

## Attainment of Programme Outcome

### B.Com

### CO, PO and PSO Mapping

Blueprint of the question paper	Section	Unit I	Unit II	Unit III	Unit IV	Unit V
	Section A	2	2	2	2	2
	Section B Any FIVE	2	2	1	1	1
	Section C Either OR	2	2	2	2	2
	Section D Any THREE	1	1	1	1	1

Name of the Course: Financial Accounting I

SEMESTER –I			
Part III	Core I	Financial Accounting I	
Course Code: 21UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

### Objectives

- Create competent and skilled accounting professionals to manage business enterprise.
- To enable students learn fundamental aspects of financial accounting and to acquire skills in accurately portraying the financial position of the business.

### Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand book keeping and accounting concepts and conventions as per Accounting Standards of India.	1,2,5	Un
CO – 2	prepare financial statements of sole traders in accordance with generally accepted accounting principles.	1,2,5,8	Ap

CO – 3	employ critical thinking skills on the effects of different accounting methods on the financial statements.	1,2,4,5	Ap
CO – 4	understand and prepare bank reconciliation statement.	1,5	Ap
CO – 5	understand the accounting features and methods of preparing financial statements from incomplete records.	1,5	Ap
CO - 6	demonstrate and compare the various methods of Providing depreciation.	2,4,5	Ev
CO - 7	apply appropriate judgment derived from knowledge of accounting theory in charging depreciation for various assets.	1,5	Ev
CO - 8	effectively demonstrate skills relating to Rectification of errors.	2,4,5	AP

SEMESTER –I			
Part III	Core I	Financial Accounting I	
Course Code: 21UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

**Unit I–Introduction to Financial Accounting: (10 Hrs)**

Financial Accounting – Definition – Accounting Concepts and Conventions— Accounting Standards of India – Journal Entries- Cash Book – Single – Double - Triple Column Cashbook – Petty Cash Book

**Unit II Final Accounts of Sole Trading Concerns (20 Hrs)**

Accounts of Sole trader – Trial Balance - Trading Account - Profit and Loss account- Balance sheet – Closing Entries - Adjustment Entries.

**Unit III–Accounts from Incomplete Records (15 Hrs)**

Accounts from Incomplete Records – Meaning – Definition – Features – Defects – Differences between Single Entry system and Double entry system –Methods of preparing Final Accounts from incomplete records – Statement of Affairs method – Conversion method.

**Unit IV–Bank Reconciliation Statement and Rectification of errors. (15 Hrs)**

Bank Reconciliation Statement - Reasons for difference between Cash Book and Pass Book balance – Preparation of Bank Reconciliation Statement - Rectification of errors – Classification of Errors – Suspense Account.

**Unit V –Depreciation: (15 Hrs)**

Depreciation – Need – Causes - Methods of providing depreciation: Straight Line method - Diminishing Balance method – Annuity method – Insurance Policy method – Sinking Fund Method-Revaluation Method-Depletion Method- Machine Hour Rate method-Mileage Method-Sum of Years digit method

**Note: Theory30% Problem70%**

**Textbook:**

1. Gupta R.L.& Radhaswamy M. *Advanced Accountancy*. New Delhi: Sultan Chand & sons, Seventh Edition ,2019.

**Books for Reference:**

1. Nagarajan K.L., Vinayakam N., & Mani P.L. *Principles of Accountancy* . New Delhi: S.Chand &Company Pvt. Ltd.,Fourth Edition, 2009.
2. Arul Raj Ponnudurai S. *Accountancy Volume – I*, Sathya Publications, Fifth Edition,2020.
3. Arulanandan M. & Ramanan K.S. *Advanced Accountancy*. Mumbai: HimalayanPublishing House, Sixth Edition 2016.

## 21UCOC11: Financial Accounting I

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	2	2	3	2	2	3	3	<b>2.5</b>	2	3	3	3	3	2	3	3	<b>2.8</b>
<b>CO-2</b>	3	3	3	3	2	3	3	3	<b>2.9</b>	3	2	3	3	2	3	2	2	<b>2.5</b>
<b>CO-3</b>	3	2	3	2	3	3	2	2	<b>2.5</b>	3	3	2	2	3	2	3	2	<b>2.5</b>
<b>CO-4</b>	2	3	2	3	2	3	3	2	<b>2.5</b>	2	3	3	3	2	3	2	3	<b>2.6</b>
<b>CO-5</b>	2	2	3	2	3	2	2	3	<b>2.4</b>	2	2	2	2	3	2	2	3	<b>2.3</b>
<b>CO-6</b>	2	3	2	3	3	3	2	2	<b>2.5</b>	3	3	2	3	2	3	3	2	<b>2.6</b>
<b>CO-7</b>	3	3	3	3	2	3	3	3	<b>2.9</b>	2	2	3	3	3	2	3	2	<b>2.5</b>
<b>CO-8</b>	3	2	2	3	3	2	2	2	<b>2.4</b>	3	2	2	2	2	3	2	2	<b>2.3</b>
<b>Average</b>	<b>2.6</b>	<b>2.5</b>	<b>2.5</b>	<b>2.8</b>	<b>2.5</b>	<b>2.6</b>	<b>2.5</b>	<b>2.5</b>	<b>2.6</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.6</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.4</b>	<b>2.5</b>
PO Mean									<b>2.6</b>	PSO Mean								2.5
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				

**Name of the Course: Business Organisation**

<b>SEMESTER –I</b>			
<b>Part III Core II</b>		<b>Business Organisation</b>	
<b>Code:21UCOC12</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Objectives**

- Create competent and skilled professionals to manage business enterprise.
- To enable students learn fundamental aspects of business organisation

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO – 1	understand the basic concepts of business organization and latest developments in the organization of business.	1,3,4,6	Un
CO – 2	the basic forms of business organization.	1,2,3	Un
CO – 3	know about the concepts of business ethics, business values and morals.	1,2,4	An
CO – 4	understand about MSME, Recent changes in MSME sector, development of VSI under the plans, KVIC and its objectives .	1,6	Ev
CO – 5	know about the dominance of MNC's globalization and globalization of Indian business.	1,3,6	An
CO - 6	demonstrate women entrepreneurship skills.	2,4,5	Ev
CO -7	gain knowledge on the promotional measures relating to KVIC.	1.2.3	Un
CO - 8	analyse the pros and cons of globalisation in the business world.	4,5	Cr

<b>SEMESTER –I</b>			
<b>Part III Core II</b>	<b>Business Organisation</b>		
<b>Code:21UCOC12</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Unit I - Concept of Business Organisation: (15 hours)**

Economic and Non economic activities – Profession and Employment – Meaning of Business – Characteristics of business – Business distinguished from profession and employment – Scope of business – Objectives of business – Functions of business – Qualities of a successful businessman.

**Unit II - Forms of Business Organization: (15 hours)**

Sole proprietorship – Joint Hindu Family Firm – Partnership firm: Features – Merits and Demerits – Joint Stock Company: Features – Merits and Demerits – Co- operative Organization: Features – Public Utilities -Public enterprises (Government undertakings)

**Unit III – Business Ethics and Values: (15 hours)**

Concept of Ethics – Values – Morals – Ethics: Characteristics – Types – Approaches – Relevance – Business Values: Characteristics – Types – Code of conduct – Meaning – Limitations.

**Unit IV – Micro Small and Medium Enterprises: (15 hours)**

Micro Small and Medium Enterprises – Meaning – Classification – Recent changes in MSME - Objectives of Khadi and Village Industries– Workings– Development of Village and Small Industries under the plans – Promotional Measures- Women Entrepreneurs

**Unit V - Multinational Corporations: (15 hours)**

Meaning- Definition- Dominance of MNCs – MNCs and International trade – Merits and Demerits –Globalisation – Meaning – Features – Stages – Pros and Cons of globalization – Globalisation of Indian business.

**Text books:**

Tulsian P.C., Vishal Pandey., *Business Organisation and Management* .  
Mumbai: Tata McGraw Hill First Edition.

**Books for Reference:**

1. Bhushan Y.K., *Fundamentals of Business Organisation and Management*. New Delhi: Sultan Chand & Co.

2. Reddy P.N. *Principles of Business Organisation and Management*, New Delhi.

## 21UCOC12: Business Organisation

### Course Outcomes:

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-2</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	2	3	3	3	3	3	3	<b>2.8</b>
<b>CO-3</b>	2	3	2	3	3	3	3	3	<b>2.7</b>	3	2	3	3	3	2	3	3	<b>2.7</b>
<b>CO-4</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>
<b>CO-5</b>	3	2	2	3	3	3	3	3	<b>2.7</b>	2	3	3	3	3	2	2	3	<b>2.6</b>
<b>CO-6</b>	2	2	2	3	3	2	3	3	<b>2.6</b>	3	3	3	3	2	3	3	3	<b>2.8</b>
<b>CO-7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-8</b>	2	3	3	3	3	2	2	3	<b>2.6</b>	3	3	3	3	3	3	3	2	<b>2.8</b>
<b>Average</b>	<b>2.6</b>	<b>2.7</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>3</b>		<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	<b>2.7</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	
PO Mean									<b>2.7</b>	PSO Mean								<b>2.7</b>
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				

**Name of the Course: Business Management**

<b>SEMESTER II</b>			
<b>Part III</b>	<b>Allied II</b>	<b>Business Management</b>	
<b>Course Code: 21UCOA21</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

**Objectives**

- To equip students with skills of managing a business enterprise.
- To enable students to have thorough knowledge in principles of management.

**Course Outcomes:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the principles of Management.	1,2,3	Un
CO – 2	understand nature of management and apply the various concepts in business.	1,2,3	Ap
CO – 3	assess the principles of direction and its importance.	1,4	Ev
CO – 4	familiarise with the controlling and co-ordination techniques.	1,4	An
CO - 5	analyse the importance of decision making in business.	1.2.3	An
CO - 6	exhibit knowledge and skills relevant to principles of direction	2,4,5	Ap



SEMESTER II			
Part III Allied II		Business Management	
Course Code: 21UCOA21	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

**Unit I–Nature of Business Management concept: (12 hours)**

Concept and Thoughts of Management—Meaning – Functions of Management—Principles of Management –Functions of a Manager—Qualities of a manager—Management by Objectives – Meaning – Features – process of MBO.

**Unit II –Planning and Decision Making: (12 hours)**

Planning: Meaning –Objectives –Characteristics—Importance –Limitations– Types and Methods of Planning- Decision making–Meaning–Characteristics –Elements–Process–Principles.

**Unit III– Organisation: (12 hours)**

Organisation: Definition – Principles of organization – Classification –Formal Organization – Informal Organization. Difference between Formal and Informal Organisation– Functions- Types of Organisation -Line- Line and staff-Committee Organization.

**Unit IV– Staffing and Direction (12 hours)**

Staffing: – Meaning - Definition – Recruitment – Meaning- Sources -Selection – Selection Procedure -Direction–Meaning–Definition–Principles–Importance.

**Unit V–Co-ordination and Controlling (12 hours)**

Co-ordination- Meaning -Importance –Types of Co-ordination-- Steps for effective coordination Techniques of Co-ordination. Controlling: Definition–Importance–Steps in Control process.

**Text Book**

Ramasamy T. *Principles of Management*. New Delhi: Himalaya Publishing House. Revised edition 2021

**Books for Reference:**

1. Tripathi P.C. *Principles of Management*. New Delhi: Tata McGraw Hill Publishing Co.Fifth Edition, 2017
2. Prasad L.M. and Gulshan S.S. *Management:Principles & Practices*. NewDehi: Sultan Chand& Sons Educational Publishers. Revised Edition 2019.

