

**CURRICULUM FOR UNDERGRADUATE
PROGRAMME**

BACHELOR OF COMMERCE

UNDER CHOICE BASED CREDIT SEMESTER SYSTEM 2013

(With effect from 2013)

Board of Studies 2014

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B. COM (FINANCE AND TAXATION)

Graduate Programme Outcome

GPO No.	Graduate Programme Outcomes
GPO No. 1	Disciplinary Knowledge &Critical Thinking: Articulate knowledge of one or more disciplines that form a part of UG programme. Critically think, analyse, apply and evaluate various information and follow scientific approach to the development of knowledge.
GPO No. 2	Communication Skill: Communicate thoughts and ideas clearly in writing and orally. Develop careful listening, logical thinking and proficiency in interpersonal communication.
GPO No. 3	Environmental Awareness: Sustainable approach to use of natural resources. Capable of addressing issues, promoting values and give up practices that harm the ecosystem and our planet.
GPO No. 4	Ethical Awareness: Uphold ethics/morals in all spheres of life. Identify and avoid unethical behaviour in all aspects of work.
GPO No. 5	Social Commitment: Be aware of individual roles in society as nation builders, contributing to the betterment of society. Foster social skills to value fellow beings and be aware of one's responsibilities as international citizens.
GPO No. 6	Lifelong learners: Equip students to be life long learners. Be flexible to take up the changing demands of work place as well as for personal spheres of activities.

Programme Specific Outcome

SI No	PSO No:	Programme Specific Outcome (PSO)	GPO No:
		Upon completion of B.Com Finance & Taxation Degree Programme, the graduates will be able to:	
1	PSO 1	To recognize features and roles of businessmen, entrepreneurs, managers etc which will help to possess knowledge about the modern era of Commerce and to manage the business effectively	1, 5, 6
2	PSO 2	To enable a student to be capable of making decisions at personal and professional level.	1, 2, 4, 5
3	PSO 3	To demonstrate progressive learning of various tax issues and tax forms related to individual.	1, 6
4	PSO 4	To integrate skill, knowledge and attitude that will sustain an environment of learning and creativity among students.	1, 2, 6
5	PSO 5	To create a strong foundation of knowledge in different areas of Commerce.	1, 2, 3, 5
6	PSO 6	To enrich the students with communication, ethical values, team work, professional and leadership skill.	2, 4, 5
7	PSO 7	To prepare the students to enter Masters Programme like M. Com, MBA and pursue professional Programme like CA, CMA, CS etc.	1, 2, 6
8	PSO 8	To familiarize the students to Indian Financial markets.	1
9	PSO 9	To Increase the awareness about environment resources, issues and problems and the prevailing human rights laws in India.	3, 4
10	PSO 10	To make the student competent enough to apply the financial accounting rules to create, develop, analyze and interpret balance sheet, income statement and cost statement.	1, 6

Semester 1

Core Course 1: Business Statistics

Course Code: CM01BAA01

Instructional hours: 72

Credit: 3

Teacher in charge: Ms.

Sl No	Course Outcome	PSO – CO
CO 1	To make the students to understand the role of statistics.	PSO 5
CO 2	To familiarize the students the basic tools in statistics.	PSO 2
CO 3	To acquaint them with the measurement of central tendency and dispersion.	PSO 2
CO 4	To enable student to apply index numbers and time series analysis.	PSO 2

Course Outcome - Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Business Statistics	7	Business Statistics- Introduction-Meaning and Definition-Functions of Statistics	U	CO 1 CO 2
	5	Importance of Statistics-limitations of Statistics-Distrust of Statistics.	U	CO 1
Module II Measures of central tendency	5	Measures of Central tendency-concept-Mean, Median.	U, Ap	CO 2 CO 3
	5	Mode- Geometric Mean-Harmonic Mean-merits and demerits	U, Ap	CO 3
Module III Measures of Dispersion	5	Measures of dispersion-Concept-Absolute and relative measure-Range-Inter quartile range-Quartile Deviation	U, Ap	CO 2 CO 3

	5	Mean Deviation-Standard Deviation- Merits and Demerits-Relevance and applications in Business-Co-efficient of variation-Skewness-Kurtosis-Moments.	U, Ap	CO 2 CO 3
Module IV Index numbers	11	Index Numbers-meaning-Importance-Characteristics and uses of Index Numbers-Price Index-Quantity index-Value based index numbers.	U, Ap	CO 2 CO 4
	14	Methods of constructing index numbers-Laspeyer's and Fisher's Ideal Index numbers-Test of consistency-problems in construction of index numbers-Cost of living index numbers and its uses.	U, Ap	CO 4
Module V Time Series Analysis	5	Time series Analysis-Meaning-Definition-Components of time series.	U	CO 2 CO 4
	5	Methods of determination of trend-Methods of moving average-Methods of least squares-Scope in business	U,Ap	CO 4

Suggested Readings

- Gupta, S.P, Statistical Methods.
- Gupta, C.B, *Introduction to statistics*.
- Desai, S.S, *Business Statistics*
- Gupta, S.C, *Fundamentals of Statistics*.
- Elhance.D.N, *Fundamentals of Statistics*.
- *Business Statistics*, L.R Potty.
- B.M.Aggarwal, *Business Mathematics and Statistics*.

Core Course 2: Modern Banking

Course Code: CM01BAA02

Credit: 3

Instructional Hours: 72

Teacher In-charge:

Sl No	Course Outcome	PSO – CO
CO 1	To familiarize the students with the basic concepts and practice of Banking.	PSO 1 PSO 5
CO 2	To familiarize the students with the changing scenario of Indian banking sector.	PSO 1 PSO 5
CO 3	To make the students explore with the fundamental principles of banking.	PSO 1 PSO 5
CO 4	To prepare students for a professional base in the field of banking, thus making it easier to secure jobs in this sector.	PSO 7

Course Outcome - Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Introduction to Banking	3	Origin and Evolution of Banks - Meaning and Definition	U	CO 1
	4	Nationalization and its objectives-Classification of banks.	U	CO 1 CO 4
	3	Functions of commercial banks-Credit creation.	U	CO 1 CO 4
Module II Retail Banking	10	Retail banking-Products and services-Its business and composition - Housing loans.	U, Ap	CO 1
	5	Vehicle loans-personal loan-Education Loan-Farm loan	U, Ap	CO 1
	5	Computation of interest-Fixed rate-Floating rate-EMI-Value added service.	U	CO 1
Module III Innovations and Reforms in Banking	6	Innovations and reforms in banking-Social banking-Lead bank scheme Offshore banking-Hi-Tech banking-Debit and credit card.	U	CO 2
	10	EFT-RTGS -Tele banking-Internet banking-Banking ombudsman-Banking sector reforms-	U	CO 2

		Capital adequacy norms-NPA-Its management- Consortium banking-Cheque Truncation system-E-Purse		
	4	Consortium banking-Cheque Truncation system-E-Purse	U	CO 2
Module IV Banker and Customer	3	Meaning and Definition- Relationship- General and Special	U	CO 3 CO 4
	5	Different Types of Accounts- Cheque- dishonor of cheque – payment in due course	U	CO 3
	3	Crossing – Endorsement	U	CO 3
Module IV Insurance	3	Introduction- Concept of Risk- Insurance - Need and Importance	U	CO 3
	5	Principles of Insurance contract Insurance Industry in India- IRDA	U	CO 3
	4	Insurance Sector Reforms – Bank assurance	U	CO 1 CO 4
Module V Types of insurance	5	Rural banking-Rural credit-Objective-Deposit mobilization- Microfinance.	U	CO 3
	5	Priority sector advances-Agriculture debt relief (Inclusive of enactment).	U	CO 1

Suggested Readings

- *Money and banking, Theory with Indian banking, T.N. Hajeela, Anes Publications.*
- *Banking law and practice by S.N.Maheswary, Kalyani publishers.*
- *Banking theory and practice Gordon and Natarajan.*
- *Modern Banking in India, K.C.Sharma.*
- *Modern Banking of India, O.P. Agarwal.*
- *Banking- Theory, Law and Practice, Gordon and Natarajan.*
- *Banking- Theory, Law and Practice, Nirmala Prasad and Chandradas.*

Core Course 3: Business Regulatory Framework

Course Code: CM01BAA02

Instructional hour: 72

Credit: 3

Teacher in charge: Ms.

