

B. Com Computer Application 2013

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

PSO No:	Programme Specific Outcomes (PSO)	GPO-PSO Linkage
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
PSO 2	To enable a student to be capable of making decisions at personal and professional level.	1,2,4,5
PSO 3	To gain knowledge in setting up a computerized set of accounting books.	1,6
PSO 4	To integrate skill, knowledge and attitude that will sustain an environment of learning and creativity among students.	1,2,6
PSO 5	To create a strong foundation of knowledge in different areas of Commerce.	1,2,3,5
PSO 6	To enrich the students with communication, ethical values, team work, professional and leadership skill.	2,4,5,
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
PSO 8	To familiarize the students to Indian Financial markets.	1
PSO 9	To Increase the awareness about environment resources, issues and problems and the prevailing human rights laws in India.	3,4
PSO 10	To apply the knowledge of accounting fundamentals to the solutions of complex accounting and management problems	1,6

SEMESTER I

Core 1- BUSINESS STATISTICS

Course Code: CM01BAA01

Instructional hours: 72

Credit:3

Teacher in charge: Mrs Jini Jacob

SI 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	Cogni tive 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 paascher'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:

SI 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-Capital adequacy norms-NPA-Its management-Consortium banking-Cheque Truncation system-E-Purse	U	CO 2
	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 – Bancassurance	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 publiashers.*
- *Banking theory and practice Gordon and Natarajan.*
- *Modern Banking in India, K.C.Sharmma.*
- *Modern Banking of India, O.P. Agarwal.*
- *Banking- Theory, Law and Practice, Gorden and Natarajan.*
- *Banking- Theory, Law and Practice, Nirmala Prasad and Chandradas.*

Core Course 3: BUSINESS REGULATORY FRAMEWORK

Course Code: CM01BAA02

Instructional hours : 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

Sl 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 II

Core Course 4: Quantitative Techniques for Business Research

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-Spearman's 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 Algebraic method and standard error.	U, Ap	CO 2

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

Course Outcome - 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	Prospectusproposal 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 of death-Accident and disability benefits-Settlement options.	U	CO 1 CO 3

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-non traditional 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.

Sl.No	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	Days/ Hours	Sub Topics	Cognitive 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 share holders-CG Report-Non mandatory requirements ie..Chairman of board-Remuneration committee-Share holders 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 quotation- Orders and execution-grievances and redressals. Sales letters-Follow-up letters	U, AP	CO 2

	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 III

Core Course 7: MARKETING MANAGEMENT

Course Code- CM03BAA01

Instructional Hours: 90

Credit: 4

Teacher In-charge:

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*.

FINANCIAL ACCOUNTING

Course Code: CM03BAA02

Instructional Hours: 90

Credit: 4

Teacher in charge :

CO NO.	COURSE OUTCOME	COGNITIVE LEVEL	PSO NO:
CO1	Explain the basic financial accounting concepts	R,U	PSO 1,4
CO2	Prepare final accounts of sole trader	AP	PSO 10,7
CO3	Prepare final accounts from incomplete records	U,AP	PSO 10,7
CO4	Helps to maintain books under royalty accounts	U,AP	PSO 10,7
CO5	To familiarize the concept of branch account & prepare accounts of branches	U,AP	PSO 10,7
CO6	Understand the concept of consignment and make able to prepare accounts for consignment	U,AP	PSO 10,7

Module wise CO Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Preparation of financial statement	3	Conceptual framework – Accounting Principles – Accounting Concepts – Accounting Conventions – Capital & revenue expenditure – Capital & revenue receipts Capital & Revenue Losses – Deferred Revenue expenditure	R,U	CO 1
	3	Accounting Standards – objectives	R, U	CO 1
	14	Final account of sole trader – trading account – manufacturing account – p&l account – balance sheet – adjusting entries & closing entries and an overview of AS1,2,4,5,6&10	R,U,AP	CO 2
	20			
Module II Accounting Of incomplete records	4	Single entry system – features - advantages- disadvantages – distinction between single entry & double entry system	R, U	CO 3
	6	Ascertainment of profit /loss – statement of affairs method	AP	CO 3
	10	Steps for conversion of single entry into double entry – preparation of trading & p&l account & balance sheet	AP	CO 3

