

**CURRICULUM FOR UNDERGRADUATE
PROGRAMME**

BACHELOR OF COMMERCE

UNDER CHOICE BASED CREDIT SYSTEM 2017

(With effect from 2017)

Board of Studies 2017

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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: Dimensions and Methodology of Business Studies

Course Code:CO1CRT01

Instructional hours: 54

Credit:2

Teacher in charge: Ms Elizebeth Johny

SI No	Course Outcome	PSO – CO
CO 1	To familiarize students about the concepts of business and its environment	PSO 1
CO 2	To give an insight into various models of environment analysis	PSO 1
CO 3	Make students aware of the stages and development of business in the Indian economy since independence and also introduce them to recent economic initiatives	PSO 5
CO 4	Update students with technology integration in business including E-commerce, E-business, M-commerce and E – payment systems.	PSO 1
CO 5	Make students aware of the importance of following ethics in business practices and also to familiarize them with the concepts of CSR, corporate governance and its importance	PSO 4 PSO 6
CO 6	To have an understanding of business research and its importance	PSO 7

Course Outcome - Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
Module 1 Business and Environment	3	Business -functions, scope, significance and objectives	U,R	CO 1
	3	Forms of Business Organizations and stakeholders of	U,R	CO 1 CO 1

		business.		
	4	Business Environment and its components, environment analysis	U	CO 1 CO 2
	10			
Module II Business in India	3	Stages and developments of business in the Indian Economy since independence - Role of public, private and cooperative sectors	U,R	CO 3
	4	LPG, Disinvestment and Outsourcing	U	CO 3
	3	Recent Economic initiatives - NITI Aayog and Make in India initiative	U	CO 3
	10			
Module III Technology integration in Business	3	E-Commerce - meaning, functions and its operations	U	CO 4 CO 4
	6	Types of E-Commerce, E-Commerce and E-business, M-Commerce	U	CO4
	5	E-payment systems (Debit/Credit card payment, Net banking, Digital wallet, e-cheque, e-cash – Payment gateway)	U,R	CO4
	14			
Module IV Business Ethics	3	Business Ethics - importance - principles of business ethics- factors influencing business ethics - arguments in favour and against business ethics	U	CO 5
	4	Social Responsibility of business - objectives- principles - arguments in favour and against social responsibility.	U	CO 5
	3	Corporate Governance- Meaning and importance – Objectives – Principles	U	CO 5 CO 5
	10			
Module 5 Marketing of services	5	Research- Meaning and Definition- Importance of research- Major Types of Research (Pure- Applied - Exploratory- Descriptive- Empirical- Analytical)	U	CO 6

	10	Quantitative and qualitative approach to research-Inductive and deductive reasoning-	U	CO 6
	5	Business Research- Elements of Business Research- Management Research- -Objectives- Research Methods vs Research Methodology -Research Process–Research report	U	CO 6

Reference

1. Keith Davis and William C.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. P.T.Joseph, S.J, *E-Commerce: An Indian Perspective* , Prentice Hall of India
5. Kamalesh K Bajaj and Debjani Nag: *E-Commerce, the Cutting Edge of Business*., Tata McGraw Hill.
6. Schneider: *E-Commerce*., Thomson Publication
7. CSV Murthy, *Business Ethics*, Himalaya Publishing House, Mumbai
8. C R Kothari *Research Methodology*, New Age Publishers
9. O R Krishnaswamy: *Research Methodology- Himalaya Publications*
- 10.N V Badi and R.V. Badi: *Business Ethics: Vrinda Publications*
11. Cherunilam, Fransis, *Business environment*, Himalaya Publishing House, Mumbai.
12. Fernando, A, C,. *Business Environment*, Pearson, New Delhi
- 13 Francis, Ronald & Mishra, Muktha, *Business Ethics: An Indian Perspective*, Tata McGraw Hill Pvt Ltd, New Delhi
- 14 Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.
15. Ghosh, B.N., *Business Ethics and Corporate Governance*, Tata McGraw Hill Pvt Ltd, Delhi.

Core Course 2: Financial Accounting 1

Course Code: CO1CRT02

Instructional hours: 90

Credit: 4

Teacher in charge: C A Reshma Rachel Kuruvilla

SI No	Course Outcome	PSO – CO
CO 1	To familiarize the students with the basic concepts and practice of financial accounting rules	PSO 1 PSO 5
CO 2	To enable the student in preparation of financial statements of sole traders in accordance with GAAP	PSO 1 PSO 5
CO 3	To help the students in preparation of financial accounts from the incomplete records maintained by small businesses.	PSO 1 PSO 5
CO 4	Apply the financial accounting rules that exist in the area of royalty agreements.	PSO 10
CO 5	To familiarize the students about the accounting practices being followed for consignment businesses.	PSO 10
CO 6	To help students to familiarize themselves with the farm related transactions and to have awareness about farming terminologies	PSO 2 PSO 5

Course Outcome - Linkage

Module	Days/ Hours	Sub Topics	CO Linkage
Module I Final accounts of sole traders	3	Preparation of Financial Statements –Conceptual framework- Accounting Principles - Accounting Concepts - Accounting Conventions- - Capital and Revenue Expenditure -Capital and Revenue Receipts - Capital and Revenue Losses - Deferred Revenue Expenditure Accounting Standards- Objectives -	CO 1
	3	final Accounts of Sole Trader - Trading Account Manufacturing Account - Profit and Loss Account - Balance Sheet-	CO 1 CO 5
	5	Adjusting entries - Closing Entries- Practical Problems with all Adjustments.	CO 1 CO 5
II Incomplete	5	Single Entry System - Features - Advantages - Disadvantages - Distinction between Single Entry and Double Entry System- Ascertainment of Profit/loss	CO 1 CO 3

	10	Statement of Affairs Method - Conversion Method -Steps for Conversion of Single Entry into Double Entry	CO 1 CO 3
	5	Preparation of Trading and Profit and Loss Account and Balance Sheet-	CO 3
Module III Royalty	3	Meaning – Minimum Rent – Short Working – Recovery– Journal Entries in the books of Lessor and Lessee	CO 1 CO 4
	5	Preparation of Minimum Rent Account -Short Working Account – Royalty Account (Excluding Sublease)-	CO 4
	3	Special Circumstances :Adjustment of Minimum Rent in the event of Strike and Lock -Govt. Subsidy in case of Strikes/Lockouts	CO 4
Module IV Consignment	3	Consignment - Meaning – Important Terms- Journal Entries in the books of Consignor and Consignee	CO 5
	5	Preparation of Consignment Account – Consignee’s Account - Preparation of Consignment Account – Consignee’s Account	CO 5
	3	Goods Sent at Cost or Invoice Price Delcredre commission- Valuation of Stock – Normal and Abnormal Loss	CO 1 CO 5
Module V Farm accounts	5	Farm Accounts- Meaning- Characteristics- Objectives and advantages.	CO 6
	10	Recording of farm transactions- Preparation of farm account, crop account, Recording of farm transactions -dairy account, livestock account etc-	CO 6
	5	Preparation of final accounts of farming activities	CO 1

Reference

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, *Vikas Publishing House, New Delhi.*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company (Pvt.) Ltd, New Delhi.*
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting *Taxmann Allied Service (Pvt.) Ltd, New Delhi.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publications, Mumbai.*
6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, *New Central Book Agency, New Delhi.*
7. Raman B S, *Financial Accounting- United Publishers*
8. The Chartered Accountant(Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course 3: Corporate Regulations and Administration

Course Code: CO1CRT03

Instructional hours: 72

Credit: 3

Teacher in charge: Ms. Anju P Tom

Code	Course Outcome	PSO-CO
CO1	Recognize company as a form of business and identify various types of companies	PSO 5
CO2	Understand the provisions of Companies Act 2013 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 various provisions of Companies Act with respect to share capital	PSO 5, PSO 7
CO5	Basic awareness about the legal framework of company administration	PSO 2, PSO 5