Code	Course Outcome	PSO-CO
CO1	Basic awareness about the legal framework influencing business transactions and decisions	PSO 2 PSO 5
CO2	Demonstrate the knowledge of Mercantile law	PSO 2 PSO 5 PSO 7
CO3	Understand the various legal provisions relating to special contracts.	PSO 5
CO4	Knowledge of the fundamental aspects of law of agency and Sale of goods Act 1930	PSO 5 PSO 7

Course Outcome - Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Law of contracts	7	Law of Contracts - The Indian Contract Act, 1872 Definition of contract -Law of contracts- Nature of contract –classifications- Essential elements of a contract	U	CO 1 CO 2
	5	Offer and acceptance, consideration	U	CO 2
	4	capacity of parties- Minors-persons of unsound mind persons disqualified by law- Free consent, legality of object and consideration,	U	CO 2
	4	Performance of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance	U	CO 2

Module II Special Contract – Bailment & pledge	7	Bailment- meaning –essentials, Rights and duties of bailor and bailee - Finder of Lost Goods	U	CO 3
	8	Pledge - Essentials - Rights and Duties of Pawner and Pawnee	U	CO 3
Module II Indemnity & guarantee	6	Indemnity and Guarantee- Indemnity - Meaning and Definition	U	CO 3
	4	Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety.	U	CO 3
Module IV Law of Agency	6	Law of Agency-Essentials, kinds of agents, rights and duties of agent and principal	U,R	CO 1 CO 4
	6	Creation of agency, termination of agency-Sub agents and substituted agents- Relationship	U,R	CO 4
Module V Sale of Goods Act 1930	5	Sale of Goods Act, 1930 Formation of contract of sale - Essentials of contract of sale -goods and their classification	U,R	CO 1 CO 4
	5	Condition on warranties -Transfer of property in goods - Performance of contract of sale -Unpaid seller and his rights.	U,R	CO 4

Suggested Readings

1. Kapoor. N.D : *Business Law*
2. Chandha.P.R : *Business Law*
3. Garg and Chawla: *Fundamentals of Business Laws*
4. Tulsian.P.C : *Business Laws*
5. B.S.Moshal : *Modern Business Law.*

Common Course 1: Perspectives and Methodology of Business Studies

Course Code: CM01BA901

Instructional hours: 72

Credit:4

Teacher in charge: Ms

SI No	Course Outcome	PSO – CO
CO 1	Understand the role of business in economic development	PSO 1
CO 2	Various lending institutions and its related aspects.	PSO 1
CO 3	Relation between trained manpower and enhanced productivity & Quality.	PSO 1
CO 4	Basic awareness about Consumer Protection Act	PSO 2
CO 5	Basic Awareness of Right to Information Act	PSO 2

Course Outcome - Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	6	Role of business in economic development - Indian development experience, role of public and private sectors in the post-colonial period, experience of liberalization and globalization.	U	CO 1
	6	Different stakeholders of business firm's owners, managers, employees and others. Emergence of managerialism and the role of corporate governance; the goals of business- shareholder value maximization and its alternatives; goals for public sector, co- operatives and nonprofit enterprises.	U	CO 1
	3	Government regulation of business- objectives, methods and problems. (Brief Study only)	U	CO 1

	15			
Module II	8	Establishing business - entrepreneurship- legal, physical, financial, social, and psychological environments for entrepreneurs- Individual and group entrepreneurs-intrapreneurs. Mobilization of financial resources for business- Individual savings- Domestic savings in India- Factors affecting savings- Loans and advances- Sources of funds- Markets for raising money-Short-term and long-term funds	U	CO 2
	8	Lending institutions for business funds Banks and non-banking financial institutions- Cost of capital-documenting, funding sources and areas of expenses-accounting and accounting practices-Return on investment-Factors of production and rewards to factors like payment of wages, rent, interest and profits	U	CO 2
	4	Payment to Government- Taxes, direct and indirect- State and national levels- Funds from the primary and secondary markets- Stock exchanges and their role, stock broking, stock exchange cues.(Brief Study only)	U	CO 2
	20			
Module III	7	Role of trained manpower for enhanced quality at individual, family, organizational and national level. Functioning of organization-The role of human resources-Management problems in small, medium and large organizations	U	CO 3
	6	Quality of life- Production of tangible and intangible products-Marketing and its role- Trends and Developments in Strategic Management-TQM- Bench Marking-Statistical Quality Control	U	CO 3
	2	Quality Circle- Business Process Re-engineering- Six Sigma- BPO-KPO. (Brief Study only)	U	CO 3
	15			
Module IV	7	Consumer Protection Act, 1986 Rights of a consumer Filing of appeals at the district level, state level and national level.	U	CO 4

	7	Intellectual Property Rights meaning Patent rights trademarks – Copyrights- Plagiarism.	U	CO 4
	15			
Module 5	3	Right to information Act-Right to access information on specific issues	U	CO 5
	3	Banking transaction-Insurance transaction	U	CO 5
	1	Government dealings and related services.	U	CO 5
	7			

SUGGESTED READINGS

1. Keith Davis and William Frederick: Business and Society Management, Public Policy, Ethics.
2. Peter F. Drucker: Management Tasks, Responsibilities, Practices.
3. Peter F Drucker: The Practice of Management.
4. Consumer Protection Act-1986 and its amendments.
5. Right to Information Act.

Semester 2

Core Course 4: Quantitative Techniques for Business

Course Code: CM02BAA01

Instructional hours: 72

Credit: 3

Teacher in charge: Ms.

Sl No	Course Outcome	PSO – CO
CO 1	To make the students to understand the role of research and quantitative techniques.	PSO 5
CO 2	To acquaint them with correlation and regression	PSO 2
CO 3	To understand and use the tools of probability and testing hypotheses	PSO 2
CO 4	To familiarize the students with report writing	PSO 2

Course Outcome - Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Research	7	Research-Meaning-Definition-Business Research-Types of Research (Pure, Applied, Exploratory, Descriptive, Empirical, Analytical, Qualitative and Quantitative.	U	CO 1
	10	Research process- Primary and secondary Data-Methods of data Collection- Census and Sampling-methods (Probability sampling and non probability sampling) Cross tabulation-Analysis of data.	U	CO 1
Module II Correlation & Regression	8	Correlation (<i>Un grouped data Only</i>)-Concept-Types of Correlation-methods- Karl Pearson's Co-efficient of correlation-Spearmans Rank correlation co-efficient probable error.	U, Ap	CO 2
	7	Regression analysis (<i>Un grouped data Only</i>)-Concepts- lines of Regression-Regression Equation under	U, Ap	CO 2

		Algebraic method and standard error.		
Module III Probability	10	Probability-Meaning-Definition- Basic terms-concepts- Approaches to assigning probability-Permutation and combination	U, Ap	CO 3
	10	Theorems of Probability-Addition Theorem-multiplication theorem.	U, Ap	CO 3
Module IV Testing Hypotheses	7	Testing of Hypotheses-Procedure-Null hypotheses-Alternative Hypotheses-Level of significance-Degrees of freedom-Type 1 Error-Type 11 Error	U	CO 3
	8	Chi-square test-Condition for validity of Chi-square test-Test for goodness of fit-test for independence.	U, Ap	CO 3
Module V Report writing	5	Report writing-Integral part of report-Characteristics of a good report-Contents of a report-Bibliography.	U	CO 4

Suggested Readings

1. Gupta, S.P, *Statistical Methods*.
2. Gupta, C.B, *Introduction to statistics*.
3. Desai, S.S, *Business Statistics*.
4. Gupta, S.C, *Fundamentals of Statistics*.
5. Elhance.D.N, *Fundamentals of Statistics*.
6. Kothari, C.R, *Research methodology*.
7. Sekharan, Uma, *Research Methods*.
8. Collis, *Business Research*.

Core Course 5: Principles of Insurance

Course Code: CM02BAA02

Credit: 3

Instructional Hours: 72

Teacher In-charge:

SI No	Course Outcome	PSO – CO
CO 1	To familiarize the students with the basic concepts and practice of Insurance.	PSO 1 PSO 5
CO 2	To familiarize the students with the changing scenario of Indian Insurance sector.	PSO 1 PSO 5
CO 3	To make the students explore with the fundamental principles of insurance.	PSO 1 PSO 5
CO 4	To prepare students for a professional base in the field of insurance, thus making it easier to secure jobs in this sector.	PSO 7

Module-wise Co-PSO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Introduction	4	Introduction-Definition-Role and importance-Insurance contract	U	CO 1
	6	principles of Insurance-Insurance and assurance-Types of insurance-Life.	U	CO 1 CO 3
	2	General-introduction to IRDA Act.	U	CO 1
Module II Life Insurance	7	Life insurance-features-classification of policies-surrender value- Introduction to Actuarial science-bonus- Policy conditions-application and acceptance.	U	CO 1 CO 2 CO 3
	6	Prospectus proposal forms and other related documents-Age proof-Special reports- assignments Nomination-loans-surrender-Foreclosure-Policy.	U	CO 1 CO 3
	5	Maturity claims-survival benefit-Payments death claims-Waiver of evidence of title-Early claims-Claim concession-Presumption	U	CO 1 CO 3

		of death-Accident and disability benefits-Settlement options.		
Module III Marine Insurance	7	Marine Insurance-Nature-Insurance policies-Policy conditions	U	CO 3 CO 4
	5	Clauses-marine losses-Payment of claims	U	CO 3
Module IV Fire Insurance	5	Fire Insurance-Nature and use-Contracts-kinds of policies-Policy condition clauses.	U	CO 3
	4	Payment of claims-Re-insurance- Miscellaneous Insurance- Health insurance-Motor insurance-Burglary.	U	CO 3
	3	personal accident Insurance in India-Urban-nontraditional Insurance	U	CO 1 CO 4
Module V Accounting for insurance	6	Accounting and Finance - Accounting for insurance business - Compliance with IRDA rules	U	CO 3
	7	Taxation-Investments -evaluation of investments Capital structure - Cost of capital-Solvency margin and compliance.	U	CO 1

Suggested Readings

1. *Mishra.M.N : Insurance Principles and Practice*
2. *Pande : Insurance Principles and Practice*
3. *Mathew.M.J : Insurance Principles and Practice*
4. *Arthur Williams.C, Jr., Michael L.Smith, Peter C Young : Risk Management and Insurance*
5. *Gupta O.S : Life Insurance*

Core Course 6: Corporate Regulations and Governance

Course Code: CM02BAA03

Instructional hours: 72

Credit: 3

Teacher in charge: Ms.