	20			
Module III Royalty	3	Meaning – minimum rent – short working – recovery – journal entries in the books of lessor & lessee	R, U	CO 4
	8	Preparation of minimum rent account – short workings account – royalty account	AP	CO 4
	9	Adjustments in minimum rent in the event of strike , lockouts - govt subsidy in case of strikes / lockouts	AP	CO 4
	20			
Module IV Branch accounts	2	Objectives – features –types-accounting for branches keeping full system of accounting – debtors system	U,R,AP	CO2
	10	Stock & debtors system- independent branches & incorporation of branch accounts in the books of head office	U,AP	CO2
	3	Cash in transit & goods in transit – consolidated balance sheet	AP	CO2
	15			
Module v Accounting for consignment	3	Meaning – importance terms – journal entries in the book of consignor and consignee	R, U	CO 5
	5	Preparation of consignment account – consignee's account	AP	CO 5
	8	Goods sent at cost or invoice price , delcredre commission – valuation of stock	AP	CO 5
	4	Normal & abnormal loss	AP	CO 5
	20			

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.

E-COMMERCE AND GENERAL INFORMATICS

Course Code: CM03BAA03

Instructional Hours:

Credits: 4

CO NO.	Course outcome	CL	PSO
1	Demonstrate an understanding of the foundations and importance of e-commerce	APPLY	9
2	Analyze the impact of e-commerce on business models and strategy	ANALYZE	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	COURSE DESCRIPTION	HOURS	CO
1.0	Overview of Electronic Commerce	12	1
1.1	Commerce-Introduction to E-commerce Concepts, features and functions Operation of e-commerce Infrastructure for Ecommerce	4	1
1.2	Application of E-Commerce in Direct Marketing and Selling Value Chain Integration,	4	1
1.3	Supply Chain Management, Corporate Purchasing, Financial and Information Services	4	1
2.0	E-Commerce Models and Strategies	18	2,3
2.1	Types of E-commerce : B2B, B2C, C2C,C2B,Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-me diary model,	6	2,3
2.2	Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model	6	2,3
2.3	Electronic Data Interchange Mobile Commerce and Web Commerce - Introduction to ERP-Components	6	2,3
3.0	Electronic Payment Systems	12	4
3.1	Overview of Electronic Payment Systems, Cyber cash (Customer to Merchant Payments, Peer to Peer Payments,	6	4
3.2	Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers	6	4
4.0	E-Commerce Security	19	5

4.1	Introduction to Security Passwords Viruses Firewalls - Encryption (PGP, SHTTP, SSL)	4	5
4.2	digital signature digital certificate - other security measures	4	5
5.0	Setting up of E-Commerce Business	18	4
4.4	Web development Promotion of the websites Trust building Loyalty building Marketing and branding	9	4
	Online transactions Management and control Product delivery Settlement.	9	4

Reference

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 whats 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

Credit: 2

Instructional Hours: 54

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*.

Optional Course I: INFORMATION TECHNOLOGY FOR BUSINESS

Course Code: CM03BBA02

Credit: 2

Instructional Hours: 54

Teacher In-charge:

NO	COURSE OUTCOME	CL	PSO
1	Gain knoweldge on hardware and software and its recent development	R	3,2
2	Understand data processing system and networking concepts	U	3,2
3	Able to understand the types of computer system and generations of computer	U	3,2
4	Define and analyze the principles of e-commerce and basis of www	A	3,2
5	Acquire about the crimes and protection of security in internet	R	3,2
6	Apply html tags for designing webpages	APPLY	3,2

