. This involves predicting future costs based on historical data, industry benchmarks, and other relevant factors.

2. Understanding different costing methods and knowing when to apply them is crucial. Job costing and process costing are two common methods used in various industries.

3. Knowing how to measure and allocate costs to products, services, or projects is a key skill. This includes understanding direct costs, indirect costs, and overhead.

### Course Designers

1 Dr.S.Vijayalakshmi

2 Dr G Lakshmi

PC22C09	AUDITING AND ASSURANCE II	Category	L	T	P	Credit
		CORE	58	2	-	3

### Preamble

To educate the concept of auditing and its relation to internal control system and enhance the practical knowledge relating the procedures of auditing by handling risks in a digital environment.

### Course Learning Outcomes

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

CIO No.	CLO Statement	Knowledge Level
CLO1	Understand the basic principles of Auditing in organizations	K1
CLO2	Demonstrate proficiency in preparing audit reports and providing recommendations	K2
CLO3	Make inference from auditing in organizational processes in compliance with relevant regulations	K3
CLO4	Critically evaluate complex audit environments by utilizing advanced analytical techniques	K4

### Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S- Strong; M-Medium; L-Low

### Syllabus

UNIT I

(10 hrs)

Audit risk- Identifying and assessing the risk of material misstatement, Risk assessment procedures; Understanding the entity and its environment. <b>Internal control- Basics of Internal Control</b> , documenting the risks; evaluation of internal control system; testing of internal control; internal control and its environment; Internal audit - <b>Basics of standards on internal audit (SIAs) issued by the ICAI.</b>				
<b>UNIT II</b>		<b>(11 hrs)</b>		
Internal financial control and reporting requirement - <b>Distinction between internal financial control and internal control over financial reporting</b> , Responsibility for the prevention and detection of fraud - <b>fraud risk factors</b> ; risks of material misstatement due to fraud; <b>communication of fraud</b> ; provisions of the companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.				
<b>UNIT III</b>		<b>12 hrs)</b>		
Audit in an automated environment: Digital Audit, <b>Key features, Impact of IT related risks</b> , Impact on controls, Internal financial controls as per regulatory requirements, Types of controls, Audit approach, Understanding and documenting automated environment, Testing methods, Data analytics for audit.				
<b>UNIT IV</b>		<b>(12 hrs)</b>		
Audit sampling: <b>Meaning of audit sampling, Designing an audit sample, Types of sampling.</b> Sample size and selection of items for testing, Sample selection method. Analytical procedure: Meaning, Nature, Purpose and Timing of analytical procedures, Substantive analytical procedures, Designing and performing analytical procedures prior to audit; Investigating the results of analytical procedures.				
<b>UNIT V</b>		<b>(13 hrs)</b>		
Audit Report- Forming an opinion on the Financial Statements, <b>Basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements), Communicating key Audit Matters in the Independent Auditor's Report (SA 701)</b> , Types of Modified Opinion, Circumstances When a Modification to the Auditor's Opinion is Required, Qualified, Adverse Disclaimer of Opinion (SA 705 Modification to the Opinion in the Independent Auditor's Report), SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report.				
<b>Highlighted Content offered in Blended Mode(Link Provided)</b>				
<b>Links</b>				
<b>UNIT I</b>				
1	<a href="https://www.youtube.com/watch?v=XmbvTONuUgc">https://www.youtube.com/watch?v=XmbvTONuUgc</a>			
2	<a href="https://www.youtube.com/watch?v=T5lz0yAH3Sc">https://www.youtube.com/watch?v=T5lz0yAH3Sc</a>			
<b>UNIT II</b>				
1	<a href="https://www.youtube.com/watch?v=Y5mEGQk9RDM">https://www.youtube.com/watch?v=Y5mEGQk9RDM</a>			
2	<a href="https://www.youtube.com/watch?v=12JVzAmuLFQ">https://www.youtube.com/watch?v=12JVzAmuLFQ</a>			
<b>UNIT III</b>				
1	<a href="https://www.youtube.com/watch?v=arytn2xeSEo">https://www.youtube.com/watch?v=arytn2xeSEo</a>			
2	<a href="https://corpgov.law.harvard.edu/2019/07/08/emerging-technologies-risk-and-the-auditors-focus/">https://corpgov.law.harvard.edu/2019/07/08/emerging-technologies-risk-and-the-auditors-focus/</a>			
<b>UNIT IV</b>				
1	<a href="https://www.youtube.com/watch?v=T-Aj_jydkn4">https://www.youtube.com/watch?v=T-Aj_jydkn4</a>			
2	<a href="https://www.youtube.com/watch?v=NupWmfdlRxs">https://www.youtube.com/watch?v=NupWmfdlRxs</a>			
<b>UNIT V</b>				
1	<a href="https://www.youtube.com/watch?v=2SUDf6hxsVM">https://www.youtube.com/watch?v=2SUDf6hxsVM</a>			
2	<a href="https://www.youtube.com/watch?v=G5IfNUbog4M">https://www.youtube.com/watch?v=G5IfNUbog4M</a>			
<b>Text Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	13 <sup>th</sup> Revised Edition 2020

2	CA – Inter Study Material	ICAI	ICAI	Current year
<b>Reference Books</b>				
<b>S.No</b>	<b>Title</b>	<b>Authors</b>	<b>Publishers</b>	<b>Edition &amp; Year of publication</b>
1	Auditing and Assurance	CA Pankaj Garg	Taxmann Publications Pvt. Ltd	11 <sup>th</sup> Edition, 2022
2	Systemmatic Approach to Auditing and Assurance	CA Kamal Garg	Bharat Law House Pvt Ltd	19 <sup>th</sup> Edition 2020
<b>Skill Development</b>				
1	Design and develop an audit plan program for a joint stock company			
2	Draft an audit report (qualified or clean) with imaginary data.			
3	Record the verification procedure with respect to any one fixed asset.			
4	List the various documents necessary to be verified in the audit process			
<b>Pedagogy</b>				
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online				
<b>Course Designers</b>				
1	Dr.S.Vijayalakshmi			
2	Mrs Lakshmi Narendran			

PC22C10	FINANCIAL MANAGEMENT	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		<b>CORE</b>	58	2	--	3

### Preamble

To equip with the essential knowledge and skills to effectively manage financial resources, make informed investment decisions, and optimize financial performance in various business contexts.

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Gain a solid understanding of the foundational concepts in Financial Management.	K1
CLO2	Utilize principles, techniques, and models to make decisions that maximize the firm's value.	K2
CLO3	Evaluate how financial decisions influence the long-term valuation of the company	K3
CLO4	Assess financial information and choose the most optimal decision alternative	K4

### Mapping with Programme Outcomes

Clos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S- Strong; M-Medium; L-Low

## Syllabus

### UNIT I (10 hrs)

Financial Management- Importance and its Scope – Objectives of Financial Management –role of Finance Executive – **Sources of Finance of a Business**

(11 hrs)

### UNIT II

**Cost of Capital –Significance and determination** – Cost of Long Term Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Cost of Retained Earnings

(11 hrs)

### UNIT III

Capital Structure –**Theories of capital structure:** Net Income Approach, Traditional Approach, Net Operating Income Approach and Modigliani-Millar approach

(14 hrs)

### UNIT IV

**Leverages – Types of Leverages :** Operating, Financing and Combined Leverages Capital budgeting – Meaning – Non-discounting and Discounting Cash Flow Techniques

### UNIT V (12 hrs)

Dividend – **Forms of Dividend** – Significance of Dividend Policy – Irrelevance and Relevance Theories Of Dividend

**70% Problem , 30% Theory**

**Highlighted Content offered in Blended Mode(Link Provided)**

## Links

### UNIT I

<https://www.youtube.com/watch?v=a5KFtmouLw0>

### UNIT II

<https://www.youtube.com/watch?v=SiMqoeWogDY>

### UNIT III

<https://www.youtube.com/watch?v=NXbSuC9PL6c>

### UNIT IV

<https://www.youtube.com/watch?v=tw6ir4xpcY0>

### UNIT V

<https://www.youtube.com/watch?v=nqYrQhr-Okw>

## Text Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Financial Management	Sashi K. Gupta, R.K.Sharma & Neeti Gupta	Kalyan i Publis hers	9 <sup>th</sup> revised Edition 2018

## Reference Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Financial management	IM Pandey	Pearson	12 <sup>th</sup> Edition 2021
2	Financial management	Dr S N Maheshwari	Sultan Chand & Sons	15 <sup>TH</sup> Edition 2019
3	CA - IPCC study material	ICAI	ICAI	Current Year



### Skill components

- Balance sheet of a company is given and students are asked to compute working capital.
- Giving a balance sheet, students are asked to calculate the cost of capital of various sources of capital and also composite cost of capital
- Balance sheets of two companies are given and students are asked to analyse the capital structure of companies and comparative analyses can be made.
- Students are asked to prepare the report relating to dividend issued by a company for past years (say 3 years) can be analysed and compared with the current year

### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online

### Course Designers

1. Dr.S.Vijayalakshmi
2. Ms.G.Chandhini

PC22A03	ENTREPRENEURIAL DEVELOPMENT	Category	L	T	P	Credit
		Allied	73	2	-	4

### Preamble

To cultivate core entrepreneurship concepts and promote business opportunity awareness among individuals with foundational business knowledge, enabling collaborative initiation of new ventures

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	understand the concepts and theories in entrepreneurship	K1
CLO2	generate ideas in innovative business and evaluate their potentials	K2
CLO3	Explore to adapt the changing market conditions and continuously innovate to stay competitive entrepreneur	K3
CLO4	explore strategies for securing funding resources and support for entrepreneurial endeavors	K4

### Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	M	L	M	M
CLO2	M	M	M	M	M
CLO3	M	M	M	M	M
CLO4	M	M	M	M	M

S- Strong; M-Medium; L-Low

<b>Syllabus</b>		
<b>UNIT I</b>		<b>(14 hrs)</b>
Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship Intrapreneur - Difference between Entrepreneur and Intrapreneur– <b>Traits of entrepreneurship –Barriers to entrepreneurship-</b> the entrepreneurial culture- <b>Stages in entrepreneurial process</b> – Factors promoting entrepreneurship.		
<b>UNIT II</b>		<b>(15 hrs)</b>
Entrepreneurial Motivation: Meaning – Motivational Cycle or Process–Entrepreneurial Motivating Factors, Changes in Entrepreneurial Motivation - Achievement Motivation - Entrepreneurial Motivational Behaviour – Entrepreneurial Competencies - <b>Entrepreneurship Development Programs: Need, Objectives - Phases and Evaluation of EDPs.</b>		
<b>UNIT III</b>		<b>(15 hrs)</b>
Start-Up: Micro and Small Enterprises – Definition, Characteristics - Role of Micro Enterprises in Economic Development - Opportunity Identification and Selection: Business Opportunities in Various Sectors, Identification of Business Opportunity, Opportunity Selection- <b>Steps in Setting up Small Business Enterprise. Formulation of Business Plan – Preparing a model project report for starting a new venture (Team-based project work)- Project Appraisal.</b>		
<b>UNIT IV</b>		<b>(15 hrs)</b>
Institutional Finance for Entrepreneurs - Need – <b>Commercial Banks, Other Financial Institutions.</b> Institutional Support to Entrepreneurs: NSIC- SIDO – SSIB – SSID- SISIs – DICs and		

### **Specialised Institutions.**

<b>UNIT V</b>		<b>(14 hrs)</b>
Sickness in Small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures. <b>Rural Entrepreneurship</b> – Need, Problems, NGOs and rural entrepreneurship. <b>Women Entrepreneurship – Concept, Functions, Growth and Problems-</b> SHG		
<b>Highlighted Content offered in Blended Mode(Link Provided)</b>		
<b>Links</b>		
<b>UNIT I</b>		
1	<a href="https://youtu.be/U7hjYFE69mI?feature=shared">https://youtu.be/U7hjYFE69mI?feature=shared</a>	
2	<a href="https://youtu.be/JjRdVZjf0_g?feature=shared">https://youtu.be/JjRdVZjf0_g?feature=shared</a>	
<b>UNIT II</b>		
1	<a href="https://youtu.be/luEQUFWJ6oY?feature=shared">https://youtu.be/luEQUFWJ6oY?feature=shared</a>	
2	<a href="https://youtu.be/INkUUpzimzE?feature=shared">https://youtu.be/INkUUpzimzE?feature=shared</a>	
3	<a href="https://youtu.be/ABIG55orpB8?feature=shared">https://youtu.be/ABIG55orpB8?feature=shared</a>	
<b>UNIT III</b>		
1	<a href="https://youtu.be/UL6imegssbQ?feature=shared">https://youtu.be/UL6imegssbQ?feature=shared</a>	
2	<a href="https://youtu.be/olGibImwXu0?feature=shared">https://youtu.be/olGibImwXu0?feature=shared</a>	
<b>UNIT IV</b>		
1	<a href="https://youtu.be/C_JTI7-T8lk?feature=shared">https://youtu.be/C_JTI7-T8lk?feature=shared</a>	
2	<a href="https://youtu.be/bP1S0nea0UY?feature=shared">https://youtu.be/bP1S0nea0UY?feature=shared</a>	
3	<a href="https://youtu.be/mzXF7NbWQtg?feature=shared">https://youtu.be/mzXF7NbWQtg?feature=shared</a>	
4	<a href="https://youtu.be/xWk-rjW99qk?feature=shared">https://youtu.be/xWk-rjW99qk?feature=shared</a>	
<b>UNIT V</b>		
1	<a href="https://youtu.be/x0MyTasxvp4?feature=shared">https://youtu.be/x0MyTasxvp4?feature=shared</a>	
2	<a href="https://youtu.be/IKFU6SHkQCC?feature=shared">https://youtu.be/IKFU6SHkQCC?feature=shared</a>	
3	<a href="https://youtu.be/llU4JMtuZP0?feature=shared">https://youtu.be/llU4JMtuZP0?feature=shared</a>	

