

## B.COM -COMPUTER APPLICATION 2017

### Graduate Programme Outcome

GPO No.	Graduate Programme Outcomes
GPO No. 1	<b>Disciplinary Knowledge &amp; Critical Thinking:</b> 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	<b>Communication Skill:</b> Communicate thoughts and ideas clearly in writing and orally. Develop careful listening, logical thinking and proficiency in interpersonal communication.
GPO No. 3	<b>Environmental Awareness:</b> 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	<b>Ethical Awareness:</b> Uphold ethics/morals in all spheres of life. Identify and avoid unethical behaviour in all aspects of work.
GPO No. 5	<b>Social Commitment:</b> 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	<b>Lifelong learners:</b> 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

PS 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 1

## Core Course 1: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

Course Code: CO1CRT01

Instructional hours: 54

Credit:2

Teacher in charge: Mrs Jini Jacob

Sl 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
<b>Module I Business and Environment</b>	3	Business -functions, scope , significance and objectives	U,R	CO 1
	3	Forms of Business Organizations and stakeholders of business.	U,R	CO 1 CO 1
	4	Business Environment and its components, environment analysis	U	CO 1 CO 2

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

### ***Suggested Readings***

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 : CO1CRT03

Instructional Hours: 90

Credit : 4

Teacher In charge :Ms. Harsha Thomas

<b>CO NO.</b>	<b>COURSE OUTCOME</b>	<b>Cognitive Level</b>	<b>PSO No:</b>
CO1	Explain the basic financial accounting concepts	R,U	PSO1, PSO4
CO2	Prepare final accounts of sole trader	AP	PSO10, PSO7
CO3	Prepare final accounts from incomplete records	AP	PSO10, PSO7
CO4	Able to maintain books under royalty accounts	AP	PSO10, PSO7
CO5	Prepare accounts for consignment	AP	PSO10, PSO7
CO6	Able to maintain books under farm accounting	AP	PSO10, PSO7

### Module wise CO Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
<b>Module I</b> Preparation of financial statement	7	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
	16	Final account of sole trader – trading account – manufacturing account – p&l account – balance sheet – adjusting entries & closing entries	AP	CO 2
	<b>26</b>			
<b>Module II</b> 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
	<b>20</b>			
<b>Module III</b>	2	Meaning – minimum rent – shortworking – 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
	8	Adjustments in minimum rent in the event of strike , lockouts - govt subsidy in case of strikes / lockouts	AP	CO 4
	<b>18</b>			
<b>Module IV</b> Accounting for consignments	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
	7	Goods sent at cost or invoice price , delcredre commission – valuation of stock	AP	CO 5
	3	Normal & abnormal loss	AP	CO 5
	18			
Module V Farm accounts	2	Meaning – characteristics – objectives & advantages	R, U	CO 6
	3	Recording of farm transactions – preparation of farm account – crop account , livestock account etc	AP	CO 6
	3	Preparation of final accounts of farming activities	AP	CO6
	8			

### *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. 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: CO1CRT01

Instructional hours : 72

Credit : 3

Teacher in charge: Ms. Chinnamol Sasindran

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

### Module wise CO Linkage

Module	Days/ Hours	Sub Topics	Cognitive Level	CO Linkage
<b>Module I Company</b>	<b>4</b>	Company-definition, meaning, features, merits and demerits of incorporation	U	CO 1
	<b>3</b>	Company Law in India-History, Companies Act 2013, Company law administration	R,U	CO 1 CO 5
	<b>3</b>	Classification of Companies	U	CO 1 CO 5
<b>Module II Promotion and formation of companies</b>	<b>5</b>	Promotion-Promoter, Registration, commencement, online registration, lifting of corporate veil	U,R	CO 2,CO 5
	<b>3</b>	Memorandum of Association	U,R	CO 2, CO 5
	<b>4</b>	Articles of Association ,Constructive notice, doctrine of indoor management	U,R	CO2, CO 5
<b>Module III Share Capital and debentures</b>	<b>6</b>	Share Capital- types, Public offer-Prospectus, Private placement	U,R	CO 4
	<b>5</b>	Issue and allotment of securities, voting rights, issue and redemption of preference shares	U,R	CO 4
	<b>4</b>	Transfer and transmission, bonus share, debenture issue, further issue	U,R	CO 4
<b>Module IV Administration and management</b>	<b>11</b>	Membership, Meeting, Voting, Resolution, Books of Accounts, Annual return	U	CO2 ,CO 3, CO 5
	<b>9</b>	Directors, Board of directors- meeting, key managerial persons, audit and audit committee, MD, CSR	U	CO 2, CO 3, CO 5



