



Avinashilingam Institute for Home Science and Higher Education for Women

(Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD)
Re-accredited with A++ Grade by NAAC, CGPA 3.65/4, Category I by UGC
Coimbatore - 641 043, Tamil Nadu, India

**Department of Commerce
B.Com (Corporate Secretaryship)**

Programme Outcomes:

1. Gain in depth knowledge on Legal and Statutory aspects of Business.
2. Apply Conceptual, Analytical and Managerial Skills in the field of Commerce and Industry.
3. Application of knowledge on Indian Ethos and Good Governance of Organization.
4. Adhering to the Accounting and Reporting requirements of the Companies Act.
5. Apply recent technologies and modern tools in Business Practices.
6. Practice the Profession in the context of Social and Environmental requirements.
7. Exhibit Professional Ethics and Norms in efficient administration of a Company.
8. Enrich with skills to maintain interpersonal relationship with Board of Directors, Shareholders, Government and Regulatory Authorities.
9. Acquire the Skills like Effective Communication, Planning, Decision Making and Problem Solving in day to day Business Affairs.
10. Acquire knowledge on regulations of National and International Business Connection.
11. Life long learning and adoption of continuous changes in Corporate Legal Aspects.

Programme Specific Outcomes:

- PSO 1: Acquire in-depth knowledge on conceptual, computational, analytical, legal and statutory aspects in the domain of Commerce and Industry.
- PSO 2: Demonstrate professional ethics and responsibilities in accordance with the norms of Corporate Governance.
- PSO 3: Become a consultant in the areas of Company Administration and GST in conformity with the Societal, Legal and Cultural environment.

B.Com (Corporate Secretaryship)
Scheme of Instruction and Examination
(For students admitted from 2021-2022 & onwards)

Part	Subject Code	Name of Paper/Component	Hours of Instruction/Week		Scheme of Examination				
			Theory	Practical	Duration of exam (Hrs.)	CIA	CE	Total	Credit
First Semester									
I	21BLE001	English Language for Communication – I	5	-	3	50	50	100	4
II	21BICR01	Managerial Economics	5	-	3	50	50	100	3
III		Core Courses							
	21BCRC01	Financial Accounting	5	-	3	50	50	100	4
	21BCRC02	Business Management	5	-	3	50	50	100	3
	21BCRC03	Banking Law and Practice	5	-	3	50	50	100	3
	21BCRI01	Discipline Specific Elective Course DSE-I Business Statistics	4	-	3	50	50	100	3
		Games	-	1	-	-	-	-	-
Second Semester									
I	21BLE002	English Language for Communication – II	5	-	3	50	50	100	4
II	21BICR02	Entrepreneurship Development	5	-	3	50	50	100	4
III		Core Courses							
	21BCRC04	Advanced Accounting	5	-	3	50	50	100	4
	21BCRC05	Business Environment	5	-	3	50	50	100	3
	21BCRC06	Business Law	5	-	3	50	50	100	3
	21BCRI02	Discipline Specific Elective Course DSE-II Business Communication	4	-	3	50	50	100	3
		Games	-	1	-	-	-	-	-
On the Job training during Summer Vacation (4 Weeks)*									
Third Semester									
		Core Courses							
III	21BCRC07	Corporate Accounting-I	5	-	3	50	50	100	4
	21BCRC08	Company Law & Secretarial Practice-I	5	-	3	50	50	100	3
	21BCRC09	Cost Accounting	5	-	3	50	50	100	3
	21BCRC10	Labour Laws	5	-	3	50	50	100	3
	21BCRC11	Strategic Management	5	-	3	50	50	100	3
	21BCRI03	Discipline Specific Elective Course DSE-III Computer Applications in Business	2	3	3	50	50	100	4
Fourth Semester									
III		Core Courses							
	21BCRC12	Corporate Accounting-II	5	-	3	50	50	100	4
	21BCRC13	Company Law & Secretarial Practice-II	4	-	3	50	50	100	3