Course Outcome - Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Company	4	Company-definition, meaning, features, merits and demerits of incorporation	U	CO 1
	3	Company Law in India-History, Companies Act 2013, Company law administration	R,U	CO 1 CO 5
	3	Classification of Companies	U	CO 1 CO 5

Module II Promotion and formation of companies	5	Promotion-Promoter, Registration, commencement, online registration, lifting of corporate veil	U,R	CO 2,CO 5
	3	Memorandum of Association	U,R	CO 2, CO 5
	4	Articles of Association ,Constructive notice, doctrine of indoor management	U,R	CO2, CO 5
Module III Share Capital and debentures	6	Share Capital- types, Public offer-Prospectus, Private placement	U,R	CO 4
	5	Issue and allotment of securities, voting rights, issue and redemption of preference shares	U,R	CO 4
	4	Transfer and transmission, bonus share, debenture issue, further issue	U,R	CO 4
Module IV Administration and management	11	Membership, Meeting, Voting, Resolution, Books of Accounts, Annual return	U	CO2 ,CO 3, CO 5
	9	Directors, Board of directors- meeting, key managerial persons, audit and audit committee, MD, CSR	U	CO 2, CO 3, CO 5
Module V Winding Up	8	Winding up- meaning, winding up by tribunal, liquidator	U	CO 2, CO 5
	7	Voluntary winding up, official liquidator	U	CO 2, CO 5

Reference

1. Shukla, M.C., & Gulshan, Principles of Company Law, *S.Chand, New Delhi*.
2. Venkataramana, K., Corporate Administration, *Seven Hills Books Publications*.
3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, *New Delhi*.
4. Bansal C.L., Business and Corporate Law, *Vikas Publishers, New Delhi*.
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Kuchal, S.C., Company Law and Secretarial Practice, *Vikas Publishers, New Delhi*
8. Chartered Secretary, *The Institute of Company Secretaries of India*.

Complimentary Course 1: Banking & Insurance

Course Code: CO1CMT01

Instructional hours: 72

Credit: 3

Teacher in charge: Mr. Jipin V Jimmy

Sl No	Course Outcome	PSO – CO
CO 1	To familiarize the students with the basic concepts and practice of Banking and Insurance.	PSO 1 PSO 5
CO 2	To familiarize the students with the changing scenario of Indian banking and Insurance sector.	PSO 1 PSO 5
CO 3	To make the students explore with the fundamental principles of banking and insurance.	PSO 1 PSO 5
CO 4	To prepare students for a professional base in the field of banking and insurance, thus making it easier to secure jobs in these sectors.	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
	5	Classification of Banks – Functions of Commercial Banks- Primary and Secondary	U	CO 1 CO 4
	3	Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme	U	CO 1 CO 4
Module II Innovations and Reforms in Banking	5	E-banking – ATM – CDM - telephone/ Mobile Banking – ECS – EFT – NEFT – RTGS – SWIFT - CORE Banking	U	CO 2
	10	Cheque Truncation System - Credit and Debit Cards – CIBIL – KYC	U	CO 2
	5	Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms-NPA–NBA-Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion – PMJDY	U	CO 2

Module III 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
	3	Insurance Sector Reforms – Bank assurance	U	CO 1 CO 4
Module V Types of insurance	5	Life Insurance– Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - - Surrender-Foreclosure-	U, R	CO 3
	10	Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance	U	CO 1
	5	Motor vehicle insurance - Health Insurance Burglary insurance-personal accident insurance- Re-Insurance- Group insurance	U	CO 1

Reference

1. Shekhar, K.C, Banking Theory and Practice, *Vikas Publishing House, New Delhi*
2. Maheswari, S.N., Banking Law and Practice, *Kalyani Publishers, New Delhi*
- 13
3. Sundharam, Varshney, Banking Theory Law & Practice, *Sulthan Chand & Sons, New Delhi.*
4. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
5. Saxena, G.S., Legal Aspects of Banking Operations, *Sultan Chand and Sons, New Delhi*
6. Agarwal, O.P., Banking and Insurance, *Himalya Publishing House, Mumbai*
7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, *PHI Pvt Ltd, New Delhi*
8. Gupta, P.K., Insurance and Risk Management, *Himalaya Publishing House, Mumbai*
9. Mishra, M.N., Principles and Practices of Insurance, *S. Chand and Sons, New Delhi.*

Semester 2

Core Course 4: Financial Accounting – II

Course Code: CO2CRT04

Instructional hours: 90

Credit: 4

Teacher in charge: Mrs. Reshma Rachel Kuruvilla

SI No	Course Outcome	PSO – CO
CO 1	To familiarize students with the basic concepts and practice of hire purchase accounting	PSO 1 PSO 5
CO 2	To enable the student in preparation of financial statements of branch accounts	PSO 1 PSO 5
CO 3	To help the students in preparation of financial accounts of partnership firms at the time of dissolution .	PSO 1 PSO 5
CO 4	Apply the financial accounting rules that exist in the area of departmental accounting	PSO 2
CO 5	To familiarize the students about the accounting practices and standards being followed for businesses.	PSO 8

Course Outcome - Linkage

Module	Days/Hours	Sub Topics	CO Linkage
Module I Accounting for Hire Purchase	3	Meaning and Features of Hire Purchase System – Hire purchase Agreement – Hire purchase and Sale -	CO 1
	3	Hire Purchase and Installment – Interest Calculation – Recording Transactions in the Books of both the Parties –	CO 1 CO 5
	5	Default and Repossession- Complete repossession- Partial repossession-	CO 1 CO 5

Module II Branch Accounts	5	Objectives- Features – Types – Accounting for Branches keeping full system of accounting –	CO 2 CO 5
	10	Debtors System – Stock and Debtors System – Independent Branches and Incorporation of Branch Accounts in the Books of H.O –	CO 2 CO 5
	5	Cash in Transit and Goods in Transit – Consolidated Balance Sheet.(accounting for foreign branches excluded)	CO 5
Module III Departmental Accounts	3	Departmental Accounts – Meaning – Objectives – Advantages – Distinction between branch and department-	CO 5 CO 4
	5	Accounting Procedure – Allocation of Expenses and Income-	CO 5
	3	Inter Departmental Transfers – Provision for Unrealized Profits.	CO 4
Module IV Dissolution of partnership	3	Accounting for Dissolution of partnership firm- Dissolution of a firm- Settlement of Accounts on dissolution-	CO 3
	5	Insolvency of a partner-Application of decision of Garner Vs Murray Case - Settlement of accounts when all partners are insolvent-	CO 3
	3	Piecemeal distribution- Highest Relative Capital MethodMaximum Possible Loss method	CO 3 CO 5
Module V Accounting Standards	5	Accounting Standards- Importance- Accounting Standards Board- Applicability of Accounting Standards	CO 5
	10	Brief learning of AS1, AS2, AS9,	CO 1
	5	AS10 and AS 19	CO 2

Suggested Readings

1. Jain S.P & Narang K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company Pvt.Ltd, New Delhi.
4. Ashok Sehgal & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt) Ltd, New Delhi.
5. Paul, S. K., & Chandrani Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
7. Raman B S, Financial Accounting United Publishers
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course 5: Business Regulatory Framework

Course Code: CO2CCTO5

Instructional hours: 72

Credit: 3

Teacher in charge: Ms. Anju P Tom

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 Introduction to Mercantile law	8	Law of Contract - Definition - Kinds of Contracts - Valid – Void -Voidable - Contingent and Quasi Contract - E-contract - Essentials of a Valid Contract - Consideration	U	CO 1 CO 2
	7	Offer and Acceptance - Communication of Offer - acceptance and its Revocation – Agreement	U	CO 2
	5	Capacity to Contract - Free Consent - Legality of Object and Consideration - Performance of Contract	U	CO 2
	5	Discharge of Contract -Breach of Contract - Remedies for Breach of Contract.	U	CO 2

Module II Special Contract 1	7	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 Special Contracts 2	4	Indemnity and Guarantee- Indemnity - Meaning and Definition -	U	CO 3
	6	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	Essentials of Contract of Sale Goods - Classification of Goods - Condition and Warranties	U,R	CO 1 CO 4
	5	Transfer of Property in Goods - Right of Unpaid Seller - Buyer's Right Against Seller -Auction Sale	U,R	CO 4

Reference

1. Aswathappa, K., Business Laws, *Himalaya Publishing House, Bengaluru.*
2. Kapoor,N.D., Business Laws, *Sultan Chand publications* New Delhi.
3. Sharma,S.C., Business Law, *International Publishers,Bengaluru*
4. Tulsian, Business Law, *McGraw-Hill Education Mumbai.*
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930

15

Journals

1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.