4	<a href="https://youtu.be/ReeO5P58BPo?feature=shared">https://youtu.be/ReeO5P58BPo?feature=shared</a>
5	<a href="https://youtu.be/1TO-JohpXPY?feature=shared">https://youtu.be/1TO-JohpXPY?feature=shared</a>

### Text Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	“Entrepreneurship Development”	Sangeeta Sharma	PHI Learning Pvt. Ltd.	1 <sup>st</sup> Edition, 2016
2	“Entrepreneurial Development”	Khanka. S.S	S.Chand& Co. Ltd.	Revised Edition 2020

### Reference Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	“Entrepreneurship Development”	Vasant Desai	Himalaya Publishing House	First Edition, 2019
2	„Entrepreneurship“	Rajeev Roy	Oxford University Press	2 <sup>nd</sup> Edition, 2011
3	“Entrepreneurship – Theory, Process and Practice”	Donald FKuratko	Cegage learning	9 <sup>th</sup> edition, 2014

### Skill Development

1	Interview one successful and one unsuccessful entrepreneur in your place/ location. Identify five major characteristics of both. Then, compare and contrast between the two set of characteristics.
2	Identify a social entrepreneur and trace out what sparked him/ her to become a social entrepreneur. Elaborate how he/ she solved the social problem.
3	List your own strengths and weaknesses as an entrepreneur. Explain how you can further strengthen your strengths and weaken your weaknesses even convert your weaknesses into strengths to become a successful entrepreneur.
4	Meet a „start-up“ in and around your location. Interview him/her to know the motives behind becoming an entrepreneur, problems faced and suggestions to overcome these problems.

### Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online

### Course Designers

1	Dr.S.Vijayalakshmi
2	Dr. S.Nithya

PC22A04	MODERN BANKING	Category	L	T	P	Credit
		Allied	73	2	-	4

### Preamble

To impart students with a profound understanding of banking, acquaint them with fundamental banking concepts and regulations, and equip them with a comprehensive grasp of E-banking techniques

### Course Learning Outcomes

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

CIO No.	CLO Statement	Knowledge Level
CLO1	Understand the fundamental concepts of banking activities	K1
CLO2	Study the risk management strategies, loan policies and credit evaluation techniques of various aspects of banking.	K2
CLO3	Apply the knowledge and skills acquired in the course to effectively utilize electronic banking technologies and e-banking practices and practical applications in the banking sector.	K3
CLO4	Evaluate the impact of technology including regulatory guidelines, monetary policies, technological advancements and innovation on the banking industry	K4

### Mapping with Programme Outcomes

Cos	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	L	M	L	L	M
CLO2	M	L	L	M	L
CLO3	L	L	L	L	M
CLO4	L	M	L	L	L

S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I

(15 hrs)

Banking - Meaning, Introduction, Nature, Role, Features and Functions of banking - **Banking Structure in India - Evolution of Banks, Different types of Banks** - Banking Regulation Act 1949, RBI Constitution, Management and Functions - Overview of Commercial Banking in India  
Role and Functions of Commercial Banks – **Commercial bank Vs Central bank- Creation of Credit-Balance Sheet –Investment Policies –Bank Asset**

#### UNIT II

(15 hrs)

**Risk Management in Banking – Types of Risk - Risk rating - RBI guidelines for personal loan and digital lending - Principles of sound bank lending –Formulating loan policy – Policy development, Objectives and elements - Factors influencing loan policy- contents of loan policy – Evaluating credit applicant – Loan supervision credit approving authority- prudential limits - Credit Scoring by CIBIL.**

**UNIT III** ( 15 hrs)

**RBI guidelines for new bank licenses - Function of RBI - Printing of securities and minting in India, Issue of Plastic Notes, Revised priority sectors lending norms. Credit control- essential steps of a credit control process – Pros and Cons of Credit control - objectives and methods of credit control - Credit policy of RBI - RBI’s first Bi-monthly monetary policy, objectives and evaluating monetary policy, Repo rate.**

**UNIT IV** (14 hrs)

**Banking technology – Evolution of Banking in Technology – E- Banking, Types of e-banking services in India - Home Banking, Internet Banking, Mobile Banking, Core Banking Anywhere Banking - Automated Teller Machine (ATM), Personal Identification Number(PIN), IFS C Co de, Debit Cards, Credit Cards, Smart Cards, Electronic Cheque, Electronic Cash.**

**UNIT V** ( 12 hrs)

**Introduction to Electronic payment and clearing systems, Methods, Pros and Cons - Emerging trends in Electronic payments - Payment Gate ways online payment systems- MICR Clearing System, Cheque Clearance System - RTGS (Real Time Gross Settlement) - NEFT(National Electronic Fund Transfer) - Electronic Clearing Service (ECS).**

**Highlighted Content offered in Blended Mode(Link Provided)**

**Links**

**UNIT I**

1	<a href="https://www.knightfintech.com/knowledge-center/articles/learning/structure-of- the-indian-banking-system">https://www.knightfintech.com/knowledge-center/articles/learning/structure-of- the-indian-banking-system</a>
2	<a href="https://groww.in/blog/the-evolution-of-banking-in-india">https://groww.in/blog/the-evolution-of-banking-in-india</a>
3	<a href="https://byjus.com/bank-exam/history-banking-india/">https://byjus.com/bank-exam/history-banking-india/</a>
4	<a href="https://www.geeksforgeeks.org/difference-between-commercial-bank-and-central-bank/">https://www.geeksforgeeks.org/difference-between-commercial-bank-and-central-bank/</a>

5	<a href="https://www.toppr.com/guides/business-economics-cs/money-and-banking/credit-creation/#:~:text=Answer%3A,multiple%20of%20their%20cash%20reserves.">https://www.toppr.com/guides/business-economics-cs/money-and-banking/credit-creation/#:~:text=Answer%3A,multiple%20of%20their%20cash%20reserves.</a>
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**UNIT II**

1	<a href="https://www.unit21.ai/blog/risk-management-in-banking">https://www.unit21.ai/blog/risk-management-in-banking</a>
2	<a href="https://www.wallstreetmojo.com/risk-rating/">https://www.wallstreetmojo.com/risk-rating/</a>
3	<a href="https://www.buddyloan.com/blog/rbi-guidelines-on-personal-loan-and-digital-lending/">https://www.buddyloan.com/blog/rbi-guidelines-on-personal-loan-and-digital-lending/</a>
4	<a href="https://www.tutorialspoint.com/bank_management/bank_management_formulating_loan_policy.htm">https://www.tutorialspoint.com/bank_management/bank_management_formulating_loan_policy.htm</a>

**UNIT III**

1	<a href="https://rbi.org.in/scripts/bs_viewcontent.aspx?Id=2651">https://rbi.org.in/scripts/bs_viewcontent.aspx?Id=2651</a>
2	<a href="http://www.jnpg.org.in/WebDoc/EContent/Company_Account/Functions%20of%20RBI.pdf">http://www.jnpg.org.in/WebDoc/EContent/Company_Account/Functions%20of%20RBI.pdf</a>
3	<a href="https://businessjargons.com/credit-control.html">https://businessjargons.com/credit-control.html</a>

4	<a href="https://unacademy.com/content/upsc/study-material/commerce/monetary-and-credit-policy-of-rbi/">https://unacademy.com/content/upsc/study-material/commerce/monetary-and-credit-policy-of-rbi/</a>			
<b>UNIT IV</b>				
1	<a href="https://unacademy.com/content/bank-exam/study-material/general-awareness/banking-technologies/">https://unacademy.com/content/bank-exam/study-material/general-awareness/banking-technologies/</a>			
2	<a href="https://www.mx.com/whitepapers/evolution-financial-technology-50-years/">https://www.mx.com/whitepapers/evolution-financial-technology-50-years/</a>			
3	<a href="https://www.paisabazaar.com/banking/net-banking/#:~:text=Electronic%20banking%20or%20E%2Dbanking,from%20one%20account%20to%20another.">https://www.paisabazaar.com/banking/net-banking/#:~:text=Electronic%20banking%20or%20E%2Dbanking,from%20one%20account%20to%20another.</a>			
4	<a href="https://byjus.com/commerce/e-banking/">https://byjus.com/commerce/e-banking/</a>			
<b>UNIT V</b>				
1	<a href="https://www.dbs.com/digibank/in/articles/pay/what-is-electronic-payment-system">https://www.dbs.com/digibank/in/articles/pay/what-is-electronic-payment-system</a>			
2	<a href="https://www.nttdatipay.com/blog/electronic-payment-system/">https://www.nttdatipay.com/blog/electronic-payment-system/</a>			
3	<a href="https://youtu.be/IeOoFi4BWIA?si=QUMc9SLjVCE7gcHV">https://youtu.be/IeOoFi4BWIA?si=QUMc9SLjVCE7gcHV</a>			
4	<a href="https://youtu.be/HqFucX1wkQI?si=Qrtcq4nt_8CkCBL">https://youtu.be/HqFucX1wkQI?si=Qrtcq4nt_8CkCBL</a>			
<b>Text Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Banking Law Theory and Practice	K P M Sundharam & P N Varshney	Kalyani Publications	Reprint 2021
<b>Reference Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Banking-Theory, Law and Practice	E Gordon and K Natrajan	Himalaya Publishing House	30th Edition 2023
2	Banking Theory and Practice	Dr. P.K. Srivastava,	Himalaya Publishing House, Mumbai.	Reprint 2020
3	Principles & Practices Of Banking	Indian Institute of Banking & Finance	Macmillan Publication	5 <sup>th</sup> Edition 2021
<b>Skill Development</b>				

1	Students are asked to Identify the Commercial Banks in their area
2.	Preparation of report relating to documents and formalities to get personal loan and digital Lending
3.	Visit a Bank and list out the steps followed to avail E-Banking facility
4.	Download the any digital payment apps and use of e banking to take a print out of 1 month bank statement
<b>Pedagogy</b>	
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online	
<b>Course Designers</b>	
1	Dr.S.Vijayalakshmi
2	Dr. S.Duraieswari

<b>PC22SBP1</b>	<b>SKILL BASED SUBJECT: ACCOUNTING AUTOMATION – PRACTICAL I</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
		<b>Core</b>	<b>41</b>	<b>4</b>	<b>-</b>	<b>3</b>

### Preamble

To enable the students to excel in Auditing Automation Packages of Word, Power point, Spread sheet, CAAT, and IDEA

### Course outcomes

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

<b>CLO Number</b>	<b>CLO statement</b>	<b>Knowledge level</b>
<b>CLO 1</b>	Proficiently use Microsoft Office applications like Word, Excel and PowerPoint	<b>K1</b>
<b>CLO 2</b>	Create, format, and manage professional documents, spreadsheets and presentations.	<b>K2</b>
<b>CLO 3</b>	Master in creation of email and calendar management, and practice effective communication in a professional setting.	<b>K3</b>
<b>CLO 4</b>	Equip with essential MS Office skills for productivity and professionalism	<b>K4</b>

### Mapping with Programme outcomes

<b>CLOS</b>	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>
CLO 1	S	M	M	S	M
CLO 2	S	M	M	S	S
CLO 3	M	M	M	M	S
CLO 4	S	S	M	M	S

S- Strong      M- Medium      L -Low

### MS Word

1. Create a project report with proper heading style and then insert the Automatic Table of Contents for it to make the document as a digital document.

2. Create table icons for designing of newspaper

3. Insert Mail merge to combine letter with different recipients data which is inserted in excel spreadsheet.

4. Insert an organizational chart of company.

### MS PowerPoint

5. Insert a excel chart, hyperlink a pdf document in to slide.

6. Insert notes for slides and use the presenter view (Rehearse in Dual Monitor(laptop))

### MS Excel

7. Create EMI chart using PMT functions and also create the same using Template (loan Amortization)

8. Use the Vlookup Function and demonstrate to fetch the data from one sheet to another and also tryto search Right to left direction using index and Match function.