## 21UCOA11: Business Management

### PSO Matrix:

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	2	2	3	3	2	3	2	<b>2.5</b>	3	2	3	3	2	2	3	2	<b>2.5</b>
<b>CO-2</b>	3	2	2	2	3	2	3	2	<b>2.4</b>	3	2	2	2	2	2	3	2	<b>2.25</b>
<b>CO-3</b>	3	3	2	3	3	2	3	3	<b>2.8</b>	3	2	2	2	2	2	3	2	<b>2.25</b>
<b>CO-4</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	3	3	2	2	3	2	<b>2.4</b>
<b>CO-5</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	2	3	3	2	2	3	<b>2.5</b>
<b>CO-6</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	2	3	2	2	2	2	<b>2.25</b>
<b>CO-7</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	3	2	3	2	3	3	<b>2.6</b>
<b>CO-8</b>	3	3	3	3	3	2	3	2	<b>2.8</b>	3	2	2	3	2	2	3	2	<b>2.4</b>
<b>Average</b>	<b>3</b>	<b>2.7</b>	<b>2.1</b>	<b>2.9</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2.1</b>	<b>2.6</b>	<b>3</b>	<b>2</b>	<b>2.4</b>	<b>2.7</b>	<b>2.3</b>	<b>2</b>	<b>2.8</b>	<b>2.3</b>	<b>2.4</b>
PO Mean									<b>2.6</b>	PSO Mean								<b>2.4</b>
Strength of PO Correlation				Strong						Strength of PSO Correlation				Middle				

**Name of the Course: Financial Accounting II**

<b>SEMESTER –II</b>			
<b>Part III Core III</b>		<b>Financial Accounting II</b>	
<b>Course Code: 21UCOC21</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Objectives**

- To develop accounting professionals with expertise in advanced accounting procedures.
- Enable students to demonstrate practical Skills relating to assessment of profits for different modes of businesses.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO – 1	identify the nature of expenses as capital, revenue and deferred for correct presentation in the final accounts of any company.	1,2,4	Ap
CO – 2	understand the preparation of balance sheet and income and expenditure account.	1,5	Un
CO – 3	prepare accounts of non-trading concerns and professionals and royalties	1,5,8	Ap
CO – 4	understand the facts related to consignment and joint venture with normal and abnormal losses	1,5	Un
CO – 5	prepare consignment and joint venture account	1,2	Ap
CO - 6	prepare the self-balancing accounts and sectional balancing accounts and its various adjustment accounts.	1,3,6	An
CO - 7	compute the loss of stock and loss of profit under insurance claims.	1.2.3	AP
CO - 8	evaluate the process of computing royalties with minimum rent, short workings and sub lease.	2,4,5	Ev

SEMESTER –II			
Part III	Core III	Financial Accounting II	
Course Code: 21UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

**Unit I –Non-Trading Concerns (13 Hrs)**

Capital and Revenue – Deferred Revenue Expenditure – Accounts of non-trading concerns and professionals – Receipts and Payments account – Income and Expenditure account –Difference between Income and Expenditure a/c and Receipts and Payments a/c – Preparation of Balance sheet.

**Unit II – Consignment and Joint Venture (20 Hrs)**

Consignment account – Valuation of Closing stock – Normal and Abnormal loss – Goods sent at invoice price- Joint venture – Difference between Consignment and Joint venture –Accounting entries in the books of the co-ventures in separate set of books.

**Unit III – Self-Balancing and Sectional Balancing (16 Hrs)**

Self-Balancing system – Total Debtors account – Total Creditors account– Various adjustments accounts – Uses of Self-Balancing System – Sectional balancing.

**Unit IV – Insurance Claims (13 Hrs)**

Insurance claims – Loss of stock along with other assets-Rate of Gross Profit- Claim for loss of profit- Calculation of claim for loss of profit –Insured standing charges.

**Unit V – Royalties (13 Hrs)**

Royalties account - Meaning –Minimum Rent- Short Workings - Strike -Types of Recoupment – Sublease.

**Note : Theory 30% Problem 70%**

**Text book:**

Gupta R.L. and Radhaswamy. M “*Advanced Accountancy*” Sultan Chand & Sons, New Delhi Reprint 2020

**Books for Reference:**

1. Nagarajan K.L., Vinayagam M. and Mani P.L *Principles of Accountancy*. New Delhi: Eurasia Publishing house (P) ltd, Fourth Edition, 2009
2. Arulraj Ponnudurai. *Accountancy-Vol-II*. Tirunelveli –Sathya Publications, Reprint 2020
3. Reddy T.S. and Murthy A. *Advanced Accountancy- Vol I*. Chennai – 17: Margham

Publications, Edition 2019

## 21UCOC21: Financial Accounting II

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	2	3	3	3	2	3	2	<b>2.6</b>	3	2	3	3	2	3	3	2	<b>2.6</b>
<b>CO-2</b>	3	2	2	2	3	3	3	2	<b>2.5</b>	3	2	2	2	2	2	3	2	<b>2.25</b>
<b>CO-3</b>	3	2	2	3	3	3	3	3	<b>2.8</b>	3	3	2	3	2	2	3	3	<b>2.6</b>
<b>CO-4</b>	3	2	3	2	2	3	3	3	<b>2.6</b>	3	2	3	3	2	2	3	2	<b>2.4</b>
<b>CO-5</b>	3	2	3	3	3	3	3	3	<b>2.9</b>	3	2	2	3	3	3	2	3	<b>2.6</b>
<b>CO-6</b>	3	2	2	3	2	2	3	3	<b>2.5</b>	3	2	3	3	3	2	2	3	<b>2.6</b>
<b>CO-7</b>	3	2	3	2	3	2	3	2	<b>2.5</b>	3	2	3	2	3	3	3	3	<b>2.8</b>
<b>CO-8</b>	3	2	3	3	2	2	3	2	<b>2.5</b>	3	2	3	3	2	2	3	2	<b>2.5</b>
<b>Average</b>	<b>3</b>	<b>2</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.5</b>	<b>3</b>	<b>2.5</b>	<b>2.6</b>	<b>3</b>	<b>2.1</b>	<b>2.6</b>	<b>2.8</b>	<b>2.4</b>	<b>2.4</b>	<b>2.8</b>	<b>2.5</b>	<b>2.6</b>
PO Mean									<b>2.6</b>	PSO Mean								<b>2.6</b>
Strength of PO Correlation				<b>Strong</b>						Strength of PSO Correlation				<b>Strong</b>				

**Name of the Course: Principles of Marketing**

<b>SEMESTER – II</b>			
<b>Part III</b>	<b>Core-IV</b>	<b>Principles of Marketing</b>	
<b>Course Code:21UCOC22</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Objectives**

- To make students proficient in marketing
- To provide knowledge on concepts of marketing and awareness on the various issues in marketing

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the nature, importance and classification of markets.	1,2	Un
CO – 2	understand the functions of marketing and marketing mix.	1,2	Un
CO – 3	evaluate the role of wholesalers and retailers.	1,2,3,5	Ev
CO – 4	evaluate the importance of sales promotion and qualities of successful salesmen.	2,3,4	Ev
CO – 5	understand about the product planning, development and product life cycle through modification.	1,4	Un
CO – 6	analyse the pros and cons of the various channels of distribution.	4,5	An

SEMESTER –II			
<b>Part III</b>	<b>Core IV</b>	<b>Principles of Marketing</b>	
<b>Course Code: 21UCOC22</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

### **Unit I - Market and Marketing (15 hours)**

Meaning of market – Definition of market – Evolution -Classification of markets - Marketing – Features of marketing – Importance of marketing –Modern marketing - Online marketing- Social Media marketing Instagram, Facebook, Whats app.

### **Unit II -Marketing Mix, Marketing Function (15 hours)**

Marketing mix 4P's –Definition – Modern Marketing Mix 7P's–Marketing system – Marketing process – Concentration – Dispersion – Equalization – Marketing functions – Classification.

### **Unit III - Product Planning, Development and Pricing (15 hours)**

Product planning and development– Steps involved in the development of new product - Product Line– Product Mix -Product Life Cycle Market segmentation – Definition — Criteria – Bases for segmentation - Pricing – Factors affecting Pricing – Methods of Pricing.

### **Unit IV – Sales Promotion and Advertising (15 hours)**

Sales promotion –Importance - Kinds of sales Promotion- Personal Selling – Salesmanship- Importance - Qualities of salesmen - Kinds of Customers – Advertising: Functions- Advantages and disadvantages – Criticism of advertising – Recent trends in Advertising Media.

### **Uni V – Channels of distribution (15 hours)**

Channels of distribution –Objectives – Characteristics – Kinds of Channel members – Direct and Indirect Marketing channel - Requisites for good members - Functions – Factors to be considered in channel selection – Motivations to Channel Members- Retailing and Wholesaling– Types of Retailers and wholesalers .

#### **Text Book**

Pillai R.S.N. & Bagavathi. *Marketing*. New Delhi: Sultan Chand sons Reprint First Edition- 2014

#### **Books for Reference:**

1. Philip Kotler. *Marketing*. New Delhi: Prentice Hall of India Pvt Ltd: 10<sup>th</sup> Edition 2010
2. Rajan Nair. *Marketing*. New Delhi:S. Chand & Sons: 7<sup>th</sup> Edition 2014

## 21UCOC22: Principles of Marketing

PO										PSO									
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg	
CO-1	2	3	2	2	3	3	3	2	2.6	2	3	2	3	2	3	2	2	2.4	
CO-2	3	3	2	3	3	2	2	3	2.6	2	3	2	2	3	3	3	2	2.6	
CO-3	3	3	2	3	3	3	3	2	2.2	3	2	2	3	3	3	3	2	2.4	
CO-4	2	2	2	2	3	3	3	3	2.4	2	3	3	2	3	2	2	3	2.6	
CO-5	3	3	3	3	2	3	3	2	2.6	3	3	2	3	3	3	2	2	2.4	
CO-6	3	3	2	2	3	3	2	2	2.2	2	3	2	2	3	3	3	2	2.6	
CO-7	2	3	2	2	3	3	3	3	2.2	3	2	2	3	3	2	3	2	2.4	
CO-8	3	3	3	2	3	3	3	2	2.4	3	3	2	2	3	3	3	3	2.6	
Average	2.6	2.6	2.2	2.4	2.6	2.2	2.2	2.4	2.4	2.4	2.6	2.4	2.4	2.6	2.6	2.4	2.6	2.6	
PO Mean										PSO Mean									
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong					



**Name of the Course: Advanced Financial Accounting**

<b>SEMESTER –III</b>			
<b>Part III Core V Advanced Financial Accounting</b>			
<b>Course Code:21UCOC31</b>	<b>Hrs/Week: 6</b>	<b>Hrs/ Sem: 90</b>	<b>Credits : 4</b>

**Objectives:**

- To impart in-depth knowledge and develop the skill required for the preparation of financial statements and accounts of various business.
- To enable the students solve the problems with all the adjustments.

**Course Outcomes:**

<b>CO. No.</b>	<b>On completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	gain in-depth knowledge on partnership accounts.	1,2	Un
CO – 2	Prepare partnership accounts in case of admission.	1,2, 5	Ap
CO – 3	have practical knowledge regarding the maintenance of partnership accounts in case of retirement and death of a partner.	1,2,5	Ap
CO - 4	work on partnership accounts in case of dissolution of a firm.	1,2,5	Ap
CO – 5	know about the maintenance of accounts relating to branch accounts and departmental accounts.	1,2,5	Un
CO – 6	calculate profits involved in sending goods at invoice price.	1,5,8	Ap
CO – 7	have working knowledge on the accounts	1,5,6	Ap

	prepared under hire purchase system.		
CO - 8	have practical knowledge on instalment system.	1,8	Ap
<b>SEMESTER –III</b>			
<b>Part III Core V Advanced Financial Accounting</b>			
<b>Course Code: 21UCOC31</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Unit I – Partnership Accounts – Admission (20Hrs)**

Partnership accounts – Definition – Provisions under Sec13 of Partnership Act – Profit & Loss Appropriation Account – Partner’s Capital Account. Admission of a Partner: New Ratio –Sacrifice Ratio- Revaluation – Treatment of Goodwill – Methods of Valuation of Goodwill – Adjustments for Undistributed Profits and Losses.

**Unit II - Partnership Accounts- Retirement and Death (16Hrs)**

Retirement: Adjustments Relating to Retirement - Settlement of Retiring Partner’s Loan a/c. Death: Deceased Partners’ Share of Profit - Settlement by Executors.

**Unit III – Partnership Accounts – Dissolution (20Hrs)**

Dissolution of a Firm: Dissolution of Firm vs Partnership – Modes of Dissolution – Realization Account –Insolvency of One Partner –Insolvency of all Partners- Sale of Partnership. – Rule in Garner vs Murray- Realization of Assets and Liabilities - Piecemeal Distribution .

**Unit IV – Branch and Departmental Accounts (17Hrs)**

Branch Accounting: Debtors System – Invoice Price Method (Excluding Independent Branches and Foreign Branches). Departmental Accounts: Allocation and Apportionment of Departmental Expenses – Departmental Transfer at Invoice Price – Difference between Departmental Accounts and Branch Accounting.

**Unit V – Hire Purchase and Instalment Purchase Accounts (17Hrs)**

Hire Purchase and Instalment System – Calculation of Interest – Calculation of Cash Price – Default and Repossession – Difference between Hire Purchase and Instalment.