2. E bulletin of Students Company Secretary

Core Course 6: Business Management

Course Code: CO2CRT06

Instructional hours: 54

Credit: 3

Teacher in charge: Ms.Elizabeth Johny

SI No	Course Outcome	PSO – CO
CO 1	To familiarize students about the concepts of business and management	PSO 1
CO 2	To give an insight into planning function and its effective application	PSO 1 PSO 2 PSO 5
CO 3	Make students to understand how the business strategies help in effective utilization of organizational resources.	PSO 5 PSO6
CO 4	Make students aware of various leadership styles and control techniques	PSO 4 PSO 6
CO 5	To have an understanding of various managerial techniques and its importance	PSO 2 PSO 4 PSO 7

Course Outcome - Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Introduction to management	3	Meaning- Nature-Scope and Functional areas of Management -Management as a science, Art and Profession	U,R	CO 1
	3	Principles of Management- Management and Administration	U,R	CO 1 CO 1
	3	Functions of Management and Variuos Managerial roles	U	CO 1
	3	Scientific and Modern Principles of Management	U,R	CO 1

Module II Planning	3	Planning Function- Meaning -Nature-Types of Plans	U,R	CO 1 CO 2
	3	MBO- Features-Steps- Barriers to effective planning	U	CO 2
	4	Coordination-Meaning- Importance-Techniques for Effective Coordination	U	CO 3
Module III Organizing	3	Organization, Meaning- Nature- Importance-Types of Organization Charts	U, R	CO 3
	4	Organization Manual- Centralization-Decentralization-Authority-	U	CO 3
	3	Delegation of Authority- Responsibility and Accountability	U,R	CO 3
Module IV Direction and Control	4	Direction- Principles of Direction-Leadership Styles	U, R	CO 4
	4	Motivation- Concepts- Importance-Theory.	U	CO 4
	4	Control-Concept- Process-Techniques	U	CO 4
Module 5 Management Techniques	5	Quality Circle- TQM	U	CO 5
	5	Business Process Reengineering-Six Sigma-Kaizen	U	CO 5

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. Srinivasan, Chunawalla, Management Principles and Practice, Himalaya Publishing House.
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

Complementary Course 2: Principles of Business Decisions

Course Code: CO2CMT02

Credit: 3

Instructional Hours: 72

Teacher In-charge: Mr. Jipin V Jimmy

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

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 and Theory	5	Demand -meaning- law of demand – reasons for law of demand – exceptions to the law- demand	U	CO 2

		determinants- movement Vs shift in demand		
	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	5	Cost analysis – cost concepts – determinants of cost - cost output relationship in the short run	U	CO 4
	3	Cost output relationship in the long run – optimum firm	U	CO 4
Module V Pricing in Different Markets.	8	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

Reference

1. Dean, Joel Managerial economics- *Prentice Hall of India*
2. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, *Sultan Chand & Sons Private Ltd., New Delhi*
3. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, *PHI Learning, New Delhi.*
4. Mehta, P. L., Managerial Economics, *Sultan & Chand, New Delhi*
5. *DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.*
6. Trivedi, M.L., Managerial Economics Theory and Applications, *McGraw Hill Education Private Ltd, New Delhi.*
7. Dwivedi, D. N., Managerial Economics, *Vikas Publishing House Private Limited, New Delhi.*
8. Chopra P.N., Principles of Business Decisions, *Kalyani Publishers*

Semester 3

Core Course 7: Corporate Accounting 1

Course Code: CO3CRT07

Instructional Hours: 90

Credit: 4

Teacher in charge: Anju P Tom

Code	Course Outcome	PSO-CO
CO1	Understand the legal aspects of shares and debentures with regard to Companies Act 2013	PSO 5
CO2	Demonstrate the treatment of various accounting issues regarding shares and debentures of a company	PSO 10 PSO 7
CO3	Understand the various aspects of final accounts of companies	PSO 5 PSO 10 PSO 7
CO4	Apply the accounting concepts in preparation of financial statements of companies	PSO 10 PSO 7
CO5	Employ problem solving skills in investment accounts	PSO 10
CO6	Understand the concept of insurance claim and calculate insurance claims	PSO 10

Module-wise Co-PSO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkag e
Module I Accounting for shares	7	Redemption of preference shares	U, Ap	CO 1, CO 2
	6	Bonus Issue	U, Ap	CO 1, CO2
	4	Buy-Back of shares	U, Ap	CO 1, CO 2
	3	Right issue and ESOP	U, Ap	CO 1, CO 2

Module II Underwriting of shares and debentures	3	Underwriting- definition, meaning, provisions in Companies Act, types	U	CO 1, CO 2
	6	Calculation of underwriter's liability, underwriting commission	U, Ap	CO 1, CO 2
Module III Final accounts of joint stock companies	9	Preparation of statement of P&L	U, Ap	CO 3, CO 4
	14	Preparation of balance sheet	U, Ap	CO 3, CO 4
	7	Profit prior to incorporation and managerial remuneration	U, Ap	CO 3, CO 4
Module IV Investment account	5	Investments-meaning type, Preparation of investment accounts – sale and purchase on due date	U	CO 5
	6	Preparation of investment accounts- cum and ex interest/dividend	Ap	CO 5
	4	Treatment of bonus shares and right shares- preparation of investment accounts	U, Ap	CO 5
Module V Insurance claims	9	Loss of stock-computation of claim for loss of stock, application of average clause, Elimination of abnormal items	U, Apply	CO 6
	6	Loss of profit policy-calculation of claim	U, Apply	CO 6

Reference

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T. S., Advanced Accountancy S. Chand and Company Pvt. Ltd, New Delhi.
4. Shukla, S.M., & Gupta, S.P., Advanced Accounting, Sahitya Bhavan Publications, Agra 5.
Raman B S Corporate Accounting United Publishers.
6. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course -8: Quantitative techniques for business - I

Course Code: CO3CRT08

Instructional Hours: 90

Credit :4

Teacher in charge: Mr.Jipin. V. Jimmy

Sl No	Course Outcome	PSO – CO
CO 1	To make the students to understand the role of statistics and quantitative techniques.	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 make students aware of interpolation and extrapolation.	PSO 2

Module-wise CO – PSO Linkage

Module	Day s/Ho urs	Sub Topics	Cognitiv e Level	CO Linkage
Module I Introductio n to Statistics	5	Introduction to statistics, growth, definition, empirical and quantitative analysis	U	CO 1
	3	Functions and limitations	R	CO 1
	8			
Module II Statistical Survey	9	Primary and secondary data, census method and sampling method, probability and non-probability sampling	U	CO 2
	9	Law of statistical regularity, law of inertia, statistical errors, editing and coding	U	CO 2
	7	Tabulation, classification, parts of table and statistical series	U	CO 2
	25			
Module III Uni-Variate Data Analysis I	6	Measures of central tendency, arithmetic mean, simple mean, weighted mean	U, Ap	CO 3
	7	Combined mean, median, quartiles and partition values, mode and geometric mean	Ap	CO 3

