



PSGR Krishnammal College for Women



College of Excellence, **nirf** 2021-6th Rank

Autonomous and Affiliated to Bharathiar University

Reaccredited with A⁺⁺ grade by NAAC, An ISO 9001:2015 Certified Institution

Peelamedu, Coimbatore-641004

DEPARTMENT OF BCOM (PROFESSIONAL ACCOUNTING)

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

(I, II, III, VI, V and VI Semesters)

**BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)
2021 – 2024 BATCH**



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PROGRAMME LEARNING OUTCOMES (PLO's)

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

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

PROGRAMME SPECIFIC OUTCOME (PSO's)

Students at the time of graduation will be able to

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

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DEPARTMENT OF BCOM (PA)
CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED
CURRICULAR FRAMEWORK (LOCF)
BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)
2021-2024 BATCH

Sem	Part	Subject Code	Title of the Paper	Course Type	Instruction Hours/Week	Contact Hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ES E	Total	
I	I	TAM2101/ HIN2101/ FRE2101	Language T/H/F Paper – I	Lang	6	86	4	3	50	50	100	3
	II	ENG2101	English Paper I	English	6	86	4	3	50	50	100	3
	III	PC21CO1	Core – I : Principles of Accounting	CC	5	71	4	3	50	50	100	4
	III	PC21CO2	Core – II: Business Law	CC	5	71	4	3	50	50	100	4
	III	TH21A18	Allied Paper I: Quantitative Aptitude – Mathematics	GE	6	86	4	3	50	50	100	5
	IV	NME19B1/ NME19A1/ NME12AS	Basic Tamil / Advanced Tamil / Ambedkar Studies	AEC	2 2 2	28 26 26	2 4 4	2	50 50 100	50 50 -	100 100 100	2
II	I	TAM2102/ HIN2102/ FRE2102	Language T/H/F Paper – II	Lang	6	86	4	3	50	50	100	3
	II	ENG2102	English Paper II	English	5	71	4	3	50	50	100	3
	III	PC21CO3	Core – III: Financial Accounting	CC	5	71	4	3	50	50	100	4
	III	PC21CO4	Core – IV: Business Economics	CC	5	71	4	3	50	50	100	4
	III	TH21A19	Allied Paper II: Quantitative Aptitude – Statistics	GE	6	86	4	3	50	50	100	5

	IV		Self Study Online Courses		-	-	-	-	-	-	-	Gr.
	IV	NME19B2/ NME19A2	Basic Tamil / Advanced Tamil **	AEC	-	-	-	-	-	-	-	-
	III	NM12GAW	Foundation Course –1 (General awareness)		Self study				Online Exam			Gr
	V	21PECM1	Professional English for Commerce and Management	AEC	3	40	5	2	50	50	100	2
	VI		Personality Development Programme									
III	III	PC21C05	Core 5 – Advanced Accounting	CC	5	71	4	3	50	50	100	5
	III	PC21C06	Core 6 – Corporate and other laws	CC	5	71	4	3	50	50	100	4
	III	PC21C07	Core 7 – Auditing and Assurance	CC	5	71	4	3	50	50	100	4
	III	PC21C08	Core 8 –Business Communication and Ethics	CC	5	71	4	3	50	50	100	4
	III	PC21A01 PC21A02	Allied1 – Principles of Business Management Allied 2 – Human Resource Management	GE	5	71	4	3	50	50	100	5
	IV	PC21SBP1/ PC21SBCE	Skill Based Subject: Practical : Accounting Automation Coursera :International Business and e- Commerce	SEC	3	43	2	2	40	60	100	3
	IV	NM21EVS	Environmental Studies	AECC	-	-	-	-	100	-	100	Gr
	IV	NM21UHR	Foundation course III – Universal Human Values and Human Rights	AECC	2	26	4	3	100	-	100	2
	VI		Job Oriented Course CA/CS/CMA Foundation/ACCA level I		--	-		--	--	--	--	Gr.

IV	III	PC21C09	Core 9 – Cost Accounting	CC	7	101	7	3	50	50	100	5
	III	PC21C10	Core 10 – Income Tax	CC	7	101	7	3	50	50	100	5
	III	PC21C11	Core 11 – Financial Management	CC	6	86	6	3	50	50	100	4
	III	PC21A03 PC21A04	Allied 3- Entrepreneurial Development Allied 4 – Modern Banking	GE	5	71	5	3	50	50	100	5
	IV	PC21SBCE	Course Era/ Skill Based Subject I / II International Business and e-Commerce	SBEC	3	43	2	2	-	-	-	3
	IV	NM21DTG	Design Thinking	Finishing School Part A	-	-	2	-	100	-	-	Gr
	IV		Internship Training (22 days)Submission of certificate	-	-	-	-	-	100	-	100	2
	V		NSS,NCC,YRC and sports& Games, Eco Watch, YI Net, Rotaract	-	-	-	-	-	100	-	100	1
		Community Oriented Service	-	-	-	-	-	-	-	-	Gr	
V	III	PC21C12	Core 12- Corporate Accounting	CC	7	103	2	3	50	50	100	5
	III	PC21C13	Core 13 - Accounting forManagerial Decisions	CC	7	103	2	3	50	50	100	5
	III	PC21C14	Core 14 – Goods and ServicesTax & Customs Duty	CC	6	88	2	3	50	50	100	4
	III	PC21E01 PC21E02	Elective 1 – Computer Applications in Business Elective 2 – Enterprise Information System	GE	5	73	2	3	50	50	100	5
	IV	NM21CS1	Cyber security	AECC	2	30		-	100	--	100	Gr.
			Online Comprehensive Examination		-					100		Gr.
	IV	PC21SB01	SBS - Enterprise Resource Planning – Theory	SBEC	3	41	4	2	100		100	3
III	PC20AC1	Advanced Learners Paper - Financial Services		-	-	-	3	25	75	100	5*	

Semester	Part	Subject Code	Title of paper		Instruction hours / week	Contact hour	Tutorial hours	Duration of Examination	Examination Marks			Credits	
									CIA	ESE	Total		
VI	III	PC21C15	Core 15 – Advanced Corporate Accounting	CC	7	103	2	3	50	50	100	5	
VI	III	PC21C16	Core 16 – Marketing	CC	6	88	2	3	50	50	100	4	
VI	III	PC21E03 PC21E04	Elective 3 – Strategic Management Elective 4 – International Business	GE	5	73	2	3	50	50	100	5	
VI	IV	PC21SBP2	Skill Based Subject : Enterprise Resource Planning - Practical	SBEC	3	41	4	-	100	--	100	3	
VI	III	PROJECT	Elective – 5 Project and Viva Voce	CC	9	--	--	-	50	50	100	5	
VI	III	PC20AC2	Advanced Learners Paper - Advertising and Sales Promotion		-	-	-	3	25	75	100*	5*	
									Total			3600	140

CC – Core Courses CA – Continuous Assessment GE – Generic Elective
ESE - End Semester Examination AEC – Ability Enhancement Course

Bloom's Taxonomy based Assessment Pattern

CA I & II: (Theory & Accounts)

Bloom's Category	Section	Marks		Total
Remember (K ₁) Understand (K ₂) Apply, Analyse (K ₃ , K ₄)	A – 5x2 marks	10	1 or 2 sentences	50
	B- 4x5 marks	20	250 words	
	C – 2 out of 3x 10 marks	20	500 words	

UG – End Semester Examination Pattern

Bloom's Category	Section	Marks		Total
Remember (K ₁) Understand (K ₂) Apply, Analyse (K ₃ , K ₄)	A – 11 out of 13x2 marks	22	1 or 2 sentences	100
	B - 5 out of 7x6 marks	30	300 words	
	C – 4 out of 6x 12 marks	48	600-800 words	

**ONLY FOR QUANTITATIVE APTITUDE (I & II SEMSTER) &
BUSINESS ECONOMICS (II SEMESTER)**

Continuous Internal Assessment: 50 Marks

SECTION	WORD LIMIT	MARKS	TOTAL
A – 30 X 1 Marks	MCQ'S	30	50
B – 4/5 X 5 Marks	250 Words	20	

End Semester Examination: 100 Marks

SECTION	WORD LIMIT	MARKS	TOTAL
A – 60 X 1 Marks	MCQ'S	60	100
B – 5/6 X 8 Marks	400 Words	40	

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

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

Question Paper pattern for ESE from III Semester Onwards

CIA Question Paper Pattern: 2 x 25 = 50 Marks

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

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

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

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

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

WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT

Theory

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

RUBRIC ASSESSMENT TOOL ASSIGNMENT

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

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

SEMINAR

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

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

CLASS PARTICIPATION

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

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas
Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.
Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class

Preparation	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.
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QUIZ

Maximum - 20 Marks (converted to 4 marks)

APPLICATION ORIENTED/INNOVATION/CREATIVITY ASSIGNMENT

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

Exam Pattern from Vth Semester onwards

CIA Pattern Core and Allied - (First 3 Units)

Question from each unit comprising of

One question with a weightage of 2 Marks : $3 \times 2 = 6$

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

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

Total : 60 Marks

CIA Pattern for ALC

Section A (Paragraph answer) (4 out of 6) 4×4 : 16 Marks

Section B (Essay type) 1 out 2 : 9 Marks

Total : 25 Marks

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

Question from each unit comprising of

One question with a weightage of 2 Marks : $5 \times 2 = 10$

One question with a weightage of 6 Marks (Internal Choice at the same CLO level): $5 \times 6 = 30$

One question with a weightage of 12 Marks (Internal Choice at the same CLO level): $5 \times 12 = 60$

Total : 100 Marks

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

Question from each unit comprising of

One question with a weightage of 2 Marks : $5 \times 2 = 10$

One question with a weightage of 6 Marks : $5 \times 6 = 30$

One question with a weightage of 12 Marks (Internal Choice at the same CLO level): $5 \times 12 = 60$

Total : 100 Marks

End Semester for Advance Learner Courses

Section A : 5 questions out of 8 - open choice 5 x 5 : 25 marks

Section B : 5 questions out of 8 - open choice 5 x 10 : 50 marks

Total : 75 marks

Skill Based Subject : 100 Marks

Test 1 (Theory / Practical) : 50

Test 2 (Theory / Practical / Project) : 50 marks

Total : 100 Marks

Cyber Security I & II

Quiz : 60 Marks

Case Study : 20 Marks

Poster : 20 Marks

INTERNSHIP TRAINING

The practical training is essential to expose the students to the real life work situation and to strengthen the conceptual knowledge gained in the classroom. 15 days internship is to be arranged during the summer vacation after the fourth semester. The training shall be in an Auditor's office, or in consultancy organizations. Candidates should maintain a work diary and submit a report at the end of the study. The department has to conduct a viva-voce with internal examiners at the beginning of the semester V

Evaluation

Work diary 15 marks

Attendance 10 marks

Report 50 marks

Project Viva voce 25 marks

PROJECT VIVA VOCE

Group Project work consist of 3 to 4 students which is compulsory, carries 100 marks. The students should select a topic for the project work in the sixth semester and submit the project report (dissertation) at the end of the sixth semester. There is viva for project work carrying 10 marks. The project work shall be related to finance, auditing, taxation and business law. The guide and an external examiner shall evaluate the project report and conduct the viva.