<b>Module V Winding Up</b>	<b>8</b>	Winding up- meaning, winding up by tribunal, liquidator	U	CO 2, CO 5
	<b>7</b>	Voluntary winding up, official liquidator	U	CO 2, CO 5

***Suggested Readings***

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*.

### **Complementary course 1: BANKING & INSURANCE**

Course Code: CO1CMT01

Credit: 3

Instructional Hours: 72

Teacher In-charge: Ms. Ashna Varkey

SI 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

### Module wise CO Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
<b>Module I</b> 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
<b>Module II</b> 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
<b>Module III</b> 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
<b>Module IV</b> 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 – Bancassurance	U	CO 1 CO 4
<b>Module V</b> Types of insurance	5	Life Insurance– Features - Classification of Policies - Policy Conditions - Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure-	U, R	CO 3

	<b>10</b>	Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance	U	CO 1
	<b>5</b>	Motor vehicle insurance - Health Insurance Burglary insurance-personal accident insurance- Re- Insurance- Group insurance	U	CO 1

### ***Suggested Readings***

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*
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 II

### Core Course 4: FINANCIAL ACCOUNTING II

Course Code: CO2CRT04

Credit: 4

Instructional Hours: 90

Teacher In charge: Ms. Harsha Thomas

CO NO.	COURSE OUTCOME	Cognitive Level	PSO No:
CO1	Able to make necessary journal entries in the books of records under hire purchase method	U, R, AP	PSO 2 PSO 7 PSO10
CO2	To familiarize the concept of branch account & prepare accounts of branches	U, R, AP	PSO 2 PSO 7 PSO10
CO3	Prepare departmental accounts	U, AP	PSO 2 PSO 7 PSO10
CO4	Prepare financial statements for partnership firm on dissolution of the firm	U, AP	PSO2 PSO7 PSO10
CO5	To make them aware about accounting standards	U, R	PSO2 PSO7 PSO10

### Module wise CO Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Accounting for hire purchase	10	Meaning & features of hire purchase system -hire purchase agreement -hire purchase & sale – hire purchase & installment	U, R	CO1
	10	Interest calculation – recording transactions in the books of both the parties	U, R, AP	CO1
	5	Default & repossession – complete repossession – partial repossession	AP	CO1
	25			
Module II Branch accounts	5	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
	5	Cash in transit & goods in transit – consolidated balance sheet	AP	CO2
	20			
Module III Departmental accounts	2	Meaning –objectives –advantages- distinction between branch & department	U, R	CO3
	4	Accounting procedure-allocation of expenses & income	U, AP	CO3
	4	Interdepartmental transfers- provision for unrealized profits	AP	CO3
	10			
Module IV Accounting for dissolution of partnership firm	5	Dissolution of a firm- settlement of accounts on dissolution – insolvency of a partner	U, R	CO4
	10	Application of decision of garner vs murray case – settlement of accounts when all partners are insolvent	U, R, AP	CO4
	10	Piecemeal distribution –highest relative capital method – maximum possible loss method	U, AP	CO4
	25			
Module V Accounting standards	2	Importance –accounting standard board- applicability of accounting standards	U, R	CO5
	7	Brief learning of AS1, AS2, AS9 &AS19 (theory only)	U, R	CO5
	10			

#### **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*
8. *The Chartered Accountant (Journal)*, Institute of Chartered Accountants of India, New Delhi.