	21BCRC14	Management Accounting	5	-	3	50	50	100	3
	21BCRC15	Indirect Taxes	4	-	3	50	50	100	3
	21BCRC16	Company Administration	4	-	3	50	50	100	3
	21BCRI04	Discipline Specific Elective Course DSE - IV Computerised Accounting – Tally	2	3	3	50	50	100	4
On the Job training during Summer Vacation (4 Weeks)*									
Fifth Semester									
III		Core Courses							
	21BCRC17	Capital Markets	5	-	3	50	50	100	3
	21BCRC18	Direct Taxes-I	5	-	3	50	50	100	3
	21BCRC19	Corporate Audit	5	-	3	50	50	100	4
	21BCRC20	Financial Management	5	-	3	50	50	100	4
	21BCRC21	Corporate Governance	5	-	3	50	50	100	3
	21BCRC22	Business Ethics (Self Study)	1	-	3	50	50	100	4
	21BCRC23	Commerce (Computer based Test)	-	-	1	-	100	100	2
	21BCRC24	On the Job Training*	-	-	-	-	100	100	4
		Generic Elective Course	2	-	-	100	-	100	2
Sixth Semester									
III		Core Courses							
	21BCRC25	Security Analysis & Portfolio Management	5	-	3	50	50	100	3
	21BCRC26	Direct Taxes-II	5	-	3	50	50	100	4
	21BCRC27	Securities Laws	5	-	3	50	50	100	3
	21BCRC28	Research Methodology	5	-	3	50	50	100	4
	21BCRC29	Corporate Restructuring	5	-	3	50	50	100	3
	21BCRC30	Research Project		5	3	100	-	100	5
Total Credits									132

**Part IV Components applicable for Undergraduate students admitted from
2021-2022 & onwards**

S.No	Components	Subject Code	Semester	No of .Credits
I	A. Ability Enhancement Course Ability Enhancement Compulsory Course(AECC)			
	Environmental Studies	21BAES01	I	4
	Fundamentals of Research	21BAFU01	II	2
	Communication Skills	21BSCS01	V	2
	Soft Skills	21BSSS01	VI	2
II	Skill Enhancement Course(SEC)			
a.	Value Added Course		III	2
b.	Co - Curricular Course		IV	2
	B. Extra - Curricular Course			
	NCC/ NSS/ Sports/	21BXNC01-06 21BXNS01-06 21BXSP01-06	I-VI	24 Credits*
				6 Credits
				6 Credits
Total Credits				20

***For NCC Students alone 38 credits for Part IV Components**

- For the first four semesters there will be a minimum of two core courses/ semester.
 - Project/Training/Internship: minimum 21 days– Maximum 30 days (4 credits)
- The above may be within the regular working hours or during the vacation of the II year.

Total credits to earn the degree

1. Part I, II and III Components	- 132
2. Part IV Components	- <u>20</u>
	152 credits

Other Courses offered by the Department

Discipline Specific Elective	: 21BECI01 - Principles of Management (for BA Economics during I Semester)
	21BCAI02 - Principles of Accountancy (for BCA during II Semester)
	21BTOI03 - Principles of Accountancy (for BBA Tourism during III Semester)
	21BITI 03 - Business Accounting with Tally (for B.SC IT during III Semester)
	21BECI04 - Principles of Accountancy (for BA Economics during IV Semester)
	21BTDI05 - Principles of Accountancy (for B.SC TAD during IV Semester)
Generic Elective	: 21BCOO01 – Consumer Affairs
Value Added Courses	: 21BCOV01 - Accounting with Tally
Co - Curricular Course	: 21BSCCO1 -Digital Banking

Managerial Economics

Semester I
21BICR01

Hours of Instruction/Week: 5
No. of credits: 3

Course Objectives:

1. To integrate the basic concepts of economics in order to analyse and make optimal business decisions
2. To understand and to make demand analysis and demand forecasting
3. To know about the real applications of indifference curve analysis
4. To acquire the knowledge about production functions
5. To analyse cost and revenue under different market situations

Unit I Introduction to Managerial Economics

Definition, Nature and Scope; Fundamental Economic Principles for Managerial Decisions – Opportunity Cost Principle, Incremental Principle, Principle of Time Perspective, Discounting Principle and Equi-marginal Principle. **15**

Unit II Demand Analysis and Demand Forecasting

Meaning and Definition of Demand, Law of Demand, Exceptions to Law of Demand, Determinants of Demand; Demand Forecasting - Meaning Objectives, Factors involved in Demand Forecasting, Methods of Demand Forecasting - Time Series Analysis – Importance of Time Series Analysis in Business – Components of Time Series – Methods of Estimating Trend. **15**