Internal Assessment : 50 Marks

Review	Mode of Evaluation	Marks	Total
I	Selection of the field of study, Topic	15	50
II	Data usage and computations	20	
III	Findings, Preparation of rough draft	15	

External Assessment: 50 Marks

Mode of Evaluation	Marks	Total
Project Report		
Relevance of the topic to academic / society	10	40
Objectives	10	
Techniques	10	
Record	10	
Viva Voce		
Presentation	5	10

Discussion	5
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**WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS
OF CONTINUOUS INTERNAL ASSESSMENT**

	CA	Model Exam	Assignment/ Seminar/Quiz	Class Participation	Attendance	Max. Marks
Core /Allied	10	20	10	7	3	50

Practical

	Lab Performance	Record	Viva	Maximum Marks
SBS Test I / Test II	40	05	05	50

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

Maximum - 20 Marks (Converted to 10 marks) – Scale 10 to 2

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

CLASS PARTICIPATION

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

Criteria	7/6 Marks	5 /4Marks	3 Marks	2 Marks	1 Mark
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas

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

ATTENDANCE MARKS

Attendance percentage	Marks
96% to 100%	3 marks
91% - 95%	2 marks
85% - 90%	1 mark

MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE –PC21C01					
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CLO4	S	S	S	M	M
CLO5	S	M	S	M	S
COURSE –PC21C02					
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M

CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
CLO5	S	S	S	S	S
COURSE –PC21C03					
CLO1	S	S	M	M	M
CLO2	S	S	M	M	M
CLO3	S	S	M	S	M
CLO4	S	S	M	S	M
CLO5	S	S	M	S	M
COURSE –PC21C04					
CLO1	S	S	M	S	S
CLO2	S	S	M	M	S
CLO3	S	S	M	S	S
CLO4	M	S	M	M	S
CLO5	S	S	M	M	M
COURSE – PC21C05					
CLO1	S	M	M	L	M
CLO2	S	M	M	S	S
CLO3	M	M	M	M	L
CLO4	L	S	M	M	S
COURSE –PC21C06					
CLO1	S	L	L	M	L
CLO2	S	M	L	L	S
CLO3	S	M	S	M	S
CLO4	L	M	M	M	S
COURSE –PC21C07					
CLO1	S	S	M	L	S
CLO2	S	S	S	L	M
CLO3	S	M	S	S	M
CLO4	S	M	S	S	M
COURSE –PC21C08					
CLO1	S	S	M	S	S
CLO2	S	S	S	L	M
CLO3	S	M	L	M	S
CLO4	L	L	L	L	L
COURSE –PC21A01					
CLO1	S	L	S	L	L
CLO2	S	S	L	L	L
CLO3	S	M	L	L	L
CLO4	S	M	L	L	M
COURSE –PC21A02					
CLO1	M	L	L	M	L

CLO2	M	L	L	M	L
CLO3	M	M	L	M	L
CLO4	M	L	M	L	M
COURSE –PC21C09					
CLO1	S	S	S	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE –PC21C10					
CLO1	S	S	M	S	S
CLO2	S	M	S	S	M
CLO3	S	S	S	S	M
CLO4	S	M	S	S	M
COURSE –PC21C11					
CLO1	S	S	M	L	S
CLO2	S	L	S	S	M
CLO3	M	S	S	S	M
CLO4	S	L	S	S	M
COURSE –PC21A03					
CLO1	M	M	L	M	L
CLO2	M	M	M	M	L
CLO3	M	M	M	M	L
CLO4	M	M	M	M	L
COURSE –PC21A04					
CLO1	S	M	M	L	M
CLO2	M	S	L	M	M
CLO3	S	S	M	S	M
CLO4	S	S	S	S	S
COURSE – PC21C12					
CLO1	S	S	M	M	S
CLO2	S	M	S	M	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – PC21C13					
CLO1	S	S	S	M	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

COURSE – PC21C14					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – PC21E01					
CLO1	M	S	L	S	S
CLO2	M	S	L	L	S
CLO3	M	S	L	S	S
CLO4	M	S	L	S	S
COURSE – PC21E02					
CLO1	M	S	L	S	S
CLO2	M	S	L	L	S
CLO3	M	S	L	S	S
CLO4	M	S	L	S	S
COURSE – PC23SB01					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S

COURSE - PC21C15

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

COURSE PC21C16

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

COURSE PC21E03

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

COURSE PC21E04

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

SEMESTER – I

PC21C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Core	71	4		4

Preamble

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

Course Learning Outcomes

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

CLO Number	CLO statement	Knowledge level
LO 1	Understand the accounting principles, accounting standards, preparing Final Accounts of sole proprietor and Rectification of errors.	K3

CLO2	Grasp the accounting treatments relating to Bank Reconciliation Statement and valuation of inventory	K4
CLO3	Explain the methods of depreciation and accounting treatments relating to bills of exchange	K3
CLO4	Understand the various concepts like average due date and account current for calculating the debt payments	K3
CLO5	Analyze the various transactions in income & expenditure, receipts & payments account and preparing final Accounts and arriving the profits of non-profit organizations	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CL04	S	S	S	M	M
CLO5	S	M	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(16 Hrs)

Meaning and scope of accounting - Accounting Concepts, Principles and Conventions - Capital and Revenue items - Accounting Standards : Concepts and Objectives - Indian Accounting Standards : Concepts and Objectives - Books of Accounts, Preparation of trial balance and final accounts of sole proprietor- Rectification of Errors

UNIT II

(13 Hrs)

Bank Reconciliation Statement – causes for difference between cash book and pass book – Method of preparation of BRS

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

UNIT III

(15 Hrs)

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

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

UNIT IV

(13 Hrs)

Average due Date: Meaning, Calculation of average due date in various situations.

Account Current: Meaning of Account Current, Methods of preparing Account Current.

UNIT V

(14 Hrs)

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

80% Problems & 20% theory

Reference books

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Advanced Accountancy – Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	19 th Revised Edition and Reprint 2020

2.	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2020
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Reference books

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

Pedagogy

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

Course designer

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

PC21C02	BUSINESS LAW	Category	L	T	P	Credit
		Core	71	4		4

Preamble

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

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge level
CLO 1	Examine the provisions relating to Indian Contract Act 1872	K3
CLO2	Understand and apply the concepts in Sale of Goods Act 1930	K3
CLO3	Acquire knowledge in Indian Partnership Act of 1932	K3
CLO4	Understand and apply the provisions of LLP Act 2008	K4
CLO5	Acquire knowledge about Companies Act 2013 and Industry 4.0	K4

Mapping with Programme Learning Outcomes

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

S- Strong. M-Medium; L-Low

Syllabus

UNIT I

(16 Hrs)

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

UNIT II

(11 Hrs)

The Sale of Goods Act 1930: formation of the contract of sale - conditions and warranties - transfer of ownership and delivery of goods - unpaid seller and his rights

UNIT III (15 Hrs)

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

UNIT IV (13 Hrs)

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

UNIT V (16 Hrs)

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

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

Text books

S. No.	Title	Author	Publisher	Edition & Year of Publishing
1.	Mercantile law	P.P.S. Gogna	S. Chand &Co.	6 th Revised Edition, Reprint 2020
2.	Elements of Company Law	N.D.Kapoor	Sultan Chand & Sons (P) Ltd.	Reprint 2020
3.	Higher Education for Industry 4.0 and Transformation to Education 5.0	P.Kaliraj, T.Devi	Bharathiar Univerisity	2020

Reference books

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

Pedagogy

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

Course designers

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

SEMESTER - II

PC21C03	FINANCIAL ACCOUNTING	Category	L	T	P	Credits
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Preamble

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

Course Learning Outcomes

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

CLO Number	CLO statement	Knowledgelevel
CLO 1	Acquire knowledge on fundamentals of partnership	K2
CLO2	Journalise transactions on sale of goods on approval and return basis	K2
CLO3	Gain the concept of Consignment and preparation of relative accounts	K3

CLO4	Analyse the concept of admission, retirement and deathand to solve comprehensive problems in it	K4
CLO5	Apply the knowledge to pass journal entries regarding issue of shares including forfeiture and re-issue	K4

Mapping with Programme Learning Outcomes

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

S- Strong. M-Medium; L-Low

Syllabus

UNIT I

(14 Hrs)

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

Sale of goods on approval or return basis.

UNIT II

(14 Hrs)

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

Final accounts of partnership.

UNIT III

(14 Hrs)

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

UNIT IV

(15 Hrs)

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

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

UNIT V

(14 Hrs)

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

80% Problems & 20% theory

Text books

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

Reference books

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

Pedagogy

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

Course designers

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

PC21C04	BUSINESS ECONOMICS	Category	L	T	P	Credit
		Core	71	4		4

Preamble

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

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the clear key concepts and ideals of basic economics, the importance of demand and supply and illustrate consumer Behavior	K3
CLO2	Use the analytical skills, tools and techniques for analyzing the producer's equilibrium and production, cost relations with its Proportions	K3
CLO3	Apply the skills in framing the price determination charts in various market structures and phases of business cycles	K3
CLO4	Analyze the critical issues and frame appropriate design about the components of micro and macro business environment	K4
CLO5	Analyze the nature of the policies formulation and the implementation of government policies towards business organizations facilitating business and regulatory bodies of Business	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1.	S	S	M	S	S
CLO2.	S	S	M	M	S
CLO3.	S	S	M	S	S
CLO4	M	S	m	M	S
CLO5	S	S	M	M	M

S- Strong; M-Medium; L-Low

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

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

Unit II**(15 Hrs)**

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

Unit III**(14 Hrs.)**

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

Unit IV**(14 Hrs.)**

Business Environment - Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment - Business organizations - Overview of leading Indian and Global Companies.

Unit V**(14 Hrs.)**

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

Text Book

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

Reference Books

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

Pedagogy

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

Course Designers

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

PC21C05	ADVANCED ACCOUNTING	Category	L	T	P	Credits
		Core	71	4	-	5

Preamble

- To develop an understanding of the concepts of dissolution, amalgamation and sale of partnership,
- To acquire the ability to apply their knowledge to understand departmental and branch accounts
- To understand hire purchase and installment accounts and to calculate insurance claims for loss of stock and loss of profit

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concepts of accounting practices in organisations.	K1
CLO2	Learn accounting concepts relating to partnership, company amalgamation and dissolution, departmental and branch accounting	K2
CLO3	Interpret and Practice the concepts learned in the current business scenario the theoretical aspects into execution level.	K3
CLO4	Apply the understanding of accounting practices in hire purchase and insurance.	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Dissolution of a firm – ***Insolvency of a partner or partners**

*(Garner VsMurray) -Piecemeal Distribution

Unit II (13 Hrs)

Sale of Business to a company - Amalgamation of firms – Conversion of firm into company

Unit III (16 Hrs)

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

Investment Accounts

Unit IV (14 Hrs)

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

UNIT V (14 Hrs)

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

80% Problems & 20% theory

Text Book

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

Reference Books

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

Skill Components

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

Pedagogy

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

Course Designers:

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

PC21C06	CORPORATE AND OTHER LAWS	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

- To provide an insight into the structure of Company Law and to familiarize the relevant case studies involving issues and emerging trends in company law.
- To acquaint knowledge of Negotiable Instrument Act.
- To understand the provisions of selected legislations and acquire the ability to address application-oriented issues

Course Learning Outcome

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

Clos Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge regarding the laws pertaining to various kinds of companies	K1
CLO2	Gain effective knowledge in framing the legal documents and provisions in different acts.	K2
CLO3	Demonstrate the various Provisions of companies act relating to meeting, alteration of share capital, registers and returns.	K3
CLO4	Apply of the rules in the companies act in the regular functioning of an organization and the scope of legal framework within the companies act and area covered under it.	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14 Hrs)

Company under companies act 2013- Board of Company law Administration – National Company Law Tribunal and Appellate tribunal - ***Classes of companies*** – Registration / incorporation of company - ***conversion of public company into a private company*** - Concept of capital – Shares – Variation of shareholders rights – voting rights of member - Directors and women directors –

qualification, disqualification and removal – Current affairs of Ministry of corporate finance - Concept of Debentures.