	7	harmonic mean, merits and demerits of various measures of central tendency	Ap	CO 3
	20			
Module IV Uni-variate Data Analysis – 2	8	dispersion, properties, range and inter quartile range	Ap	CO 3
	8	quartile deviation and mean deviation, variance and co efficient of variation, measures of skewness	Ap	CO 3
	9	test of skewness, moments, central moments, raw moments, kurtosis	Ap	CO 3
	25			
Module V Interpolation and Extrapolation	4	Interpolation and extrapolation	U	CO 4
	4	Methods of interpolation, newton's method	Ap	CO 4
	4	Lagrange method, extrapolation and forecasting.	Ap	CO 4

Reference

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, New Delhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
4. Sharma, J. K., Business Statistics, Pearson Education.
5. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Elhance D N, Elhance, Veena and Aggarwal B M Fundamentals of Statistics, Kitab Mahal
8. Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas Publishing House
9. Pillai, R S N and Bagavathi, V, V, Statistics, S Chand & Co

Core Course9: Financial markets and operations

Course Code-- CO3CRT09

Credit: 3

Instructional hours: 72

Teacher In-charge: Ms. Jiny John

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	Increased awareness of the current structure and regulation of the Indian financial services sector.	U	PSO 5,8
CO4	Understand in detail, the functioning of the Primary and the Secondary markets.	U	PSO 8
CO5	Better understanding of the trading in the Indian Financial markets.	U	PSO 8
CO6	Understand the functioning of mutual funds and their role in increasing investments in India.	U	PSO 8
CO7	Familiarization with the hedging instrument-' Derivatives'.	U	PSO 7,8
CO8	Better understanding of forwards, futures, options and Swaps	U	PSO 7,8

Module- Wise CO-PSO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	5	Indian Financial System -Savings and Investment – The Indian Financial System-Components -Role and Functions-Interactions among the Components	R, U	CO1, 2
	5	Recent Developments in the Indian Financial System- Financial Markets-Classification- Capital Market and Money Market Instruments	R, U	CO1, 2,
	6	Indian Money Market- Role of RBI in Money Market- SEBI-Establishment-Objectives-Powers and functions.	U	CO 3

	16			
Module II	4	Primary Market- Functions of New Issue Market - Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option	U	CO 4
	6	Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts - Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters	U	CO 4
	4	-Qualified Institutional Placement and Qualified Institutional Buyers- Innovative Financial Instruments.	U	CO 4
	14			
Module III	7	Secondary Market- Role and Functions of Stock Exchanges - Listing of Securities - Stock Exchanges in India - Members of the Stock Exchanges- Methods of Trading in a Stock Exchange- Online Trading- Depositories – Role - Mark to Market System	U	CO 4, 5
	7	Stock Market Indices - Methodology for Calculating Index- Type of Speculators-Speculative Transactions in Stock Exchanges - Insider trading	U	CO 4, 5
	4	SEBI regulations- Foreign Institutional Investors in Securities market- Foreign Portfolio Investment-Private Equity	U	CO 4, 5
	18			
Module IV	6	Mutual Funds- Meaning- Objectives- Advantages - Classification of Mutual Funds–Exchange Traded Fund	U	CO 6
	6	Constitution and Management of Mutual Funds in India- AMFI- Concept of Net Asset Value – Advantages and limitations of Mutual Funds	U	CO 6
	12			
Module V	5	Derivatives (Brief study only)- Features of Derivatives -Types of Derivatives– Forwards – Futures	U	CO 7, 8
	5	Options-Swaps- Commodity Futures	U	CO 7, 8
	2	Major Commodity Exchanges in India	U	CO 7, 8
	12			

Reference

1. Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.
2. Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
3. Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi
4. Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.

Journals:

SEBI and Corporate Laws - Taxmann, New Delhi

SEBI Monthly Bulletin

Core Course 10: Marketing Management

Course Code: CO3CRT10

Instructional Hours: 54

Credit :3

Teacher in charge: Ms. Elizebeth Johny

SI 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 Introduction to Marketing Management	5	Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment, Functions of marketing-- Marketing Mix	U, R	CO 1
	3	4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix-Market Segmentation-Need-benefits	U, R	CO 1

	3	Market Positioning- differentiated and undifferentiated marketing	U	CO 1
Module II Product Mix	5	Product – Meaning- Classification of products- -Product Line and Product Mix-NewProduct development- Steps- Reasons for failure of new products- - Product Life Cycle	U, R	CO 2
	4	Branding-Types of brand- Brand Equity- Brand Loyalty- Trade Mark- Packaging-Role of packaging- Essentials of good packaging- Product Labelling- Marketing of services	U	CO 3
	3	Pricing of Products- Factors Influencing Pricing- Pricing Policies and Strategies -Types of Pricing	U	CO 4
Module III Price Mix	3	Pricing-Factors affecting pricing decision- Role of pricing in marketing strategy	U, R	CO 4
	3	Steps in formulating pricing- Pricing methods and strategies	U, An	CO 4
	3	Pricing of a new product- Resale Price Maintenance	U	CO 4
Module IV Physical Distribution Mix	2	Logistic and Supply Chain Management – Elements	U	CO 5
	5	Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution-	U	CO 5 CO 6
	5	Functions of various Intermediaries – retailing- Types of retailing- Direct Marketing- Merits and demerits	U	CO 5 CO 6
Module V Recent Trends in Marketing	3	Relationship Marketing - Social Marketing - OnlineMarketing- -Green Marketing-Tele Marketing	U	CO 7
	3	Viral Marketing- Relationship Marketing-De-Marketing-Remarketing- Guerilla marketing – Ambush Marketing.	U, An	CO 7

Reference

1. Kotler, Philip & Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha, Marketing Management, A South Asian Perspective, Pearson Education.
2. Armstrong, Gary, and Kotler, Philip, The Essentials of Marketing, Pearson Education, New Delhi
3. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Czimkota, Marketing Management, Vikas Publishing House (P) Ltd.
6. Biplab S Bose, Marketing management, Himalaya Publishing House, Mumbai
7. Rajan Nair and Varma M M – Marketing Management- Sultan Chand and Sons
8. Sontakki C N, Marketing Management- Kalyani Publishers
9. Ramaswamy V S and Namakumari Marketing Management, McMillan India Ltd

Optional Core 1: Goods and Services Tax

Course Code: CO3OCT01

Instructional Hours: 90

Credit: 4

Teacher in charge: C A Reshma Rachel Kuruvilla

SI No	Course Outcome	PSO – CO
CO 1	To make the students Understand various concepts of Goods & Service Tax	PSO 3 PSO 4
CO 2	To familiarize the students about recording and analyzing the transactions for compliance under GST especially in supply chain & distribution	PSO 3 PSO 7
CO 3	To acquaint them with the technology and the flow of return filing under GST	PSO 4
CO 4	To make students aware of the “place of supply rules” and applicability of the same under GST	PSO 4
CO 5	To help students to have an awareness of GST registration and compliances in GST	PSO 2