9. Apply the Data validation and restrict the users / find the Sunday entries in the Invoice DateColumn, and also try to restrict Saturday and Sunday.
10. Apply the conditional formatting to highlight the values highest 20 values, Color scales, Sunday inseries of date (using the function Weekday ())
11. Create one variable and Two variable data Table to perform the sensitivity analysis
12. Create a simple Dashboard for a sales data
13. Generate a PIVOT TABLE REPORT and utilize the commands calculated field, show value as %on Grand total, Insert Slicer, Filter.
14. Find GAP in a series of numbers using IF function
15. Perform the Sampling from the population using Rand function and Data Analysis Tool Pak.
16. Perform the Multilevel sort the data and differentiate the data before sort and after in differentlocation. Also insert the subtotal report for the same.
17. Import data from JSON formatted file using Get External Data
18. Highlight the 2nd and 4th Saturday in series of date by conditional formatting using chatgpt Altechnology
<b>Course Designers</b>
1. Dr.S.Vijayalakshmi
2. Dr.S.Duraieswari

<b>PC22C11</b>	<b>CORPORATE ACCOUNTING</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		Theory	103	2	--	5
<b>Preamble</b>						
To equip the students with accounting standards, gain working knowledge of company accounting procedure from incorporation till the time of liquidation and to gain ability in solving the advanced problems						
<b>Course Learning Outcomes</b>						
On the successful completion of the course, students will be able to						
	<b>CLO No.</b>	<b>CLO Statement</b>				<b>Knowledge Level</b>
	CLO1	Understand and to acquire knowledge in passing journal entries in bonus issue, right issue, Buy back of securities. and working knowledge of accounting standards.				K1
	CLO2	Procure knowledge in preparation of profit prior to incorporation, Redemption of debentures and underwriting of shares				K2
	CLO3	Analyze the facts relating to accounting for employee stock option plan, business acquisition and amalgamation				K3
	CLO4	Apply the concepts of reconstruction, liquidation of companies to solve comprehensive problems and working knowledge of accounting standards.				K4



## Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	S
CLO2	S	M	S	M	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

## Syllabus

**UNIT I** (18 hrs)

Accounting Standards - Working knowledge of: **\*AS 4: Contingencies and Events occurring after the Balance Sheet Date.\*** AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies. AS 11: The Effects of Changes in Foreign Exchange Rates (Revised 2003). **\*AS 12: Accounting for Government Grants.\*** AS 16: Borrowing Costs. AS 19: Leases. AS 20: Earnings per Share. AS 26: Intangible Assets. AS 29: Provisions, Contingent Liabilities and Contingent Assets.

**UNIT II** (22 hrs)

Profit (Loss) prior to incorporation of companies, **\*Conversion of fully paid shares into stock and stock into shares\***, accounting for bonus issue, Accounting for employee stock option plan, **\*Buy back of securities.\***

**UNIT III** (22 hrs)

Equity shares with differential rights, **\*Underwriting of shares and debentures\***, Redemption of debentures, **\*Redemption of preference Shares\***, Company Final Accounts.

**UNIT IV** (23 hrs)

Accounting for business acquisition, **\*Amalgamation and reconstruction\*** (excluding problems of amalgamation on inter-company holding)

**UNIT V** (18 hrs)

**\*Alteration of share capital\***, Accounting involved in liquidation of companies, Statement of Affairs (including deficiency/surplus accounts) and liquidator's statement of account of the winding up.

80% Problem and 20% Theory

**\* Highlighted Content offered in Blended Mode (Link Provided)**

## Blended learning links

Unit	link
I	<a href="https://www.taxmann.com/post/blog/as-4-contingencies-and-events-occurring-after-the-balance-sheet-date/">https://www.taxmann.com/post/blog/as-4-contingencies-and-events-occurring-after-the-balance-sheet-date/</a>
I	<a href="https://cleartax.in/s/as-12-accounting-for-government-grants">https://cleartax.in/s/as-12-accounting-for-government-grants</a>
II	<a href="https://www.corporatelaws.in/2017/01/Procedure-Conversion-of-Shares-into-Stock.html">https://www.corporatelaws.in/2017/01/Procedure-Conversion-of-Shares-into-Stock.html</a>
II	<a href="https://unacademy.com/content/upsc/study-material/commerce/buy-back-of-securities/">https://unacademy.com/content/upsc/study-material/commerce/buy-back-of-securities/</a>
III	<a href="https://businessjargons.com/underwriting-of-shares-and-debentures.html">https://businessjargons.com/underwriting-of-shares-and-debentures.html</a>
III	<a href="https://www.javatpoint.com/redemption-of-preference-shares#:~:text=Redemption%20of%20preference%20shares%20helps,the%20issuance%20company%20wants%2C%20or">https://www.javatpoint.com/redemption-of-preference-shares#:~:text=Redemption%20of%20preference%20shares%20helps,the%20issuance%20company%20wants%2C%20or</a>
IV	<a href="https://www.legalservicesindia.com/article/1423/Reconstruction-and-Amalgamation.html">https://www.legalservicesindia.com/article/1423/Reconstruction-and-Amalgamation.html</a>
IV	<a href="https://unacademy.com/content/upsc/study-material/commerce/reconstruction-of-company/#:~:text=As%20defined%20by%20the%20Companies,operations%20of%20a%20liquidated%20firm.">https://unacademy.com/content/upsc/study-material/commerce/reconstruction-of-company/#:~:text=As%20defined%20by%20the%20Companies,operations%20of%20a%20liquidated%20firm.</a>

V	<a href="https://taxguru.in/company-law/procedure-alteration-share-capital.html">https://taxguru.in/company-law/procedure-alteration-share-capital.html</a>			
<b>Text Books</b>				
S.No	Title	Author	Publisher	Edition & Year of Publication
1	Advanced Accounting Volume II	S.P Jain K.L.Narang Simmi Agarwal Monika Sehgal	Kalyani publishers	22 <sup>nd</sup> Edition, 2019 – reprint 2021
<b>Reference Books</b>				
S.No	Title	Author	Publisher	Edition & Year of Publication
1	Corporate Accounting	T.S.Reddy & Dr.A.Murth	Margham Publications	2020, 6 <sup>th</sup> revised edition - reprint
2	Advanced Accounting Volume II	M Hanif & A.Mukherje	Tata McGraw Hill Publishing	2020, 2 <sup>nd</sup> edition – reprint
3	CA – Inter Study Material	ICAI	ICAI	Current Year
<b>Skill development</b>				
<ol style="list-style-type: none"> <li>Analyze real-world scenarios involving bonus issues and stock buybacks, identifying accounting treatments and presenting solutions.</li> <li>Assigning roles such as company executives and shareholders, students negotiate terms for debenture redemption, considering interest rates and payment schedules.</li> <li>Analyze financial statements of companies with differential rights, assessing impacts on performance and shareholder equity.</li> <li>Panel Discussion with industry professionals on mergers and acquisitions, gaining insights into accounting for business combinations.</li> </ol>				
<b>Pedagogy</b>				
Chalk and talk , PPT, Discussion, Assignment, Seminar				
<b>Course Designers</b>				
<ol style="list-style-type: none"> <li>Dr.S,Vijayalakshmi</li> <li>Dr.L.Prabha</li> </ol>				

PC22C12	ACCOUNTING FOR MANAGERIAL DECISIONS	Category	L	T	P	Credit
		Theory	88	2	--	5
<b>Preamble</b>						
To understand and analyse the financial data for decision-making, including techniques like ratio analysis, fund flow analysis, cash flow analysis, marginal costing, budgeting, and standard costing.						

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Basic concepts of management accounting, calculation of basic ratios, make or buy decision and preparation of comparative and common size Profit and Loss and Balance sheet	K1
CLO2	Drafting balance sheet with given ratios and preparation of fund flow and cash flow statements.	K2
CLO3	Analyze the make or buy decision and preparation of various budgets and standard costing.	K3
CLO4	Apply the technique of marginal costing like accepting foreign order or not, sales mix	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I</b>	(17 hrs)
Management Accounting – <b>*Meaning, Objectives and Scope*</b> – Need and Significance of Management Accounting – <b>*Functions of Management Accounting*</b> - Financial Statement Analysis – Objectives – <b>*Techniques of Financial Statement Analysis*</b> : Comparative and Common size statement. Ratio analysis: Importance – Ratio Analysis for performance evaluation and financial health – Application of Ratio Analysis in decision-making - Balanced Stock Card.	
<b>UNIT II</b>	(18 hrs)
Fund flow and Cash flow Analysis: Concept of fund – <b>*Meaning of flow of fund, Techniques and preparation*</b> – Uses and Limitations of fund flow statement. <b>*Cash flow statement*</b> : meaning, preparation, uses and Limitations of Cash Flow statement.	
<b>UNIT III</b>	(19 hrs)
<b>*Standard Costing*</b> - Setting up of Standards, Types of Standards, and Standard Costing as method of performance measurement - Calculation and Reconciliation of Cost Variances - <b>*Material and employee Cost Variances*</b> , Variable and Fixed Overheads Variances	
<b>UNIT IV</b>	(17 hrs)
<b>*Marginal Costing*</b> -Basic concepts of marginal costing, Contribution margin, <b>*Break-even analysis*</b> , <b>*Cost-Volume-Profit Analysis (CVP)*</b> , Consideration of Limiting factor (key factor), <b>*Comparison of Marginal costing with absorption costing method*</b> - Reconciliation of profit under the both methods.	
<b>UNIT V</b>	(17 hrs)

Budget and Budgetary Control - Meaning of Budget, **\*Essentials of Budget\***, Budget Manual, **\*Budget setting process\***, Preparation of Budget and monitoring procedures. The use of budget in planning and control and types of Budgets. Introduction to Principal/ Key budget factor, **\*Zero Based Budgeting (ZBB )\***

80% Problem and 20% Theory

**\* Highlighted Content offered in Blended Mode (Link Provided)**

### Blended learning links

Unit	Link
I	<ol style="list-style-type: none"> <li><a href="https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/meaning-of-management-accounting/">https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/meaning-of-management-accounting/</a></li> <li><a href="https://www.shiksha.com/online-courses/articles/what-are-management-accounting-functions/">https://www.shiksha.com/online-courses/articles/what-are-management-accounting-functions/</a></li> <li><a href="https://www.google.com/search?q=Functions+of+Management+Accounting+videos&amp;ei=IM2PZLbdKoeu4-EPs7yQyAo&amp;ved=0ahUKEwi296iVtM7DWBBCwAzIKCAAQRxDWBBCwAzIKCAAQRxDWBBCwAzIKCAAQRxDWBBCwAzIKCAAQRxDWBBCwAzIKCAAQRxDWBBCwA0oECEEYAFAAWABg7wRoAXABeACAAQCIAQCSAQCYAQDAAQHIAQg&amp;scient=gws-wiz-serp#fpstate=ive&amp;vld=cid:14166d3d,vid:mPbUYaoWa5I">https://www.google.com/search?q=Functions+of+Management+Accounting+videos&amp;ei=IM2PZLbdKoeu4-EPs7yQyAo&amp;ved=0ahUKEwi296iVtM7DWBBCwAzIKCAAQRxDWBBCwAzIKCAAQRxDWBBCwAzIKCAAQRxDWBBCwAzIKCAAQRxDWBBCwAzIKCAAQRxDWBBCwA0oECEEYAFAAWABg7wRoAXABeACAAQCIAQCSAQCYAQDAAQHIAQg&amp;scient=gws-wiz-serp#fpstate=ive&amp;vld=cid:14166d3d,vid:mPbUYaoWa5I</a></li> <li><a href="https://studynotesexpert.com/tools-and-techniques-of-financial-statement-analysis/">https://studynotesexpert.com/tools-and-techniques-of-financial-statement-analysis/</a></li> <li><a href="https://www.youtube.com/watch?v=MTq7HuvoGck">https://www.youtube.com/watch?v=MTq7HuvoGck</a></li> </ol>
II	<ol style="list-style-type: none"> <li><a href="https://www.investopedia.com/ask/answers/012015/what-difference-between-cash-flow-and-fund-flow.asp#:~:text=A%20company's%20cash%20flow%20and,and%20out%20of%20the%20company.">https://www.investopedia.com/ask/answers/012015/what-difference-between-cash-flow-and-fund-flow.asp#:~:text=A%20company's%20cash%20flow%20and,and%20out%20of%20the%20company.</a></li> <li><a href="https://www.khanacademy.org/economics-finance-domain/core-finance/accounting-and-financial-statement/financial-statements-tutorial/v/basic-cash-flow-statement">https://www.khanacademy.org/economics-finance-domain/core-finance/accounting-and-financial-statement/financial-statements-tutorial/v/basic-cash-flow-statement</a></li> <li><a href="https://www.geeksforgeeks.org/cash-flow-statement-objectives-importance-and-limitations/">https://www.geeksforgeeks.org/cash-flow-statement-objectives-importance-and-limitations/</a></li> </ol>
III	<ol style="list-style-type: none"> <li><a href="https://www.google.com/search?q=Standard+Costing+video&amp;ei=FtGPZLqZKb_W4-EPwpWh-AU&amp;ved=0ahUKEwi6_MDBt87_AhU_6zgGHcJKCF8Q4dUDCA8&amp;uact=5&amp;oq=Standard+Costing+video&amp;gs_lcp=Cgxnd3Mtd2l6LXNlcnAQAzIFCAAQgAQyBQgAEIAEMgYIABAWEB4yCAgAEIoFEIYDMgglIABCKBRCGAzIICAAQigUQhgMyCAGAEIoFEIYDOgoIABBHENYEELADoGoIABCKBRCwAxBDogOIABANEIAEELEDELEDOgclIABANEIAEOggiABCABBcxAzoHCAAQgAAQCjoiCAAQFhAeEA9KBAhBGABQnQRYiCVgpypoA3ABeACAAZobiAHpCJIBAzMuN5gBAKABAcABAcgBCg&amp;scient=gws-wiz-serp#fpstate=ive&amp;vld=cid:14b36f7a,vid:6S4N08BmRMs">https://www.google.com/search?q=Standard+Costing+video&amp;ei=FtGPZLqZKb_W4-EPwpWh-AU&amp;ved=0ahUKEwi6_MDBt87_AhU_6zgGHcJKCF8Q4dUDCA8&amp;uact=5&amp;oq=Standard+Costing+video&amp;gs_lcp=Cgxnd3Mtd2l6LXNlcnAQAzIFCAAQgAQyBQgAEIAEMgYIABAWEB4yCAgAEIoFEIYDMgglIABCKBRCGAzIICAAQigUQhgMyCAGAEIoFEIYDOgoIABBHENYEELADoGoIABCKBRCwAxBDogOIABANEIAEELEDELEDOgclIABANEIAEOggiABCABBcxAzoHCAAQgAAQCjoiCAAQFhAeEA9KBAhBGABQnQRYiCVgpypoA3ABeACAAZobiAHpCJIBAzMuN5gBAKABAcABAcgBCg&amp;scient=gws-wiz-serp#fpstate=ive&amp;vld=cid:14b36f7a,vid:6S4N08BmRMs</a></li> <li><a href="https://www.shiksha.com/online-courses/articles/standard-costing-meaning-advantages-and-variances/">https://www.shiksha.com/online-courses/articles/standard-costing-meaning-advantages-and-variances/</a></li> <li><a href="https://bbamantra.com/variance-analysis/">https://bbamantra.com/variance-analysis/</a></li> </ol>