Unit II (16 Hrs)

Incorporation of Company and Matters Incidental thereto, ***Memorandum of association*- *Articles of association* – *Annual general meeting* – *Extra ordinary meeting* – Quorum, Proxies, Resolution, postal Ballot, Minutes – Meeting of debenture holders – Company law in a computerized environment- Declaration and payment of Dividend. Doctrine of indoor management – preliminary contracts – promoters – service of documents - Transfer and transmission of securities - Acceptance of Deposits by companies.**

Unit III (14 Hrs)

Prospects meaning and role : matters relating to issue of prospectus – ***powers of SEBI relating to issue of prospectus*** – allotment of securities by company – securities to be dealt with in stock exchanges - ***Global depository receipts – private placement offer*** –application of premium received on issue of shares - buyback of securities – membership, Registers and returns.

Unit IV (12 Hrs)

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

Unit V (15 Hrs)

The General Clauses Act, 1897 :Important Definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc made under Enactments, Miscellaneous. Interpretation of statutes: Rules of Interpretation of statutes, Aids interpretation, Rules of Interpretation/construction of Deeds and Documents.

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

Text Book

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	N.D.Kapoors	Elements of company law N.D.Kapoor, Dr. RajniAbbi ,	Bharat Bhushan , & Rajiv Kapoor.	Sultan Chand & Sons Revised edition, 2020
2	Banking Law and Practice	R.K. Gupta	Modern Law Publications	Revised Edition, 2014.
3	Principles Of Statutory Interpretation Including	General Clauses Act, 1897 G.P. Singh	Lexis Nexis 14th Edition ,2016	

Reference Books

S.no.	Title	Authors	Publishers	Edition & year of publication
1	Padhuka's Law, Ethics and Communication.	Sekar & B.Saravana prasath.	H -A Wolters Kluwer Business.	9th edition, 2016
2	Law, Ethics and Communication	CA Munishbandari	Bestwood Publications Pvt. Ltd	16th Edition, 2016
3	CA – Inter Study Material	ICAI	ICAI	Current year

Skill Components

- The overall objectives and importance of quality control procedures in concluding an audit is taught to the students.

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

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Case study

Course Designers:

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

PC21C07	AUDITING AND ASSURANCE	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

- To educate the concept of auditing and its relationship with other disciplines.
- To enhance the practical knowledge relating the procedures of auditing practices.
- To develop the analytical concept and internal control over the accounting reviews.

Course Learning Outcomes

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

Clos Number	CLO Statement	Knowledge Level
CLO 1	Understand the basic principles of auditing.	K1
CLO 2	Learn the auditing assurance standards and the documentation formalities.	K2
CLO 3	Interpret procedural aspects of auditing and control system.	K3
CLO4	Explore and Explicate the aspects of identification and assessment of audit risk in automated environment	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14hrs)

Auditing concepts: nature, objective and scope of audit. ***Relationship of auditing with other disciplines***. Standard setting process: overview, standard-setting process, role of international auditing and assurance standards board (iasb) and auditing and assurance

standards board (aasb). ***Standards on auditing, engagement standards: qualities of auditor, elements of system of quality control***, ethical requirements relating to an audit of financial statements. Inherent limitations of an audit, preconditions for an audit.

Unit II

(14hrs)

Audit engagement: agreement on audit engagement terms; terms of engagement in recurring audits, leadership responsibilities for quality on audits, ***concept of auditor’s independence, threats to independence***; acceptance and continuance of client relationships and audit engagements. Audit strategy, audit planning, audit programme, development of audit plan and programme, control of quality of audit work - delegation and supervision of audit work; materiality and audit plan; revision of materiality; documenting the materiality; performance materiality

Unit III

(15hrs)

Audit documentation: nature, purpose, form, content & extent of audit documentation; completion memorandum; ownership and custody of audit documentation; audit procedures for obtaining audit evidence. Sources of evidence, relevance and reliability of audit evidence, written representations as audit evidence: written representations about management’s responsibilities. Obtaining evidence of existence of inventory: audit procedure to identify litigation & claims, external confirmation procedures, audit evidence about opening balances, accounting policies and reporting with regard to opening balances, ***nature of related party relationships and transactions***, auditor's obligations in different situations of subsequent events, auditor and going concern assumption.

Unit IV

(14hrs)

Audit risk, identifying and assessing the risk of material misstatement, risk assessment procedures; understanding the entity and its environment. Internal control, documenting the risks; evaluation of internal control system; testing of internal control; internal control and its environment; materiality and audit risk; ***internal audit, basics of standards on internal audit (SIAS) issued by the ICAI. Basics of internal financial control and reporting requirements***; distinction between internal financial control and internal control over financial reporting. Responsibility for the prevention and detection of fraud; fraud risk factors; risks of material misstatement due to fraud; communication of fraud; provisions of the companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.

Unit V

(14Hrs)

Audit in an automated environment: key features, impact of it related risks, impact on controls, internal financial controls as per regulatory requirements, ***types of controls***, audit approach, understanding and documenting automated environment, testing methods, data analytics for audit, assessing and reporting audit findings. ***Audit sampling: meaning of audit sampling, designing an audit sample, types of sampling. Sample size and selection of items for testing, sample selection method***. Analytical procedure: meaning, nature, purpose and timing of analytical procedures, substantive analytical procedures, designing and performing analytical procedures prior to audit; investigating the results of analytical procedures.

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

Text Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi.	12 th Revised Edition 2016

2.	Practical Auditing	B.N.Tandon, S.Sudharsanam	Sultan Chand & Sons, New Delhi.	3 rd edition Reprint 2008
3.	CA – Inter Study Material	ICAI	ICAI	Current year

Reference Books

S.no	Title	Authors	Publishers	Edition and Year of Publication
1	Auditing and Assurance	Varsha Ainapure & Mukund Ainapure.	PHL Private Ltd	2 nd Edition, 2009
2	Auditing Principles & Practices	Pradeep Kumar, Baldev Suchdeva	Kalyani Publishers	8 th edition Reprint2014

Skill Components

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

Pedagogy

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

Course Designers

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

PC21C08	BUSINESS COMMUNICATION AND ETHICS	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

- To improve effective listening skills among students so as to enable them to comprehend instructions and become a critical listener
- To enhance effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups
- To build up effective writing skills so as enable students to write in clear, concise, persuasive and audience centered manner

Course Learning Outcomes

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

Clos No.	CLO Statement	Knowledge Level
CLO1	Understand the elements of communication and planning and composing of business messages.	K1
CLO2	Acquire knowledge about group dynamics, inter personal skills and communication in business environment	K2
CLO3	Cognize environmental issues, business ethics and documentation relating to communication and business.	K3
CLO4	Apply the impact of various kinds of communication within an organization , ethical practices in business environment.	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14Hrs)

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

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

Unit II

(14 Hrs)

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

Unit III

(16 Hrs)

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

Basic understanding of legal deeds and documents - (a) ***Partnership deed; (b) Power of Attorney; (c) Lease deed***; (d) Affidavit; (e) Indemnity bond; (f) ***Gift deed***; (g) ***Memorandum and articles of association of a company***; (h) ***Annual Report of a company***.

Unit IV

(14 Hrs)

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

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

Unit V

(13 Hrs)

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

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

Text Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Law ethics and Communication for CA IPC	CA Munish Bhandari	Bestword publications Private Limited	14th edition,2015

Reference Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Business Law Ethics and Communication	M.P. Vijayakumar	Snow White Publications Pvt. Ltd	10 th edition 2016
2.	Padhuka's Law Ethics and Communication	G.Sekar	CA Sunny Jain	9 th Edition 2016
3.	CA – Inter Study Material	ICAI	ICAI	Current year

Skill Components

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

Pedagogy

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

Course Designers

1. Dr. S.Vijayalakshmi
2. Dr.M.Yasodha

PC21A01	PRINCIPLES OF BUSINESS MANAGEMENT	Category	L	T	P	Credit
		Theory	71	4	-	5

Preamble

- To enriches the knowledge in the fundamental principles of management.
- To describe the process of management
- To review the foundational theories of management, and demonstrate managerial skills

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14Hrs)

Definition and meaning of management- ***functions of management*** – ***managerial skills*** – ***levels of management*** – roles of manager, management as a science or art – approaches to management – contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter F.Drucker.

Unit II

(14Hrs)

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

Unit III

(15Hrs)

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

Unit IV

(14Hrs)

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

Unit V

(14Hrs)

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

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

Text Books

S.no	Title	Authors	Publishers	Edition and Year of Publication
1	Principles of management	DinkarPagare	Sultan Chand & Co	6 th Edition, 2018

Reference Books

S.no	Title	Authors	Publishers	Edition and Year
1.	Principles and practice of management	Prasad L M	Sultan Chand & Sons	9 th Edition, 2015
2.	Essentials of management	Koontz, O'Donnell & Weirich	Tata Mcgraw Hill	1 st Edition, 2006
3.	Principles of Management	Dr.S.Ramachandran	Airwalk Publications	1 st Edition, 2017

Skill Components

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

Pedagogy

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

Course Designers

1. Dr.S.Vijayalakshmi
2. Dr.M.Yasodha

PC21A02	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Theory	71	4	--	5

Preamble

- To provide knowledge about management issues related to staffing, training, performance and compensation
- To enhance the knowledge related human factors consideration and compliance with human resource requirements.

Course Learning Outcomes

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

CLO Number	CLO statement	Knowledge level
CLO1	Learn the basic principles human resource management.	K1
CLO2	Understand about the training and executive development programmes	K2
CLO3	Interpret the scope of HR and strategies in operational and managerial level, performance evaluation and control process.	K3
CLO4	Apply the latest trends in HRM and their compliance with existing practices	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(12 Hrs)

Human Resource Philosophy – Changing environments of HRM – Strategic human resource management– Using HRM to attain competitive advantage – Trends in HRM – Organization of HR departments – ***Line and staff functions*** – ***Role of HR Managers***.