**Note: Theory :30% Problem:70%**

**Text Book:**

Gupta R. L. and Radhasamy M. *Advanced Accounts -Volume I*, New Delhi,Sultan Chand &Sons, Publishers, 13<sup>th</sup> Revised Edition, 2015,

**Books for Reference:**

1. Jain S.P. & Narang. *Practical problems in Advanced Accountancy*, , New Delhi 21<sup>st</sup> Kalyani Publishers Revised Edition, 2018,
2. Maheswari S.N. *Advanced Accounting*, New Delhi Vikas Publishing House, ,11<sup>th</sup> Edition ,2018
3. Arulraj Ponnudurai *Accountancy*, Vol-III, Sathya Publications, ,Reprint 2020

4. Reddy T.S. and Murthy A. *Advanced Accountancy*, Vol-I- Tirunelveli – 5 Margham Publications, Chennai.,Edition 2019

### 21UCOC31: Advanced Financial Accounting

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	2	3	3	2	3	2	2	2	<b>2.4</b>	2	3	2	3	2	2	2	3	<b>2.4</b>
<b>CO-2</b>	3	2	2	3	2	3	2	3	<b>2.5</b>	3	2	3	3	2	3	2	2	<b>2.5</b>
<b>CO-3</b>	2	3	2	3	2	2	3	2	<b>2.4</b>	3	2	2	2	3	2	3	2	<b>2.4</b>
<b>CO-4</b>	3	2	3	2	3	2	3	2	<b>2.5</b>	2	2	3	3	2	3	2	3	<b>2.5</b>
<b>CO-5</b>	2	3	2	3	2	2	2	3	<b>2.4</b>	2	2	2	2	3	2	2	3	<b>2.3</b>
<b>CO-6</b>	2	2	3	2	3	3	2	2	<b>2.4</b>	3	3	2	3	2	3	2	2	<b>2.5</b>
<b>CO-7</b>	2	3	2	2	2	3	3	3	<b>2.5</b>	2	2	3	3	3	2	3	2	<b>2.5</b>
<b>CO-8</b>	3	3	2	3	3	2	2	2	<b>2.5</b>	3	2	2	2	2	3	2	2	<b>2.3</b>
<b>Average</b>	<b>2.4</b>	<b>2.6</b>	<b>2.4</b>	<b>2.5</b>	<b>2.5</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.5</b>	<b>2.3</b>	<b>2.4</b>	<b>2.6</b>	<b>2.4</b>	<b>2.5</b>	<b>2.3</b>	<b>2.4</b>	<b>2.4</b>
PO Mean									<b>2.4</b>	PSO Mean								2.4
Strength of PO Correlation				Medium						Strength of PSO Correlation				Medium				

**Name of the Course: Business Mathematics**

<b>SEMESTER –III</b>			
<b>Core VII</b>		<b>Business Mathematics</b>	
<b>Course Code:</b> <b>21UCOS31</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objectives:**

- Enable the students to develop proficiency in the application of mathematics to solve business problems
- The students to understand how to process and interpret information to arrive at logical conclusions through common business mathematics applications.

**Course Outcomes:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the theory of indices	6,8	Un
CO – 2	apply the knowledge of logarithms in solving business problems	1,6	Ap
CO – 3	use formulae and mathematical expressions problems in equations	2,4	Ap
CO – 4	integrate the concepts in arithmetic with commerce	8,7	Ev
CO – 5	evaluate the methods of interest account and their basic applications in practice	1,5	Ev
CO – 6	analyse the mathematical skills required in mathematically intensive areas of business	4,7	An
CO – 7	measure the matrix rule	2,3	Ev

CO – 8	appraise the acquired knowledge and skills with practical problems in business mathematics	3,5	An
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SEMESTER –III			
Core VII		Business Mathematics	
Course Code: 21UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

### Unit I - Theory of Indices and Theory of logarithms (15 Hrs)

Introduction –Types of Indices – Positive indices- Negative indices- Zero indices- Fractional indices- Laws of Indices for Positive Integral Exponent - Characteristics of Logarithm-Laws of logarithms –Product Rule- Quotient Rule- Power Rule- Change Rule - Common logarithms

### Unit II- Theory of Equations (15 Hrs)

Introduction- Degree of Equations –Linear Equations - Simultaneous Linear equations with two or three unknown variables - Quadratic Equations- Formula method- Factorization method – Nature of roots forming quadratic equation

### Unit III - Commercial Arithmetic (15 Hrs)

Introduction - Percentages – Ratio and Proportion- Simple Interest - Compound Interest – Discount – Banker’s Discount – True Discount-Trade Discount - Cash Discount

### Unit IV - Analytical Geometry (15 Hrs)

Introduction-Distance between two points in a plane-Slope of a Straight Line-Equation of Straight Line- Point of intersection of two lines- Application- Demand and Supply- Cost-Output- Break Even Analysis

### Unit V – Matrix Algebra (15 Hrs)

Introduction – Types of Matrices – Equality of Matrices – Addition of Matrices- Subtracting of Matrices- Multiplication of Matrices- Transpose of Matrix- Determinants- Inverse of a Matrix - – Solution for simultaneous equations using matrix method- Co-factor method- Cramer’s Rule

**Note: Theory – 30 % Problem – 70%**

**Text Book:**

Sancheti D.C. & Kapoor V. *Business Mathematics*. New Delhi: Sultan Chand & Sons. 2019

### Books for Reference:

1. Hazarika Padmalochan A. *Textbook of Business Mathematics* New Delhi: Sultan Chand & Sons 2019
2. Ranganath G.K. *A text book of Business Mathematics*, New Delhi: Himalaya Publishing House. 2018
3. Wilson M. *Business Mathematics*. New Delhi: Himalaya Publishing House. 2020

### 21UCOC33: Business Mathematics

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
CO-1	2	3	2	3	3	3	3	2	2.4	3	2	2	2	3	3	2	2	2.4
CO-2	3	3	2	2	3	2	2	3	2.6	2	3	2	2	3	3	3	2	2.6
CO-3	2	3	2	3	3	3	3	2	2.2	3	2	2	3	3	3	3	2	2.6
CO-4	2	2	2	2	3	3	3	3	2.4	2	3	3	2	3	2	2	3	2.4
CO-5	3	3	3	3	2	3	3	2	2.6	3	3	2	3	3	3	2	2	2.4
CO-6	3	3	3	2	3	3	2	2	2.2	2	3	2	2	3	3	3	2	2.6
CO-7	2	3	2	2	3	3	3	3	2.2	3	2	2	3	3	2	3	2	2.4
CO-8	3	3	3	2	3	3	3	2	2.4	3	3	2	2	3	3	3	3	2.6
Average	2.4	2.6	2.2	2.4	2.6	2.2	2.2	2.4	2.4	2.4	2.6	2.6	2.4	2.4	2.6	2.4	2.6	2.4
PO Mean										PSO Mean								
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				

**Name of the Course: E – Accounting**

<b>SEMESTER –III</b>			
<b>Part III</b>	<b>Core SB</b>	<b>E – Accounting</b>	
<b>Course Code: 21UCOS31</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

**Objectives**

- To learn the basic principles and terminology of electronic accounting systems
- To gain skills in entering various types of vouchers like journal, purchase, sales, receipt, and payment vouchers.
- To gain an understanding of cost categories and cost centers, and their importance in tracking business costs.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO-1	develop the computerized knowledge in accounting	1,2,3	Un
CO-2	impart the basic principles and concepts of computerized accounting	1,2	Un
CO-3	assess on the use and application of Tally	1,2	Ev
CO-4	describe about the concept of vouchers	2,4	Un
CO-5	create company in Tally	5,8	Ap
CO-6	create inventory accounting	1,5,8	Ap
CO-7	prepare final accounts	1,4	Ap

C0-8	make use of cost category and cost centers in voucher	1,5	Ap
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SEMESTER –III			
Part III	Core SB	E – Accounting	
Course Code: 21UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

### Unit I Introduction to Tally

[12 Hrs]

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting– Creation of company – Select Company Technical advantages of Tally –Alter – Edit- Delete Company – Role and Importance of Functional keys

### Unit II Ledger and Voucher Creation

[12 Hrs]

Creation of Groups – Various kinds of Groups – Multiple and Single groups – Creation of Ledgers – Various kinds of ledgers - Entering vouchers – Journal voucher, Purchase voucher, Sales Vouchers, Receipt Voucher, Payment Voucher

### Unit II E- Accounting

[12 Hrs]

Trial Balance, Trading Account, Profit and Loss Account and Balance sheet preparation.

### Unit IV Inventories

[12 Hrs]

Introduction to Inventories - Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock groups and stock items – Usage of stock in voucher entry – Stock voucher on Purchase order – Stock Journal entries – Rejection vouchers.

### Unit V Creation of Cost Center

[12 Hrs]

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centers in voucher entry

**Note: Theory: 60% Practical: 40 %**

### Text Book:

Nadhani A. K. & Nadhani K.K.*Implementing Tally*. New Delhi: BPB Edition 2018



**Books for Reference:**

1. ICA R&D Team. *Tally 9.0*. New Delhi: Vikas Publishing House Pvt Ltd. Edition 2019
2. Vishu Priya Singh. *Quick Learn Tally*. New Delhi: Computech Publication Pvt Ltd. Edition 2020
3. Sriniva Valaban. *Computer Application in Business*. New Delhi: Sultan & Sons. Edition 2017

**21UCOS31: E – Accounting**

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-2</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	2	3	3	3	3	3	3	<b>2.8</b>
<b>CO-3</b>	2	3	2	3	3	3	3	3	<b>2.7</b>	3	2	3	3	3	2	3	3	<b>2.7</b>
<b>CO-4</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>
<b>CO-5</b>	3	2	2	3	3	3	3	3	<b>2.7</b>	2	3	3	3	3	2	2	3	<b>2.6</b>
<b>CO-6</b>	2	2	2	3	3	2	3	3	<b>2.6</b>	3	3	3	3	2	3	3	3	<b>2.8</b>
<b>CO-7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-8</b>	2	3	3	3	3	2	2	3	<b>2.6</b>	3	3	3	3	3	3	3	2	<b>2.8</b>
<b>Average</b>	<b>2.6</b>	<b>2.7</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>3</b>		<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	<b>2.7</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	
PO Mean									<b>2.7</b>	PSO Mean								<b>2.7</b>
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				

**Name of the Course: Customer Relationship Management**

<b>SEMESTER III</b>			
<b>Part III Customer Relationship Management</b>			
<b>Course Code: 21UCSSS1</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

**Objectives:-**

To make the students familiar with CRM concepts and CRM in marketing

To enable the students analyse CRM implementation process.

**Course Outcomes:**

	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	Analyse the nature of customer relationship management	1,2,3	Ap
CO – 2	identify the forms and elements of services and agreements	4	Un
CO – 3	examine the CRM in Marketing and customer profitability	1,4	Ap
CO – 4	appraise the E-commerce and Supplier management	3,7	An
CO-5	familiarise the Partner relationship management	1,4	Un
CO – 6	educate the data warehousing and data mining	1	Ap
CO – 7	understand the CRM business plan	8	Un
CO - 8	elucidate CRM tools and business plan	4	Ev

<b>SEMESTER III</b>			
<b>Part III</b>	<b>Allied VI</b>	<b>Customer Relationship Management</b>	
<b>Course Code: 21UCSSS1</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

### **UNIT – I CRM Concepts (12 hours)**

Acquiring customers - Customer Loyalty - Optimizing customer relationships. CRM definition - Success factors- Three levels of Service- Sales Profiling- Service Level Agreements - Creating and managing effective SLAs.

### **UNIT - II CRM in Marketing (12 hours)**

One-to-one Relationship Marketing - Cross Selling and Up Selling - Customer Retention- Behavior Prediction- Customer Profitability - Value Modeling- Channel Optimization- Event-based marketing. CRM and Customer Service: The Call Centre, Call Scripting, Customer Satisfaction Measurement.

### **UNIT - III Sales Force Automation (12 hours)**

CRM links in e-Business: E-Commerce and Customer Relationships on the Internet, Enterprise Resource Planning , Supply Chain Management, Supplier Relationship Management , Partner relationship Management .

### **UNIT-IV Analytical CRM (12 hours)**

Managing and sharing customer data - Customer information databases- Ethics and legalities of data use-Data Warehousing and Data Mining concepts - Data analysis - Market Basket Analysis

### **UNIT- V CRM Implementation (12 hours)**

Defining success factors, preparing a business plan - requirements - justification- processes. Choosing CRM tools: Defining functionalities, Homegrown versus out-sourced approaches. Managing customer relationships: conflict, complacency, resetting the CRM strategy.