Cod e	Course Outcome	PSO- CO
CO1	Recognize company as a form of business and identify the characteristics of companies	PSO 5
CO2	Understand the provisions of Companies Act 1956 with respect to formation, administration and winding up of companies	PSO 7
CO3	Demonstrate knowledge of administration and management of companies	PSO 7
CO4	Understand the concept and provisions of corporate governance	PSO 5 PSO 7

Course Outcome - Linkage

Module	D ay s/ H ou rs	Sub Topics	Cognit ive Level	CO Linkage
Module I Company	7	Company-Definition-Characteristics- Advantages and Disadvantages-Illegal Association-corporate veil-Lifting the corporate veil	U	CO 1
	7	Promotion- Promoter-position-Incorporation-procedure-documents to be filed-Certificate of incorporation-procedure-Effect of registration-Pre-incorporation contract-memorandum of association-Articles of association-Doctrine of ultravires-doctrine of indoor management-Doctrine of constructive notice	U	CO 2
	6	Prospectus registration-Contents-statement in lieu of prospectus-Deemed prospectus-Shelf Prospectus-Red herring-Abridged prospectus-liability for misstatement in prospectus-commencement of business.	U	CO 2

Module II Management & Administration	5	Management and Administration-Directors-appointment- Qualification and disqualification-Qualification shares	U	CO 2 CO 3
	5	position of directors-powers and duties-Retirement-vacation of office-Liabilities of directors-Removal of directors.	U,R	CO 2, CO 3
Module III Corporate Governance	4	Corporate Governance-meaning-Background-importance- CG in India-statutory measures-SEBI regulation-Clause 49 of listing agreement	U,R	CO 4
	6	Constitution of board of directors-Audit Committee- Provisions under section 292A of Companies Act- Remuneration of directors-Board procedure-CEO/ CFO certification-Role of management	U,R	CO 4
	5	Information to shareholders-CG Report-Non mandatory requirements ie..Chairman of board-Remuneration committee-Shareholders rights-Postal ballot-whistle blower policy-Benefits of Corporate Governance	U,R	CO 4
Module IV Company Meetings	9	Company meetings-Kinds of company meetings-essentials of valid meeting-Chairman- agenda-Minutes-Quorum	U	CO 2 CO 3
	8	Motion-Types of motion-Interruption of debate-Proxy-poll- Modes of poll-Resolution-Types of resolution-Motion vs. Resolution.	U	CO 2 CO 3
Module V Winding Up	5	Winding up of companies- Modes-Compulsory winding up- Grounds and procedure-Liquidator-Duties and functions- Contributories	U	CO 2
	5	Voluntary winding up- Types-Winding up under the supervision of the court-Effects of winding up-Defunct companies.	U	CO 2

Suggested Readings

- □M.P.Tanton, *Text book of Company Law*
- R.R.Gupta, and V.S.Gupta, *Indian Company Law*
- M.C.Kuchaal, *Secretarial Practice*
- Ashok K Bagrial, *Company Law*

Common Course 2: Business Communication and Management Information System

Course Code-CM02BA901

Instructional Hours:72

Credit:4

Teacher In-charge:

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO1	Familiarization with the basics of communication.	U	PSO 6
CO2	Writing various kinds of business letters	U, AP	PSO 6
CO 3	Writing Job Application	U, Ap	PSO 6
CO4	Communicate via electronic mail, Internet, and other technologies.	U	PSO 6
CO5	Understand Management Information System	U	PSO 6

Course Outcome - Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	7	Communication-Need-Process-Types-Oral-written-Verbal-Non-Verbal-Internal, External-Non-verbal communication	U	CO 1
	8	Body language-Kinesics,Proxemics-Paralanguage-Channels-Barriers-Principles of effective communication	U	CO 1
	15			
Module II	7	Job application letters-Resume-CV-Reference and recommendation letters	U, AP	CO 3
	8	Employment letters-Online Application-Soft skill	U, AP	CO 3
	15			
Module III	10	Business letters-Parts and layout of business letters-Business enquiry letters-offers and	U, AP	CO 2

		quotation- Orders and execution-grievances and redressals. Sales letters-Follow-up letters		
	10	Circular letters-Status Enquiry-Collection Letters-Preparation of partnership deed-power of attorney.	U, AP	CO 2
	20			
Module IV	5	Impact of IT on communication-Role of computers-Internet	U	CO 4
	5	E-mail-Telephone-voice mail-SMS- Video conferencing- Teleconferencing.	U	CO 4
	10			
Module 5	6	Introduction to Management Information System-Definition-Need-Benefits-Functions-Objectives-Characteristics	U	CO 5
	6	Role of MIS-Relationship between decision making and MIS.	U	CO 5
	12			

Suggested Readings

- Bhatia R.C, Business Communication.
- Salini Agarwal Essential communication skill.
- Reddy P.N, and Apopannia, Essentials of Business Communication.
- Sharma R.C, KRISHNA Mohan, Business Communication and Report writing.
- Leod, M.C., Management Information System.
- Jerome Reuter-Management Information system.
- Annie Philips, Communication and the Manager s Job.

Semester 3

Core Course 7: Marketing Management

Course Code- CM03BAA01

Instructional Hours: 90

Credit: 4

Teacher In-charge: Ms. Elizebeth Johny

Sl. No	Course Outcome	PSO – CO
CO 1	To have an understanding of the concept of marketing management and its various aspects	PSO 1
CO 2	To familiarize students with product mix, product life cycle and product development	PSO 1
CO 3	To have an understanding on the concepts of branding, brand equity and related aspects	PSO 1
CO 4	Make students aware of various pricing methods and strategies	PSO4
CO 5	Help students to understand logistics and supply chain management	PSO 5
CO 6	To have an insight about physical distribution mix and the concepts of retailing	PSO 5
CO 7	To familiarize students with recent trends in marketing	PSO 4

Module wise CO-PSO Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	5	Marketing management-Introduction-Definition of marketing and marketing management	U, R	CO 1
	5	Marketing concepts and functions-Marketing mix	U, R	CO 1
	10			

Module II	7	Market segmentation-Concept-Need- Basis-Market Targeting-Market positioning	U, R	CO 1
	7	Understanding consumer behavior-Buying motives	U	CO 2
	6	Factors influencing consumer buying decisions.	U	CO 1
	20			
Module III	8	Marketing of products-Product-Meaning-Product Development-Product mix-PLC-Branding-brand equity-Brand	U, R	CO 2, CO 3
	9	Loyalty-Trade Mark-Packaging and labeling-Pricing of products	U	CO 2
	8	Factors influencing pricing-Pricing policies and strategies-Types of pricing.	U	CO 2, CO 4
	25			
Module IV	7	Logistic and supply chain management	U	CO 5
	7	Its elements-Channel of distribution-types	U	CO 5 CO 6
	1	Factors affecting the choice of a channel of distribution.	U	CO 5 CO 6
	15			
Module V	10	Emerging trends in marketing-Modern Marketing-Direct marketing-E-Marketing-Tele marketing	U	CO 7
	10	Viral marketing-Relationship Marketing-Social marketing Demarketing-Remarketing-Synchro Marketing-Service marketing.	U	CO 7
	20			

SUGGESTED READINGS

1. Philip Kotler and Abraham Koshy: Principles of Marketing
2. William. J. Stanton: Fundamentals of Marketing
3. Stanton W.J. Etzal Michael and Walker: Fundamentals of Marketing
4. Debbie Gilliland: Marketing.
5. Cranfield School of Management: Marketing Management
6. Mamoria and Joshy: Principles of Marketing
7. Rajan Nair: Marketing Management • Ramaswamy and Nama Kumari: Marketing Management • Stone, Fundamentals of Marketing. • Neil Russel-Jones, Marketing, Sales, and Customer Service.

Core 8: Financial Accounting

Course Code- CM03BAA02

Instructional Hours: 90

Credit: 4

Teacher In-charge: Reshma Rachel Kuruvilla

CO No.	Course Outcome	Cognitive Level	PSO No:
CO1	Explain the basic financial accounting concepts	R,U	PSO1, PSO4
CO2	Prepare final accounts of sole trader	AP	PSO10 PSO7
CO3	Prepare final accounts from incomplete records	U,AP	PSO10 PSO7
CO4	Helps to maintain books under royalty accounts	U,AP	PSO10 PSO7
CO5	To familiarize the concept of branch account & prepare accounts of branches	U,AP	PSO10 PSO7
CO6	Understand the concept of consignment and make able to prepare accounts for consignment	U,AP	PSO10 PSO7

Module wise CO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	3	Final accounts of sole traders-Principles of materiality-Consistency-prudence-Timeliness-Substance over form-Matching principle-Accounting standards-Meaning and scope	R,U	CO 1
	3	Capital and revenue expenditure-Capital and revenue receipts-Adjusting-Closing and rectification entries-Trial balance-Trading and profit and loss account	R, U	CO 1
	14	Balance sheet-Preparation with all adjustment including overcast and under cast of both opening and closing stock-An over view on AS-1, 2, 4, 5, 6, and 10.	R,U,AP	CO 2