Unit III Indifference Curve Analysis

Scale of preference – Indifference Schedule – Indifference Curve – Indifference Map – Properties of Indifference Curve – Marginal Rate of Substitution – Consumer's Equilibrium – Income Effect. **15**

Unit IV Production Function and Law of Diminishing Returns

Concept of Production Function - Factors – Law of Diminishing Returns – Law of Increasing Returns – Law of Constant Returns – Law of Variable Proportions and Economies of Scale – Isoquant Curve – Least Cost Combination. **15**

Unit V Cost and Revenue Analysis

Fixed and Variable Cost, Explicit and Implicit Costs, Marginal and Average Costs, Short-run and Long-run Cost Curves; Revenue Analysis - Meaning, Average Revenue and Marginal Revenue - Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly. **15**

Total Hours: 75

Text Book:

1. Dr. S. Sankaran., “**Managerial Economics**”, Margham Publication, Chennai, 2019.

Reference Books:

1. R.L. Varshney and K.L. Maheswari., “**Managerial Economics**”, Sultan Chand and Sons, New Delhi, 2018.
2. D. N. Dwivedi., “**Managerial Economics**”, Vikas Publishing House Pvt. Ltd, New Delhi, 2018.

Course Outcomes:

1. Understand the roles fundamental principles of economics
2. Analyze the demand and supply conditions and assess the position of a company
3. Designing competition strategies, including costing, pricing, product differentiation, and market environment.
4. Acquaint knowledge on law of production function and law of diminishing returns.
5. Acquaint knowledge on costs and revenues analysis.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	M	-	M	M	M	-	M	H	H	H	M	H
CO2	H	H	M	M	H	L	M	H	M	H	H	H	M	H
CO3	H	H	H	L	H	H	H	M	H	H	H	H	H	H
CO4	H	H	M	M	H	H	H	M	H	H	M	H	H	M
CO5	H	H	H	H	H	H	H	L	M	H	H	H	H	H

Financial Accounting

Semester I
21BCRC01

Hours of Instruction/Week: 5
No. of credits: 4

Course Objectives:

1. To understand the principles and concepts of accounting
2. To train the students to prepare the financial statements of a trading and non-trading concerns
3. To acquire the skill to rectify the accounting errors and prepare bank reconciliation statement.

Unit I Introduction to Accounting

Meaning and Scope of Accounting; Accounting Concepts; Accounting Principles, Conventions and Standards - Concepts, Objectives, Benefits; Accounting Policies; Accounting as a Measurement Discipline-Valuation Principles, Accounting Estimates-.Accounting Process Documents & Books of Accounts- Invoice, Vouchers, Debit & Credit Notes, Day books, Journals, Ledgers and Trial Balance; Capital and Revenue- Expenditures and Receipts; Contingent Assets and Contingent Liabilities 15

Unit II Bank Reconciliation Statement and Rectification of Errors

Meaning; Causes of difference between Bank account Balance and Balance as per Bank Pass Book; Need of Bank Reconciliation Statement; Procedure for Preparation of Bank Reconciliation Statement – Rectification of Errors. 15

Unit III Depreciation Accounting

Depreciation, Meaning, Methods of providing Depreciation, Factors affecting the amount of Depreciation, Accounting treatment of Depreciation, Changes in Depreciation Methods 15

Unit IV Preparation of Final Accounts

Preparation of Final Accounts for Sole Proprietors, Manufacturing Account - Trading Profit and Loss Account and Balance Sheet, Adjustment and Closing Entries. 15

Unit -V Accounting for Non-Trading Concerns:

Capital and Revenue Expenditure and Receipts, Contingent Assets and Liabilities, Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet, Preparation of Opening and Closing Balance Sheets from a given Income and Expenditure Account and Receipts and Payment Account 15

Distribution of questions: Theory – 20% and Problems – 80%

Total Hours: 75

Text Books:

1. Jain S.P. and Narang K.L., (2020), **Advanced Accountancy**, Kalyani Publications, New Delhi.
2. Gupta R.L., (2019), **Advanced Accountancy**, Sultand Chand & Sons, New Delhi.