IV	<ol style="list-style-type: none"> <li><a href="https://youtu.be/wVeHtQ3k2X0">https://youtu.be/wVeHtQ3k2X0</a></li> <li><a href="https://www.google.com/search?q=Break-even+analysis+video&amp;ei=O9KPZJ3VlaPy4-EP_5GCiA4&amp;ved=0ahUKEwj3pTNUm7_AhUj-TgGHf-IAOEQ4dUDCA8&amp;uact=5&amp;og=Break-even+analysis+video&amp;gs_lcp=Cgxnd3Mtd2l6LXNlcnAQAzIGCAAQFhAeMgYIABAWEB4yCAgAEIoFEIYDMggIABCKBRCGAzIICAAQjgUQhgM6FQgAEAMQjwEQ6glQtAIQjAMQ5QIYAToFCAAQgAQ6CwgAEBYQHhAPEPEEOggIABAWEB4QD0oECEEYAFcCbCFj3KWDuNGgCcAF4AIABhQGIAZ4GkgEDMC43mAEAoAEBoAECsAEKwAEB2gEECAEYCg&amp;scient=gws-wiz-serp#fpstate=ive&amp;vld=cid:f833d3f7,vid:r8Blz5I-aDc">https://www.google.com/search?q=Break-even+analysis+video&amp;ei=O9KPZJ3VlaPy4-EP_5GCiA4&amp;ved=0ahUKEwj3pTNUm7_AhUj-TgGHf-IAOEQ4dUDCA8&amp;uact=5&amp;og=Break-even+analysis+video&amp;gs_lcp=Cgxnd3Mtd2l6LXNlcnAQAzIGCAAQFhAeMgYIABAWEB4yCAgAEIoFEIYDMggIABCKBRCGAzIICAAQjgUQhgM6FQgAEAMQjwEQ6glQtAIQjAMQ5QIYAToFCAAQgAQ6CwgAEBYQHhAPEPEEOggIABAWEB4QD0oECEEYAFcCbCFj3KWDuNGgCcAF4AIABhQGIAZ4GkgEDMC43mAEAoAEBoAECsAEKwAEB2gEECAEYCg&amp;scient=gws-wiz-serp#fpstate=ive&amp;vld=cid:f833d3f7,vid:r8Blz5I-aDc</a></li> <li><a href="https://www.investopedia.com/terms/c/cost-volume-profit-analysis.asp#:~:text=Key%20Takeaways,a%20certain%20minimum%20profit%20margin.">https://www.investopedia.com/terms/c/cost-volume-profit-analysis.asp#:~:text=Key%20Takeaways,a%20certain%20minimum%20profit%20margin.</a></li> <li><a href="https://keydifferences.com/difference-between-marginal-costing-and-absorption-costing.html">https://keydifferences.com/difference-between-marginal-costing-and-absorption-costing.html</a></li> </ol>
V	<ol style="list-style-type: none"> <li><a href="https://www.yourarticlelibrary.com/accounting/budgeting-accounting/essentials-of-a-successful-budgeting/52799">https://www.yourarticlelibrary.com/accounting/budgeting-accounting/essentials-of-a-successful-budgeting/52799</a></li> <li><a href="https://youtu.be/e52KDOKB8as">https://youtu.be/e52KDOKB8as</a></li> <li><a href="https://youtu.be/t0KLvsVShsk">https://youtu.be/t0KLvsVShsk</a></li> </ol>

### Text Books

S.No.	Title	Author	Publisher	Edition & Year of Publication
1	Management Accounting principles and practices	Gupta Shashi K. Sharma R.K.	Kalyani Publishers	Thirteenth Revised Edition 2016

### Reference Books

S.No.	Title	Author	Publisher	Edition & Year of Publication
1.	Management accounting	R.S.N. Pillai & Bagavathi.	S. Chand	4th Edition 2020
2	Management Accounting - Principles & Practice	Dr. S.N. Maheshwari Dr. S.N. Mittal	Mahavir Publications	Seventh Edition, 2017
3	CA – IPCC Group I Study Material	ICAI	ICAI	Current Year

### Skill development

- Students will analyze real financial statements using techniques such as comparative and common size analysis, gaining insights into the financial performance and position of companies.
- Through calculating and interpreting financial ratios, students will assess the performance and financial health of businesses, enabling them to make informed decisions.
- By preparing fund flow and cash flow statements for hypothetical scenarios, students will understand the uses and limitations of these statements in financial analysis and decision-making.
- Through analyzing break-even points and profitability under marginal costing, students will grasp the concept of cost-volume-profit analysis and its application in decision-making.

<b>Pedagogy</b>
Chalk and talk , PPT, Discussion, Assignment, Seminar
<b>Course Designers</b>
1. Dr.S.Vijayalakshmi 2. Dr.G, Lakshmi

<b>PC22C13</b>	<b>INCOME TAX</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		Theory	103	2	--	5

**Preamble**  
To acquaint the knowledge on Income Tax Act 1961 basics, total income computation, advance tax, TDS procedures, and return filing.

**Course Learning Outcomes**  
On the successful completion of the course, students will be able to

CIO No.	CLO Statement	Knowledge Level
CLO1	To secure knowledge about the basic concepts and important definitions of income tax act	K1
CLO2	To acquire knowledge in different heads of incomes and losses	K2
CLO3	To compute the taxable income of the assessee from all sources and setting off of losses	K3
CLO4	To analyze the facts of income set off and carry forward of losses	K4

**Mapping with Programme Learning Outcomes**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	M	S	S	M
CLO3	S	S	S	S	M
CLO4	S	M	S	S	M

S- Strong; M-Medium; L-Low

**Syllabus**

<b>UNIT I</b>	(18 Hrs)
Important definitions in the Income-tax Act, 1961 - Basis of charge; Rates of taxes applicable for different types of assesses - <b>Concepts of previous year and assessment year - Residential status and scope of total income;</b> Income deemed to be received / deemed to accrue or arise in India - Incomes which do not form part of total income	
<b>UNIT II</b>	(24 hrs)
Income from salary- <b>Income from House Property</b>	

<b>UNIT III</b>		(21 hrs)		
Income from Business or Profession				
<b>UNIT IV</b>		(21 hrs)		
Income from Capital Gains - <b>Income from other sources</b>				
<b>UNIT V</b>		( 19 hrs)		
Income of other persons included in assesses total income -Aggregation of income; Set-off or carries forward and set-off of losses. - Deductions from gross total income - Computation of total income and tax payable – <b>Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income –Provisions Related to belated Returns and Revised returns.</b> 70% Problem and 30% Theory				
<b>Blended learning links</b>				
<b>Unit</b>	<b>Link</b>			
I	1. <a href="https://www.youtube.com/watch?v=LigABq5ubr0">https://www.youtube.com/watch?v=LigABq5ubr0</a> 2. <a href="https://www.youtube.com/watch?v=j4oh2R9EtpI">https://www.youtube.com/watch?v=j4oh2R9EtpI</a>			
II	1. <a href="https://www.youtube.com/watch?v=_cLnjlH-g_E">https://www.youtube.com/watch?v=_cLnjlH-g_E</a>			
IV	1. <a href="https://www.youtube.com/watch?v=U4G4GKEv9v0">https://www.youtube.com/watch?v=U4G4GKEv9v0</a>			
V	1. <a href="https://www.youtube.com/watch?v=ZOoTnQWtkGY">https://www.youtube.com/watch?v=ZOoTnQWtkGY</a>			
<b>Text Books</b>				
<b>S.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year of Publication</b>
1	Income Tax Law and practices	V.P Gaur and .B.narang	Kalyani Publishers	Current year edition
<b>Reference Books</b>				
<b>S.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year of Publication</b>
1	Income Tax and Practice	H.C. Mehrotra and S.P. Goyal	Sultan chand & Sons	Current year edition
2	Direct Tax Law and Practice	Dr. Vinod and K. Singha nia	Tax Mann Publication Pvt Ltd.,	Current year edition
3	CA – Inter Study Material	ICAI	ICAI	Current year
<b>Skill development</b>				

- Enhance the ability of students to understand E- filing of returns of the Individuals and the students are explored to the income tax India e-filing portal.
- Provide a strong foundation in calculation of residential status and scope of income by asking the students to do a field survey and list three individuals in each status with their particulars of stay particulars in India.
- The students are instructed to collect the Income particulars of 10 persons belonging to different groups. Classifying each in case head wise, their exempted income and deductions under sec 80 for each assessee.
- The students are asked to collect the sample Salary Income of 5 government employees and 5 private sector employees for calculation of salary income

### Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar

### Course Designers

1. Dr.S. Vijayalakshmi
2. Dr.L.Prabha.

PC21E01	COMPUTER APPLICATIONS IN BUSINESS	Category	L	T	P	Credit
		Theory	73	2	--	5

### Preamble

To learn the fundamentals of computer and its components, to understand about Database Management System and Computing Technologies and to learn about Telecommunication Network System

### Course Learning Outcomes

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

CIO No.	CLO Statement	Knowledge Level
CLO1	Understand about the basics of computer, components of computers, components of telecommunication systems	K1
CLO2	Learn about computers software and specialized systems	K2
CLO3	Know about Database Management Systems, E-Commerce Techniques and Network Securities.	K3
CLO4	To apply the procedure in online payment mechanism and usage of new technologies	K4

### Syllabus

<b>UNIT I</b>	( 14 hrs)
Introduction to Computers – <b>*Classification of Computers*</b> – Components of Computer – CPU, Mother Board, Input/ Output Devices, <b>*Storage Devices*</b> , <b>*Latest Computing Devices/Technologies*</b> – i5, Bluetooth, Tablet, Wi-Fi, Touchpad, iPad, iPod, Laptop, Notebook, Smartphone, Ultra-Mobile PC etc., MS Office	
<b>UNIT II</b>	(15 hrs)



Data & Database Management Systems – Data & Information Concepts: Bits, Bytes, KB, MB, GB, TB – Data Organization and Access. **\*Storage Concepts\***: Records, Fields, Grouped Fields, Special Fields like Data, Integers, Real, Floating, Fixed, Double Precision, Logical, Characters, Strings, Variable character fields.

<b>UNIT III</b>	(15 hrs)
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Computer Software: **\*System Software\*** – Operating System, **\*Translators (Compilers, interpreters & Assemblers)\***, system utilities – **\* General Purpose Software/Utilities\*** – Word Processor, Spread Sheet, DBMS – Classifications – Need for database Application Software: Specialised systems: MIS, ERP, DSS, ES, BI, AI, KMS

<b>UNIT IV</b>	(15 hrs)
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Telecommunication Network System – Components & Functions – Networking Concepts – **\*Classification\***: Area Coverage Based Classification, Functional Based Classification, ownership Based Classification - Network Computing – **\*Network Topology\*** – Digital Data Transmission - **\*Network Components and protocols\*** – NIC, Router, Switch, Hub, Repeater, Bridge, Gateway, Modem – OSI. TCP/IP – ISDN.