	20			
Module II	4	Accounts of incomplete records-Features of single entry-Distinguish between single entry and double entry	R, U	CO 3
	6	Defects of double entry-Profit determination under single entry-Capital comparison method-Conversion method-Steps for the conversion of single entry in to double entry	AP	CO 3
	10	Preparation of Trading and profit and loss account under conversion method.	AP	CO 3
	20			
Module III	3	Royalty accounts-Meaning-Minimum rent-Shortworking-Recovery-Special circumstances	R, U	CO 4
	5	Adjustment of minimum rent in the event of strike and lockouts-Government subsidy incase of strike or lock outs- Journal entries in the books of lessor and lessee	AP	CO 4
	7	Preparation of Minimum Rent-Short workingRoyalty accounts.(Excluding sublease)	AP	CO 4
	15			
Module IV	5	Branch accounts-Objectives-features and types-Accounting for branches keeping full system of accounting	U,R,AP	CO 5
	10	Debtors system- Stock and debtors system-Independent branches and Incorporation of Branch trial balance in the books of H.O	U,AP	CO 5
	5	Cash in transit and goods in transit-Consolidated balance sheet.	AP	CO 5
	20			
Module v	3	Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee	R, U	CO 6
	5	Goods send at cost or invoice price-Preparation of consignment account	AP	CO 6
	7	Consignees account-Valuation of stockNormal loss and abnormal loss.	AP	CO 6
	15			

SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : Advanced Accountancy
2. Maheswari.S.N and Maheswari S.K : Advanced Accounting
3. Paul.K.R : Corporate Accounting
4. Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting
5. Mc Shukla and T.S.Grewal : Advanced Accounts
6. Rawat.D.S : Business Accounting
7. Jayapandian. S, Accounting for Managers. 8. Naseem Ahmed, Financial Accounting

Core 3: E-Commerce and General Informatics

Course Code- CM03BAA03

Instructional Hours: 72

Credit: 4

Teacher In-charge: Mr. Jipin. V. Jimmy

CO NO.	COURSE OUTCOME	CL	PSO
1	Demonstrate an understanding of the foundations and importance of e-commerce	AP	9
2	Analyze the impact of e-commerce on business models and strategy	A	9
3	Describe the internet trading relationships including b2c,b2b	U	9
4	Assess electronic payment systems	E	9
5	Be aware of the ethical, social and security issues of information system.	U	9

Module wise CO Linkage

MODU LE	HOURS	SUB TOPICS	CO
	4	Commerce-Introduction to E-commerce Concepts, features and functions Operation of e-commerce Infrastructure for Ecommerce	1
	4	Application of E-Commerce in Direct Marketing and SellingValue Chain Integration,	1
	4	Supply Chain Management, Corporate Purchasing,Financial and Information Services	1
	12	Overview of E-Commerce	
Module 2	6	Types of E-commerce : B2B, B2C, C2C,C2B,Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-me diary model,	2,3
	6	Community Model, Value chain model,	2,3

		Manufacturer model, Advertising Model, Subscription model	
	6	Electronic Data Interchange Mobile Commerce and Web Commerce - Introduction to ERP-Components	2,3
	18	E-Commerce Models and Strategies	
Module 3	6	Overview of Electronic Payment Systems, Cyber cash (Customer to Merchant Payments, Peer to Peer Payments,	4
	6	Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers	4
	12	Electronic Payment Systems	
Module 4	4	Introduction to Security Passwords Viruses Firewalls - Encryption (PGP, SHTTP, SSL)	5
	4	digital signature digital certificate - other security measures	5
	8	E-Commerce Security	
Module 5	9	Web development Promotion of the websites Trust building Loyalty building Marketing and branding	4
	9	Online transactions Management and control Product delivery Settlement.	4
	18	Setting up of E-Commerce Business	

SUGGESTED READINGS

1. Doing Business on the Internet E-Commerce (Electronic Commerce for Business) S. Jaiswal, Galgotia Publications.
2. E-Commerce: An Indian Perspective, P.T. Joseph, S.J., PHI.
3. Web Commerce Technology handbook: Daniel Minoli and Emma Minoli, TMH
4. Business on the net: An Introduction to the what and hows of e-commerce: Agarwala and Lal, Macmillan India Ltd.
5. E-Commerce, the Cutting Edge of Business: Kamallesh K Bajaj and Debjani Nag, TMH
6. E-Commerce: Schneider, Thomson Publication

Core Course 9: Business Management

Course Code: CM03BAA04

Instructional Hours: 54

Credit: 2

Teacher In-charge:

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO 1	Basic knowledge and understanding about business management concept	U	PSO 1 PSO 5
CO 2	Understanding functional areas of business & management and how these functions are leveraged in organizations	U	PSO 1 PSO 5
CO 3	Understanding the process and types of plans and barriers for effective planning	U	PSO 1 PSO 5
CO 4	Understanding the techniques of effective coordination,	U	PSO 1 PSO 5
CO 5	Understanding the concepts and theories of leadership and motivation	U	PSO 1 PSO 5
CO 6	Understanding various management techniques	U	PSO 1 PSO 5

Module- Wise CO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	6	Meaning, Nature, Scope and Functional Areas of Management-	U	CO 1
	6	Principles of Management- Mintzberg Model - Functions of Management	U	CO 1
	12			
Module II	5	Planning- Types of Plans - Planning Process	U	CO 2 CO 3
	5	Barriers- M.B.O—Coordination	U	CO 3 CO 4

	8			
Module III	10	Organizing and staffing- Principles of Organisation- Types of Organisation - Organisation Chart - Organisation Manual- Centralization – Decentralization- Authority – Delegation-staffing-recruitment	U	CO 2
	12			
Module IV	6	Directing-Principles of direction- Leadership-Trait and Situational Theory of Leadership- Managerial Grid- Likert's Four System Model	U	CO 2 CO 5
	6	Motivation- Maslow's Need Hierarchy Theory; Herzberg's Two Factors Theory- Control- Control Techniques.		CO 5
	12			
Module V	10	Controlling-steps-essentials-methods-control by exception	U	CO 6
	10			

Suggested Readings

1. Koontz, O Donnell, *Management*, McGraw-Hill
2. Appaniah, Reddy, *Essentials of Management*, Himalaya Publishing House.
3. Prasad, L. M., *Principles of management*, Sultan Chand and Sons.
4. Rustum & Davan, *Principles and practice of Management*.
5. Srinivasan & Chunawalla, *Management Principles and Practice*.
6. S V S Murthy, *Essentials of Management*.
7. B.S. Moshal, *Principles of Management*.

Core (Optional- 1): Financial Management

Course Code- CM03BBA01

Instructional Hours: 90

Credit: 3

Teacher In-charge:

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO1	To Familiarize the students with the basic concepts of finance and its management	U	PSO 1 PSO 2
CO 2	To Familiarize the students with the value of money over time and its uses.	U,Ap	PSO 2 PSO 5
CO 3	To have an understanding on the concepts of cost of debt, cost of equity, cost of retained earnings, leverage and its applications	U, Ap	PSO 1 PSO 2 PSO 5 PSO 7
CO 4	To make students aware of Risk factors, capital structure and its theories	U, R,An	PSO 2 PSO 5 PSO 7
CO 5	To enable the students to be capable of making investment decision	U,An, Ap	PSO 2 PSO 6
CO 6	To familiarize the students with the concept of management of working capital	U,An, Ap	PSO 2 PSO 5
CO 7	To make students aware of various types dividend policies	U, R,An	PSO 2 PSO 5 PSO7

Course Outcome - Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	5	Introduction-Meaning of finance, Financial Management-importance, scope and objectives of Financial Management	U,R	CO 1
	5	Profit Maximization Vs Wealth maximization. -Finance function	U,R	CO 1

	5	Time Value of money, concepts of compounding and discounting (Theory only)	U,An	CO 2
	15			
Module II	10	Financing Decisions-Sources of finance Equity, debt, preference-Cost of capital- Concept, importance, measurement of specific costs- Cost of debt, redeemable and irredeemable debt.	U,Ap	CO 3, CO 5
	5	Cost of preference share capital redeemable and irredeemable-Cost of equity capital, cost of retained earnings-Overall cost of capital-Assignment of weights	U,R,Ap	CO 3, CO 5
	5	Book value and market value weights-Mechanics of computation of overall cost of capital (Simple Problems)	U,Ap	CO 3, CO 5
	20			
Module III	5	Capital Structure-Meaning of capital structure-Capital structure Vs Capitalization-Optimum capital structure	U,R,An	CO 4
	5	Capital structure theories- Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach, Arbitrage Process;	U,An	CO 4
	10	Traditional Approach-Factors determining capital structure-Leverage-meaning, types-Operating Leverage- Meaning and computation -Financial leverage- meaning and computation-Composite leverage- Meaning and computation (Theory and problems)	U,Ap	CO 4
	20			
Module IV	10	Working capital-meaning-definition-importance-Gross working capital, Net working capital	U,An	CO 6
	10	Factors determining the working capital- Estimation of working capital requirements.	U	CO 6
	20			
Module V	5	Dividend Decisions-Dividend Policy-Conservative Vs Liberal policy-Pay-out ratio, Retention ratio	U,R	CO 7
	5	Dividend theories-Irrelevance theory-Modigliani-Miller Hypothesis; Relevance theories-Walter s Model Dividend theories-Irrelevance theory-Modigliani-Miller Hypothesis; Relevance theories-Walter s Model	U,An	CO 7
	5	Gordon s ModelDeterminants of dividend policy-Bonus shares, Stock splits	U	CO 7
	15			

SUGGESTED READINGS

- Khan M.Y & Jain P.K., Financial Management Text, Problems and Cases
- Prasanna Chandra, Financial Management Theory and Practice

- Pandey I.M., Financial Management
- Maheshwari S.N., Financial Management Principles and Practice
- Shashi K Gupta and Sharma R.K., Financial Management
- Knott, Financial Management.