## Course 5: Business Regulatory Framework

Course Code: CO2CRT05

Credit: 3

Instructional Hours: 72

Teacher In-charge: Ms. Chinnu mol Sasindran

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*

**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

Credit: 3

Instructional Hours: 54

Teacher In-charge: Ms. Aleena Joseph

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
	10			
Module I II	10	Organizing- Principles of Organisation- Types of Organisation - Organisation Chart - Organisation Manual- Centralization – Decentralization- Authority – Delegation	U	CO 2
	10			
Module IV	6	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	Management Techniques –Quality circle -Total Quality Management - Business Process Reengineering (BPR)- Six sigma -Kaizen	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. 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: Ms. Ashna Varkey

Sl No	Course Outcome	PSO – CO
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CO 1	To understand the economic concepts and theories in business decision making.	PSO 1 PSO 2 PSO 5	Course Outcome - Linkage
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	

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 Prod	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
<b>Module IV Cost Analysis</b>	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
<b>Module V Pricing in Different Markets.</b>	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

### ***Suggested Readings***

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 III

### Core Course 7: CORPORATE ACCOUNTING 1

Course Code: CO3CRT07

Instructional Hours: 90

Credit :4

Teacher in charge: Mr. AnilKumar

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 Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
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

<b>Module II</b> Underwriting of shares and debentures	3	Underwriting- definition, meaning, provisions in Companies Act, types	U	CO 1, CO 2
	6	Calculation of underwriters liability, underwriting commission	U, Ap	CO 1, CO 2
<b>Module III</b> 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
<b>Module IV</b> 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
<b>Module V</b> 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

### **Suggested Readings**

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: QUATITATIVE TECHNIQUES FOR BUSINESS- I

Course Code:CO3CRT08

Instructional Hours: 90

Credit: 4

Teacher in Charge: Ms.ANSMOL GEORGE

SI No	Course Outcome	PSO
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 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-Vari	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

#### *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 ., Statistics , S Chand & Co

### **Core Course 9: FINANCIAL MARKETS & OPERATIONS**

Course code :CO3CRT09

Instructional Hours: 72

Credit: 3

Teacher in charge : Ms.Harsha Thomas

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
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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 Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
Module I	5	<b>Indian Financial System</b> -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
	<b>16</b>			
Module II	4	<b>Primary Market</b> - 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	U	CO 4



		Issue Market-Registrars to the Issue-Brokers to the Issue-Bankers to the Issue - Underwriters		
	4	-Qualified Institutional Placement and Qualified Institutional Buyers-Innovative Financial Instruments.	U	CO 4
	14			
Module III	7	<b>Secondary Market-</b> 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	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			

***Suggested Readings***

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: Mrs Jini Jacob

<b>SI No</b>	<b>Course Outcome</b>	<b>PSO – CO</b>
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 Linkage**

<b>Module</b>	<b>Days /Hours</b>	<b>Sub Topics</b>	<b>Cognitive Level</b>	<b>CO Linkage</b>
<b>Module I Introduction to Marketing Management</b>	<b>5</b>	Market and Marketing- Meaning- Definition of marketing- Marketing Concepts – Marketing environment, Functions of marketing-- Marketing Mix	U,R	CO 1
	<b>3</b>	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
<b>Module II Product Mix</b>	5	Product – Meaning- Classification of products- -Product Line and Product Mix-New Product 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
<b>Module III Price Mix</b>	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
<b>Module IV Physical Distribution Mix</b>	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
<b>Module V Recent Trends in Marketing</b>	3	Relationship Marketing - Social Marketing -Online Marketing- -Green Marketing-Tele Marketing	U	CO 7
	3	Viral Marketing- Relationship Marketing-De-marketing-Remarketing- Guerilla marketing – Ambush Marketing.	U,Ap	CO 7