<b>UNIT V</b>	(14 hrs)
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Internet & E-Commerce: **\*Internet Vs. Intranet\***, Business use of Internet. Network Risks, Controls and Securities – Threats and Vulnerabilities – Level of Security – **\*Network Security\***– Techniques – Payment Mechanism: EDI, EFT, Payment portal. E-Commerce – Nature –Types.

**\* Highlighted Content offered in Blended Mode (Link Provided)**

Blended learning links				
Unit	Link			
I	1. <a href="https://youtu.be/RQ98_ksHwgY">https://youtu.be/RQ98_ksHwgY</a> 2. <a href="https://youtu.be/YVG48F-zqPM">https://youtu.be/YVG48F-zqPM</a> 3. <a href="https://youtu.be/7SqQPkQb7Uo">https://youtu.be/7SqQPkQb7Uo</a>			
II	1. <a href="https://www.cdw.com/content/cdw/en/articles/datacenter/what-is-data-storage.html">https://www.cdw.com/content/cdw/en/articles/datacenter/what-is-data-storage.html</a>			
III	1. <a href="https://youtu.be/BTB86HeZVwk">https://youtu.be/BTB86HeZVwk</a> 2. <a href="https://www.bbc.co.uk/bitesize/guides/zmthsrd/revision/1">https://www.bbc.co.uk/bitesize/guides/zmthsrd/revision/1</a> 3. <a href="https://www.toppr.com/guides/computer-science/computer-fundamentals/software-concepts/utility-software/">https://www.toppr.com/guides/computer-science/computer-fundamentals/software-concepts/utility-software/</a>			
IV	1. <a href="https://youtu.be/ksvEw-ULgIQ">https://youtu.be/ksvEw-ULgIQ</a> 2. <a href="https://www.javatpoint.com/computer-network-topologies">https://www.javatpoint.com/computer-network-topologies</a> 3. <a href="https://youtu.be/zbqrNg4C98U">https://youtu.be/zbqrNg4C98U</a> 4. <a href="https://youtu.be/v1e-9DNcczc">https://youtu.be/v1e-9DNcczc</a>			
V	1. <a href="https://www.javatpoint.com/internet-vs-intranet">https://www.javatpoint.com/internet-vs-intranet</a> 2. <a href="https://youtu.be/z3TIBnHhI6Y">https://youtu.be/z3TIBnHhI6Y</a> 3. <a href="https://youtu.be/lkfggBVUJxY">https://youtu.be/lkfggBVUJxY</a>			
Text Books				
S. No	Title	Author	Publisher	Edition & Year of Publication
1.	Introduction to Information Technology	Rajaraman B	PHI Learning Private Limited	3 <sup>rd</sup> Edition 2018
2.	CA - IPCC Group II Study Material	ICAI	ICAI	2015 and Current Year
Reference Books				
S. No	Title	Author	Publisher	Edition & Year of Publication
1	Information Technology theory and practice	Pradeep K Sinha, Priti Sinha	PHI Learning Private Limited	1 <sup>st</sup> Edition 2016
2	Fundamentals of IT	Chetan Srivatsava	Kalyani Publishers	2007
3	A Text Book of Information Technology	R.Saravana Kumar R. Parameshwaran T. Jayalakshmi	S.Chand & Co. Pvt. Ltd.	Reprint 2014
Skill development				

- Engage students in hands-on activities to understand computer components like CPU, motherboard, and storage devices.
- Conduct practical sessions for installing and operating system software, including word processors and spreadsheets.
- Present students with different online scenarios (e.g., receiving an unknown email attachment) and ask them to identify potential risks and appropriate actions to take to stay safe online.
- Organize a role-playing activity where students act out buying and selling items online, emphasizing the importance of secure payment methods and protecting personal information.

### Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar

### Course Designers

1. Dr. S. Vijayalakshmi
2. Dr. R. Judith Priya

PC21E02	ENTERPRISE INFORMATION SYSTEM	Category	L	T	P	Credit
		Theory	73	2	--	5

### Preamble

To develop an understanding of technology enabled Information Systems, to know about impact on enterprise – wide processors, risks and controls and Computing Technologies and to gain knowledge about Information System and its components.

### Course Learning Outcomes

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

CIO No.	CLO Statement	Knowledge Level
CLO1	understand about Enterprise Business Processes, Automated Business Processes, and basics of Information Systems.	K1
CLO2	gain knowledge about Information Systems' Auditing	K2
CLO3	study about the Computing Technologies, Risks and controls of business aspects	K3
CLO4	analyze the IT risk related to banking sector, regulatory and compliance requirement and fundamentals of XBRL	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	S	M	S	S
CLO2	M	S	M	L	S
CLO3	M	S	M	S	S
CLO4	M	S	M	S	S

**S-Strong; M-Medium; L-Low**

<b>Syllabus</b>				
UNIT I				(13 hrs)
Introduction to Enterprise Business Processes – <b>*Automated Business Processes*</b> - <b>*Enterprise Risk Management*</b> – Risks and Controls. <b>*Diagrammatic representation of Business Process*</b> – Risks and Controls for Specific Business Processes – Regulatory and Compliance Requirements.				
UNIT II				(15 hrs)
Integrated ERP and Non-Integrated Systems – Risks and Controls. <b>*Audit of ERP Systems*</b> – Business Process Modules and their integration with financial and accounting systems – Reporting System and MIS. Data Analytics and Business Intelligence – Business reporting and Fundamentals of XBRL – Applicable regulatory and compliance requirements.				
UNIT III				(15 hrs)
Information Systems – <b>*Components of Information Systems*</b> – Information Systems’ and Controls – Classification of Information Systems’ Control – <b>*Information Systems’ Auditing*</b> – Audit Trail – Organization Structure and Responsibilities – Segregation of Duties				
UNIT IV				(15 hrs)
Introduction to E-Commerce – Components for E-Commerce – <b>*Architecture of Networked Systems*</b> – Workflow Diagram for E-Commerce- Risks and Controls – Guidelines and laws governing E-Commerce – <b>*Digital Payments*</b> – Computing Technologies				
UNIT V				(15 hrs)
Overview of Banking Services and Related IT Risk and Controls – <b>*Component and Architecture of CBS*</b> – Core Business Processes Flow and Relevant Risks and Controls – Reporting Systems and MIS, Data Analytics & Business Intelligence – Applicable Regulatory and Compliance Requirements.				
<b>* Highlighted Content offered in Blended Mode (Link Provided)</b>				
<b>Blended learning links</b>				
Unit	Link			
I	1. <a href="https://youtu.be/lkfggBVUjxY">https://youtu.be/lkfggBVUjxY</a> 2. <a href="https://youtu.be/1c-r9q32RW8">https://youtu.be/1c-r9q32RW8</a> 3. <a href="https://youtu.be/CeZeRblnoJg">https://youtu.be/CeZeRblnoJg</a>			
II	1. <a href="https://www.js3global.com/blog/conduct-erp-audit-complete-checklist/#:~:text=ERP%20auditing%20is%20the%20process,and%20sure%20the%20system.">https://www.js3global.com/blog/conduct-erp-audit-complete-checklist/#:~:text=ERP%20auditing%20is%20the%20process,and%20sure%20the%20system.</a>			
III	1. <a href="https://www.britannica.com/story/5-components-of-information-systems">https://www.britannica.com/story/5-components-of-information-systems</a> 2. <a href="https://www.britannica.com/topic/information-system/Information-systems-audit">https://www.britannica.com/topic/information-system/Information-systems-audit</a>			
IV	1. <a href="https://youtu.be/oKDxVI_YkRQ">https://youtu.be/oKDxVI_YkRQ</a> 2. <a href="https://youtu.be/N6YQ2_kXoRo">https://youtu.be/N6YQ2_kXoRo</a>			
V	1. <a href="https://www.techtarget.com/whatis/definition/core-banking-system#:~:text=A%20core%20banking%20system%20typically,Customer%20relationship%20management%20(CRM).">https://www.techtarget.com/whatis/definition/core-banking-system#:~:text=A%20core%20banking%20system%20typically,Customer%20relationship%20management%20(CRM).</a>			
<b>Text Books</b>				
S.No.	Title	Author	Publisher	Edition & Year of Publication

1	Paduka's - Students Handbook on Information Technology and Strategic Management – CA-IPCC	Nirupama G.Sekar B.Saravana Prasath	A Wolters Kluwar	13 <sup>th</sup> Edition, 2016
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### Reference Books

S.No.	Title	Author	Publisher	Edition & Year of Publication
1	Make my delivery CA IPCC IT & SM	CA Deepak Saini	Make my Delivery	3 <sup>rd</sup> Edition, 2017
2	A Text Book of Information Technology	R.Saravana Kumar R.Parameshwaran T. Jayalakshmi	S.Chand & Co.Pvt. Ltd.	Reprint 2014
3	CA – Inter StudyMaterial	ICAI	ICAI	Current Year

### Skill development

- Enhance analytical skills to understand and evaluate various enterprise business processes , their components and their impact on organizational performance.
- Understand the components and architecture of information systems, including hardware, software, networks, and databases.
- Develop skills in preparing, analyzing, and presenting financial reports, MIS, and data analytics to monitor and evaluate banking operations, performance and compliance.
- Map out and diagrammatically represent various business processes within an organization using tools through flowcharts

### Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar

### Course Content

Module No	Topic	No of Hours	Content delivery method	Participatory learning	CLO
<b>Unit I</b>					
1	Introduction to Enterprise Business Processes	2	Chalk & Talk	Discussion	CLO1, CLO2
2	Automated Business Processes, Enterprise Risk Management	2	Chalk & Talk Online	Quiz	CLO1, CLO2, CLO3
3	Risks and Controls. Diagrammatic representation of Business Process	3	Online	Seminar	CLO1, CLO2, CLO3, CLO4
4	Risks and Controls for Specific Business Processes	3	Chalk & Talk, PPT	Discussion	CLO1, CLO2, CLO3, CLO4
5	Regulatory and Compliance Requirements	3	PPT	Quiz	CLO1, CLO2, CLO3, CLO4
<b>Unit II</b>					

1	Integrated ERP and Non-Integrated Systems - Risks and Controls	3	Chalk & Talk, PPT	Seminar	CLO1, CLO2, CLO3
2	<b>Audit of ERP Systems</b>	3	Online	Quiz	CLO1, CLO2, CLO3
3	Business Process Modules and their integration with financial and accounting systems	3	Chalk & Talk, PPT	Discussion	CLO1, CLO2, CLO3
4	Reporting System and MIS, Data Analytics and Business Intelligence	3	Lecture	Quiz	CLO1, CLO2, CLO3, CLO4
5	Business reporting and Fundamentals of XBRL, Applicable regulatory and compliance requirements	3	Chalk & Talk, PPT	Seminar	CLO1, CLO2, CLO3, CLO4
<b>Unit III</b>					
1	Information Systems,	3	Chalk & Talk	Discussion	CLO1, CLO2,
	<b>Components of Information Systems</b>		Online		CLO3
2	Information Systems' and Controls – Classification of Information Systems' Control	3	Lecture & Assignment	Seminar	CLO1, CLO2, CLO3
3	<b>Information Systems' Auditing, Audit Trial</b>	3	Online Quiz	Brainstorming	CLO1, CLO2, CLO3
4	Organization Structure and Responsibilities	3	Lecture	Discussion	CLO1, CLO2, CLO3, CLO4
5	Segregation of Duties	3	Lecture	Quiz	CLO1, CLO2, CLO3, CLO4
<b>Unit IV</b>					
1	Introduction to E-Commerce and its Components	3	Chalk & Talk	Discussion	CLO1, CLO2

2	<b>Architecture of Networked Systems</b>	3	Online	Seminar	CLO1, CLO2, CLO3
3	Workflow Diagram for E-Commerce	2	PPT	Quiz	CLO1, CLO2, CLO3
4	Risks and Controls	2	Chalk & Talk, Assignment	Discussion	CLO1, CLO2, CLO3, CLO4
5	Guidelines and laws governing E-Commerce	2	Discussion, Lecture	Seminar	CLO1, CLO2, CLO3, CLO4
6	<b>Digital Payments</b>	1	Online	Quiz	CLO1, CLO2, CLO3, CLO4
7	Computing Technologies	2	PPT, Assignment	Brainstorming	CLO1, CLO2, CLO3, CLO4
<b>Unit V</b>					
1	Overview of Banking Services and Related IT Risk and Controls	3	Discussion	Seminar	CLO1, CLO2, CLO3
2	<b>Component and Architecture of CBS</b>	3	Online	Discussion	CLO1, CLO2, CLO3
3	Core Business Processes Flow and Relevant Risks and Controls	3	Lecture, Assignment	Brainstorming	CLO1, CLO2, CLO3, CLO4
4	Reporting Systems and MIS, Data Analytics & Business Intelligence	3	Discussion	Seminar	CLO1, CLO2, CLO3
5	Applicable Regulatory and Compliance Requirements	3	PPT	Discussion	CLO1, CLO2, CLO3, CLO4

### Course Designers

1. Dr. S. Vijayalakshmi
2. Dr. R. Judith Priya

<b>PC22SB01</b>	<b>ENTERPRISE RESOURCE PLANNING</b>	<b>Category</b>	L	T	P	<b>Credits</b>
		<b>Theory</b>	<b>43</b>	<b>2</b>	<b>--</b>	<b>3</b>

### Preamble

To understand the role of ERP in modern organizations and to enable the students how ERP have altered the role of Accountant and the job of the accountant.