**Text Book:**

Jagdish, N.Sheth,Atul Parvatiyar,G.Shainesh,*Customer Relationship Management: Emerging Concepts, Tools and Applications*, New Delhi:Tata McGraw Hill Publishing Ltd. First Edition :2014

**Books for Reference:**

- 1.Alok Kumar et al. *Customer Relationship Management : Concepts and Applications*, Biztantra First edition 2008
- 2.Kumar. *Customer Relationship Management - A Database Approach*, Wiley India. Second edition Reprint 2007
3. Peeru Mohamed H and Sahadevan A. *Customer Relation Management*, Vikas Publishing House. 4<sup>th</sup> Edition 2005

**21UCSSS1: Customer Relationship Management**

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-2</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	2	3	3	3	3	3	3	<b>2.8</b>
<b>CO-3</b>	2	3	2	3	3	3	3	3	<b>2.7</b>	3	2	3	3	3	2	3	3	<b>2.7</b>
<b>CO-4</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>
<b>CO-5</b>	3	2	2	3	3	3	3	3	<b>2.7</b>	2	3	3	3	3	2	2	3	<b>2.6</b>
<b>CO-6</b>	2	2	2	3	3	2	3	3	<b>2.6</b>	3	3	3	3	2	3	3	3	<b>2.8</b>
<b>CO-7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-8</b>	2	3	3	3	3	2	2	3	<b>2.6</b>	3	3	3	3	3	3	3	2	<b>2.8</b>
<b>Average</b>	<b>2.6</b>	<b>2.7</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>3</b>		<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	<b>2.7</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	
PO Mean									<b>2.7</b>	PSO Mean								<b>2.7</b>
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				

**Name of the Course: Corporate Accounting**

<b>SEMESTER –IV</b>			
<b>Part III Core VIII Corporate Accounting</b>			
<b>Course Code: 21UCOC41</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objectives:**

To explore the knowledge on company accounts from starting of company till winding up of company.

**Course Outcome:**

<b>CO.No.</b>	<b>On completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the procedures on issue of shares.	1,2	Un
CO – 2	have working knowledge on redemption of preference shares.	1,4, 5	Ap
CO – 3	have practical knowledge on the issue and redemption of debentures.	5, 8	Ap
CO - 4	calculate profit prior to incorporation.	2,5, 8	Ap
CO – 5	practice the maintenance of company final accounts as per revised accounting standards.	1,2	Ap
CO – 6	have practical knowledge on the accounting for amalgamation and external reconstruction.	2,5,8	Ap
CO – 7	analyse the various schemes for capital reduction.	2,5,8	An

CO - 8	apply the procedures for the preparation of liquidator's financial statements.	2,5,8	Ap
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SEMESTER –IV			
Part III Core VIII Corporate Accounting			
Course Code:21UCOC41	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

#### Unit I – Issue of Shares

(18Hrs)

Share Capital: Issue and Forfeiture of Shares - Redemption of Preference Shares.

#### Unit II - Issue of Debentures

(18Hrs)

Issue of Debentures – Redemption of Debentures– Sinking Fund Method– Own Debentures – Ex-Interest and Cum - Interest Quotation.

#### Unit III – Profit Prior to Incorporation and Final Accounts

(18Hrs)

Profits Prior to Incorporation – Ascertainment of Profit or Loss Prior to Incorporation. Final accounts with Adjustments namely Income Tax provision, Provision for Dividend, Corporate Dividend Tax, Transfer to Reserves.

#### Unit IV – Amalgamation

(18Hrs)

Amalgamation: Nature of Purchase and Nature of Merger - Purchase Consideration – Calculation of Purchase Consideration - Accounting Entries- Preparation of Balance sheet.

#### Unit V – Internal Reconstruction and Liquidator's Final Statement of Accounts

(18Hrs)

Internal Reconstruction: Alteration of Share Capital – Capital Reduction Scheme. Liquidator's Final Statement of Accounts.

**Note: Theory : 30% Problem:70%**

#### ***Text Book:***

Gupta R. L. and Radhaswamy M. *Advanced Accountancy, Volume-II*, , New Delhi: Sultan Chand & Sons, 14<sup>th</sup> Revised Edition,2021.

#### ***Books for Reference:***

1. Jain S. P. & Narang. *Practical Problems in Advanced Accountancy, Vol II*, New Delhi :Kalyani Publishers, 19<sup>th</sup> Revised Edition, 2013.
2. Reddy T. S. and Murthy A. *Corporate Accounting* .Chennai: Margham Publications, 6<sup>th</sup> revised edition 2015 reprint 2019.

## 21UCOC41: Corporate Accounting

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	2	3	2	2	2	2	2	2	<b>2.1</b>	3	2	3	3	2	2	2	2	<b>2.4</b>
<b>CO-2</b>	3	3	3	2	3	3	2	3	<b>2.6</b>	3	2	2	2	2	2	3	2	<b>2.1</b>
<b>CO-3</b>	2	3	3	3	3	3	2	3	<b>2.8</b>	3	2	2	3	3	2	3	3	<b>2.6</b>
<b>CO-4</b>	2	2	2	3	2	3	2	3	<b>2.4</b>	3	3	3	3	2	2	3	2	<b>2.6</b>
<b>CO-5</b>	3	2	3	2	3	3	2	2	<b>2.4</b>	3	3	2	3	3	2	2	2	<b>2.5</b>
<b>CO-6</b>	2	3	2	3	2	3	2	2	<b>2.4</b>	3	2	3	3	2	3	2	2	<b>2.5</b>
<b>CO-7</b>	3	2	2	2	2	2	2	2	<b>2</b>	3	2	3	2	3	2	3	3	<b>2.6</b>
<b>CO-8</b>	2	3	2	3	2	3	2	2	<b>2.4</b>	3	3	2	3	3	2	2	2	<b>2.5</b>
<b>Average</b>	<b>2.4</b>	<b>2.6</b>	<b>2.4</b>	<b>2.5</b>	<b>2.4</b>	<b>2.8</b>	<b>2</b>	<b>2.4</b>	<b>2.4</b>	<b>3</b>	<b>2.4</b>	<b>2.5</b>	<b>2.8</b>	<b>2.5</b>	<b>2.1</b>	<b>2.5</b>	<b>2.3</b>	<b>2.5</b>
PO Mean									<b>2.4</b>	PSO Mean								<b>2.5</b>
Strength of PO Correlation				<b>Middle</b>						Strength of PSO Correlation				<b>Strong</b>				

**Name of the Course: Business Statistics**

<b>SEMESTER –IV</b>			
<b>Part III</b>	<b>Allied</b>	<b>Business Statistics</b>	
<b>Course Code 21UCOA41</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 5</b>

**Objectives:**

- To enable the students learn the basic concepts of statistics and statistical tools.
- To provide better insight and understanding of statistical tools in decision making.

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the basic concepts of statistics and statistical tools.	6,8	Un
CO – 2	know the measures of central tendency and assess statistical averages.	2,4	An
CO – 3	test the tools on measures of dispersion that are useful for estimating variations.	3,7	Ev
CO – 4	evaluate whether there is correlation between two variables or not and relate regression for values with period.	1,5	Ev
CO – 5	apply the statistical tools for doing the project work.	1,6	Ap
CO – 6	appraise acquired knowledge and skills with practical problems in business statistics	5,8	An



SEMESTER –IV			
<b>Part III</b>	<b>Allied</b>	<b>Business Statistics</b>	
<b>Course Code 21UCOA41</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 5</b>

**Unit I : Introduction (15 Hrs)**

Definition, Features, Importance, Limitations – Methods of Collection of Data – Methods of collecting primary data – Methods of collecting secondary data. Diagrammatic representation - Types of Diagrams - One dimensional - two dimensional - three dimensional – Pictograms and Cartograms

**Unit II : Measures of Central Tendency (15 Hrs)**

Definition - Types of Average - Methods of measuring mean, median, mode, G.M. & H.M. for individual observation, discrete series and continuous series

**Unit III: Measures of Dispersion (15 Hrs)**

Definition - Range – Co efficient of Range- Quartile Deviation - Co efficient of Quartile Deviation - Mean Deviation - Co efficient of Mean Deviation- Standard Deviation – Coefficient of Standard Deviation –Variance

**Unit IV: Correlation and Regression Analysis (15 Hrs)**

Definition- Types of Correlation- Methods of Correlation Analysis-Scatter diagram method - Graphic method – Karl Pearson’s Co efficient of Correlation, Spearman’s Concurrent Deviation method - Regression – Definition- Regression Coefficients– Simple Regression lines only

**Unit V: Analysis of Time Series (15 Hrs)**

Meaning - Components of Time series - Methods of measuring Secular Trend; Graphic method, Semi Average method - Moving Average method- Method of Least Squares

**Note: Theory – 30 % Problem – 70%**

**Text Book:**

Wilson M. *Business Statistics*. New Delhi: Himalaya Publishing House Reprint 2021.

### Books for Reference

1. Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons. Edition
2. Pillai R.S.N. & Bagavathi. V. *Statistics*. New Delhi: S. Chand & Co. Edition

### 21UCOA41: Business Statistics

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	3	2	2	3	3	3	2	<b>2.4</b>	3	2	2	2	3	3	2	2	<b>2.4</b>
<b>CO-2</b>	3	3	2	2	3	2	2	3	<b>2.6</b>	2	3	2	2	3	3	3	2	<b>2.6</b>
<b>CO-3</b>	3	3	2	3	3	3	3	2	<b>2.2</b>	3	2	2	3	3	3	3	2	<b>2.2</b>
<b>CO-4</b>	2	2	2	2	3	3	3	3	<b>2.4</b>	2	3	3	2	3	2	2	3	<b>2.4</b>
<b>CO-5</b>	3	3	3	3	2	3	3	2	<b>2.6</b>	3	3	2	3	3	3	2	2	<b>2.4</b>
<b>CO-6</b>	3	3	2	2	3	3	2	2	<b>2.2</b>	2	3	2	2	3	3	3	2	<b>2.6</b>
<b>CO-7</b>	2	3	2	2	3	3	3	3	<b>2.6</b>	3	2	2	3	3	2	3	2	<b>2.4</b>
<b>CO-8</b>	3	3	3	2	3	3	3	2	<b>2.4</b>	3	3	2	2	3	3	3	3	<b>2.6</b>
<b>Average</b>	<b>2.4</b>	<b>2.6</b>	<b>2.2</b>	<b>2.4</b>	<b>2.6</b>	<b>2.2</b>	<b>2.6</b>	<b>2.4</b>	2.6	<b>2.4</b>	<b>2.6</b>	<b>2.2</b>	<b>2.4</b>	<b>2.4</b>	<b>2.6</b>	<b>2.4</b>	<b>2.6</b>	2.6
PO Mean										PSO Mean								
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				

**Name of the Course: Company Law**

<b>SEMESTER–IV</b>			
<b>Part III</b>	<b>Core Skill Based</b>	<b>Company Law</b>	
<b>Course Code: 21UCOS41</b>	<b>Hrs/Week:4</b>	<b>Hrs/Sem:60</b>	<b>Credits:4</b>

**Objective:**

- To provide knowledge about the provisions of Companies Act, 2013, related to the entire process from Formation to Winding up of a company.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO–1	discuss the provisions related to the formation of different types of companies.	1,2	Un
CO–2	understand the statutory requirements of Incorporation of a company like registration of memorandum, articles, issue of prospectus etc.	3,4	Un
CO–3	analyse the difference between shares and debentures and the procedure for declaration and payment of dividend.	2,5	An
CO–4	understand the role of administrative executives in a company and the procedure for conducting meetings.	1,5	Un
CO–5	know the various requisites for conducting a valid meeting under the Companies Act, 2013.	2,5	Un
CO–6	analyze the statutory procedure for the winding up of the company	2,7	An

SEMESTER-IV			
Part III Core Skill Based		Company Law	
Course Code: 21UCOS41	Hrs/Week:4	Hrs/Sem:90	Credits:4

**Unit-I Introduction : (12 hours)**

Definition of company-Characteristics of a company-Company distinguished from partnership – Kinds of companies – Private company – Public company – Distinction between public company and Private Company – Special privileges applicable to a private company-Conversion of a public company into a private company

**Unit-II Formation of Company: (12 hours)**

Incorporation-Documents to be filed with the Registrar-Certificate of Incorporation-Promoter – Memorandum of association – Contents – Alteration of memorandum – Articles of Association-Contents-Alteration of Articles-Distinction between Memorandum and Articles

**Unit-III Share capital (12 hours)**

Prospectus – Registration of prospectus – Contents of prospectus – Misstatement in prospectus and their consequences. Shares – Definition – Nature of shares – Kinds of share capital - Calls on shares - Share certificate - Issue of shares at premium - Prohibition of issue of shares at discount.