Unit II

(15 Hrs)

Recruitment & Placement: Job analysis: Methods - IT and computerized skill inventory -Writing job specification – HR and the responsive organization. - ***Recruitment and selection process: Employment planning and forecasting – Building employee commitment: Promotion from within - Sources, Developing and using application forms*** - IT and recruiting on the internet-Employee Testing and selection: Selection process, basic testing concepts, types of test, work samples & simulation, selection techniques, interview, common interviewing mistakes -Designing and conducting the effective interview, small business applications, computer aided interview – Exit interview.

Unit III

(16 Hrs)

Training & Development: Orientation & Training: ***Orienting the employees, the training process, need analysis, Training techniques, special purpose training, Training via the internet ***- Developing Managers: Management Development - The responsive managers - On-the-job and off-the-job Development techniques using HR to build a responsive organization -Management Developments and CD-ROMs - Key factor for success - Performance appraisal: Methods - Problem and solutions - MBO approach - The appraisal interviews - Performance appraisal in practice - ***Managing careers: Career planning and development*** - Managing promotions and transfers.

Unit IV

(14 Hrs)

Compensation & Managing Quality: Establishing Pay plans: Basics of compensation -factors determining pay rate - Current trends in compensation - Job evaluation - pricing managerial and professional jobs -***Computerized job evaluation. - Pay for performance and Financial incentives: Money and motivation - incentives for operations employees and executives*** - Organization wide incentive plans – variable linked allowances - Practices in Indian organizations - Benefits and services: Statutory benefits - non-statutory (voluntary) benefits –Insurance benefits - retirement benefits and other welfare measures to build employee commitment.

Unit V

(14 Hrs)

Labor relations and employee security: Industrial relation and collective bargaining: Trade unions - Collective bargaining - future of trade unionism – ***Discipline administration - grievances handling - managing dismissals and separation***- Labor Welfare: Importance & Implications of labor legislations - Employee health – Auditing HR functions -Recent trends in HRM - Future of HRM function.

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

Text Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Human Resource Management	L.M. Prasad	Sultan Chand andSons	Revised edition, 2018

2	Human Resource Management	K.Aswathappa	McGraw Hill Education	8 th Edition, 2017
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Reference Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1.	Human Resource Management	Gary Dessler	Pearson Education Limited	15 th Edition, 2017
2.	Human Resource Management	John M. Ivancevich	McGraw Hill Education	12 th Edition, 2012.
3.	Human Resource Management	David A. Decenzo and Stephen Robbins	Wiley	8 th Edition, 2007

Skill Component

- To explore and forecast the human resources needed for the organisations to achieve its mission, objectives and hiring needs.
- Group discussions are organised for the students' community how to evaluate the legal, social and economic environment of the business.
- Students instructed to demonstrate employable and deployable skills for appropriate roles in management.
- Students are asked to formalize, design and evaluate various recruitment and placement policies.
- Students can diagnose and analyze the process of organization and its aim. Clusters are made to achieve the objectives of desirable working relationship among all members of the organization

Course Designers

1. Dr.S.Vijayalakshmi
2. Dr.M.Yasodha

PRACTICAL PAPER: AUDITING AUTOMATION PRACTICAL SUBJECT CODE: PC21SBP1

PC21SBP1	PRACTICAL PAPER: ACCOUNTING AUTOMATION PRACTICAL	Category	L	T	P	Credits
		Core	43	2	-	3

Preamble

- To enable the students to excel in Auditing Automation Packages of Word, Power point, Spread sheet, CAAT, and IDEA
- To understand the Basic concepts of Tally ERP 9.0.

Course outcomes

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

CLO Number	CLO statement	Knowledge level
CLO 1	Understand basics to Work with Word Processing , Spread Sheet , Presentation Tools Tally ERP 9.0	K1
CLO2	Grasp the work with proper alignments , Spread Sheet along with advanced options and the concept CAAT	K2
CLO3	Interpret and Practice Macros , Pivot Table and the IDEA	K3
CLO4	Apply the Financial Functions Calculate NPV, IRR, ROI on your own data , Design Slides for presentations with creative templates and Prepare different Vouchers using tally.	K4

Mapping with Programme

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

S- Strong M- Medium L -Low

I Documentation and Presentation:

1. Prepare a class timetable using table with proper alignments
2. Prepare a resume to apply for the post of Accountant using templates.
3. Using Macros create a letter head of a company
4. Prepare an Annual Report of a company using different back ground design and various settings in PowerPoint
5. Design Slides for the headlines news of a popular TV Channel. The Presentation should contain the following transactions: To Down, Bottom up, Zoom in, Zoom out. The presentation should work in custom mode.

II Spread Sheet Computing:

6. Prepare Cash Budget for the given data
 7. Calculate Simple and Compound Interest for 10 different customers using financial tools
 8. Enter the semester Marks and Calculate total auto sum, average, mean, median, mode, SD and Correlation for semester marks
 9. Estimate the Share Price and Draw Graph with Trend Line.
- Create a library Record with minimum of 20 books. Filter the data in Author wise, and Title Wise.
10. Create Pivot Table to analyze the sales report.
 11. Using Financial Functions Calculate NPV, IRR, ROI on your own data
 12. Create Debtors and Creditors books of Accounts and sort it by using colors, date filters and advanced filters.
 13. Create a Data for employee's using Employee ID, Basic Salary, Designation. By using Data Analysis get the random samples.

III Accounting Package:

14. Create a new Company and create some groups and ledgers.
15. Prepare Receipt Vouchers for the given transaction.
16. Prepare Payment Vouchers for the given transaction.
17. Prepare purchase and sales voucher for the given transactions.
18. Prepare debit & credit note for the given transactions.
19. Prepare Final Accounts for a given Trial Balance.
20. Prepare Final Accounts for a given Trial Balance.

Course Designers

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

PC211C09	COST ACCOUNTING	Category	L	T	P	Credit
		Theory	101	4	-	5

Preamble

- Understand and explain the conceptual framework of Cost Accounting
- Prepare Cost Accounts for various entities under different situations
- Acquire basic concepts of Cost Accounting relevant for managerial decision making

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To Study the concepts of cost accounting, techniques of costing and material cost.	K1
CLO2	To calculate employee cost, inventory techniques and overheads	K2
CLO3	To acquire knowledge about costing systems and costing of Service Sectors	K3
CLO4	To analyze the aspects of overhead and reconciliation of cost statement	K4

Mapping with Programme Outcomes

Clos	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
CLO1	S	S	S	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(17 Hrs)

Introduction to Cost Accounting – Objectives and scope of Cost Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management - Cost Centers and Cost units - Installation of Costing System - Elements of Cost - Cost behavior pattern, separating the components of semi-variable costs - Methods of Costing. - Installation of a Costing system; Preparation of Cost Sheets for manufacturing sector and for Service sector

Unit II

(20Hrs)

Material Cost: Procurement procedures - Store procedures and documentation in respect of receipts and issue of stock, Stock verification, Valuation of material receipts- Inventory control - Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level, Determination of Optimum Order quantity- Economic Order Quantity (EOQ)

Unit III

(20Hrs)

Employee Cost - Attendance and Payroll procedures -**Elements of wages- Basicpay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages**, Allowances and perquisites - Employee Cost Control, Employee Turnover- Methods of calculating employee turnover, **causes of employee turnover** - Remuneration systems and incentive schemes- Time Rate System, Piece Rate System, Differential piece rate system

Unit IV

(20Hrs)

Overheads: Functional analysis - Factory, Administration, Selling, Distribution, Research and Development Behavioral analysis - Fixed, Variable, Semi variable and Step cost - Factory Overheads - Primary distribution and secondary distribution, Criteria for choosing suitable basis for allotment, - Method of allocation to cost centers or products-Selling and distribution overheads - Analysis and absorption of the expenses in products/customers, **impact of marketing strategies, Cost effectiveness of various methods of sales promotion.**

Unit V**(24Hrs)**

Costing Systems - Job Costing: Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing. Batch Costing - Preparation of batch cost sheet,. Process Costing: Process loss, Abnormal gains and losses, Equivalent units, Inter-process profit

60% Problem 40% Theory**Text Book**

S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Cost Accounting	S.P.Jain&K.L.Narang	Kalyani Publishers	Reprint,2015

Reference Books

S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Cost Accounting	R.S.N.Pillai&V.Bagavathi	S.Chand	Reprint 2013
2.	Principles and practice of Cost Accounting	Asish K Bhattacharya	Prentice hall	Third Edition 2009
3.	Cost Accounting principles and Practices	M.N.Arora	Vikas Publisher	Fourth Revised Edition, 2013
4.	CA –Inter Study Material	ICAI	ICAI	Current year

Pedagogy

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

Skill Components

- Provide an in depth study of the Cost Accounting principles and techniques for identification, analysis and classification of cost components to facilitate managerial decision making
- Students will be able to Collect, organize internal and financial information for evaluating, critical analyses and regulating past and present financial performance for forecasting
- Learn to monitor performance and efficiency to locate and report on problems and also learn to prepare regular cost reports
- Preparation of contract costing, job costing, batch costing and process costing.

Course Designers

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

PC21C10	INCOME TAX	Category	L	T	P	Credit
		Theory	101	4	-	5

Preamble

- To educate the basic concepts and definitions of Income tax act 1961.
- To provide adequate knowledge regarding computation of total income with different heads and procedure for advance tax and TDS.
- To acquaint the taxable procedure for filing of returns.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To secure knowledge about the basic concepts and important definitions of income tax act	K1

Mapping with Programme Outcomes

Clos	PL O1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	M	S	S	M
CLO3	S	S	S	S	M
CLO4	S	M	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(16 Hrs)

Important definitions in the Income-tax Act, 1961 - Basis of charge; Rates of taxes applicable for different types of assesses - **Concepts of previous year and assessment year - Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India - Incomes which do not form part of total income**

Unit II

(26 Hrs)

Income from salary- **Income from House Property**

Unit III

(20 Hrs)

Income from Business or Profession

Unit IV

(20 Hrs)

Income from Capital Gains -**Income from other sources**

Unit V

(19 Hrs)

Income of other persons included in assesses total income -Aggregation of income; Set-off or carries forward and set-off of losses. - Deductions from gross total income - Computation of total income and tax payable – **Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income –Provisions Related to belated Returns and Revised returns.**

70% Problem and 30% Theory

Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar

Text Book

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Income Tax Law and practices	V.P Gaur and D.B.narang	Kalyani Publishers	Current year edition

Reference Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Income Tax and Practice	H.C. Mehrotraand S.P. Goyal	Sultan chand& Sons	Current year edition
2	Direct Tax Law andPractice	Dr.Vinod and K.Singhania	Tax Mann PublicationPvt Ltd.,	Current year edition
3	CA – Inter Study Material	ICAI	ICAI	Current year

Pedagogy

Chalk and talk , PPT, Discussion, Assignment, Seminar

Skill Components

- Enhance the ability of students to understand E- filing of returns of the

Individuals and the students are explored to the income tax India e-filing portal.