### Course outcomes

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

<b>CLO Number</b>	<b>CLO statement</b>	<b>Knowledge level</b>
CLO 1	Know about Basic functions of Tally ERP 9, creation of company, ledger, Setting up of Company, Tally Features and Configurations	K1, K2, K3
CLO2	Deal with accounting vouchers, Know about Inventory Creation and Godown Creation	K1, K2, K3
CLO3	Work with GST features in Tally ERP 9	K1, K2, K3

### Mapping with programme Learning outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S

S- Strong M- Medium L –Low

### Syllabus

#### Unit I

(7 Hrs)

**Fundamentals of Tally ERP 9:** Getting Functional with Tally ERP 9 - Creation / Setting up of Company in Tally ERP 9. Accounting Masters in Tally ERP 9 – F11 Features – F12 Configuration – Setting up of Account Heads.

#### Unit II

(9 Hrs)

Vouching Entries in Tally ERP 9 – Accounting Vouchers – Inventory Vouchers.

#### Unit III

(9 Hrs)

**Inventory Creation in Tally** – Units of measures - Stock Group – Stock Categories - Stock Item- Creation of Godowns.

#### Unit IV

(9 Hrs)

Creation of Payroll Masters – Processing Payroll in ERP 9 – **Accounting for Employer PF Contributions** – Accounting for Employer ESI Contributions - Generating Payroll Reports

#### Unit V

(9 Hrs)

About GST – **Activating GST in Tally ERP 9** - Creating GST Masters in Tally. Setting up of GST Rates in Tally ERP 9 – Creating GST Classifications - Purchase and Sales Voucher with GST - GST Reports and Returns

\* Highlighted Content offered in Blended Mode (Link Provided)

### LINKS

1. <https://www.javatpoint.com/tally>
2. [https://youtu.be/\\_Ghu1JlnoZI](https://youtu.be/_Ghu1JlnoZI)
3. <https://studycave.in/tally-erp-9-easy-learning-notes-88988.html>
4. <https://www.jaincollege.ac.in/jecvvp/pdf/e-Business-Accounting-Tally-Notes-IV-sem.pdf>

### Text Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Mr. Ravindra Parmar	Tally. ERP 9 with GST	Computer World Research Department	2018

### Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Tally Education Pvt. Ltd.	Official Guide to Financial Accounting Using Tally.ERP 9 with GST	Tally Education Pvt. Ltd.	2018
2.	Learning Tally.ERP 9	<a href="https://neerajthakur645.files.wordpress.com/2015/07/tally-erp-9-tutorial.pdf">https://neerajthakur645.files.wordpress.com/2015/07/tally-erp-9-tutorial.pdf</a>		

### Pedagogy



Chalk and talk , PPT , Discussion , Assignment , Seminar

**Course contents and lecture schedule**

<b>Module no.</b>	<b>Topic</b>	<b>No. of Hours</b>	<b>Content delivery method</b>	<b>Participatory Learning</b>	<b>CLO LEVEL</b>
<b>UNIT I</b>					
1	<b>Fundamentals of Tally ERP 9</b>	2	Discussion, PPT	Seminar	CLO1
2	F11 Features	2	Assignment & Chalk and talk	Quiz	CLO1,CLO2
3	F12 Configuration	1	Seminar, PPT	Discussion	CLO1,CLO2
4	Functional Keys	1	Chalk and talk, PPT	Brainstorming	CLO1,CLO2
5	Statutory configuration	1	Chalk and talk, PPT	Seminar	CLO1,CLO2, CLO3
<b>UNIT II</b>					
1	Vouching Entries in Tally ERP 9	2	PPT	Discussion	CLO1,CLO2
2	Accounting Vouchers	1	Chalk and talk, PPT	Quiz	CLO1,CLO2
3	Receipts and Payment Vouchers	2	Chalk and talk, PPT	Seminar	CLO1,CLO2
4	Sales and Purchase Vouchers	2	Assignment and PPT	Quiz	CLO1,CLO2
5	Contra and Journal Voucher	1	Chalk and talk, PPT	Seminar	CLO1,CLO2,CLO3
6	Debit note and Credit Note	1	Chalk and talk, PPT	Discussion	CLO1,CLO2,CLO3

<b>UNIT III</b>					
1	<b>Inventory Creation in Tally - Units of measures</b>	2	PPT	Discussion	CLO1,CLO2
2	Stock Group, Stock Categories	2	Discussion, PPT	Seminar	CLO1,CLO2
3	Stock Item	1	Chalk and talk, PPT	Quiz	CLO1,CLO2
4	Inventory vouchers	2	Discussion, PPT	Discussion	CLO1,CLO2,CLO3
5	Creation of Godowns	2	Chalk and talk, PPT	Seminar	CLO1,CLO2,CLO3
<b>UNIT IV</b>					
1	Creation of Payroll Masters	2	PPT	Discussion	CLO1.CLO2
2	Processing Payroll in ERP 9	2	PPT	Seminar	CLO1,CLO2
3	Accounting for Employer PF Contributions	2	Discussion PPT	Quiz	CLO1,CLO2,CLO3
4	Accounting for Employer ESI Contributions	2	Chalk and talk, PPT	Seminar	CLO1,CLO2,CLO3
5	Generating Payroll Reports	1	Chalk and talk, PPT	Quiz	CLO1,CLO2,CLO3
<b>UNIT V</b>					
1	Introduction to GST	1	PPT	Seminar	CLO1
2	<b>Activating GST in Tally ERP 9</b>	1	Chalk and talk, PPT	Quiz	CLO1,CLO2
3	Creating GST Masters in Tally	1	Chalk and talk, PPT	Seminar	CLO1,CLO2,CLO3
4	Setting up of GST Rates in Tally ERP 9	1	Chalk and talk, PPT	Discussion	CLO1,CLO2,CLO3
5	Creating GST Classifications	1	Chalk and talk, PPT	Brainstorming	CLO1, CLO2, CLO3
6	Purchase Voucher with GST	1	PPT	Quiz	CLO1, CLO2, CLO3
7	Sales Voucher with GST	1	Lecture	Discussion	CLO1,CLO2,CLO3
8	GST Reports and Returns	2	PPT	Seminar	CLO1,CLO2,CLO3

1. Dr. S. Vijayalakshmi
2. Dr. R. Judith Priya

**ADVANCED LEARNERS COURSE FINANCIAL SERVICES**  
**COURSE CODE : PC20AC1**

**Unit I**

Introduction to Financial Services - Meaning and Types - Fund based Financial Service - Fee Based Financial Services - Introduction to Merchant Banking Services in India - Role and Functions of Merchant Bankers

**Unit II**

Mutual Funds: Introduction to Mutual Funds - Types - structure - Mutual funds in India. Factoring: Meaning – Functions - benefit - Cost of factoring - types of factoring- Discounting Difference between factoring and discounting - Advantages and Disadvantages of factoring

### Unit III

Portfolio Management and venture Capital: Portfolio management - Introduction- Principles - steps - qualifications and obligations. Responsibilities of portfolio manager Venture capital – introduction - scope - steps to provide venture capital - mode of funding **Unit IV**

Mergers and Acquisition: Need, types of mergers; Financial, legal, and human consideration in merger and acquisitions; Effectiveness of mergers and acquisitions

### Unit V

Secondary market – Stock exchange – functions -SEBI – Functions – Powers. Depository and custodial Services: Depository - introduction, concepts, constitution of Depository system; Functioning of depository system; Depository system in India; Custodial services - meaning; Registration; Obligation and responsibilities of custodians; Code of conduct

#### Text Book

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Project Financing	Pahwa H.P.S	Bharat Law House	Seventh Edition 2015

#### Reference Books

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Financial Management	M.Y.Khan and P.K. Jain	MC Graw Hill Publication	Eighth Edition 2018
2	Fundamentals of Financial Management	R.P. Rustagi	Taxmann's Publication	Sixteenth Edition 2021

#### Course Designers

1. Dr.S.Vijayalakshmi
2. Dr.G.Lakshmi

PC22C14	ADVANCED CORPORATE ACCOUNTING	Category	L	T	P	Credit
		Theory	88	2	-	5
<b>Preamble</b>						
To lay down a foundation for drafting accounts for special corporate entities such as Banking Companies, Insurance Companies, Government and Statutory companies and preparation of Consolidated Balance sheet.						
<b>Course Learning Outcomes</b>						
On the successful completion of the course, students will be able						
	CLO	CLO Statement				Knowledge Level
	CLO1	To gain a comprehensive understanding of advanced accounting principles applicable to diverse corporate entities.				K1

CLO2	To proficiently illustrate the components of corporate financial transactions.	K2
CLO3	To analyse accounting principles and transaction recording procedures specific to corporate entities.	K3
CLO4	To apply statutory requirements effectively in the preparation of financial statements for corporate entities.	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	M	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S

**S- Strong; M-Medium**

### Syllabus

UNIT I (19 hrs.)

**Valuation of goodwill** and Valuation of Shares of Companies.

UNIT II (19 hrs.)

Preparation of Consolidated Financial Statements of **Holding companies** (excluding inter-company holdings)

UNIT III (20 hrs.)

**Banking Company Accounts** - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments – Non-Performing Assets (NPA).

UNIT IV (20 hrs.)

Insurance principles and types – procedure for taking policies, policy conditions and settlement of claims (Theoretical aspects) - **Insurance Company accounts:** General Insurance and Life Insurance - Under IRDA 2000.

UNIT V (10 hrs.)

Accounts of Government Companies and statutory corporations – Preparation and presentation of the final accounts – forms and contents of statement of profit and loss, forms and contents of balance sheet. Accounts of statutory corporations – specimen of directions issued by the comptroller and auditor general of India – appointment, powers and duties Theoretical aspects

Problem – 80%, Theory – 20%

### Text Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Advanced Accounting volume II	SP Jain and KL Narang	Kalyani Publishers	2019 edition

### Reference Books

S.No	Title	Authors	Publishers	Edition & Year of publication
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1	Corporate Accounting	T.S.Reddy& A. Murthy	Margham Publications	Reprint 2020
2	CA – Inter Study Material	ICAI	ICAI	Current Year
<b>Course Designers</b>				
1	Dr. L.Prabha			
2	Dr.G.Lakshmi			

<b>PC22C15</b>	<b>GOODS AND SERVICE TAX &amp; CUSTOMS DUTY</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
		<b>Theory</b>	<b>73</b>	<b>2</b>	<b>-</b>	<b>3</b>

### Preamble

To provide an in depth study of the various provisions of GST and Custom duty laws and their impact on business and to gain knowledge in GST Computation Process.

### Course Learning Outcomes

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

<b>CLO</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Understand the basic principles underlying the Indirect Taxation Statutes (with reference to Customs Act, and GST)	K1
CLO2	Understand the difference between forward charge, reverse charge mechanism and the difference between composite and mixed supply.	K2
CLO3	Record and analyze the transactions for compliance under GST, Time of supply (TOS) , place of supply (POS)and valuation of Customs	K3
CLO4	Apply the procedure for registration under GST, matching, reversal & reclaim of ITC and Export promotion scheme, with EOU – SEZ & claim of Duty drawback	K4

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	S	S	M
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	S	M
<b>CLO4</b>	S	S	S	S	M

<b>S- Strong; M-Medium</b>		
<b>Syllabus</b>		
UNIT I		(15 hrs.)
Indirect Tax: Meaning, Features, difference between direct & Indirect Tax, Types of indirect tax before GST, Shortcoming of Indirect Tax system during pre GST Era. <b>GST: Meaning, advantages, disadvantages, *Evolution of GST*</b> , Structure of GST: CGST/IGST/SGST/UTGST, Important definition under GST Act. Machinery under GST: GST council, GST network, GST Authority. Concept of Supply: Meaning, Features, <b>*Types: Inter -state, intra- state, mixed composite, exempt supply.*</b>		
UNIT II		(15 hrs.)
Time of supply (TOS): Meaning, <b>*TOS of Goods &amp; Services*</b> , TOS under Reverse Charge Mechanism, Invoicing provisions, provisions related with changes in GST rate. Place of Supply (POS): Meaning, POS of goods & service, intra state & Inter State supply. Value of Supply: Meaning, provisions related with determination of value of supply of goods & services, determination of GST liability.		
UNIT III		(15 hrs.)
Input Tax credit (ITC): <b>*Meaning, manner of utilization of ITC*</b> , Block credit, supply not eligible for ITC, Matching, reversal & Reclaim of ITC. Payment under GST- Manner of Payment of GST liability, concept of Electronic Cash, credit & liability ledger, refund of excess GST. Return: Meaning, purpose & Importance, different type of return, due date of filing return. <b>*Assessment under GST: Meaning, types*</b> - self assessment, provisional assessment, summary assessment, best judgment assessment.		
UNIT IV		(14 hrs.)
<b>*Registration*</b> : <b>Meaning, optional registration, compulsory registration</b> , procedure for new registration, amendment & cancellation of registration. Composition Scheme: condition & restriction for composition scheme. Accounts & Records: manner of maintenance of accounts, period of retention of relevant records, Invoice: format, types- debit & credit note, vouchers. Audit: meaning, types-mandatory, departmental & special audit. Penalty under GST, E-way bill.		
UNIT V		(14 hrs.)