MODULE	COURSE DESCRIPTION	HR	CO
1.0	INTRODUCTION TO INFORMATION TECHNOLOGY	8	
1.1	Information and Communication Technology (ICT) Information systems E-World Introduction to Information Technology Act	4	1,3
1.2	Computer Architecture: Input Hardware- Processing & Memory Hardware Storage Hardware Output Hardware Communication Hardware- Computing Technology: Cloud Computing	4	1,3
2.0	Operating Systems	8	
2.1	Concept of operating system WINDOWS, UNIX & LINUX - versions; Windows XP: Managing files & folders Windows Explorer	4	4,5
2.2	Understanding your computer customization configuring screen, mouse, Printer System Tools- Customizing windows –Protecting computer.	4	4,5
3.0	NETWORK AND COMMUNICATIONS	8	
3.1	Protocols in Computer communications- Wired & Wireless communication Future of communications Satellite Based systems Beyond 3G to 4G- Networks-Benefits of networks- types of networks: WANs. MANs, LANs, WLANs	4	2,3
3.2	Types of LANs Intranet, Extranet- Virtual Networks Sharing data and hardware in a LAN environment- work group computing & groupware Telecommuting & Virtual offices Network security Firewalls.	4	2,3
4.0	HTML AND WEBPAGE	12	
4.1	Introduction to html – essentials- static & dynamic web pages - structure of a web page - designing web pages	2	6
4.2	Html tags -text formats- working with text- presenting and arranging text-paragraphs animated effects: marquee – using white space	4	6

4.3	Tables in html	2	6
4.4	Working with links, e-mail links, lists, images, thumbnails, rollover images, audio & video	2	6
4.5	Forms & frames - website management	2	6
5.0	INTERNET	4	
5.1	Exploring Cyber world Internet working concepts, Devices, Internet Basics History & Architecture -ISP TCP/IP Basics- Domain Name System (DNS) -Wireless internet	2	4,5
5.2	Mobile IP Mobile TCP GPRS WAP Web services Search Engines - searching, downloading and saving webpages Web browsers Internet Explorer-Mozilla Fire Fox- controlling browser	1	4,5
5.3	Book marks Favourites RSS Internet Terminology -Blogging Podcast. Email- POP3 IMAP - Video Conferencing - Internet as a knowledge management tool.	1	4,5

References:

1. Alexis Leon & Mathews Leon, *Fundamentals of Information Technology*, Vikas Publishing House, New Delhi.
2. Williams & Sawyer, *Using Information Technology (6th Edition)*, Tata McGraw Hill Company.
3. Avi Silberschatz Peter Galvin & Greg Gagne, *Operating System Concepts (Windows XP update)* . Willey India.
4. Uyless Black, *Computer Networks, Protocols, Standards and Interface*, Prentice Hall India Pvt. Ltd.
5. Nagpal, D.P., *Web Design Technology Theory and Techniques on the Cutting Edge*, S.Chand & Company Ltd

SEMESTER IV

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
Module II 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	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:

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.*

Optional Course: INFORMATION TECHNOLOGY FOR OFFICE

Course Code: CM04BBA02

Credit:

Instructional Hours:

Teacher in Charge:

NO	COURSE OUTCOME	CL	PSO
1	Create, edit, save, and print documents to include documents with lists and tables.	C	3,2
2	Create documents and templates, add text into documents using various methods, and apply different formatting styles to characters and paragraphs.	C	3,2
3	Examine slide show presentation concepts and explore the microsoft office powerpoint environment	A	3,2
4	To create future excel spreadsheets with ease and comfort	C	3,2
5	To develop formulas to simplify calculations	APPLY	3,2