Semester- 4

Core Course 10: Capital Market

Course Code- CM04BAA01

Instructional Hours: 90

Credit: 4

Teacher In-charge:

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO1	Understand the various concepts and functioning of the financial system.	R, U	PSO 1,5,8
CO2	Familiarization with the Indian financial system and the financial market operations in India.	R, U	PSO 5,8
CO3	SEBI- Powers and function.	U	PSO 8
CO4	Understand in detail, the functioning of the Primary and the Secondary markets.	U	PSO 8
CO5	Familiarization with capital market operations in India	U	PSO 8
CO6	Understand the functioning of Stock exchanges in India.	U	PSO 8

Module- Wise CO Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	5	The Indian financial system-Components- Role and functions-Recent development in the Indian financial system	R, U	CO 1, 2
	5	Financial market-Classification-Industrial security market-Government security market	U	CO 2
	5	Money market-Capital market and money market-Money market instruments.	U	CO 2
	15			
Module II	3	SEBI-Establishment-Objectives	U	CO 3

	2	Powers and functions	U	CO 3
	5			
Module III	10	Primary market-Functions of new issue market-Methods of floating new issue-IPO-FPO-Public issue	U	CO 4
	10	Bonus issue-Right issue -Private placement-Book Building-ESOP-Intermediaries in the new issue market	U	CO 4
	5	Registrars to the issue-brokers to the issue-Bankers to the issue-Underwriters.	U	CO 4
	25			
Module IV	12	Secondary market-Role and functions of Stock Exchanges-Members of the Stock Exchanges	U	CO 4,5
	8	Classification-type of speculators-Speculative transaction- listing of securities-Classification of listed securities-Methods of trading in a stock exchange	U	CO 4,5
	5	Screen based trading-on line trading-Depository System-Stock market indices.	U	CO 4,5
	25			
Module V	5	Stock exchanges in India-NSE-BSE-MCX-Major international stock exchanges	U	CO 6
	10	Derivatives-features of derivatives-Types of derivatives-Derivative instruments	U	CO 6
	5	Futures-Options-Swaps-Currency futures in India-Recent trends in capital market.	U	CO 6
	20			

Suggested Readings

1. Gupta N.K and Monica Chopra: Financial Markets Institutions and services
2. Yogesh Maheswary: Investment Management
3. Kevin. S: Security Analysis and Portfolio Management
4. Preethi Singh: Dynamics of Indian Financial System
5. Sojikumar.K and Alex Mathew: Indian Financial System and Markets
6. Bharathi. V.P. Pathak: Indian Financial System
7. Khan. M.Y: Financial Services.
8. International Trade and Financial Environment.
9. Gupta N.K, Monica Chopra, Financial Markets, Institutions and Services.

Core Course 11: Corporate Accounting

Course Code- CM04BAA02

Instructional Hours: 90

Credit: 4

Teacher In-charge:

Code	Course Outcome	PSO-CO
CO1	Understand the legal aspects relating issues related to shares, amalgamation, internal reconstruction, external reconstruction, capital reduction and liquidation of companies	PSO 5
CO2	Demonstrate the accounting treatment and problem-solving skills with respect to redemption of preference shares, bonus issue, buyback and underwriting	PSO 5 PSO 10 PSO 7
CO3	Understand and apply the accounting concepts in preparation of financial statements of companies	PSO 10 PSO 7
CO4	Demonstrate the knowledge of accounting treatment and the ability to apply them to solve problems regarding amalgamation, absorption, internal reconstruction, external reconstruction and liquidation of companies.	PSO 10 PSO 7

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Redemption, bonus issue, buyback, underwriting	6	Redemption of Preference shares, its conditions	U, Ap	CO 1, CO 2
	4	Issue of bonus shares-Guidelines	U, Ap	CO 1, CO 2
	5	Under writing-Accounting for Buyback Shares.	U, Ap	CO 2
Final Accounts of Joint stock Companies	14	Final accounts of Joint Stock Companies	U, Ap	CO 3

	6	Profit prior to incorporation	U,Ap	CO 3
Module III Amalgamation and External Reconstruction	12	Amalgamation and External Reconstruction – Meaning- Amalgamation in the nature of Merger and Purchase	U, Ap	CO 1 CO 4
	8	Calculation of Purchase consideration (all methods)	U, AP	CO 4
	10	Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)	U, Ap	CO 4
Module IV Internal Reconstruction and Capital Reduction	10	Internal Reconstruction-Meaning Alteration of Share Capital.	U, Ap	CO 1 CO 4
	10	Capital Reduction –Accounting procedure- – Revised Balance Sheet	U, Ap	CO 1 CO 4
Module V Liquidation	14	Liquidation-Meaning-Provisions	U	CO 1
	6	Preparation of liquidator s final statement of Accounts	U,Ap	CO 4

Suggested Readings

1. Jain.S.P and Narang.K.L : *Advanced Accountancy*
2. Maheswari.S.N and Maheswari S.K : *Advanced Accounting*
3. Paul.K.R : *Corporate Accounting*
4. Dr. S.M.Shukla and Dr.S.P.Gupta : *Advanced Accounting*
5. Mc Shukla and T.S.Grewal : *Advanced Accounts*
6. Rawat.D.S : *Accounting*
7. Nirmal Gupta and ChhaviSharma : *Corporate Accounting Theory and Practice.*

Common Course-4: Entrepreneurship Development and Project Management

Course Code: CM04BA901

Instructional Hours: 72

Credits:4

Teacher In-charge:

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO 1	Understanding the basics of entrepreneurship.	U	PSO 1
CO 2	Understanding the discipline of Project management	U	PSO 1,7
CO 3	Develop entrepreneurial spirit among students	U	PSO 1,4
CO 4	Empower students with sufficient knowledge to start up their venture with confidence	U	PSO 1,6
CO 5	Mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India	U	PSO 1

Module- Wise CO Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	6	Entrepreneurship Definition Meaning- Concepts-Characteristics-Functions- Entrepreneurial traits Motivation;	U	CO 1
	6	Role of entrepreneur in economic development-Factors affecting entrepreneurial growth.	U	CO 1
	12			
Module II	6	Types of entrepreneurs- Intrapreneurship - Women entrepreneurship Problems- -EDP- Steps, contents, Need for training- target group	U	CO 3
	6	Contents of the training programme-Special Agencies for Entrepreneurial Development and Training-DIC	U	CO 3

	12			
Module III	6	Project Meaning Features-Classification-Project Identification-Sources of Ideas-Stages in project identification	U	CO 2
	6	Project Life Cycle-Project formulation-elements, Feasibility Analysis-Network Analysis-Project Planning.	U	CO 2
	12			
Module IV	12	Project appraisal techniques, Payback period, ARR, Discounted cash flow techniques, Merits and demerits,	U	CO 2
	12	Capital rationing, (Including Problems) Preparation of Project Report-Scope-Content.	U	CO 2
	24			
Module V	2	Setting up of micro small and medium enterprises, location significance, Green channel, Bridge capital	U	CO 4, 5
	5	Seed capital assistance, Margin money scheme, Sickness, Causes-Remedies	U	CO 4, 5
	5	Role of institutions/schemes in entrepreneurial development-SIDCO, SIDBI, NIESBUD, EDII, SISI, NREG Scheme-SWARNA JAYANTHI Rozgar Schemes (Brief study only)	U	CO 4, 5
	20			

Suggested Readings

- Desai, Vasant: Dynamics of entrepreneurial development and management.
- Drucker, Peter F: Innovation and Entrepreneurship
- Gupta C.B., Srinivasan N.P: Entrepreneurship Development in India
- Arora, Renu., Sood S.K: Entrepreneurial Development and Management
- Khanka, S.S: Entrepreneurial Development

Core Course 12: Financial Services

Course Code: CM04BAA03

Instructional Hours: 54

Credits: 2

Teacher In-charge: Reshma Rachel Kuruvilla

SI No	Course Outcome	PSO – CO
CO 1	To enable the students to know about the various financial services	PSO 1 PSO 8
CO 2	To enrich the knowledge about the diverse arenas of business opportunities	PSO 1 PSO 8
CO 3	To acquaint the students with the knowledge about innovative sources of finance.	PSO 8
CO 4	To facilitate students in the formulation of strategies for risk management.	PSO 8

Module	Days/ Hours	Sub Topics	CO Linkage
Module I	5	Introduction- Meaning- Types- Fund based financial services, fee based financial services.	CO 1
	5	Merchant Banking- Functions- Regulation of merchant bankers.	CO 1
	10		
Module II	6	Venture Capital- Features- types- Stages of venture capital finance- Venture capital process	CO 2 CO 3
	6	Structure of Venture Capital Funds- Analyzing products and services of venture capital funds	CO 2
	12		
Module III	5	Leasing and factoring-Leasing- Essentials- Types- Advantages- Limitations	CO 3 CO 2
	5	Factoring-Types-importance-Pricing-Factoring services in India.	CO 3 CO 2
	10		
Module IV	6	Mutual funds and Securitisation-Mutual Funds-Meaning- Types-SEBI Guidelines (over view only)	CO 4
	6	Securitisation-Meaning-Procedure-Securitisation in India	CO 1
	12		
Module V	5	Credit rating-Agencies-Procedure of credit rating	CO 4
	5	Recent trends in Financial services.	CO 1 CO 4
	10		

Suggested Readings

1. Gupta.N.K and Monika Chopra : Financial Markets,Institutions and Services.
2. Yogesh Maheswari: Investment Management
3. Kevin. S : Security Analysis and Portfolio Management
4. Avadhani.V.A : Security Analysis and Portfolio Management
5. Donald.M. Fischer: Security Analysis and Portfolio Management
6. Bhole. L.M : Financial Markets and Institutions
7. Bharathi.V. Pathak: Indian Financial System
8. Vasanth Desai: Indian Financial System
9. Khan.M.Y : Financial Services.
10. N.K.Gupta, Monika Chopra, Financial Markets, Institutions and Services.