**Unit-IV Management and Administration: (12 hours)**

Register of members-Annual return-Meetings of a company-Annual general meeting-Extraordinary general meeting- Requisites of a valid meeting – Notice – Quorum – Chairman of meeting – Minutes of meeting – Proxies - Resolutions-Ordinary –Special – Resolution requiring special notice.

**Unit-V Winding up of company: (15 hours)**

Meaning of winding up – Modes of winding up –Winding up by the Tribunal – Petition for winding up-Powers of Tribunal-Appointment of Liquidators – Effect of winding up order-Powers and Duties of a company Liquidator - Voluntary winding up-Declaration of solvency-Meeting of creditors-preferential payments-Consequences of winding up.

**Text Book:**

Kapoor N.D. *Elements of Company Law*. New Delhi, Sultan Chand & Sons,

**Books for Reference:**

1. Ashok Bagrial. *Company Law*. New Delhi: Vikas Publishing House.
2. Shukla L. *Company Law*. New Delhi: S. Chand & Sons.

## 21UCOS41: Company Law

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	2	2	3	3	2	3	2	<b>2.5</b>	3	2	3	3	2	2	3	2	<b>2.5</b>
<b>CO-2</b>	3	2	2	2	3	2	3	2	<b>2.4</b>	3	2	2	2	2	2	3	2	<b>2.25</b>
<b>CO-3</b>	3	3	2	3	3	2	3	3	<b>2.8</b>	3	2	2	2	2	2	3	2	<b>2.25</b>
<b>CO-4</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	3	3	2	2	3	2	<b>2.4</b>
<b>CO-5</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	2	3	3	2	2	3	<b>2.5</b>
<b>CO-6</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	2	3	2	2	2	2	<b>2.25</b>
<b>CO-7</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	3	2	3	2	3	3	<b>2.6</b>
<b>CO-8</b>	3	3	3	3	3	2	3	2	<b>2.8</b>	3	2	2	3	2	2	3	2	<b>2.4</b>
<b>Average</b>	<b>3</b>	<b>2.75</b>	<b>2.1</b>	<b>2.9</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2.1</b>	<b>2.6</b>	<b>3</b>	<b>2</b>	<b>2.4</b>	<b>2.7</b>	<b>2.3</b>	<b>2</b>	<b>2.8</b>	<b>2.3</b>	<b>2.4</b>
PO Mean									<b>2.6</b>	PSO Mean								<b>2.4</b>
Strength of PO Correlation				Strong						Strength of PSO Correlation				Middle				

**Name of the Course: Goods and Services Tax**

<b>SEMESTER – IV</b>			
<b>Part IV</b>	<b>Self Study Course</b>	<b>Goods and Services Tax</b>	
<b>Course Code : 21UCOSS1</b>		<b>Credit : 2</b>	

**Objectives:**

- To expose the students to the basic principles, concepts and provisions in GST.
- To provide a conceptual understanding and impart skills in GST.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand basic concepts and provisions of the GST Act 2017.	1,2,3	Un
CO – 2	discuss the various concepts of levy of tax on the supply of goods and services.	2,5	Un
CO – 3	demonstrate on collection of levy, GST.	4,5	Ap
CO – 4	understand the rules for place of supply.	2,5	Un
CO – 5	understand the rules for time and value of supply.	5,8	Un
CO – 6	do the process for registration.	5,8	Ap
CO -7	prepare tax invoice debit and credit notes	5,8	Ap
CO -8	evaluate the payment of tax, returns, offences and penalties.	2,5	Ev

SEMESTER – IV	
<b>Part IV</b>	<b>Self Study Course</b>
<b>Goods and Services Tax</b>	
<b>Course Code: : 21UCOSS1</b>	<b>Credit : 2</b>

### **Unit–I Introduction to GST**

Introduction- Historical background- Concept- Salient features- Advantages and disadvantages- Dual GST.

### **Unit–II Taxation Mechanism**

Charging Section-Collection and Rates -Types of SCST, CGST, IGST-Exemptions and Exempt Supplies- Threshold Limit- Output tax.

### **Unit–III GST Council, Network and Impact**

GST Council-Role and Functions, GST Network- Functions- Services-Anti-Profiteering-Important definitions, Impact of GST.

### **Unit–IV Supply, Place of supply**

Supply-Meaning-Essential ingredients- Deemed supply- Composite supply-Mixed supply- Continuous supply-Inward and outward supply, Time of supply-Value of supply, Place of supply- Determination of place of supply

### **Unit–V Levy and collection of GST**

Levy and collection of GST and IGST- Taxation of import of Goods and services, Registration- Category- Time limit- Types- Special cases- Procedure- Documents ,Input tax credit- Crucial facts.

### **Text Book:**

Mehrotra H.C. and Agarwal V.P., *Goods and Services Tax (GST)*. Agra: Sahitya Bhawan Publications Hospital Road ,8<sup>th</sup> Revised edition August 2021.

### **Reference Book:**

Career Counseling Group, *The Institute of Chartered Accountants of India, Goods and Services Tax*. 1<sup>st</sup> edition 2018.

## 21UCOSS1: Goods and Services Tax

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-2</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	2	3	3	3	3	3	3	<b>2.8</b>
<b>CO-3</b>	2	3	2	3	3	3	3	3	<b>2.7</b>	3	2	3	3	3	2	3	3	<b>2.7</b>
<b>CO-4</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>
<b>CO-5</b>	3	2	2	3	3	3	3	3	<b>2.7</b>	2	3	3	3	3	2	2	3	<b>2.6</b>
<b>CO-6</b>	2	2	2	3	3	2	3	3	<b>2.6</b>	3	3	3	3	2	3	3	3	<b>2.8</b>
<b>CO-7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-8</b>	2	3	3	3	3	2	2	3	<b>2.6</b>	3	3	3	3	3	3	3	2	<b>2.8</b>
<b>Average</b>	<b>2.6</b>	<b>2.7</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>3</b>		<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	<b>2.7</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	
PO Mean									<b>2.7</b>	PSO Mean								<b>2.7</b>
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				



**Name of Course: Human Resource Management**

<b>Semester – V</b>			
<b>Common Core -VII</b>		<b>Human Resource Management</b>	
<b>Course Code:21UMCC51</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credit :3</b>

**Objectives:**

- To enable students to understand the basic concepts in HRM
- To familiarize students on the various aspects of HRM

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course. students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO - 1	gain knowledge on the basic concepts of planning human resource and help them to understand basic techniques of business.	1.2	Un
CO - 2	understand the basic selection process in HR.	1.2.3	Un
CO - 3	know the importance of training and development in HR.	2.3.4	Ap
CO - 4	know about the transfer policies	2.3.5	Un & Re
CO - 5	gain knowledge on compensation methods.	3.4	Un & An
CO - 6	understand the promotional policies in business	3.4	Un & Re
CO - 7	know about the significance and problems in performance appraisal.	3.4.5	Ap
CO - 8	know about the methods of performance appraisal	3.4.5	Ap

Semester – V			
Common Core -VII		Human Resource Management	
Course Code:21UMCC51	Hrs/Week: 6	Hrs/Sem: 90	Credit :3

### UNIT-I: Introduction

15 Hrs

Human Resource Management: Meaning - Objectives - Nature and Scope - Importance – Functions and Problems of HRM - Personnel Management Vs. HRM – Skills and Qualities of HumanResource Managers.

### Unit-II: Human Resource Planning, Recruitment and Selection

20 Hrs

Human Resource Planning: Meaning - Need and Importance - Objective - Problems - Process  
Recruitment: Meaning - Factors Influencing Recruitment - Sources of Recruitment – Internal and External - Problems in Recruitment – Selection: Meaning - Factors Affecting Selection  
Decisions - Selection Policy - Steps in Selection.

### UNIT-III: Training and Development

20 Hrs

Training: Need and Importance - Objective - Types - Steps in Training Programme – Methods of Training - Evaluation of Training Programmes – Development: Meaning - Concept and Essentialsof Management Development Programmes.

### UNIT-IV: Transfer. Promotion & Compensation

15 Hrs

Transfer: Objective – Procedure of Transfer -Transfer Policy - Promotion: Purpose – Types of Promotion -Promotion Policy – Demotion –Causes of Demotion – Dismissal- Compensation: Objective – Principles – Separations – Absenteeism – Labour Turnover- Impact of LabourTurnover

### UNIT-V: Performance Appraisal

20 Hrs

Performance Appraisal: Meaning - Need and Importance - Objective - Problems in Performance Appraisal - Factors Influencing Performance Appraisal – Methods of Performance Appraisal.

### Text Book:

Chitra. Atmaram. Naik. *Human Resource Management*. New Delhi: Ane Books Pvt., ThirdEdition. 2016.

### Books for Reference:

1. Dr.C.B.Gupta. *Human Resource Management*. New Delhi: Sultan Chand & Sons.Thirteenth Edition. 2018.
2. C.P.Memoria. *Personnel Management*. New Delhi: Himalaya Publishing House. ThirdEdition. 2011
3. L.M.Prasad.. *Human Resources Management*. New Delhi: Sultan Chand & Sons. FifthEdition. 2014.
4. Gary Dessler. *Human Resource Management*. New Delhi: Prentice Hall. First Edition.2013.
5. Michael Armstrong. *A Handbook of Human Resource Management Practice*. New Delhi:Kogan Page. Third Edition. 2012.

## 21UMCC51: Human Resource Management

PO										PSO									
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg	
CO-1	3	2	2	3	3	3	2	3	2.6	3	3	3	3	3	2	3	2	2.8	
CO-2	2	3	3	2	3	2	2	3	2.5	2	2	2	2	2	3	3	3	2.4	
CO-3	3	2	3	3	2	3	3	2	2.6	3	3	3	2	2	2	2	3	2.5	
CO-4	2	3	3	2	2	3	3	2	2.5	3	2	3	2	2	3	3	3	2.6	
CO-5	3	2	2	3	3	3	3	3	2.8	2	2	2	3	3	2	3	3	2.5	
CO-6	2	3	3	3	3	2	2	2	2.5	2	3	3	2	3	3	2	3	2.6	
CO-7	3	3	2	2	2	3	3	3	2.6	3	2	2	2	3	2	3	2	2.4	
CO-8	3	2	3	3	2	2	2	2	2.4	3	2	2	3	3	3	2	2	2.5	
Average	2.6	2.5	2.6	2.6	2.5	2.6	2.5	2.5	2.6	2.6	2.4	2.5	2.4	2.6	2.5	2.6	2.6	2.5	
PO Mean									2.6	PSO Mean								2.5	
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong					

**Name of the Course: Income Tax Law & Practice I**

<b>SEMESTER –V</b>			
<b>Part III</b>	<b>Core XI</b>	<b>Income Tax Law &amp; Practice I</b>	
<b>Course Code: 21UCOC51</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objectives:**

- To expose the students to the basic principles, concepts and provisions in Income Tax Act and equip them to the computation of taxable income under different heads.
- To provide a conceptual understanding and impart skills in computing different heads of income.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand and apply basic concept and provisions of the Income Tax Act 1961.	1,2,3	Un
CO – 2	understand the various exempted income and residential status.	2,5	Un
CO – 3	compute Salary income	4,5	Ap
CO – 4	compute Income from House property.	2,5	Ap
CO – 5	compute Capital gains	5,8	Ap
CO – 6	compute Profits and gains	5,8	Ap
CO -7	compute Income from other sources.	5,8	Ap
CO -8	compute different heads of income.	2,5	Ap

SEMESTER –V			
Part III    Core XI            Income Tax Law & Practice I			
Course Code: 21UCOC51	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

**Unit I: Introduction (10 Hrs)**

Basic concepts and definition – Assessment year – Previous year – Assessee –Agricultural Income –  
– Residential status – Tax Incidence – Problems – Exempted Income .

**Unit II: Income under the head Salaries (22 Hrs)**

Salary - Different forms – Allowance – Perquisites – Computation–Retirement benefits (simple problems).

**Unit III: Income under the head House Property (18 Hrs)**

House Property – Exemptions -Gross annual value –Annual value -Deductions – Computation

**Unit IV: Income under the head Profits and Gains from business or profession (22 Hrs)**

Business or Profession – Calculation of Profit/book profit - Deduction Expressly allowed – Expressly disallowed - General Deductions – Computation.

**Unit V: Income under the head Capital gains and Income from other sources (18 Hrs)**

Capital gains – Types – Exemption – Computation – Income from Other Sources (Simple problems only)

**Note: Theory - 30%            Problem - 70%**

**Text Book :**

Mehrotra H.C. and Goyal S.P. *Income tax law & Accounts*. Agra: Sahitya Bhawan Publication. (Relevant Assessment year ).