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

Course Designers

1.Dr.S.Vijayalakshmi

2.Dr. Prabha.L

PC21C11	FINANCIAL MANAGEMENT	Category	L	T	P	credit
		Theory	86	4	-	4

Preamble

- To develop an understanding of various aspects of financial management and acquire the ability to apply such knowledge in decision making;
- To develop the ability to analyse and interpret various tools of financial analysis and planning;
- To understand concepts relating of management and financing of working capital and investment decisions

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To Understand the concepts of Financial Management	K1
CLO2	To Interpret financial statements for strategic decision Making	K2
CLO3	To apply the concepts to enable financial planning	K3
CLO4	To analyze the concepts of finance leverages and capital	K4

Mapping with Programme Outcomes

CLO's	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	L	S
CLO2	S	L	S	S	M
CLO3	M	S	S	S	M
CLO4	S	L	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(12Hrs)

Introduction, objectives, scope and significance of financial management -Conflicts in Profit Vs. Value maximization principle – Role and Purpose – **Financial management environment** –Functions of finance executives in an organization – **Financial distress and insolvency.**

Unit II

(18Hrs)

Different sources of finance - Characteristics of different types of long term debt and equity finance – **Method of raising long term finance** – Different sources of short term finance – Internal fund as a source of finance – International sources of finance – Other sources of

finance- Sale and Lease back, Convertible debt, Venture capital, Grants.

Unit III (20 Hrs)

Lease financing – concept, classification, significance and limitations of lease financing – Financial evaluation of leasing decision – **Cost of capital – Significance and factors of cost of capital** - Measurement of costs of individual components of capital – **Weighted average cost of capital (WACC)** , Marginal cost of capital, Effective interest rate .

Unit IV (15 Hrs)

Capital structure decisions – Determinants and Significance of capital structure – **Capital structure planning and designing – Designing of optimum capital structure** – Theories of capital structure and value of the firm - EBIT – EPS Analysis – Break Even – EBIT Analysis – Under / Over Capitalization

Unit V (21Hrs)

Types of Leverages – operating, financial and combined – Analysis of leverages – Capital investments decisions and Dividend decisions - objectives of capital investment decisions - **Methods of investment appraisal** - Payback period, discounted payback period, Accounting Rate of Return (ARR), Net Present value (NPV), Internal rate of return (IRR), Multiple IRRs and Modified Internal rate of return (MIRR) and its Strengths - Profitability index - Adjustment of risk and uncertainty in capital budgeting decision – Probability Analysis.

Problem 70%, Theory 30%

Text Book

S.No	Title of the book	Author	Publisher	Edition & Year of Publication
1	Financial Management	Sashi K. Gupta & R.K.Sharma	Kalyani Publishers	8 th revised Edition 2015

Reference Books

S.No	Title of the book	Author	Publisher	Edition & Year of Publication
1.	Financial Management	IM Pandey	Vikas Publishing house Pvt Ltd	10 th Edition 2015
2.	Financial Management	CA. B Sarvanaprasath	Walter kluwers	9 th Edition 2014
3.	CA – IPCC Study Material	ICAI	ICAI	Current year

Pedagogy

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

Skill Components

- Balance sheet of a company is given and students are asked to compute working capital.
- Giving a balance sheet, students are asked to calculate the cost of capital of various sources of capital and also composite cost of capital.
- Earnings per share of a company can be found by giving a real time example.
- Balance sheets of two companies are given and students are asked to analyse the capital structure of the companies and comparative analyses can be made.
- Dividend issued by a company for past years (say 3 years) can be analysed and compared with the current year.

Course designers

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

PC21A03	ENTREPRENEURIAL DEVELOPMENT	Category	L	T	P	Credit
		Theory	71	4	-	5

Preamble

- To enable the students to gain knowledge and skills needed to run a business successfully.
- To develop and strengthen entrepreneurial quality and motivation in students.
- To impart basic entrepreneurial skills and understanding to run a business efficiently and effectively.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Know about the basics of entrepreneurship, motivational factors and entrepreneurial development programmes	K1
CLO2	Understand about all factors affecting entrepreneurs	K2
CLO3	Apply the knowledge gained in setting up of start – ups, micro and small business enterprises, learning about entrepreneurial factors	K3
CLO4	Analyze the factors supporting the financial aids to entrepreneurs for development	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14Hrs)

Entrepreneurship: Entrepreneur – Definition, Need, Types of Entrepreneurs – Intrapreneur - Difference between Entrepreneur and Intrapreneur. Role of Entrepreneurship in Economic Development, **Factors Affecting Entrepreneurial Growth.**

Unit II (14Hrs)

Entrepreneurial Motivation: Meaning – Motivational Cycle or Process–Entrepreneurial Motivating Factors, Changes in Entrepreneurial Motivation - Achievement Motivation - Entrepreneurial Motivational Behaviour – Entrepreneurial Competencies - **Entrepreneurship Development Programs: Need, Objectives - Phases and Evaluation of EDPs.**

Unit III (15 Hrs)

Start-Up: Micro and Small Enterprises – Definition, Characteristics - Role of Micro Enterprises in Economic Development - Opportunity Identification and Selection: Business Opportunities in Various Sectors, Identification of Business Opportunity, Opportunity Selection, **Steps in Setting up Small Business Enterprise. Formulation of Business Plan – Project Appraisal.**

Unit IV (14 Hrs)

Institutional Finance for Entrepreneurs - Need – Commercial Banks, Other Financial Institutions. Institutional Support to Entrepreneurs: NSIC- SIDO – SSIB – SSID- SISIs – DICs and Specialised Institutions.

Unit V (14 Hrs)

Sickness in Small Business – Concept, Magnitude, Causes and Consequences, Corrective

Measures. Rural Entrepreneurship – Need, Problems, NGOs and rural entrepreneurship.

Women Entrepreneurship – Concept, Functions, Growth and Problems.

Text Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1	“Entrepreneurship Development”	Sangeeta Sharma	PHILearning Pvt. Ltd.	1 st Edition, 2016
2	“Entrepreneurial Development”	Khanka. S.S	S.Chand & Co. Ltd.	Revised Edition 2020

Reference Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	“Entrepreneurship Development”	Vasant Desai	Himalaya Publishing House	First Edition, 2019
2	‘Entrepreneurship’	Rajeev Roy	Oxford University Press	2 nd Edition, 2011
3	“Entrepreneurship – Theory, Process and Practice”	Donald F Kuratko	Cengage learning	9 th edition, 2014

Pedagogy

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

Skill Components

- Interview one successful and one unsuccessful entrepreneur in your place/ location. Identify five major characteristics of both. Then, compare and contrast between the two set of characteristics.
- Identify a social entrepreneur and trace out what sparked him/her to become a social entrepreneur. Elaborate how he/she solved the social problem.
- List your own strengths and weaknesses as an entrepreneur. Explain how you can further strengthen your strengths and weaken your weaknesses even convert your weaknesses into strengths to become a successful entrepreneur.
- Meet a ‘start-up’ in and around your location. Interview him/her to know the motives behind becoming an entrepreneur, problems faced and suggestions to overcome these problems.
- Form a group of three to four students, and visit to two NGO’s involved in rural entrepreneurship. List their initiatives taken for developing rural entrepreneurship and problems faced by them in doing so.

Course Designers:

1. Dr.S.Vijayalakshmi
2. Dr. M.Yasodha

PC21A04	MODERN BANKING	Category	L	T	P	Credit
		Theory	71	4	-	5

Preamble

- To Familiarize the Banking theory and concepts.
- To assist the students to learn about the Rules and regulations of RBI.
- To Understand and deal with various techniques of E-Banking.

Course Outcomes

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

CLO No.	CLO Statement	Knowledge Level
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CLO1	To learn the basics of banking activities	K1
CLO2	To study the management of various aspects banking.	K2
CLO3	To describe the various functions of Modern Banking	K3
CLO4	To interpret the knowledge gained in application of overall banking activities and development of new funds	K4

Mapping with Programme Outcomes

Cos	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
CLO1	S	M	M	L	M
CLO2	M	S	L	M	M
CLO3	S	S	M	S	M
CLO4	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(15 Hrs)

Introduction Meaning, Nature and Scope of Banking, Banking Regulation Act 1949, RBI Constitution, Management and Functions - **Commercial Banking –Classification of Banks – Functions –Creation of Credit–Balance Sheet –Investment Policies –Bank Asset–Banking Structure –Clearing Houses.**

Unit II

(15 Hrs)

Principles of sound bank lending – Formulating loan policy – **Factors influencing loan policy- contents of loan policy –Evaluating credit applicant – Loan supervision credit approving authority- prudential limits - risk rating - Credit Scoring by CIBIL and other agencies, and NPA.**

Unit III

(15 Hrs)

Function of RBI, Printing of securities and minting in India, Issue of Plastic Notes, **RBI guidelines for new bank licenses**, Revised priority sectors lending norms. Meaning, objectives and methods of credit control, quantitative credit control & qualitative credit control, **credit policy of RBI - RBI's first Bi-monthly monetary policy**, objectives and evaluating monetary policy.

Unit IV

(14 Hrs)

Electronic Banking E-banking, Any time Banking, Anywhere Banking, **Home Banking, Internet Banking, Mobile Banking, Core Banking.** - Automated Teller Machines (ATM), Personal Identification Number (PIN), Multiple Pin, Debit Cards, Credit Cards, Smart Cards, Electronic Cheque, Electronic Cash, Electronic Token, Electronic Purse.

Unit V

(12 Hrs)

ECS, MICR Clearing System, Cheque Clearance System, Debit Clearing System, Credit Clearing System, **RTGS (Real Time Gross Settlement) NEFT(National Electronic Fund Transfer)**

Text Book

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Banking Law Theory and Practice	K P M Sundharam & P N Varshney	Kalyani Publications	Reprint 20 th Edition 2015
2	Principles & Practices of Banking.	Indian Institute of Banking & Finance,	Macmillan Publication.	5 th Edition 2021

Reference Books

S.No.	Title	Authors	Publishers	Edition & Year of Publication
1	Banking-Theory, Law and Practice	E Gordon and K Natrajan	Himalaya Publishing House	25th Edition 2017
2	Banking Theory and Practice”	Dr. P.K. Srivastava,	Himalaya Publishing House, Mumbai.	Reprint 2016

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Case study

Skill Components

- Enable the students aware of availability and applicability of banking documents for their day-to-day routine purposes.
- Preparation of various Forms, Formats, Challans, Vouchers used in the day-to-day banking like Cheque, Pay in slip, Withdrawal form, Account opening and Nomination form, KYC, Deposit form and Deposit Receipts, Loan application form, etc
- Acquiring knowledge on various types of Deposits and Loans, Credit scoring by CIBIL and other agencies, NPA
- Enhance the ability of the students in various financial services including Foreign exchange remittances of Banks, Money exchanges/Western Money/MoneyGram, etc.

Course Designers

1. Dr.S.Vijayalakshmi
2. Dr. S.Durai Eswari

PC21C12	CORPORATE ACCOUNTING	Category	L	T	P	Credit
		CORE	103	2	-	5

Preamble

To equip the students with accounting standards, gain working knowledge of company accounting procedure from incorporation till the time of liquidation and to gain ability in solving the advanced problems.