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Introduction to GST	5	Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes-constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions.	U	CO 1 CO 1
	3	Definitions	U	CO 1
	8			
Levy, Charge and Collection	9	Levy and Collection of Tax -Rates of GST- Scope of Supply - Composite and Mixed Supplies, E-commerce	U	CO 2, 5

		under GST regime- Liability to pay tax,		
	9	Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply	U	CO 5
	7	Valuation rules	U	CO 1, 5
	25			
Module III Time and place of supply	6	Time and place of supply in case of intra state supply.	U	CO 2, 4
	7	Time and place of supply in case of interstate supply	U	CO 2,4
	7	Time and place of supply in case of import and export of goods and services.	U	Co 1, 5
	20			
Module IV Input Tax Credit	8	Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution -	U	CO 2
	8	Computation Recovery of Credit -Reversal of credit-Utilization of Input tax credit - Cases in which input tax credit is not available - Tax Invoice - Unauthorized Collection of Tax - Credit Notes	U	CO 1
	9	Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger-	U	CO 3
	25			
Module V Registration, Returns and Assessment	4	Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration	U	CO 5
	4	Returns - Accounts and Records- Forms for above	U	CO 3
	4	Assessment- An overview of various types of assessment	U	
	12			

Suggested Readings:

- 1) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Bare Act CGST
- 4) Bare Act SGST
- 5) Bare Act IGST

Semester 4

Core Course 11: Corporate Accounting 2

Course Code: CO4CRT11

Instructional Hours: 108

Credit :4

Teacher in charge: Anju P Tom

Code	Course Outcome	PSO-CO
CO1	Understand the legal aspects relating to the accounts of insurance and banking companies, amalgamation, absorption, internal reconstruction and external reconstruction	PSO 5
CO2	Understand the various aspects of accounts of banking companies and insurance companies	PSO 5 PSO 10 PSO 7
CO3	Apply the accounting concepts in preparation of financial statements of banking and insurance 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 and external reconstruction	PSO 10 PSO 7

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Accounting for Insurance Companies	8	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 CO 3
	3	Determination of Profit in Life Insurance Business – valuation Balance Sheet	U, Ap	CO 1, CO 2 CO 3
	9	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 CO 3

Module II Accounts of Banking Companies	5	Meaning – Important Provisions of Banking Companies Act, 1949	U	CO 1, CO 2
	9	Preparation of Final Accounts of Banking Companies – Profit and Loss Account, Balance Sheet	U,Ap	CO 2 CO 3
	6	Transactions of Special Type – rebate on bills discounted- Asset Classification and Provisions – Non Performing Assets- Capital Adequacy	U, Ap	CO 2 CO 3
Module III Internal Reconstruction	10	Internal Reconstruction-Meaning Alteration of Share Capital- Capital Reduction –Accounting procedure-	U, Ap	CO 1, CO 4
	10	Surrender of Shares- Accounting Treatment – Revised Balance Sheet	U, Ap	CO 4
Module IV Amalgamation, Absorption and External Reconstruction	12	Amalgamation, Absorption and External Reconstruction – Meaning- Amalgamation in the nature of Merger, Purchase	U, Ap	CO 1 CO 4
	11	External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods)	U, AP	CO 1 CO 4
	11	Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)	U, Ap	CO 4

Reference

1. Jain, S.P & Narang, K.L., Advanced Accountancy, *Kalyani Publishers, New Delhi*
2. Maheswari, S.N & Maheswari, S.K., Advanced Accounting, *Vikas Publishing House, New Delhi*
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, *S Chand and Company Pvt. Ltd, New Delhi*
4. Shukla, S.M., & Gupta, S.P, Advanced Accounting, *Sahitya Bhavan Publications, Agra.*
5. MA Arulanandam and KS Raman, *Advanced Accountancy, Himalaya Publishing House, Mumbai.*
6. Raman B S, *Corporate Accounting United Publishers*
7. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.

Core Course 12: Quantitative Techniques for Business II

Course Code: CO4CRT12

Instructional Hours: 108

Credit: 4

Teacher In-charge: Mr. Jipin V jimmy

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO 1	The course is intended to familiarize the students to take right business decisions.	U	PSO 2
CO 2	To enable the students to apply the statistical tools like estimation, index numbers in business activities.	U	PSO 1
CO 3	The course is provided for the practical application about various time series analysis	U	PSO 4
CO 4	To enable the students to know about probability and to apply the same in business decision making	U	PSO 1

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Bi Variate Data Analysis I	5	Correlation - concept - correlation and causation - types of correlation - methods - scatter diagram and correlation graph.	U	CO 1
	5	Karl Pearson's co-efficient of correlation – spearman's rank correlation coefficient -	U	CO 1
	5	concurrent deviation method -	U	CO 1
	4	concept of lag and lead in correlation	U	CO 1
	3	probable error	U	CO 1
	22			
Module II Bi Variate Data Analysis II	8	regression analysis - concept - utility and comparison of correlation and regression	U	CO 2
	7	lines of regression - regression equations. Algebraic methods of studying regression	U	CO 2

	5	standard error of estimate	U	CO 2
	20		U	
Module III Index Numbers	8	index numbers - importance and uses - types and problems, methods - quantity index number and un-weighted index number	U	CO 2
	7	laspeyers and paasches method, test of consistency cost of living index	U	CO 2
	7	family budget method, fixed index method, chain-based index method	U	CO 2
	22			
Module IV Time Series Analysis	8	Time series analysis - components and utility	U	CO 3
	7	determination of trend and free hand curve method, method of semi average	U	CO 3
	5	Least square method, shifting and converting annual trend into monthly trend.	U	CO 3
	20			
Module V Probability	8	Probability -basic terms, concepts, approaches to assigning probability.	U	CO 4
	8	permutation and combination, theorems of probability, addition theorem	U	CO 4
	8	Multiplication theorem, conditional probability and inverse probability.	U	CO 4
	24			

Suggested Readings

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, New Delhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
4. Sharma, J. K., Business Statistics, Pearson Education.
5. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Elhance D N, Elhance, Veena and Aggarwal B M Fundamentals of Statistics, Kitab Mahal
8. Gupta, C B and Gupta, Vijay., *An Introduction to Statistical Methods*, Vikas Publishing House
9. Pillai, R S N and Bagavathi, V, V ., *Statistics* , S Chand &

Core Course 13: Entrepreneurship Development and Project Management

Course Code: CO4CRT13

Credits:4

Instructional Hours: 90

Teacher In-charge: Jiny John

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 Introduction to Entrepreneurship	2	Definition and Meaning- Distinction between entrepreneur and manager- Characteristics and traits of an entrepreneur	U	CO 1
	4	Skills - Motivation of Entrepreneur- - Functions of an Entrepreneur	U	CO 1
	4	Role and importance of Entrepreneurship in economic development- Factors affecting growth of entrepreneurship.	U	CO 1
	10			
Module II	4	Classification of entrepreneurs- Dimensions of Entrepreneurship- Intrapreneurship- Technopreneurship- Cultural Entrepreneurship- International Entrepreneurship	U	CO 3, 4

	15	Ecopreneurship- Social Entrepreneurship and Women Entrepreneurship Problems faced by Women Entrepreneurs- Entrepreneurship in Agriculture sector and service sectors	U	CO 3, 4
	6	New avenues- Dealership, Networking and Franchising- Entrepreneurship in MSME- Micro Small Medium Enterprises- Definition- Role of MSME- Steps to establish an enterprise.	U	CO 3, 4
	25			
Module III Project Identification	5	Project- Meaning- Types- Project Management- Project life Cycle- Project identification- Sources of Project idea- Constraints in a project	U	CO 2
	10	Sources of Business Idea-Protecting the Idea-Legal Protection in India-Trademarks- Copyright- Patent-Geographical Indication- Designs-Plant and Farmer Rights-	U	CO 2
	15			
Module IV Project Formulation and Report	10	Formulation of a project- Stages in project formulation- preparation of a project report- contents	U	CO 2
	10	Project appraisal- various aspects of appraisal (Problems of appraisal techniques excluded)	U	CO 2
	20			
Module V Entrepreneurial Support in India	5	Entrepreneurial Education and training- Entrepreneurship Development Programmes- Objectives and Methodology- The Concept, Role and Functions of Business Incubators- Start-Ups- Govt. of India Funding and Support for Start-Ups	U	CO 4, 5
	6	Cluster Development Schemes- Pradhan Mantri Mudra Yojana- Industrial Estates- Special Economic Zones- Other initiatives and assistance- Green Channel clearances- Bridge Capital- Seed Capital Assistance	U	CO 4, 5