Core Optional-2: Value added Tax- Concepts and Practice

Course Code: CM04BBA01

Instructional Hours: 90

Credits:3

Teacher In-charge:

Sl No	Course Outcome	PSO – CO
CO 1	To enable the students to know about VAT	PSO 1 PSO 8
CO 2	To provide an insight into the aspects and procedures in connection with Kerala Value Added Tax Act and Rules	PSO 1 PSO 8
CO 3	To acquaint students with the use of technology and process of return filing	PSO 8
CO 4	To enable the students to practice as tax consultants after graduation.	PSO 8

Module	Days/ Hours	Sub Topics	CO Linkage
Module I	9	Value Added Tax - Introduction - Meaning and Concepts Evolution Features of VAT Objectives How does VAT work? KVAT Act 2003 History-Objectives -Definitions of Assessee - Assessing Authority Books of Accounts Business Capital Goods	CO 1
	9	Casual Trader Dealer Goods Input Tax Output Tax Manufacture Non Resident Dealer Person Place of Business Reverse Tax Sale Sale Price Taxable Turnover Total Turnover Turnover Works Contract Zero Rate Sale Authorities under KVAT Act Commissioner Powers Appellate Tribunal Constitution Functions Chairman Settlement Commission Constitution Functions Chairman	CO 1
	18		
Module II	6	Incidence and Levy of Tax - Liability to collect and remit VAT Liability to pay tax - Rates as per schedules Presumptive tax Trade discount Payment of tax at compounded rate Input tax credit Cases where input tax credit is not allowed (a brief study only)	CO 2 CO 3
	6	Special rebate - Refund of input tax in case of export/ interstate sale - Reimbursement of tax under sec 14 Determination of taxable turnover - Net Tax payable	CO 2
	12		
Module III	20	Provisions under KVAT Act 2003 & KVAT Rules 2005 regarding: a) Registration of dealers Who are liable to get registered Application and procedure Certificate of registration Security to be furnished Suspension and Cancellation Issue of Permit b) Filing of returns various types of returns e-filing documents to be submitted Returns to be filed by Casual trader, head office of a branch, records by owners of vehicles and vessels c) Assessment Self assessmentassessment in case of non-filing of return or defective return Visit to dealers premises& audit of accounts and records Audit assessment Best Judgment Assessment Assessment of escaped turnover Protective assessment - Assessment of legal representatives	CO 3 CO 2

	10	d) Payment and recovery of tax Recovery of penalty Modes of recovery e) Maintenance of accounts by dealers Credit notes and debit notes- Audit of accounts and certification of return Power to order production of accounts - Power of entry, inspection	CO 3 CO 2
	10	Search and seizure of documents Purchase of goods to prevent undervaluation establishment of check posts and documents to be carried Inspection of goods in transit and transit pass	
	10		
Module IV	6	Appeals and Revisions - Appellate mechanism and procedures Appeals to Deputy Commissioner Revision by Deputy Commissioner suomotu Revision by Deputy Commissioner on application	CO 4
	6	Revision by Commissioner suomotu - Revision by Commissioner on application Appeal to Appellate Tribunal Filing of application for settlement of cases Appeal to High court	CO 1
	12		
Module V	4	Offences under KVAT Act/Rules Offences- Imposition of penalty by authorities Penalty for default in Payment of tax- penalty for transport of goods without records- penalty for prevention / obstruction of survey or inspection, penalty for submitting untrue return, penalty for illegal collection of tax. Other provisions regarding Power to summon Witnesses & Cause production of documents	CO 4
	4	Person entitled to appear before authority, rounding off of turnover, tax service of notice refund power to withhold refund time limit for disposal of appeal or revision KGST Act 1963 to have limited application	CO 1 CO 4
	8		

SUGGESTED READINGS

1. Bare Acts
2. Jose Pottakaran B.Com. F.C.A. The Kerala Value Added Tax Act 2003, Law Books Centre, Banerjee Road, Ernakulam
3. Balram Sangal All India VAT Manual Commercial Law Publishers Pvt. Ltd. Rajendra Market, Delhi
4. Kul Bhushan How to deal with VAT Pearson Education Pvt. Ltd., Delhi

Semester- 5

Core Course 13: Cost Accounting

Course Code- CM05BAA01

Instructional Hours: 90

Credit: 3

Teacher In-charge:

Code	Course Outcome	PSO-CO
CO1	Explain the basic concepts, methods and Techniques of cost accounting	PSO 1, PSO 7, PSO 5
CO2	Recognize the place of cost accounting in business and management	PSO 7, PSO 5
CO3	Demonstrate how material and labour costs are accounted	PSO 7, PSO 10
CO4	Attain problem solving skills in areas of overhead allocation and absorption	PSO 7, PSO 10
CO5	Understand the concept of cost control with respect to cost elements	PSO 7, PSO 10
CO6	Prepare cost sheet and reconcile cost accounts with financial accounts	PSO 7, PSO 10

Course Outcome - Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Introduction to Cost Accounting	6	Cost Accounting- Meaning, definition, objectives, functions, Cost concepts	U	CO 1, CO 2
	5	Classification of cost, Techniques and methods of costing	U	CO 1
	4	Costing system, advantages and disadvantages of cost accounting	U	CO 1 CO 2

Module II Accounting & control of material cost	5	Material cost control-Meaning, purchase control, purchase procedure	U	CO 2, CO 5
	8	Inventory control, EOQ, Stock levels, inventory turnover, selective inventory control, stock taking	U, Ap	CO 2, CO 5
	7	Pricing of issue of materials	U, Ap	CO2, CO 5
Module III Accounting & control of labour cost	7	Time keeping and time booking-methods, Time rate system , piece rate system	U, Ap	CO 3, CO 5
	10	Differential piece rate system, incentive plans	U, Ap	CO 3, CO 5
	3	Overtime, labour turnover	U, Ap	CO 3, CO 5
Module IV Accounting of overhead	3	Overhead- meaning and classification, steps for charging overheads to cost units	U	CO 4
	5	Allocation and apportionment of overheads	Ap	CO 4
	7	Re-apportionment of overhead, Absorption of overheads, under and over absorption, ABC	U, Ap	CO 4
Module V Preparation of cost sheet	11	Cost sheet-objectives and format, preparation, tender and quotation	U, Ap	CO 6
	9	Reconciliation statement, reasons for disagreement, preparation of memorandum and reconciliation statement	U, Ap	CO 6

Suggested Readings

- Advanced cost accounting-SP.Jain and K.L Narang
- Advanced cost accounting, N.K.Prasad
- Advanced cost accounting, S.N Maheswary
- Theory and practice of cost accounting, M.L.Agarwal.
- Cost Accounting, M.C.Sukla and T.S.Grewal.
- Ahmmad Naseem, Introduction to Cost Accounting.
- Cost Accounting Nirmal Gupta.,

Core Course 14: Special Accounting

Course Code: CM05BAA02

Instructional Hours: 108

Credits:4

Teacher In-charge:

Code	Course Outcome	PSO-CO
CO1	Understand the various aspects of accounts of banking companies and insurance companies	PSO 5 PSO 10 PSO 7
CO2	Apply the accounting concepts in preparation of financial statements of banking and insurance companies	PSO 10 PSO 7
CO3	Employ problem solving skills in investment accounts	PSO 10
CO4	Understand the concept of insurance claim and calculate insurance claims	PSO 10
CO5	Demonstrate the accounting treatment of dissolution of partnership firms	PSO 10

Course Outcome - Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module II Accounts of Banking Companies	6	Meaning – Important Provisions of Banking Companies Act, 1949	U	CO 1, CO 2
	16	Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet	U,Ap	CO 1 CO 2
	8	Transactions of Special Type –Asset Classification and Provisions – Non Performing Assets	U, Ap	CO 1 CO 2

Module II Accounting for Insurance Companies	10	Insurance Companies – Special Terms – Final Accounts of Life Insurance – Revenue Account - Profit and Loss account and Balance Sheet (As per IRDA Regulation Act, 2002)	U, Ap	CO 1, CO 2
	7	Determination of Profit in Life Insurance Business – valuation Balance Sheet	U, Ap	CO 1, CO 2
	13	Accounts of General Insurance Companies (Fire and Marine only) – Revenue Account – Profit and Loss Account and Balance Sheet (as per IRDA Regulation Act)	U, Ap	CO 1, CO 2
Module III Investment Accounts	6	Investment account-cum-interest-Ex-interest-Cum dividend-Ex dividend	U	CO 3
	9	Treatment of bonus share-Right shares-Preparation of investment account-(As per AS-13)	U, AP	CO 3
Module II Insurance Claims	11	Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on the date of fire-Ascertainment of actual amount of claim to be lodged-Average clause-	U, Ap	CO 4
	7	Loss of profit policy-Procedure to ascertain amount of claim.	U, Ap	CO 4
Module V Dissolution of Partnership firm	9	Dissolution of partnership firms-preparation of realization account, capital account and cash account.	U, AP	CO 5
	6	Preparation of the statement showing the distribution of cash (Piecemeal Distribution)	U, AP	

SUGGESTED READINGS

1. Jain.S.P and Narang.K.L : Advanced Accountancy
2. Maheswari.S.N and Maheswari S.K : Advanced Accounting
3. Paul.K.R : Corporate Accounting
4. Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting
5. Mc Shukla and T.S.Grewal : Advanced Accounts
6. Rawat.D.S : Accounting
7. Nirmal Gupta and ChhaviSharma : Corporate Accounting Theory and Practice