Course Outcomes

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand and to acquire knowledge in passing journal entries in bonus issue, right issue, Buy back of securities. and working knowledge of accounting standards.	K1
CLO2	Procure knowledge in preparation of profit prior to incorporation and Redemption of debentures and underwriting of shares	K2
CLO3	Analyze the facts relating to accounting for employee stock option plan, business acquisition and amalgamation	K3
CLO4	Apply the concepts of reconstruction, liquidation of companies to solve comprehensive problems and working knowledge of accounting standards.	K4

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

Mapping with Programme Outcomes

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

CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(18 Hrs)

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

Unit II

(22 Hrs)

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

Unit III

(22 Hrs)

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

Unit IV

(23Hrs)

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

Unit V

(18 Hrs)

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

80% Problem and 20% Theory

Text Book

S.No	Title	AuthorName	Publisher	Edition and Year of Publication
1	Advanced Accounting Volume II	S.P Jain K.L.Narang Simmi Agarwal Monika Sehgal	Kalyani publishers	22 nd Edition, 2019 – reprint 2021

Books for Reference

S.no	Book Name	Author Name	Publisher	Year and Edition
1	Corporate Accounting	T.S.Reddy & Dr.A.Murthy	Margham Publications	2020, 6 th revised edition - reprint
2	Advanced Accounting VolumeII	M Hanif & A.Mukherjee	Tata McGraw HillPublishing Co Ltd	2020, 2 nd edition – reprint
3	CA – Inter Study Material	ICAI	ICAI	Current Year

Course Designers:

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

PC21C13	ACCOUNTING FOR MANAGERIAL DECISIONS	Category	L	T	P	Credits
		Core	103	2	-	5

Preamble

To understand management accounting, its meaning, objectives and techniques, study about the financial statements and calculation of ratio analysis, fund flow statement and cashflow statement and to gain knowledge about marginal costing, budgeting and standard costing

Course Outcomes

CLO Number	CLO Statement	Knowledge level
CLO1	Basic concepts of management accounting, calculation of basic ratios, make or buy decision and preparation of comparative and common size Profit and Loss and Balance sheet	K1
CLO2	Drafting balance sheet with given ratios and preparation of fund flow and cash flow statements.	K2
CLO3	Analyse the make or buy decision and preparation of various budgets and standard costing.	K3
CLO4	Apply the technique of marginal costing like accepting foreign order or not, sales mix	K4

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

Mapping with programme outcomes

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

S – Strong; M – Medium.

Syllabus

Unit I

(20 Hrs)

Management Accounting – ***Meaning, Objectives and Scope*** – Need and Significance of Management Accounting – ***Functions of Management Accounting*** - Financial Statement Analysis – Objectives – ***Techniques of Financial Statement Analysis***: Comparative and Common size statement. **Ratio analysis**: Importance – Ratio Analysis for performance evaluation and financial health – Application of Ratio Analysis in decision-making - Balanced Stock Card.

Unit II

(21 Hrs)

Fund flow and Cash flow Analysis: Concept of fund – ***Meaning of flow of fund, Techniques and preparation*** – Uses and Limitations of fund flow statement. ***Cash flow statement***: meaning, preparation, uses and Limitations of Cash Flow statement.

Unit III

(22 Hrs)

Standard Costing - Setting up of Standards, Types of Standards, and Standard Costing as method of performance measurement - Calculation and Reconciliation of Cost Variances - ***Material and employee Cost Variances***, Variable and Fixed Overheads Variances.

Unit IV

(20 Hrs)

Marginal Costing -Basic concepts of marginal costing, Contribution margin, ***Break-even analysis***, ***Cost-Volume-Profit Analysis (CVP)***, Consideration of Limiting factor (key factor), ***Comparison of Marginal costing with absorption costing method*** - Reconciliation of profit under the both methods.

Unit V

(20 Hrs)

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

80% Problem and 20% Theory

Text Books

S.No	Title	Author	Publisher	Edition and Year
1.	Management accounting	R.S.N. Pillai, Bagavathi.	S. Chand	4 th Edition 2020

Reference books

S.NO	Title	Author	Publisher	Edition
1.	Management Accounting - Principles & Practice	Dr. S.N. Maheshwari , Dr. S.N. Mittal	Mahavir Publications	Seventh Edition,2017
2.	Management Accounting principles and practices	Gupta Shashi K. Sharma R.K.	Kalyani Publishers	Thirteenth Revised Edition 2016
3.	CA – IPCC Group I Study Material	ICAI	ICAI	Current Year

Course Designers:

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

PC21C14	GOODS AND SERVICE TAX & CUSTOMS DUTY	Category	L	T	P	Credits
		Core	88	2	-	4

Preamble

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

Course Outcomes

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

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

Mapping with programme outcomes

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

S- Strong; M-Medium

Syllabus

Unit I

(18 Hrs)

Indirect Tax: Meaning, Features, difference between direct & Indirect Tax, ***Types of indirect tax before GST***, Shortcoming of Indirect Tax system during pre GST Era. GST: Meaning, advantages, disadvantages, ***Evolution of GST***, Structure of GST: CGST/IGST/SGST/UTGST, Important definition under GST Act. Machinery under GST: GST council, GST network, GST Authority. Concept of Supply: Meaning, Features, ***Types: Inter -state, intra- state, mixed composite, exempt supply.***

Unit II

(18 Hrs)

Time of supply (TOS): Meaning, ***TOS of Goods & Services***, TOS under Reverse Charge

Mechanism, Invoicing provisions, provisions related with changes in GST rate. Place of Supply (POS): Meaning, ***POS of goods & service***, intra state & Inter State supply. Value of Supply: Meaning, provisions related with determination of value of supply of goods & services, determination of GST liability.

Unit III

(18 Hrs)

Input Tax credit (ITC): ***Meaning, manner of utilization of ITC***, Block credit, supply not eligible for ITC, Matching, reversal & Reclaim of ITC. Payment under GST- Manner of Payment of GST liability, concept of Electronic Cash, credit & liability ledger, refund of excess GST. Return: Meaning, purpose & Importance, different type of return, due date of filing return. ***Assessment under GST: Meaning, types*** - self assessment, provisional assessment, summary assessment, best judgment assessment.

Unit IV

(17 Hrs)

Registration: Meaning, optional registration, compulsory registration, procedure for new registration, amendment & cancellation of registration. Composition Scheme: condition & restriction for composition scheme. Accounts & Records: manner of maintenance of accounts, period of retention of relevant records, ***Invoice: format, types***- debit & credit note, vouchers. Audit: meaning, types- mandatory, departmental & special audit. Penalty under GST, E-way bill.

Unit V

(17 Hrs)

Customs duty – basic concepts – types – valuation – customs procedure, ***import and export procedure*** – powers of officers – levy and exemption – penalties and offences – ***Export promotion scheme***, EOU – SEZ – Duty drawback

Text Books

S.No.	Title of the book	Author Name	Publisher	Year and Edition
1	Textbook of GST and Customs Law	V.Balachandran	Sultan Chand & Kalyani Publishers	2021
2	GST – Laws and Practice	CA (Dr.) Arpit Haldia (Author), CA Mohd. Salim (Author)	Taxman's Publications, New Delhi	2021

Reference Books

S.No.	Title of the book	Author Name	Publisher	Year and Edition
1	GST Comprehensive Guide On Indirect Tax Laws, GST, Customs & FTP	Dr. Yogendra Bangar and Dr. Vandana Bangar	Aadhya Prakashan,	2020
2	GST Ready Reckoner	Datey V.S	Taxman Publication, New Delhi.	15th Edition, 2021
3	CA – IPCC Group I Study Material	ICAI	ICAI	2022

Course Designers

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

PC21E01	COMPUTER APPLICATIONS IN BUSINESS	Category	L	T	P	Credits
		Elective	73	2	--	5

Preamble

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

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand about the basics of computer, components of computers, components of telecommunication systems	K1
CLO2	Learn about computers software and specialized systems	K2
CLO3	Know about Database Management Systems, E-Commerce Techniques and Network Securities.	K3
CLO4	To apply the procedure in online payment mechanism and usage of new technologies	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14 Hrs)

Introduction to Computers – ***Classification of Computers*** – Components of Computer – CPU, Mother Board, Input/ Output Devices, ***Storage Devices***, ***Latest Computing Devices/Technologies*** – i5, Bluetooth, Tablet, Wi-Fi, Touchpad, iPad, iPod, Laptop, Notebook, Smartphone, Ultra-Mobile PC etc., MS Office

Unit II

(15 Hrs)

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

Unit III

(15 Hrs)

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

Unit IV

(15 Hrs)

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

Unit V

(14 Hrs)

Internet & E-Commerce: ***Internet Vs. Intranet***, Business use of Internet. Network Risks, Controls and Securities – Threats and Vulnerabilities – Level of Security – ***Network Security***– Techniques – Payment Mechanism: EDI, EFT, Payment portal. E-Commerce – Nature –Types.

Text Books

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1.	Introduction to Information Technology	Rajaraman B	PHI Learning Private Limited	3 rd Edition 2018
	CA - IPCC Group II Study Material	ICAI	ICAI	2015 and Current Year

Reference Books

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1	Information Technology theory and practice	Pradeep K Sinha, Priti Sinha	PHI Learning Private Limited	1 st Edition 2016
2	Fundamentals of IT	Chetan Srivatsava	Kalyani Publishers	2007
3	A Text Book of Information Technology	R.Saravana Kumar R. Parameshwaran T. Jayalakshmi	S.Chand & Co. Pvt. Ltd.	Reprint 2014

Course Designers

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

PC21E02	ENTERPRISE INFORMATION SYSTEMS	Category	L	T	P	Credits
		Elective	73	2	--	5

Preamble

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

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand about Enterprise Business Processes, Automated Business Processes, and basics of Information Systems.	K1
CLO2	gain knowledge about Information Systems' Auditing	K2
CLO3	study about the Computing Technologies, Risks and controls of business aspects	K3
CLO4	To analyze the IT risk related to banking sector, regulatory and compliance requirement and fundamentals of XBRL	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(13 Hrs)

Introduction to Enterprise Business Processes – ***Automated Business Processes*** - ***Enterprise Risk Management*** – Risks and Controls. ***Diagrammatic representation of Business Process*** – Risks and Controls for Specific Business Processes – Regulatory and Compliance Requirements.

Unit II

(15 Hrs)

Integrated ERP and Non-Integrated Systems – Risks and Controls. ***Audit of ERP Systems*** – Business Process Modules and their integration with financial and accounting systems – Reporting System and MIS. Data Analytics and Business Intelligence – Business reporting and Fundamentals of XBRL – Applicable regulatory and compliance requirements.

Unit III

(15 Hrs)

Information Systems – ***Components of Information Systems*** – Information Systems' and Controls – Classification of Information Systems' Control – ***Information Systems' Auditing*** –

Audit Trial – Organization Structure and Responsibilities – Segregation of Duties

Unit IV

(15 Hrs)

Introduction to E-Commerce – Components for E-Commerce – *Architecture of Networked Systems* – Workflow Diagram for E-Commerce- Risks and Controls – Guidelines and laws governing E-Commerce – *Digital Payments* – Computing Technologies

Unit V

(15 Hrs)

Overview of Banking Services and Related IT Risk and Controls – *Component and Architecture of CBS* – Core Business Processes Flow and Relevant Risks and Controls – Reporting Systems and MIS, Data Analytics & Business Intelligence – Applicable Regulatory and Compliance Requirements.