### Books for References:

1. Gaur.V.P, Narang Puja Gaur. & Rajeevpuri. *Income tax law &Practice*.New Delhi:KalyaniPublishers. (Relevant Assessment year ).
2. Lal B.B. and Vashist. N. *Income tax law &Practice*. New Delhi: I.K.International Publishing House Pvt Ltd. (Relevant Assessment year ).

### 21UCOC51: Income Tax Law & Practice I

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
CO-1	2	3	2	3	3	3	3	2	2.4	3	2	2	2	3	3	2	2	2.4
CO-2	3	3	2	2	3	2	2	3	2.6	2	3	2	2	3	3	3	2	2.6
CO-3	2	3	2	3	3	3	3	2	2.2	3	2	2	3	3	3	3	2	2.6
CO-4	2	2	2	2	3	3	3	3	2.4	2	3	3	2	3	2	2	3	2.4
CO-5	3	3	3	3	2	3	3	2	2.6	3	3	2	3	3	3	2	2	2.4
CO-6	3	3	3	2	3	3	2	2	2.2	2	3	2	2	3	3	3	2	2.6
CO-7	2	3	2	2	3	3	3	3	2.2	3	2	2	3	3	2	3	2	2.4
CO-8	3	3	3	2	3	3	3	2	2.4	3	3	2	2	3	3	3	3	2.6
Average	2.4	2.6	2.2	2.4	2.6	2.2	2.2	2.4	2.4	2.4	2.6	2.6	2.4	2.4	2.6	2.4	2.6	2.4
PO Mean										PSO Mean								
Strength of PO				Strong						Strength of PSO				Strong				
Correlation										Correlation								

**Name of the Course: Modern Banking**

SEMESTER –V			
Part III	Core	Modern Banking	
Course Code: 21UCOC52	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

**Objectives**

- To make the students understand the structure and functions of the banking system in India.
- To understand the growth and role of e-banking in India and its impact on the banking sector.
- To learn the steps to perform fund transfers and other transactions through mobile banking apps.

**Course Outcomes:**

CO. No.	Upon completion of this course, students will be able to:	PSO addressed	Cognitive Level
CO-1	discuss the constitution, management and functions of RBI and commercial banks.	1,2,3	Un
CO- 2	know about banker, customer relationship	1,2,3	Un
CO-3	assess the duties, responsibilities and statutory protection to paying and collecting banker.	1,2,5	Ev
CO-4	appraise the e-banking.	1,2,5,6	An
CO-5	demonstrate and appraise the usage of technology in banking	1,2	Ev
CO-6	examine the uses of Automated Teller Machine, Point of Sale and Cash Deposit Machine.	1,8	Ap
CO-7	appraise banking transactions through internet.	1,8	An
CO-8	assess the mode of operation of mobile banking.	1,2,5	Ev

SEMESTER –V			
Part III	Core	Modern Banking	
Course Code: 21UCOC52	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

### Unit I – Introduction to Banking

(18 Hours)

Bank – Banking - Banking System in India - Origin of Bank – Classification of Banks – RBI - Functions – Commercial Banks – Functions – Customer – Types of Customers – Relationship between Banker and Customer - Rights and Duties of a Banker.

### Unit II – Cheque

(18 Hours)

Cheque – Features – Specimen of a Cheque - Material alteration – Crossing – Types- Endorsements – Kinds – Cheque Vs. Bank Draft – Paying Banker – Precautions before Honoring a Cheque - Reasons for Dishonoring Cheques – Collecting Banker – Statutory Protection – Negligence - Duties.

### Unit III – E- Banking

(16 Hours)

E-Banking – Meaning - Definition – Steps to open bank account through online - Electronic Delivery Channels – National Electronic Fund Transfer – Real Time Gross Settlement - Advantages – Disadvantages – E-Banking in India.

### Unit IV – ATM, PoS and CDM

(19 Hours)

Automated Teller Machine - Origin of ATM – Types of Card – Steps to use ATM – Advantages – Disadvantages – Point of Sale – Steps to use PoS - Advantages – Disadvantages – Cash Deposit Machine - Origin – Steps to use CDM– Advantages – Disadvantages – Growth of ATM, PoS and CDM in India

### Unit V – Internet and Mobile Banking

(19 Hours)

Internet Banking - Meaning – Definition – Procedure to activate internet banking – Steps to access banking transactions - Fund Transfer through NEFT and RTGS through online - Advantages – Disadvantages – Security Issues in Internet Banking

Mobile Banking - Meaning – Definition – Procedure to login mobile banking – Steps to access banking transactions - Fund Transfer - Advantages – Disadvantages – Security Issues in Mobile Banking – Latest Payment Apps -Top Five Apps in India

### Text Book:

1. Gordon and Natarajan. *Banking theory Law and practice*, Delhi: Himalaya Publishing House. Edition 2015
2. Gurusamy S. *Banking Theory Law & Practice*. Chennai: Vijay Nicole Imprints Private Ltd. 2017

### Books for Reference:

1. Sundaram S.M. *Banking Theory Law and Practice*. Karaikudi: SreeMeenakshi Publications. 2014
2. Maheshwari S.N. and Maheshwari S.K. *Banking Theory Law and Practice* Ludhiana: Kalyani Publishers. Edition: 1991 , reprint 2009



## 21UUCOC52: Modern Banking

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-2</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	2	3	3	3	3	3	3	<b>2.8</b>
<b>CO-3</b>	2	3	2	3	3	3	3	3	<b>2.7</b>	3	2	3	3	3	2	3	3	<b>2.7</b>
<b>CO-4</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>
<b>CO-5</b>	3	2	2	3	3	3	3	3	<b>2.7</b>	2	3	3	3	3	2	2	3	<b>2.6</b>
<b>CO-6</b>	2	2	2	3	3	2	3	3	<b>2.6</b>	3	3	3	3	2	3	3	3	<b>2.8</b>
<b>CO-7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-8</b>	2	3	3	3	3	2	2	3	<b>2.6</b>	3	3	3	3	3	3	3	2	<b>2.8</b>
<b>Average</b>	<b>2.6</b>	<b>2.7</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>3</b>		<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	<b>2.7</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	
PO Mean									<b>2.7</b>	PSO Mean								<b>2.7</b>
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				

**Name of the Course: Special Accounts**

<b>SEMESTER–V</b>			
<b>Part III</b>	<b>Core XIV</b>	<b>Special Accounts</b>	
<b>Course Code: 21UCOC53</b>	<b>Hrs/Week:5</b>	<b>Hrs/Sem:75</b>	<b>Credits:4</b>

**Objectives:**

To enable students to gain in-depth knowledge in Modern Accounting Practices.

**Course outcomes:**

<b>Co.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	gain in-depth knowledge in special accounting	2,4,5	Un
CO-2	know the format of final accounts of Banking Cost, Insurance Cost and Social Responsibility Accounting	4,5	Un
CO-3	prepare the accounts for investments	1,2,5	Ev,Ap
CO-4	understand investment accounts, fixed interest securities and variable income securities.	5,8	An
CO-5	prepare voyage accounts	2,5,8	Ap
CO-6	know the statutory provisions relating to banking companies accounts	1,3,8	Un
CO-7	know the statutory provisions relating to insurance company accounts.	1,2,5	Un
CO-8	understand and prepare accounts for Social Responsibility accounting	1,8	Un,Ap

SEMESTER-V			
Part III	Core XIV	Special Accounts	
Course Code: 21UCOC53	Hrs/Week:5	Hrs/Sem:75	Credits:4

### **Unit I –Investment Accounts:**

**(10Hrs)**

Investment Accounts-Meaning – Objectives – Preparation of Investment Accounts –Treatment of Interest and Dividend – Fixed Interest Securities–Variable Income Securities- Treatment of Bonus Shares and Right Shares in case of Investment in Equity Shares.

### **Unit II –Voyage Accounts:**

**(15Hrs)**

Voyage Account-Meaning – Objectives – Preparation of Voyage Accounts – Treatment of Freight – Primage – Address Commission – Passage Money –Voyage in Progress.

### **Unit III – Banking Company Accounts: (20Hrs)**

Accounting System of Banking Companies – Legal Requirements – Preparation of Profit & Loss Account – Balance Sheet – Preparation of Various Schedules for Final Accounts - RBI Guidelines for preparation of final accounts of banking companies – Items requiring special attention in preparation of final accounts.

### **Unit IV–Insurance Company Accounts: (20Hrs)**

Concept of Insurance – Types – Explanation of Special terms in Revenue account of Insurance Companies – Ascertainment of Profit in Life Insurance Business –Preparation of various schedules for final accounts of Life Insurance and General Insurance Companies.

### **Unit V -Social Responsibility Accounting: (10Hrs)**

Social Responsibility Accounting - Meaning – Definition – Objectives – Social Accounting Measures – Approaches and Methods to Social Responsibility Accounting – Social Responsibility Report - Preparation of Social Income Statement and Social Balance Sheet.

**Note: Theory: 30% Problem: 70%**

### **Text Book:**

Gupta R.L and M .Radhaswamy, *Company Accounts*, .New Delhi: Sultan Chand & Sons, 17<sup>th</sup> Edition, Reprint 2020

### **Books for References:-**

1. Jain S.P.& Narang *Practical Problems in Advanced Accountancy*. 19<sup>th</sup> Revised Edition. New Delhi: Kalyani Publishers, 2015.
2. Maheswari S.N. *Advanced Accounting*. New Delhi: Vikas Publishing House, 11<sup>th</sup> edition 2018
4. Reddy T.S. and Murthy A *Advanced Accountancy. Vol-I-* Chennai: Margham Publications, Edition 2019

## 21UCOC53: Special Accounts

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	2	3	3	2	2	2	2	<b>2.4</b>	3	2	3	3	3	2	3	2	<b>2.6</b>
<b>CO-2</b>	3	2	2	2	2	2	3	2	<b>2.1</b>	3	2	2	2	3	3	3	2	<b>2.5</b>
<b>CO-3</b>	3	2	2	3	3	2	3	3	<b>2.6</b>	3	2	2	3	3	3	3	3	<b>2.8</b>
<b>CO-4</b>	3	3	3	3	2	2	3	2	<b>2.6</b>	3	2	3	2	2	3	3	3	<b>2.6</b>
<b>CO-5</b>	3	3	2	3	3	2	2	2	<b>2.5</b>	3	2	3	3	3	3	3	3	<b>2.9</b>
<b>CO-6</b>	3	2	3	3	2	3	2	2	<b>2.5</b>	3	2	2	3	2	2	3	3	<b>2.5</b>
<b>CO-7</b>	3	2	3	2	3	2	3	3	<b>2.6</b>	3	2	3	2	3	2	3	2	<b>2.5</b>
<b>CO-8</b>	3	3	2	3	3	2	2	2	<b>2.5</b>	3	2	3	3	2	2	3	2	<b>2.5</b>
<b>Average</b>	<b>3</b>	<b>2.4</b>	<b>2.5</b>	<b>2.8</b>	<b>2.5</b>	<b>2.1</b>	<b>2.5</b>	<b>2.3</b>	<b>2.5</b>	<b>3</b>	<b>2</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.5</b>	<b>3</b>	<b>2.5</b>	<b>2.6</b>
PO Mean									<b>2.5</b>	PSO Mean								<b>2.6</b>
Strength of PO Correlation				<b>Strong</b>						Strength of PSO Correlation				<b>Strong</b>				

**Name of the Course: Cost Accounting**

SEMESTER –V			
<b>Part III</b>	<b>Core Elective</b>	<b>Cost Accounting</b>	
<b>Course Code: 21UCOE51</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Objectives**

To enable the students to understand the basic principles of cost accounting and to develop skills in the preparation of cost accounts

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the objectives and functions of cost accounting and prepare cost sheet	1,5	Un
CO – 2	determine the elements of cost and the techniques of material control.	4,5	Ap
CO – 3	know the concepts of labour cost computation and control	1,5,8	Ap
CO - 4	make overhead allocation, apportionment and absorption of overheads.	1,5	Ap
CO – 5	understand the techniques of Contract costing and prepare contract account.	5,8	Ap
CO - 6	gain knowledge on the techniques of Process costing and prepare process accounts.	5,8	Ap

SEMESTER –V			
<b>Par III</b>	<b>Core Elective</b>	<b>Cost Accounting</b>	
<b>Course Code: 21UCOE51</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Unit I : Cost Accounting and Unit Costing: (15 Hrs)**

Cost Accounting: Definition – Functions- Objectives - Difference between Financial Accounting and Cost Accounting - Elements of cost - Cost unit - Cost Centre – Cost Control – Cost Reduction - Classification of cost and costing.

Unit or Output Costing: Features – Collection of costs - Cost sheet - Tenders or Quotations.