Complementary Course 1: Advertisement and Sales Promotion

Course Code: CM05CAA01

Instructional Hours: 90

Credit: 4

Teacher In-charge:

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO 1	Understand the concepts of advertising	U	PSO1, 2
CO 2	Identify and make decisions regarding most feasible advertising appeal and media	U	PSO 2,5
CO 3	Understand the social, economical and legal aspects of advertisement	U	PSO 2, 5
CO 4	Understand the nature and importance of sales promotion, its role in marketing	U	PSO 1,2,5
CO 5	Understand the nature and importance of personal selling	U	PSO 1,2,5

Module- Wise CO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	5	Advertising-Meaning-Origin and development-Classification and Types-	U	CO 1
	8	Advertisement process-merits and demerits	U	CO 1
	7	Developing an advertising programme	U	CO 1
	20			
Module II	7	Advertisement appeal -copy writing- Copy testing-Advertising media	U	CO 2
	7	Media planning and strategy -types of media -media selection	U	CO 2
	6	Advertisement agency -advertising research -methods	U	CO 2
	20			
Module III	10	Social, economical and legal aspects of advertisement	U	CO 3

	10			
Module IV	10	Sales Promotion - definition -scope -methods - Sales promotion mix- developing sales promotion campaign	U	CO 4
	10	Sales promotion budget and it's preparation - Effects of sales promotion on brand equity	U	CO 4
Module V	10	Personal selling- Nature and importance -purpose - process - types of sales persons	U	CO 5
	10	Sales force management - establishing sales objectives - recruitment and training of sales force - evaluation	U	CO 5
	20			

Suggested Readings

1. Wells, Moriarty & Burnett, *Advertising, Principles & Practice*, Pearson Education
2. Kenneth Clow. Donald Baack, *Integrated Advertisements, Promotion and Marketing communication*, Prentice Hall of India, New Delhi,
3. S. H. H. Kazmi and Satish K Batra, *Advertising & Sales Promotion*, Excel Books, New Delhi,
4. Manendra Mohan - *Advertising Management – Concepts and Cases*, Tata McGrawHill
5. Sherlekar, Victor & Nirmala Prasad - *Advertising Management - Himalaya Publishing House*
6. S.A. Chunawalla- *Promotion Management Himalaya Publishing House*
7. C.L. Tyagi, Arun Kumar- *Advertising Management- Atlantic Publishers and Distributors*

Core Optional -3:Income Tax- Law and Practices

Course Code: CM05BBA01

Instructional Hours: 90

Credit: 3

Teacher In-charge:Reshma Rachel Kuruvilla

Sl No	Course Outcome	PSO – CO
CO 1	To familiarize the students the basic terms, concepts, conventions and principles of taxation.	PSO 3 PSO 4
CO 2	To make the students aware about the various provisions of income tax law	PSO 4
CO 3	To enable the students to familiarize with income tax calculations	PSO 4
CO 4	To determine the taxability of various persons under Income tax Act	PSO 2

Module	Days/Hours	Sub Topics	CO Linkage
Module I Introduction to Income tax	5	Introduction - Brief History of Income Tax in India -Basic Concepts- Finance Act- Gross Total Income- Total Income-Assessee	CO 1
	3	Assessment Year Average Rate of Tax- Maximum Marginal Rate- Previous Year - Accelerated Assessment- Person - Finance Act- Rates of Income Tax-Capital and Revenue.	CO 1
	8		
Module II Incomes exempt from tax	9	Residential Status- Incidence of Tax-Residential Status- Incidence of Tax.	CO 2
	9	Income Exempt from Tax- Heads of Income.	CO 1 CO 2
	25		
Module III Income from Salary	6	Income from Salary- Chargeability- Definition Perquisites- Profit in lieu of Salary -Deductions	CO 2
	7	Provident Funds and Treatment- Computation of Income from Salary	CO 4
	7	Computation of Income from Salary	CO 3
	20		
Module IV Income from House property	8	Income from House Property - Basis of Charge - Deemed Ownership-Exempt from Tax-HP	CO 2
	8	Annual Value and its Determination in Various Cases-	CO 4
	9	Deductions- Unrealised Rent and Recovery of Unrealized Rent and Arrears of Rent- Computation of Income from HP	CO 3
	25		
Module V Income from business & Profession	4	Chargeability -PGBP - Deductions Expressly Allowed	CO 2
	4	General Deductions- Depreciation- Expenses/Payments Not Deductible	CO 4
	4	Expenses Allowed on Actual Payment Basis- Deemed Profits U/S 41 - Computation -PGBP	CO 3

Suggested Readings

1. Singhania, Vinod, K., & Singhania Monica, Students Guide to Income Tax, Taxman Publication, New Delhi.
2. Mehrotra, H.C., Goyal, S. P., Direct Taxes Law and Practice- Sahitya Bhawan Publications, Agra.
3. Gaur, V.P, & Narang, D.B., Direct Taxes- Kalyani Publishers, New Delhi.
4. Income Tax Act

Semester 6

Core Course 15: Applied Cost Accounting 2

Course Code: CM06BAA01

Instructional hours : 90

Credit : 4

Teacher in charge :

Code	Course Outcome	PSO-CO
CO1	Identify the different methods and techniques of costing applicable for different types of industries.	PSO 5
CO2	Apply the methods and techniques of costing to the determination cost in various industries.	PSO 2, PSO 7 PSO 10
CO3	Assess the concept and relevance of marginal costing and Break even analysis and employ them as tools for planning and decision making	PSO 2 PSO 7, PSO 10
CO4	Understand the concept of budget and budgetary control and prepare various budgets	PSO 2 PSO 7, PSO 10

Course Outcome - Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Job Costing & Batch Costing	1	Introduction to the application of costing methods and techniques in business decision making.	U, Ap	CO 1, CO 2
	5	Job costing- Meaning- Procedure -Accounting.	U, Ap	CO 1 CO 2
	4	Batch costing- Meaning- Procedure- Economic Batch Quantity	U, Ap	CO 2
Module II Contract Costing	7	Contract costing-Meaning-Objectives-Work certified and uncertified –determination of profit on incomplete contract.	U, Ap	CO 1, CO 2
	8	Working progress-Balance sheet-Escalation clause-Retention money-Cost plus contract	U, Ap	CO1,

				CO 2
Module III Process Costing	3	Process Costing- meaning- Process Accounts	U, Ap	CO 1, CO 2
	7	Process Losses- Normal and Abnormal losses- Abnormal Gain –Treatment	U, Ap	CO 2
	5	Joint Products and By-products- Methods of Apportioning Joint costs	U, Ap	CO 2
Module IV Marginal Costing	6	Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing	U, Ap, E	CO 3
	10	Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break Even Chart	U, Ap, E	CO 3
	9	Marginal Costing and Decision Making- Pricing decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order.	U, Ap, E	CO 3
Module V Budget & Budgetary Control	9	Budget and Budgetary Control- Meaning and Definition- Objectives- Steps in budgetary control- - Budget Manual Budget Committee- Budget key factor- Types of budgets- Advantages and limitations of budgetary control	U, Ap	CO 4
	11	Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.	U, Ap	CO 4

Suggested Readings

1. Jain. S.P and Narang.K.L : Advanced Cost Accounting
2. Prasad.N.K : Advanced Cost Accounting
3. Khan.M.Y and Jain.P.K : Advanced Cost Accounting
4. ThulsianP.C : Practical Costing
5. Arora.M.N : Principles and Practice of Cost Accounting
6. M.L Agarwal : Advanced Cost Accounting
7. Bendrey, Essentials Of Management Accounting.

8. Murthy R.V.V, Cost and Management Accounting.

Complementary Course 2: Principles of Business Decisions

Course Code: CM06CAA01

Credit: 4

Instructional Hours: 90

Teacher In-charge:

Sl No	Course Outcome	PSO- CO
CO 1	To understand the economic concepts and theories in business decision making.	PSO 1 PSO 2 PSO 5
CO 2	To understand the demand theory and to forecast short-term and long-term demand.	PSO 1 PSO 2
CO 3	To understand the theories of production and to make profitable production decisions.	PSO 2
CO 4	Explain how firms use cost analysis to make business decisions.	PSO 2
CO 5	To compare the behavior and pricing in different markets such as perfect competition, monopoly, monopolistic competition and oligopoly.	PSO 2
CO 6	To familiarize the students with the theories of business cycle	PSO 1

Course Outcome - Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Introduction	4	Decision making – definition of decision and decision making – importance of decision making – steps in decision making – types of decisions	U	CO 1
	6	Decision making environment – elements of a decision – application of economic theories in decision making – areas where economic theories can be applied for business decision making – important economic concepts and theories applied in decision making.	U, Ap	CO 1
Module II Demand	5	Demand -meaning- law of demand – reasons for law of demand – exceptions to the law- demand determinants- movement Vs shift in demand	U	CO 2

	5	Demand distinctions – elasticity of demand – price elasticity – importance of price elasticity – income elasticity – advertisement elasticity – cross elasticity – measurement of elasticity.	U	CO 2
	10	Demand forecasting – short term and long-term forecasting – methods of forecasting – forecasting demand for new products – characteristics of a good forecasting technique.	U	CO 2
Module III Production analysis	3	Production – production function – assumptions and uses of production function	U	CO 3
	6	Cobb Douglas production function – laws of production – law of diminishing returns or variable proportions – law of returns to scale	U	CO 3
	3	Economies and dis economies of scale – isoquant curve isocost curve – optimum combination of inputs.	U	CO 3
Module IV Cost Analysis Pricing in Different Markets.	4	Cost analysis – cost concepts – determinants of cost - cost output relationship in the short run – cost output relationship in the long run – optimum firm	U	CO 4
	7	Price Theory and price mechanism – objectives of pricing – various market forms and pricing – perfect competition – features – price determination - Equilibrium of a firm under perfect competition	U	CO 5
	7	Monopoly – features and kinds of monopoly – price and output determination – price discrimination – types – conditions – degree of price discrimination	U	CO 5
	7	Monopolistic competition – features – price -output determination – oligopoly – features – kinked demand curve – price leadership – pricing under collusion	U	CO 5
Module V Business cycle	4	Business Cycles Introduction Phases of a business cycle Causes and indicators	U	CO 6

	8	Theories of business cycles Control of business cycles	U	CO 6
	3	Uses of business cycle in business decisions.	U	CO 6

Suggested Readings

1. Maheswari.K.L and Varshney : *Managerial Economics*
2. Samuel, Mote and Paul : *Managerial Economics*
3. Pylee.M.V and Sankaranarayan.K.C : *Managerial Economics*
4. Dwivedi.N.D : *Managerial Economics*
5. Reddy P.N and Appanniah.H.R : *Principles of Business Economics*
6. Mulhearn, *Economics for Business*.