### ***Suggested Readings***

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*

Ramaswamy V S and Namakumari *Marketing Management , McMillan India Ltd*

### **Optional Course : INFORMATION TECHNOLOGY FOR BUSINESS**

Course Code: CO3OCT02

Instructional Hours: 90

Credit: 1

Teacher in Charge: Mrs. ANGITHA JEESIS C

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

MODULE	COURSE DESCRIPTION	HR	CO
<b>1.0</b>	<b>INTRODUCTION TO INFORMATION TECHNOLOGY</b>	<b>16</b>	
1.1	Informatics - information technology -e-world, information systems	3	1,3
1.2	Hardware and software: input, processing, storage, output and communication hardware	5	1,3
1.3	Operating system: windows, unix and linux –versions.	4	1,3
1.4	Free software movement – futuristic it artificial intelligence – virtual reality.	4	1,3
<b>2.0</b>	<b>SOCIAL INFORMATICS</b>	<b>12</b>	
2.1	It and society –it applications in commerce, business and industry	3	4,5
2.2	It applications in education, teaching and learning	3	4,5
2.3	Computer and health issues – proper usage of Computers and internet	3	4,5
2.4	Cyber ethics - cyber addiction –cyber crime -e-waste and green computing.	3	4,5

<b>3.0</b>	<b>NETWORK AND COMMUNICATIONS</b>	<b>15</b>	
3.1	Computer networks – types of networks: wan, man, lan, pan, can	5	2,3
3.2	Benefits of networks, network topology –work group computing & groupware - telecommuting & virtualoffices	5	2,3
3.3	Network security –firewalls. Communication medium: wired and wireless – generations in Communication.	5	2,3
<b>4.0</b>	<b>HTML AND WEBPAGE</b>	<b>34</b>	
4.1	Introduction to html – essentials- static & dynamic web pages - structure of a web page - designing web pages	6	6
4.2	Html tags -text formats- working with text- presenting and arranging text-paragraphs animated effects: marquee – using white space	8	6
4.3	Tables in html	6	6
4.4	Working with links, e-mail links, lists, images, thumbnails, rollover images, audio & video	6	6
4.5	Forms & frames - website management	8	6
<b>5.0</b>	<b>INTERNET</b>	<b>13</b>	
5.1	Working concepts -devices, history, benefits and drawbacks - internet structure	3	4,5
5.2	Internet protocols: tcp/ip, ftp, http, etc., ip address, domain name system (dns), url	4	4,5
5.3	Web browsers,www consortium, search engines – types, academic search techniques	3	4,5
5.4	Business applications of internet, internet access methods - intranet and extranet	3	4,5

### ***Suggested Readings***

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. Uyles 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

Code	Course Outcome	PSO-CO
CO1	Understand the legal aspects relating to the accounts of insurance and banking companies, amalgamation, absorption, internal reconstruction external reconstruction and liquidation of companies	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, external reconstruction and liquidation of companies.	PSO 10 PSO 7

### Core Course 11: CORPORATE ACCOUNTING II

Course Code: CO4CRT11

Credit: 4

Instructional Hours: 108

Teacher In-charge: Ms. Chinnu mol Sasindran

#### Course Outcome - Linkage

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
<b>Module II</b> <b>Accounts of Banking Companies</b>	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
<b>Module III</b> <b>Internal Reconstruction</b>	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
<b>Module IV</b> <b>Amalgamation, Absorption and External Reconstruction</b>	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
<b>Module V</b> <b>Liquidation of Companies</b>	6	Liquidation of Companies – Meaning-Types – Contributories-Preferential Creditors- Fraudulent Preference.	U	CO 1

	8	Preparation of Liquidator's Final Statement of Account (Statement of Affairs excluded)	Ap	CO 4
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### Suggested Readings

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

Credit: 4

Instructional Hours: 108

Teacher In-charge: Ms. Ansmol George

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO 1	The course is intended to familiarise 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

### Course Outcome - Linkage

Module	Days/Hours	Sub Topics	Cognitive Level	CO Linkage
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<b>Module I Bi Variate Data Analysis I</b>	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
	<b>22</b>			
<b>Module II Bi Variate Data Analysis II</b>	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
	<b>20</b>		U	
<b>Module III Index Numbers</b>	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
	<b>22</b>			
<b>Module IV Time Series Analysis</b>	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
	<b>20</b>			
<b>Module V Probab</b>	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., *Statistics*, S Chand & Co