Reference Books:

1. Shukla M.C., Grewal T.S., Gupta S.C. (2017). **Advanced Accounting**, Sultan Chand & Sons, New Delhi.
2. Tulsian P.C., (2017), **Advanced Accountancy**, TataMcgraw Hill Publishing Co., Ltd, New Delhi.
3. Arulanandham. M.A and Raman K.S, (2019) **Advanced Accountancy**, Himalaya Publishing House, Mumbai

Course Outcomes:

1. Understand the core concept of accounting system to maintain the business transactions systematically.
2. Acquire the conceptual skills to prepare financial statements for trading concerns.
3. Apply the various techniques and methods of depreciation followed in the business.
4. Keep the accounts free from errors and reconcile bank balance and pass book balance.
5. Able to prepare financial statement for non-trading organisations.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO 2	PSO 3
CO1	H	H	L	H	H	M	H	L	-	H	H	H	M	H
CO2	H	H	H	H	H	M	M	H	M	M	M	M	L	M
CO3	H	H	H	M	H	L	H	M	H	-	M	M	L	M
CO4	H	H	M	L	H	M	H	M	H	H	H	H	H	M
CO5	H	H	H	H	H	H	M	H	M	M	-	-	H	H

Business Management

Semester I
21BCRC02

Hours of Instruction/Week: 5
No. of credits: 3

Course Objectives:

1. To enable the students to understand the basic principles of management.
2. To create awareness among the students regarding an appropriate staffing decision.
3. To develop and strengthen the managerial skills which includes recruitment and selection.

Unit I Nature of Management and its Process

Meaning, Objectives, Importance; Nature of Management- Science, Art, Profession; Evolution of Management; Management Functions- Planning, Organising, Personnel Management, Directing and Control; Principles of Management- Fayol and Taylor Principles; Managerial Skills; Task and Responsibilities of Professional Manager.

15

Unit II Planning

Concept, Features, Importance, Limitations; Planning process; Types of Plans- Objectives, Strategy, Policy, Procedures, Method, Rule, Budget; Plan vs Programme- Policies and Procedures; Decision making.

15

Unit III Organising

Concept, Features, Importance, Limitations; Organising process; Types of Organisation; Structure of Organisation; Centralisation and De-Centralisation; Delegation; Growth in Organisation

15

Unit IV Human Resource Management

Concept, Features, Importance, Limitations; Recruitment process- Selection; Training and Development- Methods; Functions of Personnel Manager; Performance - Appraisal Methods; Human Resource Planning; Talent Management; Organization Development.

15

Unit V Direction and Controlling

Direction: Concept, Features, Importance, Limitations; Elements of Directing- Supervision, Motivation, Leadership, Communication; Co-Ordination-Concept, Features, Importance, Limitations; Co-Ordination Types-Internal and External. Controlling Concept, Features, Importance, Limitations; Control process; Essentials of a Good Control System; Techniques of Control- Traditional and Non-Traditional Control devices; Relationship between Planning and Controlling.

15

Total Hours: 75

Text Books:

1. Chabra T.N . (2020), Principles and Practice of Management, Dhanpat Rai Co. Pvt, Ltd., New Delhi.
2. Dinkar Pagare (2016), Principles of Management Sultan Chand & Sons, New Delhi

Reference books:

1. Acharya and Govekar (2015), Business Organisation and Management, Himalaya Publishing House, Bombay.
2. Harold Koontz, Heinz Weihrich and Mark V Cannie (2020), Principles of Management, McGraw Hill Book, New York.
3. Saxena (2019), Principles of Management, Sahithya Bhawan Publication, Agra.
4. Sherlakar S.A, Sherlakar V.S. (2016), Principles of Business Management, Himalaya Publishing House, Mumbai.

Course Outcomes:

1. Acquire knowledge on principles of corporate management
2. Understand the corporate strategic planning techniques
3. Acquire the knowledge on organization structure
4. Familiarize with the different types of leadership
5. Understand the importance for taking managerial actions of controlling and co-ordination

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	-	M	M	H	H	H	H	H	M
CO2	H	H	M	M	H	H	H	M	H	H	H	H	M	H
CO3	H	H	H	-	M	M	H	H	M	H	H	H	H	H
CO4	H	H	H	M	M	M	H	H	H	H	M	H	H	H
CO5	H	H	H	M	H	M	H	H	H	H	M	H	H	H

Banking Law and Practice

Semester I
21BCRC03

Hours of instruction/week: 5
No. of Credits: 3

Course Objectives:

1. To understand the role and functions of banking system in India.
2. To give an insight on various negotiable instruments.
3. To be familiar with various banking practices as regards loans.