**Unit II Material Cost Control (15 Hrs)**

Material control: Purchasing - Centralised and Decentralised purchasing. Store Keeping - Setting of levels of stock - Economic Ordering Quantity - ABC analysis - VED Analysis - Methods of valuing material issues: FIFO - LIFO - Simple Average - Weighted Average. Material losses: Wastage – Scrap – Defectives – Spoilage – Obsolete materials.

**Unit III Labour Cost Computation and Control: (15 Hrs)**

Labour Costs: Control over labour costs - Labour Turnover: Meaning - Methods of measurement of Labour turnover - Causes, Effects and Prevention of Labour turnover. Time keeping – Time booking - Idle time: Meaning, Causes and Control. Overtime: Avoidance and Control.

Systems of wage payment: Methods of Time wage system - Methods of Piece wage system: Straight - Differential Piece rate: Taylor’s Differential Piece rate - Merrick’s Multiple Piece rate. Premium and Bonus plans: Halsey - Rowan.

**Unit IV Accounting for Overheads: (18 Hrs)**

Meaning of Allocation and Apportionment of Overheads - Bases of Apportionment - Meaning of Reapportionment of overheads - Methods of Reapportionment - Meaning of Absorption of Overheads - Methods of Absorption of overheads.

**Unit V Contract costing and Process Costing: (12 Hrs)**

Contract costing: Features - Treatment of Profit in incomplete contracts. Process costing: Features - Treatment of Normal loss, Abnormal loss and Abnormal gain in process accounts.

**Note: Theory – 30% Problem – 70%**

## 21UCOE51: Cost Accounting

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	2	3	2	3	3	3	3	2	<b>2.4</b>	3	2	2	2	3	3	2	2	<b>2.4</b>
<b>CO-2</b>	3	3	2	2	3	2	2	3	<b>2.6</b>	2	3	2	2	3	3	3	2	<b>2.6</b>
<b>CO-3</b>	2	3	2	3	3	3	3	2	<b>2.2</b>	3	2	2	3	3	3	3	2	<b>2.6</b>
<b>CO-4</b>	2	2	2	2	3	3	3	3	<b>2.4</b>	2	3	3	2	3	2	2	3	<b>2.4</b>
<b>CO-5</b>	3	3	3	3	2	3	3	2	<b>2.6</b>	3	3	2	3	3	3	2	2	<b>2.4</b>
<b>CO-6</b>	3	3	3	2	3	3	2	2	<b>2.2</b>	2	3	2	2	3	3	3	2	<b>2.6</b>
<b>CO-7</b>	2	3	2	2	3	3	3	3	<b>2.2</b>	3	2	2	3	3	2	3	2	<b>2.4</b>
<b>CO-8</b>	3	3	3	2	3	3	3	2	<b>2.4</b>	3	3	2	2	3	3	3	3	<b>2.6</b>
<b>Average</b>	<b>2.4</b>	<b>2.6</b>	<b>2.2</b>	<b>2.4</b>	<b>2.6</b>	<b>2.2</b>	<b>2.2</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.6</b>	<b>2.6</b>	<b>2.4</b>	<b>2.4</b>	<b>2.6</b>	<b>2.4</b>	<b>2.6</b>	<b>2.4</b>
PO Mean										PSO Mean								
Strength of PO Correlation				<b>Strong</b>						Strength of PSO Correlation				<b>Strong</b>				

**Name of the Course: Women Entrepreneurs**

<b>SEMESTER–V</b>	
<b>Self-Study</b>	<b>Women Entrepreneurs</b>
<b>Course Code:21UCOSS3</b>	<b>Credits:+2</b>

**Objective**

- To create entrepreneurial spirit among the students and to know about Financial assistance provided by government and private institutions for innovative pursuits
- To enable the students understand the various concepts of Women Entrepreneurship

**Course Outcome:**

<b>Co. No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	Examine the scope for Women Entrepreneurship	2,4	Ap
CO-2	Study and assess the status and types of Women Entrepreneur	3,4,5	Ev
CO-3	Discuss the assistance given by the institutions for the Development of entrepreneurship	1,4	Un
CO-4	Study the evolution of Entrepreneurship	1,4,8	Ap
CO-5	Understand the concept of Entrepreneurial Development Programmes	1,6	Un
CO-6	Assess the institutional support provided to Entrepreneurs	2,6,8	Ev
CO-7	Evaluate the women entrepreneurship skills	3,4,5	Ev
CO-8	Analyse and understand the challenges of women entrepreneurship	1,4,6	Un



SEMESTER–V	
Self-Study	Women Entrepreneurs
Course Code:21UCOSS3	Credits:+2

### **Unit: I-Entrepreneurs and Entrepreneurship**

Entrepreneur- Definition – Characteristics – Functions – Types of Entrepreneur- Entrepreneurship – Meaning – Definition -Factors stimulating entrepreneurship

### **Unit II-Evolution of Entrepreneurship**

Historical Background of Entrepreneurial Development- Importance – Entrepreneurial Development Programme – Objectives of EDP – Institutions involved for Entrepreneurial Development – NIESBUD-EDII – NAYE – TCO-NEBD – NISIET- EDP by banks- DIC

### **Unit:III -Challenges in Women Entrepreneurship**

Problems of Women Entrepreneurs – Remedial Measures – Scope and Opportunities of Women Entrepreneurship – Limitations – Five case studies of Women Entrepreneurs

### **UnitIV-Women Entrepreneurs**

Status of Women entrepreneurs- Functions of Women Entrepreneurs- Factors influencing Women Entrepreneurs – Types of Entrepreneurs – Men Entrepreneurs vs Women Entrepreneurs

### **Unit:V-Women Entrepreneurship in India**

Women Entrepreneurship in India – Institutions supporting women in Entrepreneurial Development in India – FIWE- CWEI – FLO- DWCRA – SIDBI- IOB : SME Mahila Plus

### **Books for Reference:**

1. Gordon.E&Natarajan.K.*EntrepreneurshipDevelopment*,Mumbai:Himalaya Publishing House,Fifth Revised Edition – 2016
2. KhankaS.S.*EntrepreneurialDevelopment*,SultanChand,Reprint-2017

## 21UCOSS3: Women Entrepreneurs

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
CO-1	3	2	3	3	3	2	2	2	2.5	3	3	3	3	2	2	2	2	2.5
CO-2	2	3	2	3	2	3	3	2	2.5	3	2	3	2	3	2	2	3	2.4
CO-3	3	2	2	3	2	3	3	3	2.6	2	3	2	3	2	3	3	2	2.5
CO-4	3	2	3	2	3	2	2	2	2.4	3	3	3	3	3	2	2	3	2.8
CO-5	3	2	2	3	3	3	2	3	2.6	3	3	3	3	2	2	2	2	2.5
CO-6	3	2	3	3	2	2	2	2	2.4	2	2	2	3	3	3	2	3	2.5
CO-7	3	2	3	2	3	2	3	3	2.6	3	3	3	2	3	3	3	3	2.9
CO-8	2	3	3	3	3	2	2	3	2.8	2	2	3	2	2	3	3	2	2.4
Average	2.75	2.25	2.6	2.75	2.6	2.3	2.4	2.5	2.6	2.6	2.6	2.8	2.6	2.5	2.5	2.4	2.5	2.6
PO Mean									2.6	PSO Mean								2.6
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				

**Name of the Course: Income Tax Law and Practice-II**

<b>SEMESTER –VI</b>			
<b>Part III</b>	<b>Core XI</b>	<b>Income Tax Law and Practice-II</b>	
<b>Course Code: 21UCOC61</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objectives:**

- To enable the students to acquire skills on Income Tax Assessment.
- To impart skills in clubbing, set off of losses and in computation of income of individuals and firms.
- To provide knowledge about the computation of tax liabilities of Individuals, HUF and Firms.

**Course outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	understand and apply the concept of clubbing of income	1,2,3	Ap
CO – 2	set off and carry forward losses	2,5	Ap
CO – 3	understand and apply deductions U/S 80 C to 80 U	2,5	Ap
CO -4	understand the various assessment procedures	5,8	Un
CO -5	compute advance tax and TDS	5,8	Ap
CO – 6	compute income of individuals and firms and prepare the returns	2,5	Ap

SEMESTER –VI			
<b>Part III</b>	<b>Core XI</b>	<b>Income Tax Law and Practice-II</b>	
<b>Course Code: 21UCOC61</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Unit I: Clubbing of Income and Set off (10 Hrs)**

Clubbing of income - Deemed income– Set off and carry forwards of losses – Carry forward and set off -Computation.

**Unit II: Deductions from Gross Total Income (22 Hrs)**

Deductions from 80 C to 80 U – Tax rate (Simple Problems).

**Unit III: Assessment of Individual (25 Hrs)**

Assessment of individuals and H.U.F - Computation (Simple Problems) Tax on Individuals – Advance tax – Tax deducted at source for individuals .

**Unit IV: Assessment of Partnership firms (18 Hrs)**

Assessment of firms – Book profit – Computation (Simple Problems).

**Unit V: Procedure for filing of return (15 Hrs)**

Returns – Types – Belated return – Defective return – Assessment – Tax deducted at Source – e-Filing – PAN.

**Note : Theory : 30% Problem 70%**

**Text Book :**

Mehrotra H.C and Goyal S.P. *Income tax law & Accounts*, Agra: Sahitya Bhawan Publication. (Relevant Assessment Year).

**Books for Reference:**

1. Gaur.V.P, Narang, Puja Gaur & Rajeevpuri.: *Income Tax law & Practice*. New Delhi Kalyani Publishers. (Relevant Assessment Year).
2. Lal B.B and Vashist N. *Income Tax law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd. (Relevant Assessment Year).

## 21UCOC61: Income Tax Law and Practice-II

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	2	2	3	3	2	3	2	<b>2.5</b>	3	2	3	3	2	2	3	2	<b>2.5</b>
<b>CO-2</b>	3	2	2	2	3	2	3	2	<b>2.4</b>	3	2	2	2	2	2	3	2	<b>2.25</b>
<b>CO-3</b>	3	3	2	3	3	2	3	3	<b>2.8</b>	3	2	2	2	2	2	3	2	<b>2.25</b>
<b>CO-4</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	3	3	2	2	3	2	<b>2.4</b>
<b>CO-5</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	2	3	3	2	2	3	<b>2.5</b>
<b>CO-6</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	2	3	2	2	2	2	<b>2.25</b>
<b>CO-7</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	3	2	3	2	3	2	3	3	<b>2.6</b>
<b>CO-8</b>	3	3	3	3	3	2	3	2	<b>2.8</b>	3	2	2	3	2	2	3	2	<b>2.4</b>
<b>Average</b>	<b>3</b>	<b>2.75</b>	<b>2.1</b>	<b>2.9</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2.1</b>	<b>2.6</b>	<b>3</b>	<b>2</b>	<b>2.4</b>	<b>2.7</b>	<b>2.3</b>	<b>2</b>	<b>2.8</b>	<b>2.3</b>	<b>2.4</b>
PO Mean									<b>2.6</b>	PSO Mean								<b>2.4</b>
Strength of PO Correlation				Strong						Strength of PSO Correlation				Middle				

**Name of the Course: Commercial Law**

<b>SEMESTER–VI</b>			
<b>Part III</b>	<b>Core XVI</b>	<b>Commercial Law</b>	
<b>Course Code: 21UCOC62</b>	<b>Hrs/Week:6</b>	<b>Hrs/Sem:90</b>	<b>Credits:4</b>

**Objective:**

- To understand the Concepts and Legal Rights

**Course Outcomes:**

<b>Co. No.</b>	<b>Upon Completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	identify the disputes of strike, lockout, retrenchment, lay off and compensation.	1,2	Un
CO -2	discuss about the Traditional and new Occupational Safety code of Workers.	2,5,8	Un
CO-3	analyse provisions regarding Women employment	2,5,8	An
CO-4	identify the rules regarding workmen's compensation	2,5	Un
CO-5	examine the various act relating to contract	5,8	Un,Ap
CO-6	analyse the Statutory Provisions for private sectors	1,3	An
CO-7	discuss the Sale of Goods Act	1,4	Un
CO-8	assess the rights and Duties of buyer and seller under sale of goods act.	7,8	Ev

SEMESTER–VI				
Part III	Core XVI	Commercial Law		
Course Code: 21UCOC62	Hrs/Week:6	Hrs/Sem:90	Credits:4	

### Unit I: The Factories Act

(20 Hrs)

The Factories Act 1948 – Definition – Health – Safety & Welfare- Working Hours – Employment of Young Persons – Women Annual Leave with Wages – Penalty – Occupational Safety Code 2020 – Safety and Health Conditions

### Unit II: Contract Act

(20 Hrs)

The Indian Contract Act - Definition - Essential Elements of Contract-Classification of Contracts – Offer – Acceptance – Communication of Offer, Acceptance and Revocation – Consideration – Contract Without Consideration – Capacity to Make Contract.