### **Core Course 13: Entrepreneurship Development and Project Management**

Course Code: CO4CRT13

Credit: 4

Instructional Hours: 90

Teacher In-charge: Ms. Harsha Thomas

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO1	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
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### 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*
9. *Pandya, Rameswary-. Skill Development and Entrepreneurship in India, New Century Publications*

## **Optional Core II : INFORMATION TECHNOLOGY FOR OFFICE**

Course Code: CO4OCT02

Credits: 4

Instructional Hours: 90

Teacher- In- Charge: Mrs. Angitha Jeesis C

CO NO	COURSE OUTCOME	CL	PSO
1	Create, edit, save, and print documents to include documents with lists and tables.	C	5,7
2	Create documents and templates, add text into documents using various methods, and apply different formatting styles to characters and paragraphs.	C	5,7
3	Examine slide show presentation concepts and explore the Microsoft office power point environment	A	5,7
4	To create future excel spreadsheets with ease and comfort	C	5,7
5	To develop formulas to simplify calculations	APPLY	5,7

MODULE	COURSE DESCRIPTION	HR	CO
<b>1.0</b>	<b>WORD PROCESSING PACKAGE:</b>	<b>18</b>	
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-page orientation viewing documents- setting tabs-page margins-indent- 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
<b>2.0</b>	<b>DESKTOP PUBLISHING- PAGEMAKER 7.0</b>	<b>18</b>	
2.1	Introduction to desktop publishing as a process- page maker 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
<b>3.0</b>	<b>SPREADSHEET PACKAGE:</b>	<b>22</b>	
3.1	Ms -excel 2013-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
<b>4.0</b>	<b>ADVANCED FEATURES OF EXCEL</b>	<b>20</b>	
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
<b>5.0</b>	<b>PRESENTATION PACKAGE</b>	<b>12</b>	
5.1	Ms-power point 2013-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
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**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 14: COST ACCOUNTING-I

Course Code: CO5CRT14

Instructional hours : 90

Credit : 4

Teacher in charge : Mrs. Jini Jacob

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

Module Wise - Linkage

Module	Days/ Hours	Sub Topics	Cogni tive 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, Apply	CO 2, CO 5
	9	Pricing of issue of materials	U, Apply	CO2, CO 5
Module III Accounting & control of labour cost	7	Time keeping and time booking-methods, Time rate system , piece rate system	U, Apply	CO 3, CO 5
	10	Differential piece rate system, incentive plans	U, Apply	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	Apply	CO 4
	12	Re-apportionment of overhead, Absorption of overheads, under and over absorption, ABC	U, Apply	CO 4



<b>Module V Preparation of cost sheet</b>	<b>8</b>	Cost sheet-objectives and format, preparation, unit costing, tender and quotation	U, Apply	CO 6
	<b>7</b>	Reconciliation statement, reasons for disagreement, preparation of memorandum and reconciliation statement	U, Apply	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. Aleena Joseph

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO 1	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
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### 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, 11nd 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. *Dc 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. *Mekinney, 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*
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. *Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (Ref)*
16. *Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (Ref)*
17. *Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p (Ref)*
18. *(M) Magazine (R) Reference (TB) Textbook*
19. *Amartya Sen, The Idea Justice, New Delhi: Penguin Books, 2009.*
20. *Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies, 1998)*
21. *Law Relating to Human Rights, Asia Law House,2001.*
22. *Shireesh Pal Singh, Human Rights Education in 21<sup>st</sup> Century, Discovery Publishing House Pvt.Ltd, New Delhi,*
23. *S.K.Khanna, Children And The Human Rights, Common Wealth Publishers,1998. 2011.*
24. *Sudhir Kapoor, Human Rights in 21<sup>st</sup> Century,Mangal Deep Publications, Jaipur,2001.*
25. *United Nations Development Programme, Human Development Report 2004: Cultural Liberty in Today's Diverse World, New Delhi: Oxford University Press, 2004.*
26. *Monica Loss,,Green Marketing Strategies and Consumer Behaviour, Global Vision Publishing House*
27. *Robert Dahlstrom- Green Marketing:Theory, Practice and Strategies, Cengage Learning India*