Unit I Overview of Indian Banking System

Indian Banking System – Evolution; RBI - its powers and functions; Structure of Banks in India; Commercial Banks; Co-operative Banking System; Development Banks; NBFCs.- Functions of Commercial Banks - Recent changes in banking industry.

15

Unit II Banker and Customers

Relationship between banker and customer - Rights and obligations; opening of a new account, Savings, Current and fixed deposits, Recurring deposits; Pass book; Types of customers, Minor, Married women, Trustees, Executors and administrators, Joint account, Attorney, Partnership and Joint stock companies.

15

Unit III Negotiable Instruments

Definition, Characteristics, Kinds of Negotiable Instruments, Promissory Notes, Bills of Exchange and Cheques, Parties to Negotiable Instrument and their Capacity – Duties, Rights and Liabilities - Presentment of Negotiable Instrument, Dishonor of Negotiable Instrument, Discharge from Liability.

15

Unit IV Cheques

Crossing- meaning- different types - Endorsements – meaning – characteristics – different types - Payment and collection of cheques, Payment in due course; Precautions taken by the Unit paying banker, protection given; Collecting banker as agent, Holder for value, Negligence, Conversion, Protection given to collecting banker, Duties of collecting banker.

15

Unit V Loans and Advances

Loans, Forms of loans, principles of lending; Secured and unsecured loans, secured advances; Modes of creating charges, Pledge, Hypothecation, Mortgage, Rights and duties of mortgager-Type of securities, Goods, Documents of title to goods, Securities of joint stock companies.

15

Total Hours: 75

Text Books:

1. Varshney P.N. (2016), **Banking Theory Law and Practice**, Sultan Chand Sons, New Delhi.
2. Gordon E. and Natarajan K. (2016), **Banking Law and Practice**, Himalaya Publishing House, New Delhi.

Reference Books:

1. Gulshan S.S. and Gulshan Kapoor K. (2015). **Banking Law and Practice**, S.Chand and Company Ltd., New Delhi.
2. Gurusamy S. (2016), **Banking Theory Law and Practice**, Vijay Nicole Imprints Pvt ltd, Chennai, First Edition.
3. Nirmala Prasad K and Chandradass J. (2015), **Banking and Financial System**, Himalaya Publishing House, Bombay.
4. Shekar & Shekar (2016), **Banking Theory & Practice**, Vikas Publishing House Pvt. Ltd., New Delhi.

Course Outcomes:

1. Understand the role and functions of banks in India.
2. Carry out banking transactions on the basis of the relationship with the bankers.
3. Handle the queries regarding cheques effectively.
4. Acquire knowledge about dishonour of negotiable instruments.
5. Familiar with the procedures involved to approach the bankers for loan facility.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO1	H	H	M	M	H	-	M	L	M	H	H	H	M	M
CO2	H	H	M	M	H	M	L	M	M	H	H	M	H	M
CO3	H	H	M	M	H	-	M	H	-	M	M	H	M	M
CO4	H	H	M	H	H	L	M	H	M	M	M	H	M	M
CO5	H	H	H	H	H	H	H	M	H	H	M	H	M	H

Discipline Specific Elective Course DSE-I
Business Statistics

Semester I
21BCRI01

Hours of instruction/week: 4
No. of Credits:3

Course Objectives:

1. To expose the students to the methods of data collection and presentation.
2. To familiarize the students to the techniques of statistical analysis.
3. To apply the statistical tools for solving business problems.

Unit I Introduction

Meaning; Scope of statistics - Characteristics and limitations; Primary and secondary data- Sources - Methods of collecting primary data; Classification and tabulation of data; Presentation of data; Formation of frequency distribution; Diagrammatic and Graphic method - Simple, multiple and subdivided bar diagram- Cumulative frequency curves

15

Unit II Measures of Central Tendency

Requisites of a good average; Various measures of central tendency- Arithmetic mean – Median – Mode - Geometric Mean

15

Unit III Measures of Dispersion

Range - Quartile deviation - Mean deviation - Standard deviation and Lorenz curve - Coefficient of variation

10

Unit IV Correlation Analysis

Simple correlation; Karl Pearson's co-efficient of correlation - Rank correlation - Concurrent deviation method, (Grouped data omitted); Interpretation of co-efficient of correlation

10

Unit V Regression Analysis

Regression equation - Graphic and Algebraic methods – Uses

10

Total Hours: 60

Text Books:

1. Agarwal D.R (2019), **Mathematics and Statistics in Economics**, Vrinda Publications(P) Ltd, New Delhi
2. Gupta, S.P. (2021), **Statistical Methods**, Sultan Chand & Son Publications, New Delhi.
3. Vohra, N.D (2013), **Business Statistics**, Tata McGraw Hill, New Delhi.