MODULE	COURSE DESCRIPTION	HR	CO
1.0	WORD PROCESSING PACKAGE:	18	
1.1	Ms-word 2013- introduction-features- word user interface elements- creating new documents- basic editing- saving a document	3	1
1.2	Printing a document- print preview-pageorientation viewing documents- setting tabs-page margins-indents- ruler	3	1
1.3	Formatting techniques-font formatting-paragraph formatting- page setup- headers & footers-bullets and numbered list	4	1
1.4	Borders and shading- find and replace-page break page numbers-mail merging-spelling and grammar checking- thesaurus- macros	4	1
1.5	Tables- Side-By-Side and Nested Tables- Formatting Tables- Drawing- Word art- Paint Brush Document Templates – Email Editor	4	1
2.0	DESKTOP PUBLISHING- PAGEMAKER 7.0	18	
2.1	Introduction to desktop publishing as a process- pagemaker tools and palettes	3	2
2.2	Working with objects ,type styling options working with text	5	2
2.3	Formatting options-leading, margins and indents - scaling text-paragraph formatting options working with grids	5	2
2.4	Creating frames - layers.	5	2
3.0	SPREADSHEET PACKAGE:	22	
3.1	Ms -excel 2007-introduction-excel user interface- working with cell and cell addresses- selecting a range, moving, cutting, copying with paste	5	3
3.2	Inserting and deleting cells- freezing cells- adding, deleting and copying worksheet within a workbook- renaming a worksheet	5	3
3.3	Cell formatting options- formatting fonts-aligning-wrapping and rotating text- using borders -boxes and colors- centering a heading, changing row/column height / width-formatting a worksheet automatically- insert comments- clear contents in a cell	6	3
3.4	Using Print Preview- Preparing Worksheet for The Printer- Selecting Print Area-Margin and Orientation- Centering a Worksheet- Using Header and Footer- Inserting Page Breaks- Sorting Data	5	3
4.0	ADVANCED FEATURES OF EXCEL	20	
4.1	All functions in excel- using logical functions-statistical functions-mathematical functions	5	4,5

4.2	Linking data between worksheet- elements of excel charts-categories- create a chart- choosing chart type- edit chart axis - titles, labels, data series and legend	5	4,5
4.3	Adding a text box- rotate text in a chart- converting a chart on a web page- saving a chart- designing of templates in excel.	5	4,5
5.0	PRESENTATION PACKAGE	12	
5.1	Ms-power point 2007-advantages of presentation- screen layout- creating presentation- inserting slides-adding sounds and videos-formatting slides	4	3
5.2	Slide layout views in presentation - colour scheme- background action buttons- slide transition	4	3
5.3	Custom animation- creating master slides-managing slide shows - using pen setting slide intervals.	4	3

References:

1. Gini, Courter & Annette Marquis, *Ms-Office 2013*, BPB Publications
2. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, *Special Edition Ms Excel 2013*, Prentice Hall India Pvt. Ltd.
3. Atman Rebecca & Atman Rich, *Mastering PageMaker*, BPB Publications
4. *Building a Foundation with Microsoft Office 2013*
5. *Welcome to Microsoft Office*

SEMESTER V

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

- *Adavanced cost accounting-SP.Jain and K.L Narang*
- *Adavanced 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

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 McGraw Hill
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*

Open Course: FUNDAMENTALS OF ACCOUNTING

Course code: Open Stream

Instructional Hours: 72

Credit: 3

Teacher in charge:

CO 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 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

Suggested Readings

1. R L Gupta and M Radhaswamy - *Advanced Accountancy*-.Sultan Chand Publishers
2. P C Tulsian. *Advanced Accountancy- S Chand Publications*-
3. S Kr. Paul- *Fundamentals of Accounting* - New Central Agency
4. M.C.Shukla and T.S.Grewal- *Advanced Accounting, S Chand Publication*
5. Jain and Narang- *Fundamentals of Accounting, Kalyani Publishers*
6. B S Raman – *Financial Accounting- United Publishers*

Optional Course 3: COMPUTERISED ACCOUNTING

Course Code: CM05BBA02

Credit: 3

Instructional Hours: 90

Teacher In-charge:Chinnu mol Sasindran

SI No	Course Outcome	PSO – CO
CO 1	To introduce the students about the basics of tally	PSO 1 PSO 3
CO 2	To provide practical knowledge about inventory and tax related problems solving in tally	PSO 1 PSO 3
CO 3	To make the students explore with the payroll access in tally	PSO 1 PSO 3
CO 4	Develop the students about application of tally as an accounting software	PSO 7