	9	Special Institutions for Entrepreneurial Development and assistance in India- Functions of EDII, NIESBUD, NSIC, SIDBI and DIC	U	CO 4, 5
	20			

Suggested Readings

1. Anjan, R. Managing New Ventures, Concepts and Cases in Entrepreneurship, New Delhi, PHI Learning Private limited.
2. Bhide A, The Origin and Evolution of New Businesses, New York, Oxford University Press.
3. Brandt, S. C. (1997). Entrepreneurship: The 10 Commandments for Building a Growth Company. New Delhi: Mc Millan Business Books.
4. Manjunath, N. (2008). Entrepreneurship & Management. Bangalore: Sanguine Technical Publishers.
5. Khanka S S- Entrepreneurial Development- S Chand and Sons
6. Desai, Vasant- Small Scale Business and Entrepreneurship- Himalaya Publications
7. AP Padnekar, Entrepreneurship, Himalaya Publishing House, Mumbai.
8. Rao, V S P- Business, Entrepreneurship and Management- Vikas Publishing House

Optional Core 2: Financial Services

Course Code: CO4OCT01

Credits:4

Instructional Hours: 90

Teacher In-charge: Reshma Rachel Kuruvilla

Sl No	Course Outcome	PSO – CO
CO 1	To enable the students to know about the financial markets.	PSO 3 PSO 4
CO 2	To enrich the knowledge about the diverse arenas of business opportunities	PSO 3 PSO 7
CO 3	To acquaint the students with the knowledge about innovative sources of finance.	PSO 4
CO 4	To facilitate students in the formulation of strategies for risk management.	PSO 4

Module	Days/ Hours	Sub Topics	CO Linkage
Module I Introduction to Financial Services	5	Introduction to Financial Services – Meaning – Types- Fund Based Financial Services- Fee Based Financial Services	CO 1
	3	Introduction to Merchant Banking Services in India- Role and Functions of Merchant Bankers	CO 2
	8		
Module II Venture Capital and Securitisation	9	Venture Capital and Securitisation - Features and Types of Venture Capital- various Stages of Venture Capital Financing- Factors affecting investment decision	CO 2 CO 3
	9	Investment nurturing- Venture capital Exit strategies- Venture Capital Firms in India- Securitisation of Debt- Parties involved- Steps of securitisation -	CO 2
	7	Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background Purpose of the Act- Main provisions	CO 2 CO 3
	25		
Module III Leasing and Factoring	6	Leasing and Factoring– Leasing- Essentials –Types- Operating and Financial Lease- Sale and Lease back- Other classifications-	CO 3 CO 5
	7	Advantages and Limitations of Leasing—Leasing Vs Hire purchase -Factoring-Parties involved-	CO 3 CO 5
	7	Process of Factoring- Functions of a Factor- Different Forms of Factoring Services- Factoring Vs. Bill Discounting – Forfaiting- Mechanism of Forfaiting- Factoring Vs. Forfaiting	CO 3 CO 5
	20		
Module IV Mergers and Acquisition	8	Mergers and Acquisition- Expansion of business firms- Internal and external expansion- forms of combinations- merger, acquisition and take over-	CO 4
	8	Reasons for merger- Types of merger- Legal aspects involved- Valuation methods- Forms of financing mergers-	CO 1
	9	Merger Vs Take over- Types of takeover -Defense strategies against hostile takeovers- Mergers in India- Recent trends in financial services Shadow Banking - Angel Funds- Hedge funds	CO 3
	25		
Module V Credit Rating	4	Credit Rating –Meaning, types of Credit Rating- Need for credit rating-	CO 4

	4	Factors affecting credit rating Advantages and Limitations of Credit rating-	CO 1
	4	Rating process and methodology Credit Rating Agencies in India.	CO 5

Suggested Readings

1. Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations Tata McGraw Hill. New Delhi:
2. Gupta, N. K., Financial Markets, Institutions and Services, Ane Books Pvt. Ltd. New Delhi
3. Khan, M.Y., Financial Services - Tata McGraw Hill New Delhi.
4. Siddaiah, T., Financial Services Pearson Education New Delhi.
5. VA Avadhani, Financial Services in India, Himalaya Publishing House, Mumbai
6. Yogesh, M., Investment Management, PHI Learning Pvt. Ltd. New Delhi.
7. Shashi K Gupta and Nisha Agarwal- Financial Services- Kalyani Publishers

Semester 5

Core Course 14: COST ACCOUNTING I

Course Code: CO5CRT14

Instructional hours: 108

Credit: 4

Teacher in charge: Ms. Anju P Tom

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	7	Cost Accounting- Meaning, definition, objectives, functions, Cost concepts	U	CO 1, CO 2
	6	Classification of cost, Techniques and methods of costing	U	CO 1
	5	Costing system, advantages and disadvantages of cost accounting	U	CO 1 CO 2

Module II Accounting & control of material cost	6	Material cost control-Meaning, purchase control, purchase procedure	U	CO 2, CO 5
	10	Inventory control, EOQ, Stock levels, inventory turnover, selective inventory control, stock taking	U, Ap	CO 2, CO 5
	9	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, Apply	CO 3, CO 5
Module IV Accounting of overhead	4	Overhead- meaning and classification, steps for charging overheads to cost units	U	CO 4
	9	Allocation and apportionment of overheads	Ap	CO 4
	12	Re-apportionment of overhead, Absorption of overheads, under and over absorption, ABC	U, Ap	CO 4
Module V Preparation of cost sheet	8	Cost sheet-objectives and format, preparation, unit costing, tender and quotation	U, Ap	CO 6
	7	Reconciliation statement, reasons for disagreement, preparation of memorandum and reconciliation statement	U, Ap	CO 6

Suggested Readings

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswari, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. J Madegowda, Advanced Cost accounting, Himalaya Publishing House, Mumbai
6. Shukla, M.C., and Grewal, T.S., Cost Accounting, Sultan Chand & Sons, New Delhi.
7. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India

Core Course 15: Environment Management and Human Rights

Course Code: CO5CRT15

Instructional hours: 90

Credit: 4

Teacher in charge: Ms. Jiny John

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO1	Understanding the basics of Environment	U	PSO 9
CO 2	Understand the concept of environment and various resources – renewable and non-renewable.	R, U	PSO 9
CO 3	Develop sensitivity for the natural, physical and human resources in the immediate environment.	R, U	PSO 9
CO 4	Understand the environmental issues and become sensitized towards it.	R, U & AN	PSO 9
CO 5	Understand various control and prevention measures to eradicate environment problems.	U	PSO 9
CO 6	Understand the role and functions of different institutions in protecting the environment.	U	PSO 9, 5
CO 7	Increase awareness about the Human Rights in India.	R, U & AN	PSO 9
CO 8	Understand the importance of equality in the society and to increases their awareness about the prevailing human rights violation issues.	R, U & AN	PSO 9, 2

Module- Wise CO Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	2	Unit 1- Multidisciplinary nature of Environmental studies	U	CO 1
	15	Unit 2- Natural resources	R, U	CO 1,2,3
	3	Unit 3- Ecosystem	R, U	CO 1,3
	20			
Module II	4	Unit 1-Biodiversity	R, U	CO 1,3
	15	Unit 2- Pollution	R, U	CO 3,4,5
	6	Unit 3- Environmental Laws in India	R, U	CO 5,6
	25			