Reference Books:

1. Navanitham, P.A (2013), **Business Mathematics and Statistics**, Jai Publishers, Trichy
2. Robert E. Stine (2016), **Statistics for Business Decision Making and Analysis**, Pearson's, New Delhi.
3. Vittal P.R.(2001), **Business Statistics**, Margham Publications, Chennai

Course Outcomes:

1. Have knowledge on the methods of data collection and tabulation
2. Be familiar with different forms of data visualization.
3. Expose the methods of calculating averages and dispersions.
4. Use simple multivariate techniques.
5. Apply different techniques in solving business problems.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	M	H	H	H	H	L	H	H	-	H	M	M
CO2	H	H	M	H	H	H	H	-	M	H	M	H	H	H
CO3	H	H	M	H	H	M	M	L	M	H	M	H	M	M
CO4	H	H	-	-	H	L	M	-	M	H	M	H	M	M
CO5	H	H	H	M	H	-	M	M	H	H	M	H	H	H

Entrepreneurship Development

Semester II
21BICR02

Hours of Instruction /week: 5
No. of Credit: 4

Course Objectives:

1. To orient the students towards entrepreneurship as a career option, creative thinking and behaviour.
2. To develop the skills of the students to generate business ideas
3. To understand the process and procedure involved in setting up of MSMEs.

Unit I Introduction

Meaning, elements, determinants and importance of entrepreneurship - Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, ecopreneurship, and social entrepreneurship, Who is a Social Entrepreneur, how to identify a Social Entrepreneurship Opportunity; Creating a social business model; Funding social ventures; Strategies for success, Challenges for the Indian Social Enterprise Sector.

15

Unit II Entrepreneurship and Micro, Small and Medium Enterprises

Concept of business groups and role of business houses and family business in India, The contemporary role models in Indian business, their values, business philosophy and behavioural orientations, Conflict in family business and its resolution.

15

Unit III Support and Sustainability of Entrepreneurship

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

15

Unit IV Sources of Business Ideas and Tests of Feasibility

Significance of writing the business plan/ project proposal, Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning and control, preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

15

Unit V Mobilising Resources

Mobilising resources for start-up, Accommodation and utilities, Preliminary contracts with the vendors, suppliers, bankers, principal customers, Contract management, Basic start-up problems.

15

Total Hours: 75

Text Books:

1. Gupta C.B., and Srinivasan M.P., (2019), **Entrepreneurial development**, Sultan chand Publications, New Delhi.
2. Khanka S.S., (2019), **Entrepreneurial Development**, S.Chand & Co., Ltd, New Delhi.

Reference books:

1. Deshpande M.V., (2019), **Entrepreneurship of Small Scale Industries**, Deep and Deep Publication, Allahabad.
2. Prasanna Chandra (2017), **Project Preparation, Appraisal, Implementation**, Tata McGrawHill, New Delhi.
3. Srivastava S.B., (2019), **A Practical guide to Industrial Entrepreneurs**, Sultan Chand and Sons, New Delhi.
4. Vasant Desai (2019), **Dynamics of Entrepreneurial Development and Management**, Himalaya Publishing House, Bombay.

Course Outcomes:

1. Visualise different strategies and dimensions of entrepreneurship.
2. Establish a business model with values and philosophy.
3. Prepare project proposals with innovative ideas and skills.
4. Mobilise funds from available sources for the development of business and start-ups.
5. Expose himself / herself as a successful entrepreneur.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO1	H	H	M	-	H	H	M	M	M	H	H	H	H	M
CO2	H	H	H	M	H	H	M	M	M	M	L	H	M	M
CO3	H	H	M	M	H	M	H	M	M	H	M	H	M	M
CO4	H	H	M	H	H	H	H	M	H	H	H	M	M	L
CO5	H	H	M	H	H	H	H	M	H	M	H	H	H	H

Advanced Accounting

Semester II
21BCRC04

Hours of Instruction /week: 5
No. of Credit: 4

Course Objectives:

1. To impart knowledge on treatment of goodwill in partnership accounting.
2. To make the students to understand the concepts of admission, retirement, and death of a partner in a partnership firm.
3. To understand the accounting system of dissolution and insolvency of partnership.