- Private Limited*
28. A N Sarkar , *Green Banking* , Atlantic Publishers
29. Thomas Aronsson and Karl Gustaf Lofgren, *Edgar Handbook of Environmental Accounting*, Elgar Publishing
30. M Sarngadharan and G Raju , *Tourism and Sustainable Economic Developments: Indian and Global Perspectives – New Century Publishers*
31. ICAI Study Material of Auditing
32. Right to Information Act, 2005

### **Core Course 16: FINANCIAL MANAGEMENT**

Course Code: CO5CRT16

Instructional Hours:

Credit: 4

Teacher In-charge: Mrs. Tintu Jobin

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

### Module wise - 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 Computation Composite 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 Course III: COMPUTERISED ACCOUNTING**

Course Code: CO5OCT02

Instructional Hours:90

Credit: 4

Teacher In-charge: Ms. Chinnu mol Sasindran

Sl No	Course Outcome	PSO – CO
CO 1	To introduce the students about the basics of tally	PSO 3 PSO 4
CO 2	To provide practical knowledge about inventory and tax related problems solving in tally	PSO 3 PSO 10
CO 3	To make the students explore with the payroll access in tally	PSO 3 PSO 4

CO 4	Develop the students about application of tally as an accounting software	PSO 3
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### Course Outcome - Linkage

Module	Days /Hours	Sub Topics	Cognitive Level	CO Linkage
Module I Introduction to computerised	2	computerised accounting meaning- merits and demerits-features of tally-screen components-creating, altering tally-deleting tally	U	CO 4
	2	F11 feature and it's configuration	U	CO 4
	2	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	8	Enabling stock category and group in company-creation of stock group, unit of measurements, stock item	U	CO2
	8	Different inventory vouchers-creation, alteration in tally-tally vault and security	U	CO2
	6	Practical and inventory reports	U	CO2
Module IV Accounts with tax	8	Types of duties-accounting of TDS-GST meaning	U	CO 2
	8	Enabling GST in tally-types of GST -GST terminologies	U	CO2
	4	Practicals-GST reports	U	CO 2
Module V payroll	10	Enabling payroll-order of payroll-employee and group creation, salary details creation	U, R	CO 3

	6	Pay head creation-payment of salary-practicals-payroll reports	U	CO 3
	6	Generating salary slip and it's process	U	CO3

***Suggested Readings***

1. Roopa, Tally for Every one - ATC Publishing Chennai.
2. Nadhani, A.K. Implementing Tally ERP 9
3. A Comprehensive Guide to Tally ERP 9, Tally Manual

**Open Course : FUNDAMENTALS OF ACCOUNTING**

Course code: CO5OP03

Instructional Hours: 72

Credit: 3

Teacher in charge: Ms. Harsha Thomas

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	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

## SEMESTER VI

### Core Course 17: COST ACCOUNTING- II

Course Code: CO6CRT18

Credit: 4

Instructional Hours: 108

Teacher In-charge: Mrs. Jini Jacob

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
<b>Module I</b> 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
<b>Module II</b> Operating Costing	7	Definition- Meaning-Transport Costing	U, Ap	CO 1, CO 2
	8	Canteen Costing- Hospital costing	U, Ap	CO1, CO 2