<b>Text Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Textbook of GST and Customs Law	V.Balachandran	Sultan Chand &Kalyani Publishers	2021, 1 <sup>st</sup> edition
2	GST – Laws and Practice	CA (Dr.) Arpit Haldia (Author), CA Mohd. Salim (Author)	Taxman’s Publications, New Delhi	2021, 1 <sup>st</sup> edition

<b>Reference Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	GST Comprehensive Guide On Indirect Tax Laws, GST, Customs & FTP	Dr. Yogendra Bangar and Dr. Vandana Bangar	Aadhya Prakashan,	2020, 1 <sup>st</sup> edition
2	GST Ready Reckoner	Datey V.S	Taxman Publication, New Delhi.	15 <sup>th</sup> Edition,2021

3	CA – IPCC Group I Study Material	ICAI	ICAI	2022
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Course Designers	
1	Dr.L.Prabha
2	Mrs.F.Deena Magdaline

PC22C16	MARKETING	Category	L	T	P	Credit
		Theory	58	2	-	3

**Preamble**

To provide with a comprehensive understanding of marketing principles, strategies, and tactics that to equip the students with the skills and knowledge needed to thrive in the ever-evolving field of marketing.

**Course Learning Outcomes**

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

CLO	CLO Statement	Knowledge Level
CLO1	Understand the core principles and purpose of marketing in business.	K1
CLO2	Establish a connection between AI and customer value, and explain how AI improves the value delivery process in marketing.	K2
CLO3	Analyze and apply various methods of sales forecasting to predict sales trends and support strategic decision-making.	K3
CLO4	Analyze and apply various methods of sales forecasting to predict sales trends and support strategic decision-making.	K4

**Mapping with Programme Learning Outcomes**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	M	L	M	M
CLO2	M	M	L	M	M
CLO3	M	M	L	M	M
CLO4	M	M	L	M	M

M-Medium; L-Low

**Syllabus**

UNIT I	(12 hrs)
Marketing - Definition of market and marketing - Importance and Fundamentals of Marketing – <b>Modern marketing concept</b> - Role of Modern Marketing – Global marketing - Tele marketing - <b>Green marketing</b> - online marketing - Neuro marketing meaning and concepts - Relationship of Marketing With Other Functional Areas – Marketing Approaches – <b>Various Environmental Factors Affecting the Marketing Functions.</b>	
UNIT II	(12 hrs)

Marketing functions - Buying, Selling, Transportation, Storage, Financing, <b>Risk bearing, Standardization.</b> Sales Forecasting – Various Methods of Sales Forecasting - Sales Management: Motivation, Compensation and Control of Salesmen - <b>CRM – Importance .</b>	
UNIT III	(10 hrs)
<b>Consumer behaviour : Meaning – Factors influencing Consumer behaviour –</b> Customer relations marketing. Buying motives - Customer value and Role of AI in Value Delivery Process- <b>Various Kinds of Marketing Channels - AI with Marketing Channel Management.</b>	
UNIT IV	(12 hrs)
<b>Marketing mix - Product Decisions: Concept of a product,</b> Classification of products - Product line and product mix - Product life cycle – Strategic implications in new product development - AI for Value Creation and Product Development. Pricing Decisions - Factors affecting price determination; Pricing policies and strategies – <b>Promotion decisions - Physical distribution problems and decision.</b>	
UNIT V	(12 hrs)
Services marketing: people, process, physical evidence. Recent Trends in Marketing, <b>Market Research and Marketing Regulations -</b> Social media promotion techniques - <b>Automate digital marketing and social media with generative AI - IMC (Integrated marketing communication): -</b> Definition, Process, Need & Significance . Career opportunities in marketing.	

Text Books				
S.No	Title	Authors	Publishers	Year of publication & Edition
1	Philip Kotler & Gary Armstrong	Principles of Marketing	A South Asian Perspective, Pearson Education	17 <sup>th</sup> edition, 2018
2	Rajan Saxena	Marketing Management	Tata Mc Graw Hill	6 <sup>th</sup> edition, 2019
Reference Books				
S.No	Title	Authors	Publishers	Year of publication & Edition
1	Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education	Marketing Management	Pearson Education	11 <sup>th</sup> edition, 2007
2	K Karunakaran	Marketing Management	Himalaya Publishing House	1 <sup>st</sup> Edition, 2017
3	J P Mahajan & Anupama Mahajan	Principles of Marketing	Vikas Publishing House	1 <sup>st</sup> edition, 2016
Course Designers				
1	Dr.L. Prabha			
2	Ms. G.Chandhini			

PC21E03	Strategic Management	Category	L	T	P	Credit
		Theory	73	2	-	5
<b>Preamble</b>						
To develop the ability to engage in strategic planning, assess external and internal factors affecting organizational decisions, apply holistic and multi-functional perspectives in strategy formulation.						
<b>Course Learning Outcomes</b>						
On the successful completion of the course, students will be able to						
	CLO	CLO Statement				Knowledge Level



	CLO1	Know about overview strategic management, Vision, Mission and strategic levels	K1
	CLO2	Gain insights into strategic analysis and industry environment analysis	K2
	CLO3	Explore about strategic choices and matrix	K3
	CLO4	Apply various techniques of business strategies	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S - Strong

### Syllabus

UNIT I	(12 hrs)
Introduction to Strategic Management: Meaning and Nature of Strategic Management – Importance and Limitations of Strategic Management – <b>Strategic Intent</b> , Vision, Mission, Goals and Values – Strategic Levels in Organizations (Network, Corporate, Business and Functional)	
UNIT II	(18 hrs)
<b>Strategic Analysis: External Environment</b> : International and Macro Environment: PESTLE Analysis – Defining the industry for analysis (Value Chain, PLC) – Porters Five Forces - Industry environment analysis – Understanding customers and markets – Competition in the industry.	
UNIT III	(15 hrs)
<b>Strategic Analysis: Internal Environment</b> : Understanding key stakeholders (Mendelow's Model) – Strategic drivers (Industry & markets, Customers, Channels, Product & Services, Competitive Advantage) <b>The role of resources and capabilities</b> – Combining external and internal analysis (SWOT Analysis) – Gaining competitive advantage (Michael Porter's Generic Strategies).	
UNIT IV	(16 hrs)
Strategic Choices: Concentric, Conglomerate, Market Development, Product Development, Innovation, <b>Horizontal integration, vertical integration</b> , Turnaround, Divesture, Liquidation. Strategic Options: Ansoff's Matrix, ADL Matrix, BCG Matrix, GE Matrix.	
UNIT V	(12 hrs)
Strategy Implementation and Evaluation: Implementation: Formulation vs. Implementation Matrix, Linkages and Issues – Strategic Change through Digital Transformation Organisation Structure (hard) and Culture (soft) – <b>Strategic Leadership</b> .	

### Text Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Strategic Management and Business Policy	Thomas L Wheelen, David Hunger, Alan.N.Hoffman, Charles E Banford	Pearson Education India	15th, 2018
2	CA – Inter Study Material	ICAI	ICAI	Current Edition

Reference Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Strategic Management and Business Policy	P.Subba Rao	Himalaya Publishing House	Reprint 2015
2	Quality Management	Howard S.Gitlow, Alan J.Oppenheim Rosa Oppenheim David M.Levine	Tata McGraw Hill	3 <sup>rd</sup> edition 2009
3	Strategic Management Formulation Implementation and control	John A Pearce II, Richard B Robinson Amita Mittal	McGraw Hill Education	12 <sup>th</sup> , 2017
Course Designers				
1	Dr. L. Prabha			
2	Ms.G.Chandhini			

PC21E04	International Business	Category	L	T	P	Credit
		Theory	73	2	-	5

#### Preamble

To provide a comprehensive grasp of international business structures and operations, delve into a wide range of foreign exchange challenges and evolving trends, and acquaint them with fundamental concepts concerning import and export markets.

#### Course Learning Outcomes

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

CLO	CLO Statement	Knowledge Level
CLO1	Gain an overview of the unique problems faced by firms engaging in international activities	K1
CLO2	Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks	K2
CLO3	Explore the special problems of multi-national corporations, recent problems of the international economic system, as well as countries export analysis	K3
CLO4	Gain insight in developing the strategies to enter into other markets in the process of globalization	K4

#### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	M	L	L	L
CLO2	M	M	M	M	L
CLO3	S	M	M	M	L
CLO4	S	M	M	M	L

**S- Strong; M-Medium; L-Low**

#### Syllabus

UNIT I	(15 hrs)
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International Business - Meaning, Evolution, nature and Scope – need & importance - stages of internationalization, (EPRG) approaches to international business, theories of international business. <b>Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process</b> – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.				
UNIT II		(14 hrs)		
Modes of Entering International Business: Country Evaluation and Selection, Introduction to Political, Economic, Social-Cultural & technological environment of international business. International business analysis- modes of entry- exporting (direct and indirect) licensing, franchising, contract manufacturing, management contracts, turnkey projects, Joint ventures- Mergers and Acquisitions- <b>Foreign direct investment</b> -Comparison of different modes of entry				
UNIT III		(15 hrs)		
Export marketing – Meaning – <b>An overview of export marketing</b> – Differences between export marketing and domestic marketing –salient features and basic functions of export marketing – export Tariff and non-tariff barriers. Export Market Analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects – ECGC, EPG, Export receipts, <b>MEIS and Duty Drawbacks</b> . Important documents used in foreign trade.				
UNIT IV		(15 hrs)		
Globalization : Meaning- Definition and Features-Globalization, -Advantages and Disadvantages, Socio–Cultural, Political & Legal and Economic Implications, <b>Globalization and India. GATT and WTO</b> . MNC, Global Company and TNC, Merits and Demerits, MNC s and India.				
UNIT V		(14 hrs)		
Foreign exchange – Theories of foreign exchange – Administration of foreign exchange –Factors influencing fluctuations in foreign exchange – <b>Exchange control in India</b> – components of				
<b>Text Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	International marketing management	Phillip R. Cateora, R. Bruce Money ,Mary C. Gilly	MC Graw Hill	18th Edition. 2019
2	International Business	Francis Cherunilam	PHI learning Pvt. Ltd-New Delhi.	6 th Edition 2020
<b>Reference Books</b>				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Money Banking International Trade and Public Finance	M L Jhingan	Vrinda Publications	8 <sup>th</sup> Edition 2020
2	A Hand Book on Predominant aspects of global Business intelligence	Dr.T.Kiruthika	YGMRO Publishers	2020
3	International Business- Competing in the Global Marketplace	Charles W L Hill G Tomas M Hult	MC Graw Hill	12th Edition Paperback – 14 2021
<b>Course Designers</b>				
1	Dr. L. Prabha			
2	Dr. R. Judith Priya			

PC21SBP2	ENTERPRISE RESOURCE PLANNING - PRACTICAL	Category	L	T	P	Credits
		Practical	41	4	-	3

### Preamble

To embark on a journey to learn and master the practical application of accounting and management of finance using Tally Prime

### Course outcomes

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

CLO	CLO Statement	Knowledge level
CLO 1	Demonstrate the proficiency in passing necessary journal entries.	K1
CLO 2	Interpret the solid understanding of stock item management for inventory control.	K2
CLO 3	Comprehend the importance of statutory configuration for taxation purposes.	K3
CLO 4	Apply the principles of Goods and Service Tax(GST) for tax compliance	K4

### Mapping with Programme Learning outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	M	S	M
CLO2	S	M	M	S	S
CLO3	M	M	M	M	S
CLO4	S	S	M	M	S

S- Strong M- Medium

1. Prepare accounting voucher entries in tally using the given transactions:

Create a company Robert Trade for the year 2020-21, and pass necessary Journal Entries

- Robert commenced a transport business with a capital of ₹ 1,00,000
- An account was opened with State Bank of India and deposited ₹ 30,000
- Purchased furniture by paying cash ₹ 10,000
- Goods purchased on credit from Mohaideen for ₹ 20,000
- Cash sales made for ₹ 8,000
- Goods purchased from Rathinam for ₹ 5,000 and money deposited in CDM
- Goods sold to Rony on credit for ₹ 60,000
- Money withdrawn from bank for office use ₹ 9,000
- Part payment of ₹ 10,000 made to Mohaideen by cheque
- Rony made part payment of ₹ 5,000 by cash
- Salaries paid to staff through ECS ₹ 6,000
- Wages of ₹ 3,000 paid by cash
- Purchased stationery from Pandian Ltd. on credit ₹ 4,000

2. Prepare final accounts for a given trial balance with adjustments.

Particulars	Rs.	Particulars	Rs.
Capital	20,000	Office Salaries	6,600
Debtors	8,000	Establishment expenses	4,500
Creditors	10,500	Selling expenses	2,300

Purchases	60,000	Furniture	10,000
Sales	80,000	Cash at bank	2,400
Income tax of Jain paid	500	Miscellaneous receipts	600
Opening stock	12,000	Drawings	4,800

Consider the following balances extracted from the books of Jain as on 31st December, 2016.