Unit I Valuation of Goodwill

Nature of Goodwill and Factors Affecting Goodwill - Methods of Valuation- Average Profit, 15 Super Profit and Capitalization Methods - Treatment of Goodwill.

10

Unit II Partnership Account

Partnership Accounts - General Principles of Partnership Accounts. Profit and Loss Appropriation Accounts, Capital Accounts of Partnership, fixed and fluctuating, Past adjustments and guarantees.

10

Unit III Admission in Partnership

Admission of a partner, Calculation of new profit sharing ratio, Calculation of sacrificing ratio of goodwill, Treatment of goodwill on admission of a partner, Conversion of sole proprietor business into partnership.

20

Unit IV Retirement and Death in Partnership

Meaning, Calculation of gaining ratio, Valuation and treatment of goodwill, Revaluation of assets and liabilities, Treatment of life policies.

20

Unit V Dissolution and Insolvency of Partnership

Meaning, Modes of dissolution, Settlement of accounts, Accounting treatment, piecemeal distribution, Insolvency of a partner, Garner Vs Murray, Conversion of a firm into a company, Sale to a company.

15

Distribution of questions: Theory –20% and Problems –80%

Total Hours: 75

Text Books:

1. Jain S.P. and Narang K.L. (2020), Advanced Accountancy, Kalyani Publications, New Delhi.
2. Gupta.R.L., (2017), Advanced Accountancy, Sultan Chand & Sons, New Delhi

Reference Books:

1. Shukla M.C., Grewal T.S., Gupta S.C., (2017), **Advanced Accountancy**, Sultan Chand & Sons, New Delhi.
2. Tulsian P.C (2017), **Advanced Accountancy**, Tata Mcgraw Hill Publishing Co., Ltd, NewDelhi.
3. Arulanandham. M.A and Raman.K.S, (2019) **Advanced Accountancy**, Himalaya Publishing House, Mumbai.

Course Outcomes:

1. Know the methods of valuation and treatment of goodwill.
2. Able to remember rules, general principles of partnership accounting.
3. Understand the rules relating to admission of a partner and sole proprietor business into partnership.
4. Familiar with retirement and death in partnership accounting.
5. Understand the method of accounting in dissolution and insolvency of a partnership firm.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	M	M	H	-	H	L	M	H	H	H	H	M
CO2	H	H	H	H	H	M	L	M	L	H	M	H	M	H
CO3	H	H	H	H	M	M	M	M	H	H	M	H	H	H
CO4	H	H	H	H	H	-	M	M	H	H	M	H	H	H
CO5	H	H	H	H	M	-	H	M	H	H	M	H	H	H

Business Environment

Semester II
21BCRC05

Hours of Instructions/week: 5
No. of Credits: 3

Course Objectives:

1. To understand external and internal environmental factors to an enterprise.
2. To know about different forms of business organisation.
3. To provide the knowledge on the basis of its scale of operations.

Unit I Overview of Business Environment

An overview of business environment, Concept, Significance, Nature and scope of business environment, Elements of environment, Internal and external, Changing dimensions of business environment, Techniques of environmental scanning and monitoring.

15

Unit II Economic Environment

Economic environment of business, Significance and elements of economic environment, Economic system and business environment, Economic planning in India, Economic reforms, Liberalization, Privatization and structural adjustment programmes , Important feature of FEMA and licensing policy

15

Unit III Government Policies

Government policies, Importance, Industrial policy, Role of public and private sectors, Disinvestment policy, Village and small industries, Promotional measures, Institutional support structure, State industrial policies, Special economic zones.

15

Unit IV Political Environment

Political environment, Government and business, Economic roles of government in India, Constitutional environment, Competition policy and law.

15

Unit V Natural and Technological Environment

Natural environment – meaning and its impact on business. Natural pollution- meaning, types. Concept and nature of Technological environment, Elements of technological environment, Technology and Society. Economic effect of technology, New Technology policy.

15

Total Hours: 75

Text Books:

1. **Franchis Cherunillam, (2021), Business Environment**, Himalaya publications, New Delhi.
2. **Aswathappa K. (2019), Business Environment**, Himalaya publishing house.