<b>Module III Process Costing</b>	<b>5</b>	Process Costing- meaning- Process Accounts	U, Ap	CO 1, CO 2
	<b>10</b>	Process Losses- Normal and Abnormal losses- Abnormal Gain –Treatment	U, Ap	CO 2
	<b>9</b>	Joint Products and By-products- Methods of Apportioning Joint costs- Accounting for Byproducts	U, Ap	CO 2
<b>Module IV Marginal Costing &amp; Break-even analysis</b>	<b>6</b>	Marginal Costing- Meaning-Definition- Difference between Marginal Costing and Absorption Costing - Differential Costing- Advantages and Disadvantages of Marginal Costing	U, Ap, E	CO 3
	<b>10</b>	Break Even Analysis- Cost Volume Profit Analysis- Break even chart- Simple Break-Even Chart	U, Ap, E	CO 3
	<b>9</b>	Marginal Costing and Decision Making- Pricing Decisions- Key Factor- Make or Buy- Sales Mix- Acceptance of foreign Order.	U, Ap, E	CO 3
<b>Module V Budget &amp; Budgetary Control</b>	<b>11</b>	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
	<b>13</b>	Preparation of Cash Budget and Flexible Budget- Zero base Budgeting- Performance Budgeting.	U, Ap	CO 4

### ***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. 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 19: ADVERTISEMENT AND SALES MANAGEMENT

Course Code: CO6CRT18

Credit: 3

Instructional Hours: 72

Teacher In-charge: Mrs. Tintu Jobin

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
<b>Module I</b>	<b>6</b>	Advertising-Meaning-Origin and development-- Classification and Types-	U	CO 1
	<b>6</b>	Advertisement process- Advertising planning- Advertisement agencies-	U	CO 1
	<b>6</b>	Ethics in advertisement- Advertisement Standards Council of India – Regulation of advertising in India	U	CO 1
	<b>18</b>			
<b>Module II</b>	<b>6</b>	Advertisement appeal- advertisement copy- Lay out	U	CO 2
	<b>6</b>	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- DAGMAR model	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 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*

### **Core Course 19: AUDITING AND ASSURANCE**

Course Code: CO6CRT19

Credit: 4

Instructional Hour:90

Teacher In-charge: Ms. Chinnu mol Sasindran

CO No:	COURSE OUTCOME	Cognitive Level	PSO No:
CO 1	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			
Module II Audit Engagement, Documentation and Evidence	6	Audit Planning, Audit Programme Preparation before Audit. Audit files: Permanent and current audit files, Ownership and custody of working papers, Audit working papers	U	CO 1
	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
	<b>25</b>			
<b>Module IV Audit of Limited Companies</b>	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
	<b>15</b>			
<b>Module V Special Audits and Investigation</b>	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
	<b>18</b>			

### 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

Credit: 4

Instructional Hour:90

Teacher In-charge: Ms. Aleena Joseph

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>Cognitive Level</b>	<b>PSO No:</b>
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
<b>Module I</b>	<b>10</b>	Management Accounting- Meaning-Nature - Objectives-Tools -Limitations	U	CO 1 CO 2
	<b>10</b>			
<b>Module II</b>	<b>4</b>	Financial Statements –Nature and limitations- Analysis and Interpretation of Financial Statements- Objectives	U	CO 3
	<b>5</b>	Types of Financial Analysis – Internal- External – Horizontal – Vertical	U, Ap	CO 3 CO 4
	<b>6</b>	Techniques of Analysis – Comparative Statements Common Size Statements – Trend Analysis.	U, An	CO 4 CO 5
	<b>15</b>			
<b>Module III</b>	<b>5</b>	Ratio Analysis –Meaning – Objectives- Importance and Uses – Limitations – Types and classification of Ratios	U	CO 5 CO 8
	<b>15</b>	Liquidity Ratios –Solvency Ratios- Activity Ratios - Profitability Ratios	U, R, Ap	CO 5 CO 8
	<b>5</b>	Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios.	U, R, Ap	CO 5 CO 8
	<b>25</b>			
<b>Module IV</b>	<b>5</b>	Fund flow Analysis – Introduction – Meaning and Definition of Fund - Need for Fund Flow Statement – Managerial Uses- Limitations	U	CO 7
	<b>10</b>	Schedule of Changes in Working Capital- Funds from operations-	U, R, Ap	CO 7
	<b>5</b>	Preparation of Fund Flow Statement.	U, R, Ap	CO 7 CO 8
	<b>20</b>			
<b>Module V</b>	<b>3</b>	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			