Module III	15	Recent Developments in the field of commerce and management relating to Environment	U	CO 6
	15			
Module IV	12	Right to Information Act 2005	R, U	CO 7
	12			
Module V	5	Unit 1- Human Rights	R, U	CO 7,8
	6	Unit 2- Human Rights and United Nations	R, U	CO 7,8
	7	Unit 3- Human Rights -National Perspective	R, U, AN	CO 7,8
	18			

Suggested Readings

1. Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
2. Clark.R.S., Marine Pollution, Clanderson Press Oxford (Ref)
3. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001 Environmental Encyclopedia, Jaico Publ. House. Mumbai. 1196p .(Ref)
4. De A.K.Environmental Chemistry, Wiley Eastern Ltd.(Ref)
5. Down to Earth, Centre for Science and Environment (Ref)
6. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140pb (Ref)
7. Jadhav.H&Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p (Ref)
8. Mckinney, M.L &Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)
9. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)
10. Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)
11. Rao.M.N&Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p (Ref)
12. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
13. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut (Ref)
14. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (Ref)
- 15.Right to Information Act, 2005

Core Course 16: Financial Management

Course Code: CO5CRT16

Instructional hours: 90

Credit: 4

Teacher in charge: Ms. Elizabeth Johny

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 Introduction	5	Introduction-Meaning of finance, Financial Management-importance, scope and objectives of Financial Management-	U,R	CO 1
	5	Profit Maximisation Vs Wealth maximization.-Finance function-Role of Finance Manager-Financial Management and other Disciplines	U,R	CO 1
	5	Time Value of money, concepts of compounding and discounting.	U,An	CO 2

Module II Finance Function	10	Sources of finance Equity, debt, preference-Cost of capital-Concept, importance, measurement of specific costs, cost of retained earnings	U,Ap	CO 3
	10	Capitalisation - Capital Structure-Meaning of Capital Structure – Optimum Capital Structure- Factors Determining Capital Structure-.	U,R,Ap	CO 4
	10	Leverage-Meaning- Types-Operating Leverage- Meaning and Computation -Financial Leverage- Meaning and ComputationComposite Leverage- Meaning and Computation-Financial Risk and Business Risk	U,Ap	CO 3 CO4
Module III Investment Decision	5	Capital Budgeting – Meaning- Importance- Determination of Cash Flows	U,R,An	CO 5
	5	Evaluation Methods –Traditional Techniques- Pay Back Period – ARR	U,An	CO 5
	10	Discounted Cash flow techniques- NPV –IRR – Profitability Index – Discounted PBP- Interpretation of Results	U,Ap	CO 5
Module IV Management of working capital	5	Meaning–Definition – Importance-Types of working capital-Gross Working Capital- Net Working Capital—	U,An	CO 6
	5	Dimensions of working capital management- Factors Determining Working Capital	U	CO 6
	5	Estimation of Working Capital Requirements- Methods	U,Ap	CO 6
Module V Dividend decision	3	Meaning- Types of Dividend-Dividend Policy-Conservative Vs Liberal Policy	U,R	CO 7
	4	Payout Ratio- Retention Ratio- Factors Determining Dividend Policy	U,An	CO 7
	3	Bonus Shares- Stock Split and Reverse Split	U	CO 7

Suggested Readings

1. Pandey, I. M., Financial Management, Vikas publishing House Pvt. Ltd. New Delhi.
2. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill (India) Private limited; New Delhi.
3. Rustagi, R. P., Financial Management, Theory, concepts and Problems, Galgotia Publishing Company, New Delhi.
4. Prasanna Chandra, Financial Management, Tata McGraw Hill publishing company limited, New Delhi.
5. OP Agarwal, Financial Management, Himalaya Publishing House, Mumbai
6. Raman B S, Financial Management- United Publishers
7. Srivastava, T. M., Financial Management, Principles and Problems, Pragatiprakashan, Meerut.

Optional Core 3: Income Tax Law and Practice- I

Course Code: CO5OCT01

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	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

Open Course: Fundamentals of Accounting

Course Code: CO5OP03

Instructional hours: 72

Credit: 3

Teacher in charge: Mr. Jipin V Jimmy

Sl No	Course Outcome	PSO – CO
CO 1	To familiarize the students the basic terms, concepts, conventions and principles of accounting.	PSO 1 PSO 4
CO 2	To make the students aware of preparing Journal and ledger entries.	PSO 5
CO 3	To enable the students to familiarize with preparation of petty cash book and triple column cash book.	PSO 5
CO 4	To familiarize the students with the preparation of Trial balance and final accounts.	PSO 5

Module-wise CO – PSO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Accounting	9	Introduction- meaning- Book keeping and Accounting – Objectives of Accounting - Accounting Principles- Concepts and Conventions	U, R	CO 1
	6	Double Entry System- Books of Accounts- Accounting Equation- Golden Rule of Accounting	U	CO 1
	15			
Module II Journal	4	Meaning – Journalising- Journal Entry	U	CO 2
	6	Simple and Compound Entries	R	CO 2
	5	Opening Entry	Ap	CO 2
	15			
Module III Ledger	6	Form of an Account -Posting - Balancing of Accounts	Ap	CO 2
	7	Subdivision of Journals- Purchase book- Sales Book	Ap	CO 2
	9	Cash book (simple, triple column)-Petty Cash book.	Ap	CO 3

	22			
Module IV Trial Balance	3	Meaning – Objects	U	CO 4
	5	Preparation-	Ap	CO 4
	8			
Module V Final Accounts	6	Trading and Profit and Loss Account-	Ap	CO 4
	6	Balance Sheet	Ap	CO 4

Semester 6

Core Course17: Cost Accounting 2

Course Code: CO6CRT17

Instructional hours: 108

Credit: 4

Teacher in charge: Mr.Anju P Tom

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 Specific order costing	6	Job Costing – Meaning - Procedure- Batch Costing- Meaning- Procedure- Economic Batch Quantity-	U, Ap	CO 1, CO 2
	7	Contract Costing-Meaning- Objectives- Work-in-Progress Work Certified and Uncertified-	U, Ap	CO 1 CO 2
	7	Retention money and progress payments- Determination of Profit on Incomplete Contract-Treatment-Balance Sheet-Escalation Clause- Cost-plus Contract.	U, Ap	CO 2

Module II Operating Costing	7	Definition- Meaning-Transport Costing	U, Ap	CO 1, CO 2
	8	Canteen Costing- Hospital costing	U, Ap	CO1, CO 2
Module III Process Costing	5	Process Costing- meaning- Process Accounts	U, Ap	CO 1, CO 2
	10	Process Losses- Normal and Abnormal losses- Abnormal Gain –Treatment	U, Ap	CO 2
	9	Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for Byproducts	U, Ap	CO 2
Module IV Marginal Costing & Break even analysis	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	11	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
	13	Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.	U, Ap	CO 4

Reference

1. Jain, S.P., & Narang, K.L., Advanced Cost Accounting, *Kalyani Publishers, New Delhi*.
2. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
3. Maheswary, S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Arora, M. N., Cost Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. Shukla, M.C., & Grewal, T. S., Cost Accounting, Sultan Chand & Sons, New Delhi.
6. J Madegowda, Advanced cost accounting, *Himalaya Publishing House, Mumbai*
7. Lall Nigam B M and Jain I C- Cost Accounting Principles and Practice- Prentice Hall of India

Core Course 18: ADVERTISEMENT AND SALES MANAGEMENT

Course Code: CO6CRT18

Instructional Hours: 72

Credit: 3

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

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 need for advertisement research	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	Enable the students to develop skills required for personal selling and salesmanship	U	PSO 1,2,5