### Unit III: The Workmen Compensation Act

(16 Hrs)

The Workmen Compensation Act 1923 – Definition – Liability of Employer – Rules Regarding Workmen’s Compensation 2017 -Maternity Benefit Act 1961-Prohibition of Employment – Amendment.

### Unit IV: The Industrial Disputes Act

(18 Hrs)

The Industrial Disputes Act 1947- Definition – Authorities –Lay Off – Lockout – Retrenchment – Strike - Compensation - Industrial Relations Code 2020

### Unit V: Sale of Goods Act

(16 Hrs)

Sale of Goods Act – Difference Between Sale and Agreement To Sell – Right of Buyers and Sellers - Duties - Conditions And Warranties – Delivery of Goods – Unpaid Seller

### Text Book:

Kapoor N.D. *Industrial Law*. New Delhi: Sultan Chand & Sons, 31<sup>st</sup> edition 2020. Kapoor N.D. *Business Law*. New Delhi: Sultan Chand & Sons.

### Books for Reference:

1. Tulsian P.C. *Business Law and Corporate Law* .New Delhi: Tata Mc Graw Hill Edition,10<sup>th</sup> Edition,2011.
2. Misra S.N. *Labour and Industrial Law*, Allahabad: Central Law 29<sup>th</sup> Edition, 2020..

## 21UCOC62: Commercial Law

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	2	3	3	2	2	3	3	3	<b>2.6</b>	3	2	3	3	2	2	3	3	<b>2.6</b>
<b>CO-2</b>	3	3	2	3	3	2	3	2	<b>2.6</b>	2	3	2	2	3	3	2	3	<b>2.5</b>
<b>CO-3</b>	3	3	3	2	3	3	2	3	<b>2.8</b>	3	3	3	3	2	2	3	3	<b>2.8</b>
<b>CO-4</b>	3	2	3	3	3	3	3	2	<b>2.8</b>	3	2	3	3	3	3	2	3	<b>2.8</b>
<b>CO-5</b>	2	3	3	3	2	3	2	3	<b>2.6</b>	2	3	2	2	3	2	3	3	<b>2.5</b>
<b>CO-6</b>	3	2	3	2	3	3	3	3	<b>2.8</b>	3	2	3	3	2	3	3	3	<b>2.8</b>
<b>CO-7</b>	3	3	3	3	3	2	3	3	<b>2.9</b>	3	3	2	2	3	2	3	2	<b>2.5</b>
<b>CO-8</b>	3	3	2	3	3	3	3	2	<b>2.8</b>	3	2	3	3	2	3	3	2	<b>2.6</b>
<b>Average</b>	<b>2.8</b>	<b>2.8</b>	<b>2.8</b>	<b>2.6</b>	<b>2.8</b>	<b>2.8</b>	<b>2.8</b>	<b>2.6</b>		<b>2.8</b>	<b>2.5</b>	<b>2.6</b>	<b>2.6</b>	<b>2.5</b>	<b>2.5</b>	<b>2.8</b>	<b>2.8</b>	<b>2.6</b>
PO Mean									<b>2.7</b>	PSO Mean								2.6
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				



**Name of the Course: Management Accounting**

<b>SEMESTER –VI</b>			
<b>Part III    Core XVII        Management Accounting</b>			
<b>Course Code: 21UCOC63</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem : 90</b>	<b>Credits : 4</b>

**Objectives:**

To acquaint the students with accounting concepts, tools and techniques for Managerial decisions.

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	discuss the basic concepts of management accounting and differentiate management accounting from financial accounting and cost accounting.	1,2	Un
CO – 2	examine the contexts where types of ratios can be applied for evaluating the performance and financial position of a firm.	2,5	Un,Ap
CO – 3	evaluate the performance of a firm using funds flow statement.	5,8	Ev
CO – 4	evaluate the performance of a firm using cash flow statement.	5,8	Ev
CO - 5	use marginal costing techniques for optimising cost and profit.	2,3,5	Un,Ap
CO - 6	apply the importance of budgetary control	1,5	Ap
CO - 7	prepare various budgets	5,8	An,Ap
CO - 8	use the significance of standard costing, budgeting and budgetary control in managerial decision making.	2,5	An,Ap

SEMESTER –VI			
Part III Core XVII Management Accounting			
Course Code: 21UCOC63	Hrs/Week: 6	Hrs/Sem : 90	Credits : 4

**Unit I Management Accounting & Ratio Analysis: (14 hours)**

Meaning - Objectives and Scope of Management Accounting - Functions - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Advantages - Limitations. Tools of Financial Statement Analysis (Theory only).

**Ratio analysis:** Meaning - Importance - Limitations - Analysis of Liquidity, Activity, Solvency and Profitability ratios.

**Unit II Funds Flow and Cash Flow Analysis: (18hours)**

**Funds Flow Analysis:** Concept of Fund- Schedule of changes in working capital - Preparation of Funds flow statement. **Cash Flow Analysis:** Meaning – Differences between Cash flow statement and Fund flow statement..Cash from operations - Preparation of Cash Flow Statement under AS3

**Unit III Marginal Costing: (18hours)**

Meaning of Marginal cost and Marginal costing - Advantages and Limitations of Marginal costing - Contribution - P/V ratio - BEP - Margin of safety - Applications of marginal costing in managerial decision making: Fixation of selling price - Key factor - Make or Buy - Selection of suitable product mix.

**Unit IV Budgetary Control: (20hours)**

Meaning of budget - Budgetary Control - Objectives - Features - Advantages - Limitations - Preparation of Budgets: Production budget - Purchases Budget - Sales Budget - Cash budget - Flexible budget.

**Unit V Standard Costing: (20hours)**

Meaning of Standard cost and Standard costing - Advantages and Limitations of Standard costing - Comparison between standard costing and Budgetary control - Analysis of Variances: Material Variances - Labour variances - Overhead Variances.(Simple problems only)

**Note: Theory – 30% Problems – 70%**

**Text Book:**

Pillai R.S.N. and Bhagavathi V. *Management Accounting*. New Delhi:S.Chand & Sons,Fourth revised edition, Reprint 2015.

**Books for Reference:**

- 1.Jain S.P. and Narang K.L. *Cost Accounting*. Chennai: Kalyani Publishers. 26<sup>th</sup> edition 2019.
- 2.Maheswari S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 18<sup>th</sup> edition 2012.

3.Gupta S.P. *Management Accounting* . Agra: Sahitya Bhawan Publications. Revised Edition 1<sup>st</sup> January 2021.

4.Jenitra L.Merwin. and Dalston L.Cecil. *Management Accounting*, Trichy: Learn Tech Press,First edition, Reprint 2010.

## 21UCOC63: Management Accounting

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
CO-1	2	3	2	3	3	3	3	2	2.4	3	2	2	2	3	3	2	2	2.4
CO-2	3	3	2	2	3	2	2	3	2.6	2	3	2	2	3	3	3	2	2.6
CO-3	2	3	2	3	3	3	3	2	2.2	3	2	2	3	3	3	3	2	2.6
CO-4	2	2	2	2	3	3	3	3	2.4	2	3	3	2	3	2	2	3	2.4
CO-5	3	3	3	3	2	3	3	2	2.6	3	3	2	3	3	3	2	2	2.4
CO-6	3	3	3	2	3	3	2	2	2.2	2	3	2	2	3	3	3	2	2.6
CO-7	2	3	2	2	3	3	3	3	2.2	3	2	2	3	3	2	3	2	2.4
CO-8	3	3	3	2	3	3	3	2	2.4	3	3	2	2	3	3	3	3	2.6
Average	2.4	2.6	2.2	2.4	2.6	2.2	2.2	2.4	2.4	2.4	2.6	2.6	2.4	2.4	2.6	2.4	2.6	2.4
PO Mean										PSO Mean								
Strength of PO				Strong						Strength of PSO				Strong				
Correlation										Correlation								

**Name of the Course: Logistics in Shipping Industries**

<b>SEMESTER –VI</b>			
<b>Part III      Core: XVIII      Logistics in Shipping Industries</b>			
<b>Course Code: 21UCOC64</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objectives**

- To make the students learn about the phases of logistics
- To make the students understand the functions of logistics
- To make the students learn about the types of ships and shipping routes
- To make known about the import and export procedures followed in India
- To make the students analyze the role of intermediaries in shipping industries

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
CO – 1	identify basic concepts in logistics with special emphasis on maritime shipping.	1,2	Un
CO - 2	classify the types of ships and identify the procedure for shipping of India.	1,2,5	Un
CO – 3	evaluate the role and functions of service providers in shipping industry.	4	Ev
CO – 4	assess with the role of ICD and CFS towards containerization.	1,4	Ev
CO – 5	evaluate the role of intermediaries with their functions.	1	Ev
CO – 6	identify the career opportunities available in the Shipping sector.	6	Un
CO – 7	integrate the import and export procedures.	6	Ev
CO – 8	study the activities of various liners in the maritime trade.	4	An

SEMESTER –VI			
<b>Part III</b>	<b>Core: XVIII</b>	<b>Logistics in Shipping Industries</b>	
<b>Course Code:</b> <b>21UCOC64</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

### **Unit – I General Logistics:**

**[15 Hrs]**

Meaning- Nature and Concepts – Logistical Mission - Objectives of business logistics – Components of logistical system –Inbound logistics- Out bound Logistics- Functions of logistics- Importance of logistics – Principles of Logistics Excellence..

### **Unit – II Ships and Shipping procedure:**

**[20 Hrs]**

Shipping Routes - Chartering- Kinds of Charter- Charter party - Conference System— Types of ships- Tramp Vessels- Liner Vessels- Bulk Carriers- General Cargo Vessels- Container Ships.

### **Unit – III Ports of India – Import and Export procedure:**

**[20 Hrs]**

Ports in India- Major and Minor ports in India – Intermediate Ports- Major problems at Indian ports- Remedies. Import and Export shipping procedure in India- Preliminary steps in Import and Export Council procedure & documentation.

### **Unit – IV Intermediaries in Shipping Industry**

**[20 Hrs]**

Types of intermediaries -Role of Intermediaries – Functions and Services of intermediaries- Clearing and Forwarding Agents – Customs House Agents- Stevedores – Shipping Agents – Freight Forwarders – Liner Agents – Surveyors.

### **Unit – V Containerization and container freight station**

**[15 Hrs]**

Containers - Types of containers - Leasing of Containers- Marking of containers-Containerization- Role of containerization in the multi modal transport - Benefits and Constraints in Containerization - Inland Container Depot and Container Freight Stations.

### **Text Book**

Krishnaveni Muthiah. *Logistics Management and Sea borne trade*. New Delhi: Himalaya Publishing House, Edition 2018, Reprint 2021.

### **Books for Reference:**

1. Agarwal D.K. *Text books of logistics and supply Chain Management*. New Delhi: Mac Milan India Ltd., 2014.
2. Swapna Pillai. *Export and Import procedure & Documentation* . Agra : Sahitya Bhawan Publications, 2020.

3. Martin Christopher. *Logistics and supply Chain Management*. New Delhi: Pearson Education, Edition 2015.

### 21UCOC64: Logistics in Shipping Industries

PO										PSO								
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	Avg	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	Avg
<b>CO-1</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-2</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	2	3	3	3	3	3	3	<b>2.8</b>
<b>CO-3</b>	2	3	2	3	3	3	3	3	<b>2.7</b>	3	2	3	3	3	2	3	3	<b>2.7</b>
<b>CO-4</b>	3	3	3	2	2	3	3	3	<b>2.7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>
<b>CO-5</b>	3	2	2	3	3	3	3	3	<b>2.7</b>	2	3	3	3	3	2	2	3	<b>2.6</b>
<b>CO-6</b>	2	2	2	3	3	2	3	3	<b>2.6</b>	3	3	3	3	2	3	3	3	<b>2.8</b>
<b>CO-7</b>	3	3	3	3	3	3	2	3	<b>2.8</b>	3	3	3	2	2	3	3	3	<b>2.7</b>
<b>CO-8</b>	2	3	3	3	3	2	3	3	<b>2.6</b>	3	3	3	3	3	3	3	2	<b>2.8</b>
<b>Average</b>	<b>2.6</b>	<b>2.7</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>3</b>		<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	<b>2.7</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>	<b>2.8</b>	
PO Mean									<b>2.7</b>	PSO Mean								<b>2.7</b>
Strength of PO Correlation				Strong						Strength of PSO Correlation				Strong				