**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 IV: SOFTWARE FOR BUSINESS AND RESEARCH**

Course Code: CO6OCT02

Credit: 4

Instructional Hour:90

Teacher In-charge: Mr. Vinu Thadevus Williams

CO NO.	COURSE OUTCOME	CL	PSO
1	Understand principles of different data analysis schemes	U	1
2	Analyse different the software spss for better data analysis and research application	An	1
3	Summarize different data transformation schemes	U	1
4	Analyse different different lib.office writer operations and functions for better calculation in business implementation and research studies	An	1
5	Analyse different lib.office calc operations and functions for better calculation in business implementation	An	1
6	Explain different ideas and related to software implementation for business and research studies	U	1

7	Apply different spss and libre office writer and calc implementation for better research implementation and business studies.	Ap	1
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MODULE	COURSE DESCRIPTION	HR	CO
<b>1.0</b>	<b>Data Analysis</b>	6	1
1.1	Data – Meaning and Definition – Sources of Data – Data Life Cycle	2	1
1.2	Processing – Methods and Types- EDP – Information – Value of Information in Decision Making	2	1
1.3	Information and Analysis of Business Research – Data Processing Software	2	1
<b>2.0</b>	<b>Introduction to SPSS</b>	20	2,7
2.1	Menus, tool bar – SPSS layout- Variable View – Data View – Output View –Terminology	6	2,7
2.2	Basic Steps for Performing any Statistical Procedure – Creating a Data file- Defining Variables- Variable Characteristics	6	2,7
2.3	Default Values - Entering the Data – Inserting Variable and Cases – Selecting Cases	6	2,7
2.4	Listing Cases – Identifying Duplicate Cases and Unusual Cases- Sorting Cases	6	2,7
<b>3.0</b>	<b>Data Transformation</b>	20	3
3.1	Computing New Variables – Recoding Variables – Automatic Recode – Visual Binning	5	3
3.2	Rank cases – Types of Measurement Scales – Summary Measures - Frequency, Explore and Cross Tabs	5	3
3.3	Describing Data Graphically - Descriptive Data Analysis- Number of cases, Minimum, Maximum	5	3

3.4	Sum, Mean, Standard Deviation, Variance, Kurtosis, Skewness - Bivariate Correlation	5	3
<b>4.0</b>	<b>Libre Office Writer</b>	20	4
4.1	Free Software – Libre Office - Writer – User Interface – Creating new Document –Page setup	2	4
4.2	Saving Documents – Basic Editing – Find and Replace - Formatting Text – Copying and Moving Text	3	4
4.3	Indenting and Spacing – Headers and Footers	3	4
4.4	Bulleted and Numbered lists – Tables -Previewing and Printing	3	4
<b>5.0</b>	<b>Libre Office Calc</b>	20	5,7
5.1	Spread Sheet – Features – User Interface – Cells – Selecting – Moving and Copying	1	5,7
5.2	Text Alignment – Formatting Text – Inserting and Deleting Columns and Rows – Adding and Renaming	3	5,7
5.3	Worksheets – Borders, Boxes and Colors – Formatting Worksheet	3	5,7
5.4	Entering Formulae – Functions –Charts – Previewing and Printing	3	5,7

### **Practical Training**

- List out frequency table, cross tab and graphs related with the marks and details of students in a class.
- Prepare a report on descriptive analysis of any relevant Socio demographic details related with social issue.
- Prepare a letter using Writer
- Prepare a mark sheet using Calc

### **Suggested Readings**

1. Tutorial of IBM SPSS Statistics.
2. Kiran Panya, Smruti Bulsari & Sanjay Sinha., *SPSS in Simple Steps, First edition, Durga Enterprises, Delhi.*
3. Field A., *Discovering Statistics Using SPSS, Fourth Edition, SAGE Publishers, 2013*
4. Libre Office Handbook
5. Keith Gordon, *Principles of Data Management, BCS Publications, UK*