Text Book

S.No	Name of the Book	Author	Publisher	Edition & Year of Publication
1.	Paduka's - Students Handbook on Information Technology and Strategic Management – CA-IPCC	Nirupama G.Sekar B.Saravana Prasath	A Wolters Kluwar	13 th Edition, 2016

Reference Books

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

Course Designers:

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

Semester V

SBS- ENTERPRISE RESOURCE PLANNING –Theory

Subject Code: PC23SB01

PC21SB01	ENTERPRISE RESOURCE PLANNING	Category	L	T	P	Credits
		Theory	43	2	--	

Preamble

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

Course outcomes

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

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

Mapping with programme outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	S
CO3	S	S	S	M	S

S- Strong M- Medium L -Low

Syllabus

Unit I (7 Hrs)

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

Unit II (9 Hrs)

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

Unit III (9 Hrs)

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

Unit IV (9 Hrs)

Creation of Payroll Masters – Processing Payroll in ERP 9 – **Accounting for Employer**

PF Contributions – Accounting for Employer ESI Contributions - Generating Payroll Reports

Unit V (9 Hrs)

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

Text Books

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

Reference Books

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

Pedagogy

Chalk and talk , PPT , Discussion , Assignment , Seminar

Course Designers

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

ADVANCED LEARNERS COURSESEMESTER V FINANCIAL SERVICES SUBJECT CODE PC20AC1

UNIT I

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

Unit II

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

Unit III

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

Unit IV

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

Unit V

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

Text Book

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

Reference Books

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

Course Designer

Dr.S.Vijayalakshmi

Dr.G.Lakshmi

PC21C15	ADVANCED CORPORATE ACCOUNTING	Category	L	T	P	Credit
		CORE	103	2	-	5

Preamble

To lay down a foundation for drafting accounts for special corporate entities such as banking companies, Insurance companies, government and statutory companies and preparation of consolidated balance sheet.

Course Learning Outcomes

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

CIO No.	CLO Statement	Knowledge Level
CLO1	to gain a comprehensive understanding of advanced accounting principles applicable to diverse corporate entities.	K1
CLO2	to proficiently illustrate the components of corporate financial transactions.	K2
CLO3	to analyse accounting principles and transaction recording procedures specific to corporate entities.	K3
CLO4	to apply statutory requirements effectively in the preparation of financial statements for corporate entities.	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus				
UNIT I				(20 hrs)
Valuation of goodwill and Valuation of Shares of Companies.				
UNIT II				(22 hrs)
Preparation of Consolidated Financial Statements of Holding companies (excluding inter- company holdings)				
UNIT III				(24 hrs)
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments – Non-Performing Assets (NPA).				
UNIT IV				(24 hrs)
Insurance principles and types – procedure for taking policies, policy conditions and settlement of claims (Theoretical aspects) - Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000.				
UNIT V				(13 hrs)
Accounts of Government Companies and statutory corporations – Preparation and presentation of the final accounts – forms and contents of statement of profit and loss, forms and contents of balance sheet. Accounts of statutory corporations – specimen of directions issued by the comptroller and auditor general of India – appointment, powers and duties Theoretical aspects				
Highlighted Content offered in Blended Mode(Link Provided)				
Links				
UNIT I				
1	https://www.youtube.com/watch?v=GxqZnvfiZsw			
UNIT II				
1	https://www.youtube.com/watch?v=8POAFKkZ0W8			
2	https://www.youtube.com/watch?v=8POAFKkZ0W8			
UNIT III				
1	https://www.youtube.com/watch?v=u8c_wjmpjeE			
UNIT IV				
1	https://www.youtube.com/watch?v=djSxXI7jRLE&list=PLMxHDSgJhntEs2rYzEDaQiOciU28T1JH			
UNIT V				
1	https://www.youtube.com/watch?v=kxThaJpt0qo			
Text Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Advanced Accounting volume II	SP Jain and KL Narang	Kalyani Publishers	2019 edition
Reference Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Corporate Accounting	T.S.Reddy& A. Murthy	Margham Publications	Reprint 2020
2	CA – Inter Study Material	ICAI	ICAI	Current Year
Pedagogy				
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online				
Course Designers				
1	Dr. S. Vijayalakshmi			
2	Dr.G.Lakshmi			

PC21C16	MARKETING	Category	L	T	P	Credit
		CORE	88	2	-	4

Preamble

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

Course Learning Outcomes

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

CIO No.	CLO Statement	Knowledge Level
CLO1	Understand the Fundamental Marketing Concepts	K1
CLO2	Establish the Connection between Business and Marketing	K2
CLO3	Develop the analytical ability to plan for various marketing strategies	K3
CLO4	Apply Marketing Knowledge in the Modern Competitive Landscape	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I	(18 hrs)
Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing - Green marketing- Online marketing- Neuro marketing	
UNIT II	(17 hrs)
Marketing functions - Buying - Selling -Transportation -Storage - Financing -Risk Bearing- Standardization - Market Information	
UNIT III	(17 hrs)
Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.	
UNIT IV	(20hrs)
Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion –Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context	
UNIT V	(16 hrs)
Marketing and government – Agricultural marketing, eNAM– Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers.	

Highlighted Content offered in Blended Mode(Link Provided)

Links

UNIT I

1	https://www.youtube.com/watch?v=e6hqkKPvjtk
2	https://www.bing.com/videos/riverview/relatedvideo?q=short+video++for++E-marketing+and+Tele+marketing+&mid=461D0B629A0EAF75ADF3461D0B629A0EAF75ADF3&FORM=VIRE

UNIT II

1	https://www.bing.com/videos/riverview/relatedvideo?q=short+video++for+Tele+marketing+&mid=3FE16A46F8B743DB63443FE16A46F8B743DB6344&FORM=VIRE
2	https://www.youtube.com/watch?v=CmsO0lvSLu8

UNIT III

1	https://www.youtube.com/watch?v=hnz1kClvHcs
2	https://bing.com/videos/riverview/relatedvideo?q=short+video++for+Customer+relations+marketing&mid=33928FBDB77123994FDC33928FBDB77123994FDC&FORM=VIRE

UNIT IV

1	https://www.bing.com/videos/riverview/relatedvideo?q=short+video++for+Marketing+mix+&mid=0851C88C8B9244AF61110851C88C8B9244AF6111&FORM=VIRE
2	https://www.bing.com/videos/riverview/relatedvideo?q=short+video++for+Personal+selling+and+sales+promotion+&mid=A217974F34769D50E1AFA217974F34769D50E1AF&FORM=VIRE

UNIT V

1	https://www.bing.com/videos/riverview/relatedvideo?&q=short+video++for++Rights+of+consumers.&&mid=23E7C6BD4C74499CD13623E7C6BD4C74499CD136&&FORM=VRDGAR
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Text Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Principles of Marketing	Philip Kotler, Amstrong	Pearson	19 th Edition, 2023
2	Marketing Management	C.B. Gupta & N. Rajan Nair	Sultan Chand	19 nd Edition, 2020

Reference Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Modern Marketing	R.S.N.Pillai & Bagawathi	S. Chand	4 th Edition 2013
2	Marketing	Dr. N. Rajan Nair & Sanjith R Nair	Sultan Chand	Paper back, 2018
3	Fundamentals	Dr. Vikas Saraf Pawan, Thakur	University Science Press	2017 Edition

Pedagogy

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

Course Designers

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

PC21E03	STRATEGIC MANAGEMENT	Category	L	T	P	Credit
		Elective	73	2	-	5

Preamble

To develop the ability to engage in strategic planning, assess external and internal factors affecting organizational decisions, apply holistic and multi-functional perspectives in strategy formulation.

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Know about overview strategic management, Vision, Mission and strategic levels	K1
CLO2	Gain insights into strategic analysis and industry environment analysis	K2
CLO3	Explore about strategic choices and matrix	K3
CLO4	Apply various techniques of business strategies	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (12 hrs)

Introduction to Strategic Management: Meaning and Nature of Strategic Management – Importance and Limitations of Strategic Management – Strategic Intent, Vision, Mission, Goals and Values – Strategic Levels in Organizations (Network, Corporate, Business and Functional)

UNIT II (18 hrs)

Strategic Analysis: External Environment : International and Macro Environment: PESTLE Analysis – Defining the industry for analysis (Value Chain, PLC) – Porters Five Forces - Industry environment analysis – Understanding customers and markets – Competition in the industry.

UNIT III (15 hrs)

Strategic Analysis: Internal Environment: Understanding key stakeholders (Mendelow's Model) – Strategic drivers (Industry & markets, Customers, Channels, Product & Services, Competitive Advantage) The role of resources and capabilities – Combining external and internal analysis (SWOT Analysis) – Gaining competitive advantage (Michael Porter's Generic Strategies).

UNIT IV (16 hrs)

Strategic Choices: Concentric, Conglomerate, Market Development, Product Development, Innovation, **Horizontal integration, vertical integration**, Turnaround, Divesture, Liquidation.
Strategic Options: Ansoff's Matrix, ADL Matrix, BCG Matrix, GE Matrix.

UNIT V (12 hrs)

Strategy Implementation and Evaluation: Implementation: Formulation vs. Implementation Matrix, Linkages and Issues – Strategic Change through Digital Transformation Organisation Structure (hard) and Culture (soft) – Strategic Leadership – Strategic Control – Strategic Performance Measures.

Highlighted Content offered in Blended Mode (Link Provided)

Links

UNIT I

1 <https://youtu.be/FVhYO1cemyA?si=TH4TJQ751SsbRJsU>

2 <https://youtu.be/FVhYO1cemyA?si=TH4TJQ751SsbRJsU>

UNIT II

1 https://youtu.be/bYn4CvL3r5w?si=aS9_WBbA_uT3fS0b

2 <https://youtu.be/3UATm7dluY0?si=93Mb6nnbZbvPoek3>

3 <https://youtu.be/3UATm7dluY0?si=93Mb6nnbZbvPoek3>

UNIT III				
1	https://youtu.be/c_C2aoEYW8?si=7snte8UKSnbPNPY			
2	https://youtu.be/17woh-zJmI?si=q6sZoA5BwwMXJ1pZ			
UNIT IV				
1	https://youtu.be/hpT_eEGGLkU?si=a0L94o3_L45B_YXb			
2	https://youtu.be/ZI63Xbc2x-M?si=7E3rCIQau5LpiNLX			
UNIT V				
1	https://youtu.be/GT_NNu0JIMA?si=8CkF8PU1UGTujO6U			
2	https://youtu.be/XnnCiC01VGM?si=TNjDseBNsJ9Yuudg			
Text Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Strategic Management and Business Policy	Thomas L Wheelen, David Hunger, Alan.N.Hoffman, Charles E Banford	Pearson Education India	15th, 2018
2	CA – Inter Study Material	ICAI	ICAI	Current Edition
Reference Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Strategic Management and Business Policy	P.Subba Rao	Himalaya Publishing House	Reprint 2015
2	Quality Management	Howard S.Gitlow, Alan J.Oppenheim, Rosa Oppenheim, David M.Levine	Tata McGraw Hill	3 rd edition 2009
3	Strategic Management Formulation Implementation and control	John A Pearce II, Richard B Robinson, Amita Mittal	McGraw Hill Education	12 th , 2017
Pedagogy				
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online				
Course Designers				
1	Dr. S.Vijayalakshmi			
2	Ms.G.Chandhini			

PC21E04	INTERNATIONAL BUSINESS	Category	L	T	P	Credit
		Elective	73	2	-	5
Preamble						
To provide a comprehensive grasp of international business structures and operations, delve into a wide range of foreign exchange challenges and evolving trends, and acquaint them with fundamental concepts concerning import and export markets.						
Course Learning Outcomes						
On the successful completion of the course, students will be able to						
	CIO No.	CLO Statement				Knowledge Level
	CLO1	Gain an overview of the unique problems faced by firms engaging in international activities				K1
	CLO2	Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks				K2

CLO3	Explore the special problems of multi-national corporations, recent problems of the international economic system, as well as countries export analysis	K3
CLO4	Gain insight in developing the strategies to enter into other markets in the process of globalization	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (15 hrs)

International Business - Meaning, Evolution, nature and Scope – need & importance - stages of internationalization, (EPRG) approaches to international business, theories of international business. **Role of Foreign Trade in the Economic Development of India –Balance of payment in the context of Economic Growth Process** – Trade balance –Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.