Module- Wise CO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	6	Advertising-Meaning-Origin and development-- Classification and Types-	U	CO 1
	6	Advertisement process- Advertising planning- Advertisement agencies-	U	CO 1
	6	Ethics in advertisement- Advertisement Standards Council of India – Regulation of advertising in India	U	CO 1
	18			
Module II	6	Advertisement appeal- advertisement copy- Lay out	U	CO 2
	6	copy writing- Copy testing- Advertising media	U	CO 2
	6	Internet as an advertisement medium- Permission marketing	U	CO 2
	18			

Module III	10	Advertising research- Methods- DAGMARmodel	U	CO 3
	10			
Module IV	18	Promotion mix- Components- Sales promotion- Methods and techniques- Sales promotion budget- Sales promotion campaign	U	CO 4
	18			
Module V	8	Personal selling- Nature- Essential elements- Sales force management	U	CO 5
	8			

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 Course 19: Auditing and Assurance

Course Code: CO6CRT19

Instructional Hour:90

Credit: 4

Teacher In-charge: Ms. Jiny John

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO1	Understand the basics of Auditing.	U	PSO 5,7
CO 2	Familiarization with the role that audits (both internal and external) play, their purpose, and the value that they provide.	U	PSO 5,7
CO 3	Understand the principles and procedure of auditing	U	PSO 5,7
CO 4	Enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.	U	PSO 5,7

Module- Wise CO Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Introduction	6	Meaning and Nature of Auditing- Definition of Audit- Basic Principles Governing an Audit, Scope of Audit, Objectives of Audit	U	CO 1
	6	Main Object and Subsidiary Objects - Advantages of an Audit, Inherent Limitations of Audit, Differences between Accountancy and Auditing. The Auditor: Qualities and Qualifications of an Auditor	U	CO 1
	5	Types and Conduct of Audit- Tax Audit- Performance Audit- Social Audit. Auditing standards: Overview, Role of Auditing and Assurance Standards Board in India.	U	CO 1
	17			
Audit Engagement, Documentation and	6	Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files,	U	CO 1

		Ownership and custody of working papers, Audit working papers		
	5	Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification	U	CO 1
	4	Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.	U	CO 1
	15			
Module III Internal Control	7	Concept of internal control, Internal Control and the Auditor, Internal Control Questionnaire, Internal Control and Computerized Environment-General Control and Application Controls- Internal Check - Meaning and Definition, Objects of Internal Check, Auditors Duties as Regards Internal Check	U	CO 2
	7	Internal Audit- Internal Auditor and independent Auditor - Difference between Internal Check- Internal Control and Internal Audit- Internal Check as Regards Cash Transactions, purchases- sales- wages and stores	U	CO 2
	6	Vouching- meaning of Vouching- Definition -Vouchers- Points to be noted in Vouchers-Importance of vouching- Vouching of Cash Transactions - Vouching of Receipts and Payments, Vouching of Wages	U	CO 3
	5	Verification and Valuation of Assets and Liabilities - Concept, objects, Auditors Duty in Verification and Valuation	U	CO 3
	25			
Module IV Audit of Limited Companies	7	(based on Companies Act 2013) Company Auditor- Qualifications- Disqualifications-Appointment Removal.	U	CO 4
	7	Powers and Duties of an Auditor- Liabilities of an Auditor - Audit Report- Contents and Types.	U	CO 4
	15			

Module V Special Audits and Investigation	6	Government Audit, General Duties and powers of Comptroller and Audit General, Miscellaneous Audits (Procedure only)- Audit of Charitable organizations- Educational Institutions (College)	U	CO 4
	6	Hospital -Club- Audit in computerized environment- Audit around computer and audit through computer- Investigation- Meaning and Definition of Investigation- Scope of investigation	U	CO 4
	6	Distinction between Investigation and Auditing- Investigation on Acquisition of Running Business, Investigation when Fraud is suspected.	U	CO 4
	18			

Suggested Readings

1. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S., A Handbook of Practical Auditing, S. Chand & Company Ltd, New Delhi.
2. Arun Jha, Auditing – University Edition, Taxman Publications
3. Saxena, R. G., Principles and Practice of Auditing, Himalaya Publishing House, Mumbai
4. Sharma, T. R., Auditing Sahitya Bhawan Publication Agra.
5. Saxena, R. G., Principles and Practice of Auditing, Himalaya Publishing House, New Delhi.
6. ICAI Study material for IPCC and Final

Core Course 20: Management Accounting

Course Code: CO6CRT20

Instructional hours: 90

Credit: 4

Teacher in charge: Ms. Elizabeth Johny

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO1	To Familiarize the students with the basic concepts of Management accounting	U	PSO 1 PSO 2
CO 2	To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements	U,Ap,An	PSO 2 PSO 5
CO 3	To have an understanding on ratio analysis and its applications	U, Ap,An	PSO 1 PSO 2 PSO 3 PSO 5 PSO 7
CO 4	To make students aware of fund flow analysis and its preparation	U,An,Ap	PSO 2 PSO 5 PSO 7
CO 5	To equip the students to interpret financial statements.	U,An, Ap	PSO 2 PSO 5 PSO 6 PSO 7
CO 6	To enable the students to have a thorough knowledge on cash flow techniques in business decision making.	U,An, Ap	PSO 2 PSO 5 PSO 7

Course Outcome - Linkage

Module	Day s/Ho urs	Sub Topics	Cognitive Level	CO Linkage
Module I Introduction to management accounting	2	Meaning- evolution- Definition- Nature and characteristics- scope- Objectives- Functions	U,R	CO 1
	5	Distinction between financial accounting and management accounting- distinction between cost accounting and management accounting-	U,R	CO 1

	3	Tools of management accounting- Limitations of Management accounting	U,An	CO 2
Module II Financial Statement Analysis	5	Financial Statements –Nature and limitations of financial statements- Analysis and Interpretation of Financial Statements- Objectives – Importance –.	U,Ap	CO 2
	5	Types of Financial Analysis – Internal- External – Horizontal – Vertical –	U,R,Ap	CO 2
	5	Techniques of Analysis – Comparative Statements – Common Size Statements – Trend Analysis	U,Ap,An	CO 2 CO 5
Module III Ratio Analysis	5	Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios	U,R,An	CO 3
	5	Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios	U,An,Ap	CO 3
	10	Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios	U,Ap,An	CO 3 CO 5
Module IV Fund Flow Analysis	5	Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement	U,An	CO 4
	5	Managerial Uses- Limitations –Schedule of Changes in Working Capital- Funds from operations-	U,Ap,An	CO 4
	10	Preparation of Fund Flow Statement.	U,Ap, An	CO 4 CO 5
Module V Cash Flow Analysis	5	Introduction – Meaning – Uses-	U,R	CO 6
	5	Comparison between Fund Flow Statement and Cash Flow Statement	U,An,Ap	CO 6
	10	Preparation of Cash Flow Statement as per Accounting Standard 3 – Direct Method and Indirect method	U, AP,An	CO 5 CO 6

Suggested Readings:

1. Manmohan & Goyal, S.N., Management Accounting, Sahithya Bhawan Publication, New Delhi.
2. Lal, Jawahar, Corporate Financial Reporting, Theory & Practice, Taxmann Applied Services, New Delhi.
3. J Madegowda, Advanced Management Accounting, Himalaya Publishing House, Mumbai
4. Arora, M. N., Cost Accounting and Management Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.
5. S P Gupta, Management Accounting, Sahityabhavan, Agra
- 6 Raiyani, J. R., &Lodha, G., International Financial Reporting Standard (IFRS) and Indian Accounting Practices, New Century Publications.
7. Pillai R S N and Bagavathi- Management Accounting- S Chand & Company
8. Management Accountant (Journal), Institute of Cost Accountants of India, Kolkata.

Optional Core 4: Income Tax Law and Practice

Course Code: CO6OCT01

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 Readings

- 1.Singhania, Vinod, K, & Singhania Monica, Students Guide to Income Tax, Taxmann 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