Core Course 16: Practical Auditing

Course Code: CM06BAA02

Instructional Hour:90

Credit: 3

Teacher In-charge: Jiny John

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO1	Understand the basics of Auditing.	U	PSO 5,7
CO 2	Understand the principles and procedure of auditing and duties and responsibility of an auditor.	U	PSO 5,7
CO 3	Familiarization with the role that audits (both internal and external) play, their purpose, and the value that they provide.	U	PSO 5,7
CO 4	Investigation and Audit distinction	U	PSO 5,7
CO 5	Recent Trends in auditing.	U	PSO 5,7

Module- Wise CO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	5	Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers	U	CO 1
	5	Evidences- Considerations before commencing an audit work- Routine checking and test checking- Qualifications of an auditor	U	CO 1
	5	Liabilities of an auditor in case of negligence- Misfeasance-Criminal Liability-Liability towards third parties.	U	CO 1
	15			
Module II	5	Internal control- Internal check and internal audit - Audit Procedure. Vouching-requirements of a voucher	U	CO 2,3
	10	Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings- Duties of an auditor	U	CO 2

	5	Verification and valuation of assets and liabilities- Methods-Duties of an auditor.	U	CO 2
	25			
Module III	10	Audit of limited companies- Company auditor- Qualifications disqualifications	U	CO 3
	10	Appointment Rights, duties and liabilities Removal. Share capital and share transfer audit- Audit Report Contents and types.	U	CO 3
	20			
Module IV	7	Investigation- Distinction between audit and investigation	U	CO 4
	7	Types of investigative audit where fraud is suspected- On acquisition of a running business..	U	CO 4
	15			
Module V	5	Recent trends in Auditing- Nature and significance of Cost audit Objectives.	U	CO 5
	5	Tax audit-objectives Management audit-objectives- Social audit- Objectives-Government audit- Objectives-Performance audit Objectives	U	CO 5
	5	Auditing in EDP (Electronic Data Processing) environment-Audit Assurance Standards-Meaning and scope.	U	CO 5
	15			

Suggested Readings

1. Sharma. T.R: Auditing
2. Tandon.B.N. N: Practical Auditing
3. Saxena and Saravanel: Practical Auditing
4. Ravinder Kumar and Virender Sharma: Practical Auditing
5. Jagadeesh Prakash: Principles and Practices
6. Raman.B.S. S: Auditing
7. Dinkar Pagare: Auditing.

Core 17: Accounting for Managerial Decisions

Course Code: CM06BAA03

Credit: 4

Instructional Hour:90

Teacher In-charge:

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO 1	Understand the basic concepts and tools of management accounting	U	PSO 1,2, 5,7,10
CO 2	Compare and contrast financial and managerial accounting	U, Ap	PSO 1,2, 5,7,10
CO 3	Knowledge about the types of financial statements and the techniques of analysis	U	PSO 1,2, 5,7,10
CO 4	Employ various techniques of analysis of financial statements and to draw conclusions from them	Ap	PSO 1,2, 5,7,10
CO 5	Analyse an organisations performance using trend analysis and ratio analysis	R, An	PSO 1,2, 5,7,10
CO 6	Identify cash flows resulting from operating, investing and financing activities.	R, Ap	PSO 1,2, 5,7,10
CO 7	Prepare a statement of cash flow and fund flow	U, R, Ap	PSO 1,2, 5,7,10
CO 8	Develop the ability to collect, analyze, and communicate information to make more effective planning and control decisions.	U, Ap	PSO 1,2, 5,7,10

Module- Wise CO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	4	Financial Statements –Nature and limitations- Analysis and Interpretation of Financial Statements- Objectives	U	CO 3
	5	Types of Financial Analysis – Internal- External – Horizontal – Vertical	U, Ap	CO 3 CO 4
	6	Techniques of Analysis – Comparative Statements-Common Size Statements – Trend Analysis.	U, An	CO 4 CO 5

	15			
Module II	5	Ratio Analysis–Meaning – Objectives-Importance and Uses – Limitations – Types and classification of Ratios	U	CO 5 CO 8
	15	Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios	U, R, Ap	CO 5 CO 8
	5	Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios.	U, R, Ap	CO 5 CO 8
	25			
Module III	5	Fund flow Analysis– Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations	U	CO 7
	10	Schedule of Changes in Working Capital- Funds from operations-	U, R, Ap	CO 7
	5	Preparation of Fund Flow Statement.	U, R, Ap	CO 7 CO 8
	20			
Module IV	3	Cash Flow Statement – Introduction – Meaning – Uses- Comparison between Fund Flow Statement and Cash Flow Statement	U	CO 6 CO 7
	17	Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method	U, Ap	CO 6 CO 7 CO 8
	20			
Module V	5	Responsibility Accounting- Meaning-definition-features		
	5	Fundamental aspects-advantages-disadvantages-steps		
	5	Responsibility Centre-types		
	15			

Suggested Readings

1. Man mohan, Goyal.S.N : *Principles of Management Accounting*.
2. Shashi.K. Gupta and Sharma.R.K : *Management Accounting*
3. Gupta.S.P and Sharma.R.K : *Management Accounting*
4. Kulshustia and Ramanathan : *Management Accounting*
5. Maheswari.S.N : *Management Accounting and Financial Control*.
6. Pandey .I.M : *Principles of Management Accounting*
7. Khan.M.Y&Jain.P.K : *Management Accounting*
8. Revi.M.Kishore : *Management Accounting*

Optional Core 4: Income Tax Law-Assessment and Procedures

Course Code: CO06BBA01

Instructional hours: 90

Credit: 4

Teacher in charge: Ms. Reshma Rachel Kuruvilla

Sl No	Course Outcome	PSO – CO
CO 1	To familiarize the students the basic terms, concepts, conventions and principles of taxation.	PSO 3 PSO 4
CO 2	To make the students aware about the various provisions of income tax law with regard to the identification and computation of capital gains.	PSO 4
CO 3	To make them competent enough to do the complex calculations of tax.	PSO 4
CO 4	To enable the students to have an understanding about the assessment procedures in income tax.	PSO 2
CO 5	To acquaint students with the knowledge of setoff rules and clubbing of income under income tax.	PSO 3

Module	Days/Hours	Sub Topics	CO Linkage
Module I Capital gains	9	Capital gains - Basis of charge - Capital assets - Kinds- Computation of Short term and Long term Capital Gains- Computation of Capital Gain in following Special Cases - Conversion of Capital Asset into Stock in Trade - Transfer of Capital Asset by a Partner to a Firm, AOP, BOI -	CO 1
	9	Compensation on Compulsory Acquisition of Assets and also Enhanced Compensation - Right Share and Bonus Shares - Converted Shares/Debentures - Capital Gains Exempt from Tax - Capital Gains Account Scheme - Computation of Income from Capital Gain.	CO 2 CO 3
	8		
Module II Income from Other Source	5	Income from Other Source- General and Specific Chargeability- Kinds of Securities and Grossing up of Interest-	CO 3
	3	Bond Washing Transaction- Deductions Allowed - Deduction Not permitted- Computation of Income under the head Income from Other Source.	CO 1 CO 3
	25		
Module III Clubbing of Income	6	Clubbing of Income - Aggregation of Incomes- Set off and Carry forward of Losses - Order of Set off -	CO 5
	7	Computation of Gross Total Income - Deductions under Chapter VI A -	CO 1
	7	Payment or Contribution deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U- Total income	CO 5
	20		
Module IV Assessment	8	Assessment of individuals -	CO 1
	8	Agricultural Income - Partly Agricultural Income -	CO 4
	9	Clubbing of Agricultural Income - Computation of Tax	CO 1
	25		
Module V Income assessment and procedures	4	Income Tax authorities - Powers and Functions - Assessment- Assessment procedure- Types of Return – E- filing of Return - Return through TRP-	CO 1
	4	PAN - Types of Assessment - Tax Deducted at SourceTCS- TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery	CO 4

		of tax (d) Tax Clearance Certificate –	
	4	Tax planning -Tax evasion – Tax avoidance – Tax management	CO 2

SUGGESTED READING

- Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania Taxmann Publication
- Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
- Direct Taxes- V P Gaur and D B Narang Kalyani Publishers
- Direct Taxes Sri T N Manoharan- Snow White Publications