UNIT II (14 hrs)

Modes of Entering International Business: Country Evaluation and Selection, Introduction to Political, Economic, Social-Cultural & technological environment of international business. International business analysis- modes of entry- exporting (direct and indirect) licensing, franchising, contract manufacturing, management contracts, turnkey projects, Joint ventures- **Mergers and Acquisitions- Foreign direct investment** -Comparison of different modes of entry

UNIT III (15 hrs)

Export marketing – Meaning – **An overview of export marketing** – Differences between export marketing and domestic marketing –salient features and basic functions of export marketing – export Tariff and non-tariff barriers. Export Market Analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects – ECGC, EPG, Export receipts, **MEIS and Duty Drawbacks**. Important documents used in foreign trade.

UNIT IV (15 hrs)

Globalization : Meaning- Definition and Features-Globalization, -Advantages and Disadvantages, Socio-Cultural, Political & Legal and Economic Implications, **Globalization and India. GATT and WTO**. MNC, Global Company and TNC, Merits and Demerits, MNC s and India.

UNIT V (14 hrs)

Foreign exchange – Theories of foreign exchange – Administration of foreign exchange –Factors influencing fluctuations in foreign exchange – **Exchange control in India** – components of International financial systems, Forex market, Euro currency market, IMF and International Monetary system. **Exchange Rate determination (Concept only)**.

Highlighted Content offered in Blended Mode(Link Provided)

Links

UNIT I

1 <https://www.bing.com/videos/riverview/relatedvideo?&q=short+video++for++Role++of++Foreign++Trade++in++the+Economic++Development++of++India++&&mid=C45C047D4B2311B6D3FEC45C047D4B2311B6D3FE&&FORM=VRDGAR>

2 <https://www.bing.com/videos/riverview/relatedvideo?&q=short+video++for++Balance++of++pay+ment+in++the++context++of++Economic++Growth+Process++&&mid=9E004B4AF8B7679A271B9E004B4AF8B7679A271B&&FORM=VRDGAR>

UNIT II

1	https://www.bing.com/videos/riverview/relatedvideo?&q=short+video++for++Foreign+direct+investment+&&mid=4956DE290F70560F94AC4956DE290F70560F94AC&&FORM=VRDGAR
2	https://www.bing.com/videos/riverview/relatedvideo?&q=short+video++for+Mergers+and+Acquisitions+in++international+business+&&mid=FFD5F2E6148903165AAEFFD5F2E6148903165AAE&&FORM=VRDGAR

UNIT III

1	https://www.bing.com/videos/riverview/relatedvideo?&q=short+video++forMEIS+and+Duty+Drawbacks+for+Indian+exports&&mid=2C8D0D39C740983BBCA52C8D0D39C740983BBCA5&&FORM=VRDGA
2	https://www.bing.com/videos/riverview/relatedvideo?&q=short+video++forAn+overview+of+export+marketing&&mid=ADCB7E59BB9485B526C0ADCB7E59BB9485B526C0&&FORM=VRDGAR

UNIT IV

1	https://www.bing.com/videos/riverview/relatedvideo?&q=short+video++for++Globalization+and+India&&mid=23D886961BA0866F957A23D886961BA0866F957A&&FORM=VRDGAR
2	https://www.bing.com/videos/riverview/relatedvideo?&q=short+video++for+GATT+and+WTO&&mid=24902673B53E104E404D24902673B53E104E404D&&FORM=VRDGAR

UNIT V

1	https://www.youtube.com/watch?v=4gXs1zKECHs
2	https://www.youtube.com/watch?v=-7ZSav8xvMU

Text Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	International marketing management	Phillip R. Cateora, R. Bruce Money, Mary C. Gilly	MC Graw Hill	18th Edition. 2019
2	International Business	Francis Cherunilam	PHI learning Pvt. Ltd-New Delhi.	6 th Edition 2020

Reference Books

S.No	Title	Authors	Publishers	Edition & Year of publication
1	Money Banking International Trade and Public Finance	M L Jhingan	Vrinda Publications	8 th Edition 2020
2	A Hand Book on Predominant aspects of global Business intelligence	Dr.T.Kiruthika	YGMRO Publishers	2020
3	International Business- Competing in the Global Marketplace	Charles W L Hill G Tomas M Hult	MC Graw Hill	12th Edition Paperback – 14 2021

Pedagogy

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

Course Designers

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

ADVANCED LEARNERS COURSE
ADVERTISING AND SALES PROMOTION
SUBJECT CODE: PC20AC2

Unit I

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

Unit II

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

Unit III

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

UNIT IV

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

UNIT V

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

Text Book

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

Reference Books

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

Course Designers

Dr. S. Vijayalakshmi

Dr.G.Lakshmi

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

Preamble

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

Course outcomes

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

CLO Number	CLO Statement	Knowledge level
CLO 1	Demonstrate the proficiency in passing necessary journal entries.	K1
CLO 2	Interpret the solid understanding of stock item management for inventory control.	K2
CLO 3	Comprehend the importance of statutory configuration for taxation purposes.	K3

CLO 4	Apply the principles of Goods and Service Tax(GST) for tax compliance	K4
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Mapping with Programme outcomes

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

S- Strong M- Medium L -Low

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

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

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

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

Particulars	Rs.	Particulars	Rs.
Capital	20,000	Office Salaries	6,600
Debtors	8,000	Establishment expenses	4,500
Creditors	10,500	Selling expenses	2,300
Purchases	60,000	Furniture	10,000
Sales	80,000	Cash at bank	2,400
Income tax of Jain paid	500	Miscellaneous receipts	600
Opening stock	12,000	Drawings	4,800

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

Adjustments

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

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

a)The Company Creation using the following Details

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

b) Statutory Configuration : i) GST Configuration

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

ii) TDS Configuration, TAN No. DELA02603G,

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

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

Stock Item	Stock Group	Unit of Measure	GST	HSN
Rubber	Raw Materials	Kg of 1000 gms (with 3 decimals)	5%	4001
Pigments	Raw Materials	Kg of 1000 gms (with 3 decimals)	18%	3212
Sulphur	Raw Materials	Kg of 1000 gms (with 3 decimals)	5%	2503
Mr. White Eraser – 1.5 Inch	Finished Goods	Nos	5%	4016
Mr. White Eraser – 2.5 Inch	Finished Goods	Nos	5%	4016

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

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

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

6. Create Price List with the following inventory details.

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

bulk buying.

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

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

7. Create Accounts Masters with the following details.

Ledgers	Group Under	Additional Details
Plant and Machinery A/c	Fixed Asset	Is GST Applicable = Yes, GST Rate = 18% Integrated Tax, Nature of Transaction = Interstate Purchase Taxable, Nature of Goods = Capital Goods.
Input CGST	Current Assets	Type of Duty = GST / Central Tax Note: In Ledger Creation screen press F12 (Configure) and set set 'Set ledgers to behave as Duties & Taxes = Yes', then you can enable GST for ledger created under Current Assets Group
Input SGST	Current Assets	Type of Duty = GST / State Tax
Input IGST	Current Assets	Type of Duty = GST / Integrated Tax
HDFC Bank A/c	Bank	Account Number = 151000987768222, IFS Code = HDFC0000039, Branch = Pune – Boat Club Activate cheque book – 000001 to 000100
St. George Rubber Traders	Sundry Creditors	Maintain balance bill by bill = Yes State = Kerala, PIN Code - 686578 GSTIN = 32AABCT3518Q1Z5
Polymer Colour Company	Sundry Creditors	Maintain balance bill by bill = Yes State = Maharashtra, PIN Code - 411014 GSTIN = 27AAQPA7642G1ZL
C. S. Industries	Sundry Creditors	Maintain balance bill by bill = Yes State = Odisha, PIN Code - 751007 GSTIN = 24ALOPR2210G1ZB
MAKS Distributors	Sundry Debtors	Price List = Distributors Maintain balance bill by bill = Yes Credit Period = 30 days Interest Calculation = Yes Set - 20% per Calendar Year State = Maharashtra, PIN Code - 411002 GSTIN = 27AAACB5343E1Z1

Orbit Solutions	Sundry Debtors	Price List = Retailers Maintain balance bill by bill = Yes Credit Period = 30 days Interest Calculation = Yes Set - 20% per Calendar Year State = Maharashtra, PIN Code - 411001 GSTIN = 27AAATI1446A1Z7
Office Mate Ghana Limited	Sundry Debtors	Maintain balance bill by bill = Yes Country = Ghana Price List = Not Applicable The currency of the ledger – Rs.
Secured Loan A/c	Secured Loans	Interest Calculation = Yes Set - 14% per the Calendar Year
Joshi & Kulkarni	Sundry Creditors	Deductee Type = Partnership Firm PAN = AABCJ8888G

8. Prepare various business transaction entries with GST,

Record the following transactions for Mr. White Champion Industries:

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

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

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

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

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

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

- On 25-Apr-2019, received an order No. 112 from MAKS Distributors. All Price list rates are exclusive of GST, add GST wherever applicable.

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

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

Mr. White Eraser – 2.5Inch	75,000 Nos	Batch 01	As per pricelist
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9. Create a company accounts with inventory details: Create a company in the name of Asian Car Arcade for the year ending 2001. Prepare the required ledgers, stock group, category, items, godown and pass the transactions taking the following into consideration, entry to be done in invoice mode.

F11 Features to be activated:

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

Transaction

- Purchased the following on 01.06.2000, discount 2%

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

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

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

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

Quantity	Name	Rate
1	Ascent	580000
1	Indica	430000

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

Quantity	Name	Rate
1	Zen	460000
1	Siena	600000

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

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

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

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

Course Designers

- Dr. S. Vijayalakshmi

2. Dr. R. Judith Priya