Course Outcome - Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Introduction to computerised accounting	3	computerised accounting meaning- merits and demerits-features of tally-screen components-creating, altering tally-deleting tally	U	CO 4
	5	F11 feature and it's configuration	U	CO 4
	3	F12 configuration and practical	U	CO 4
Module II Accounts and vouchers	5	Accounts and groups-predefined groups-creation alteration and deleting groups and accounts	U	CO1
	10	Vouchers-accounting voucher, inventory voucher-voucher creation	U	CO 1
	5	Practicals-accounts reports	U	CO1
Module III Accounts with inventory	3	Enabling stock category and group in company-creation of stock group, unit of measurements, stock item	U	CO2
	5	Different inventory vouchers-creation, alteration in tally-tally vault and security	U	CO2
	3	Practical and inventory reports	U	CO2

Module IV Accounts with tax	3	Types of duties-accounting of TDS - VAT meaning	U	CO 2
	3	Enabling VAT in tally -VAT terminologies-computing VAT-ledgers and vouchers	U	CO2
	9	Practicals-VAT reports-VAT forms	U	CO 2
Module V payroll	5	Enabling payroll-order of payroll-employee and group creation, salary details creation	U, R	CO 3
	10	Pay head creation-payment of salary-practicals-payroll reports	U	CO 3
	5	Generating salary slip and it's process	U	CO3

Reference

- 1. Tally for Every one - Roopa, Atc Publishing Chennai.*
- 2. Implementing Tally 9 A Comprehensive Guide to Tally 9 A.K. Nadhani & K.K. Nadhani - BPB Publications*
- 3. Tally Manual Tally Academy*

SEMESTER VI

Core Course 15: APPLIED COST ACCOUNTING

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. Thulsian P.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:

SI 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 Theory	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 19: PRACTICAL AUDITING

Course Code: CM06BAA02

Instructional Hour:90

Credit: 3

Teacher In-charge:

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO 1	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 Saravanavel: 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			
	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
9. Jhamb H.V, Fundamentals of Management Accounting.
10. S. Jayapandian, Accounting for Managers.

Optional Course 4: DATABASE MANAGEMENT SYSTEM FOR BUSINESS

Course Code: CM06BBA02

Credit: 4

Instructional Hour: 90

Teacher In-charge:

NO	COURSE OUTCOME	CL	PSO
1	Identify the basic concepts and various data model used in database design er modelling concepts and architecture use and <i>design</i> queries using SQL	A,E	3,2
2	Specify primary key and foreign key constraints in create table statements	E	3,2
3	Understand how access is used and how to navigate around it	U	3,2
4	Understand data using different data models and able to use data modeling tools like entity-relationship diagram	U	3,2
5	Create meaningful reports from tables	E	3,2

MODULE	COURSE DESCRIPTION	HR	CO
1.0	DATABASE CONCEPTS	12	1,2
1.1	Database file structure database terminology data entities attributes & keys	6	1,2
1.2	DBMS advantages of database Systems data independence components of DBMS	6	1,2
2.0	RDMS & RELATIONSHIPS IN DATABASE	12	4
2.1	Data models relational data model rdbms relationships - types of relationships one to many one to many many to many	6	4
2.2	Defining relationships referential integrity. Public & primary key.	6	4
3.0	BASIC ELEMENTS OF MS- ACCESS 2007	24	3
3.1	Introduction objects in ms- access -create, open, and close a database	12	3
3.2	Creating a data table different ways of creating tables- editing relationships	12	3
4.0	QUERIES AND FORMS IN ACCESS	24	1
4.1	Types of queries creating a query - saving queries summary queries cross tab queries action queries	12	1
4.2	Forms - the form's wizard - editing the data in a form - the form design view - the form design bar	12	1

	The toolbox - working with controls		
5.0	REPORTS IN ACCESS	18	5
5.1	Report's wizard – the report design view - the report design bar - the toolbox -	9	5
5.2	The preview window – grouping and sorting - printing a report	9	5

Reference

1. *Database System Concepts*” by Abraham Silberschatz and S Sudarshan
2. *An Introduction to Database Systems*” by Bipin Desai
3. *Data base Management System* by Elmasri Navrate, Pearson Education