Prepare the final accounts.

Adjustments

- Salaries outstanding for December, 2016 amounted to Rs. 600
- Provide depreciation on furniture @ 10% p.a.
- Provide interest on capital for the year @ 5% p.a.
- Stock on 31st December, 2016 Rs.14,000

3. Prepare a company along with GST Configuration and TDS Configuration.

a) The Company Creation using the following Details

Name	Mr. White Champion Industries
Address	No 319/2, Waghere Colony, Pimpri Gaon, Pune,
Country	India
State	Maharashtra
Pin code	411017
e-Mail ID	accounts@whitechampion.com
Website	www.whitechampion.com
The Financial year begins from	1-Apr-2019
Books beginning from	1-Apr-2019

b) Statutory Configuration : i) GST Configuration

State	Maharashtra
Registration Type	Regular
GSTIN / UIN	27AAACD3069K1ZJ
Applicable From	01-Apr-2019
Periodicity of GSTR 1	Monthly
e-Way Bill Applicable	Yes
Set/Alter GST Rate Details	Yes
HSN Description	Erasers
HSN /SAC	4016
Taxability	Taxable
Integrated Tax	5%

ii) TDS Configuration, TAN No. DELA02603G,

Set 'Ignore IT exemption limit for TDS deduction = Yes'

4. Prepare Stock Item Master using the following inventory details:

Stock Item	Stock Group	Unit of Measure	GST	HSN
Rubber	Raw Materials	Kg of 1000 gms (with 3 decimals)	5%	4001
Pigments	Raw Materials	Kg of 1000 gms (with 3 decimals)	18%	3212

Sulphur	Raw Materials	Kg of 1000 gms (with 3 decimals)	5%	2503
Mr. White Eraser – 1.5 Inch	Finished Goods	Nos	5%	4016
Mr. White Eraser – 2.5 Inch	Finished Goods	Nos	5%	4016

Note: Enable batches for Finished Goods stock items, not for Raw Materials

5. Create Bill of Materials using the following inventory details:

Finished Goods/ Raw Materials	Mr. White Eraser – 1.5 Inch (To manufacture 1 No)	Mr. White Eraser – 2.5 Inch (To manufacture 1 No)
BOM Name	BOM 1	BOM 1
Rubber	15 Grams	25 Grams
Pigments	3 Grams	5 Grams
Sulphur	2 Grams	3 Grams

6. Create Price List with the following inventory details.

The company offers a different price list for a different type of customers and addition to that gives a discount on bulk buying.

Stock Item Name	Price for Distributors	Slab Discount			
		0 to 50,000 Nos	50,001 to 1,00,000 Nos	1,00,001 to 1,50,000 Nos	1,50,001 and above
Mr. White Eraser – 1.5 Inch	Rs. 3 / No	Nil	2%	4%	6%
Mr. White Eraser – 2.5 Inch	Rs. 5 / No	Nil	2%	4%	6%

Stock Item Name	Price for Retailers	Slab Discount			
		0 to 50,000 Nos	50,001 to 1,00,000 Nos	1,00,001 to 1,50,000 Nos	1,50,001 and above
Mr. White Eraser – 1.5 Inch	Rs. 4 / No	Nil	2%	4%	6%
Mr. White Eraser – 2.5 Inch	Rs. 6 / No	Nil	2%	4%	6%

7. Create Accounts Masters with the following details.

Ledgers	Group Under	Additional Details
Plant and Machinery A/c	Fixed Asset	Is GST Applicable = Yes, GST Rate = 18% Integrated Tax, Nature of Transaction = Interstate Purchase Taxable, Nature of Goods = Capital Goods.
Input CGST	Current Assets	Type of Duty = GST / Central Tax Note: In Ledger Creation screen press F12 (Configure) and set set 'Set ledgers to behave as Duties & Taxes = Yes', then you can enable GST for ledger created under Current Assets Group
Input SGST	Current Assets	Type of Duty = GST / State Tax
Input IGST	Current Assets	Type of Duty = GST / Integrated Tax

HDFC Bank A/c	Bank	Account Number = 151000987768222, IFS Code = HDFC0000039, Branch = Pune – Boat Club Activate cheque book – 000001 to 000100
St. George Rubber Traders	Sundry Creditors	Maintain balance bill by bill = Yes State = Kerala, PIN Code - 686578 GSTIN = 32AABCT3518Q1Z5
Polymer Colour Company	Sundry Creditors	Maintain balance bill by bill = Yes State = Maharashtra, PIN Code - 411014 GSTIN = 27AAQPA7642G1ZL
C. S. Industries	Sundry Creditors	Maintain balance bill by bill = Yes State = Odisha, PIN Code - 751007 GSTIN = 24ALOPR2210G1ZB
MAKS Distributors	Sundry Debtors	Price List = Distributors Maintain balance bill by bill = Yes Credit Period = 30 days Interest Calculation = Yes Set - 20% per Calendar Year State = Maharashtra, PIN Code - 411002 GSTIN = 27AAACB5343E1Z1
Orbit Solutions	Sundry Debtors	Price List = Retailers Maintain balance bill by bill = Yes Credit Period = 30 days Interest Calculation = Yes Set - 20% per Calendar Year State = Maharashtra, PIN Code - 411001 GSTIN = 27AAATI1446A1Z7
Office Mate Ghana Limited	Sundry Debtors	Maintain balance bill by bill = Yes Country = Ghana Price List = Not Applicable The currency of the ledger – Rs.

Secured Loan A/c	SecuredLoans	Interest Calculation = Yes Set - 14% per the Calendar Year
Joshi & Kulkarni	Sundry Creditors	Deductee Type = Partnership Firm PAN = AABCJ8888G

8. Prepare various business transaction entries with GST,

Record the following transactions for Mr. White Champion Industries:

- On 1-Apr-2019, Mr Vimal Khelkar introduced capital Rs.30,00,000 and deposited intoHDFC Bank A/c.
- On 3-Apr-2019, The Company purchased Plant & Machinery from C. S. Industries for manufacturing Erasers for Rs. 16,00,000 + 18% IGST. Bill No. CS-005
- On 5-Apr-2019, Rs. 10,00,000 paid through HDFC bank to C. S. Industries via Chq No000001 against Bill No. CS-005
- On 8-Apr-2019, took a secured loan of 10,00,000 and deposited in HDFC Bank A/c@ 14% per the Calendar Year, interest payable every month.
- On 10-Apr-2019, The Company purchased the following raw materials from PolymerColour Company via Invoice No. 658/2019-20. All prices are excluding GST.

Stock Item	Quantity	Rate
Pigments	5,000 Kgs	Rs. 75 / Kg
Sulphur	5,000 Kgs	Rs. 20 /Kg

- On 10-Apr-2019, The Company purchased the following raw materials from St.George Rubber Traders via Invoice No. 86. All prices are excluding GST.

Stock Item	Quantity	Rate
Rubber	20,000 Kgs	Rs. 101.60/ Kg

- On 20-Apr-2019, Mr. White Champion Industries manufactured finished goods asper the table below

Stock Item	Quantity	Batch No
Mr. White Eraser – 1.5 Inch	4,00,000 Nos	Batch 01
Mr. White Eraser – 2.5 Inch	2,00,000 Nos	Batch 01

- On 25-Apr-2019, received an order No. 112 from MAK S Distributors. All Price listrates are exclusive of GST, add GST wherever applicable.

Note: Enable F11 Feature 'Use separate discount column in invoices = Yes' under Inventory Features to calculate discount on Stock Items in Invoice.

Stock Item	Quantity	Batch No	Rate
Mr. White Eraser – 1.5Inch	1,25,000 Nos	Batch 01	As per pricelist
Mr. White Eraser – 2.5Inch	75,000 Nos	Batch 01	As per pricelist

9. Create a company accounts with inventory details:Create a company in the name of Asian Car Arcade for the year ending 2001.Prepare the required ledgers, stock group, category, items, godown and pass the transactions taking the following into consideration, entry to be done in invoice mode.

F11 Features to be activated:



Under Maruti	Maruti 800, Zen, Esteem, Baleno.
Under Hyundai	Ascent, Hyundai Deluxe, Hyundai Regular.
Under Premiere	Fiat, Uno, Siena.
Under Tata	Indica, Sumo, Estate, Sierra.
Under Hindustan	Ambassador, Contessa.

Transaction

- Purchased the following on 01.06.2000, discount 2%

Quantity	Name	Rate	Godown
3	Zen	400000	Mumbai
2	Ascent	550000	Mumbai
2	Uno	375000	Pune
4	Siena	575000	Pune
2	Sumo	500000	Mumbai
5	Indica	400000	Mumbai

- On 02.06.2000 sold following cars to Patel Motors, discount 2%

Quantity	Name	Rate
1	Zen	475000
1	Siena	610000
1	Indica	450000

- On 01.07.2000 sold following cars to Dhruv Motors, discount 2%

Quantity	Name	Rate
1	Ascent	580000
1	Indica	430000

- On 02.07.2000 sold following cars to Gupta Car Arcade, discount 2%

Quantity	Name	Rate
1	Zen	460000
1	Siena	600000

- On 31.07.2000 sold following cars to Continental Motors, discount 2%

Quantity	Name	Rate
1	Sumo	550000
1	Zen	450000
1	Siena	600000

- Received on 01.08.2000 Rs. 1125000/- from continental Motors after deducting discount on total bill amount.
- Paid 50% bill amount from which 7.5% discount on bill amount has been paid for Hyundai motors on 02.08.2000.
- On 31.08.2000 received 75% bill amount after deducting 11.25% on net bill from Dhruv Motors.
- Paid full amount after deducting 15% discount to Premeiere 01.09.2000.
- Sold 1 Indica @ Rs. 450000 to Ramesh Motors (add 4% sales tax) on 02.09.2000.
- Sold 1 Siena @ Rs. 600000 and 1 Uno @ Rs. 400000 to Trilok Motors (add 4.8% sales tax) on 31.09.2000.

10. Prepare simple payroll voucher and to display payroll report for the given data.

Course Designers	
1	Dr. L. Prabha
2	Dr. R. Judith Priya

**ADVANCED LEARNERSS COURSE**  
**ADVERTISING AND SALES PROMOTION**  
**SUBJECT CODE: PC20AC2**

**Objectives:**

1. Learn the basics of advertising, sales promotion, and their role in marketing.
2. Explore advertising approaches like DAGMAR, AIDA, and evaluate media types and selection factors.
3. Study key sales promotion techniques like samples, exhibitions, rebates, and trade shows.
4. Design, implement, and evaluate advertising and sales promotion programs for optimal impact.

**Unit I**

Advertising: Meaning, Features, Functions; Setting of Advertising objectives  
Advertising Budget;

**Unit II**

Approaches of Advertising - DAGMAR (defining Advertising Goals for Measured Advertising Results), AIDA (Attention, Interest, Desire and Action)

**Unit III**

Advertising Media: Media Types & its Evolution, Characteristics, Advantages, Disadvantages, Factors Affecting Media Choice

**UNIT IV**

Nature and importance of sales promotion, its role in marketing, Forms of sales promotion: Consumer oriented sales promotion, trade oriented sales promotion and sales force oriented sales promotion.

**UNIT V**

Major tools of sales promotion: Samples, point of purchase, displays and demonstration. Exhibition and Fashion shows, sales contest and game of chance and skills, lotteries, gifts, offers, premium and free goods, Prince Packs, rebates, patronage, rewards etc. Conventions, conference and trade shows, specialties and novelties, Developing a sales promotion programs, pre testing implementing, evaluating the results and making necessary modification

**Text Book**

S.No	Book Name	Author Name	Publisher	Year and Edition
1	Integrated Advertisements, Promotion and Marketing Communication	Kenneth Clow. Donald Baack	Prentice Hall of India	Seventh Edition 2014

**Reference Books**

S.No	Book Name	Author Name	Publisher	Year and Edition
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1	Advertising and Sales Promotion	S.H.H. Kazmi, Satish.K.Batra,	Excel Books, New Delhi	Third Edition 2008
2	Advertising and Promotion	George E. Belch, Michel A.Belch	MC Graw Hill Publication	Seventh Edition 2009

**Course Designers**

Dr. L.Prabha

Dr.G.Lakshmi