Reference books:

1. **Raj Agarwal (2015), Business Environment**, Excel Books publication, New Delhi.
2. **Shaikh Saleem (2014), Business Environment**, Pearson Education.
3. **Vivek Mittal (2014), Business Environment**, Excel Books.

Course Outcomes:

1. Understand the elements of environment and its impact on business
2. Familiar with economic environment of business
3. Familiar with Government policies in business promotions
4. Gain knowledge on economic role of government in India
5. Appreciate the new technology policy and legal protection for natural environment and their impact on business

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	L	H	M	M	M	H	H	H	H	M	H
CO2	H	H	M	-	H	H	M	M	M	H	M	H	H	M
CO3	H	H	H	H	H	H	H	M	M	H	H	H	H	H
CO4	H	H	H	L	H	M	H	M	M	H	H	H	M	H
CO5	H	H	H	M	H	H	H	H	M	H	H	H	M	H

Business Law

Semester II
21BCRC06

Hours of Instructions/week: 5
No. of Credits: 3

Course Objectives:

1. To understand the legal provisions of business law and practice.
2. To understand the legal provisions of the Indian Contract Act, 1872.
3. To know the legal provisions relating to sale of goods, 1930.
4. To have an insight into partnership law.
5. To comprehend the provisions of limited liability partnership.

Unit I The Indian Contract Act, 1872

General Principles of Contract - Contract – meaning, characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects- Void agreements -Discharge of a contract – modes of discharge, breach and remedies against breach of contract.- Contingent contracts- Quasi – contracts.

15

Unit II The Indian Contract Act, 1872

Specific Contracts - Contract of Indemnity and Guarantee - Contract of Bailment - Contract of Agency

15

Unit III The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell - Conditions and warranties -Transfer of ownership in goods including sale by a non-owner - Performance of contract of sale - Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

15

Unit IV Partnership Law

Nature and Characteristics of Partnership - Registration of a Partnership Firms - Types of Partners - Rights and Duties of Partners - Implied Authority of a Partner- Mode of Dissolution of Partnership

15

Unit V Limited Liability Partnership Act, 2008

Introduction – objectives – nature of LLP – advantages – contents of an LLP agreement – procedures of registration – extent and liability of LLP and partners – conversion into LLP – winding up procedure.

15

Total Hours: 75

Text Books:

1. Kapoor N.D (2016), **Elements of Mercantile Law**. Twenty Ninth Edition. Sultan Chand & Sons, New Delhi.
2. Gogna.P.P.S (2015). **Mercantile Law**. S. Chand and Company Limited, New Delhi.

Reference Books:

1. Tulsian P.C (2015). **Mercantile Law for CA Common Proficiency Test (CPT)**, Second Revised Edition, Tata McGraw Hill Publishing Company, New Delhi.
2. Tejpal Sheth (2017) **Business Law**, Pearson India Education Services Ltd, Noida.

Course Outcomes:

1. To run the business in tune with the legal provisions of business laws
2. To enter into an agreement / a contract with the stakeholders according to the provisions of Indian Contract Act, 1872.
3. The effect of sale transactions taking into account with the legal provisions of Sale of Goods Act, 1930.
4. To draft a partnership deed with all legal requirements.
5. To convert or form a business as a limited liability partnership form.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO1	H	H	H	L	H	M	H	M	M	H	H	H	M	M
CO2	H	H	M	L	H	L	M	-	-	H	M	H	H	M
CO3	H	H	M	-	H	M	M	L	H	H	M	H	H	H
CO4	H	H	H	H	M	M	H	M	M	H	H	H	H	M
CO5	H	H	H	M	H	H	M	M	M	M	L	H	M	H

Discipline Specific Elective Course DSE - II
Business Communication

Semester: II
21BCRI02

Hours of Instructions/week: 4
No. of Credits: 3

Course Objectives:

- 1.To understand the basic principles of communication.
- 2.To impart the students to draft different types of business letters.
- 3.To inculcate the knowledge on drafting reports.

Unit I Introduction

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

12

Unit II Business Correspondence

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

12

Unit III Service Sector Correspondence

Banking, Insurance, Agency, Import and Export correspondence, Application for appointment, drafting resume, Public relations letters-letters to the editor.

12

Unit IV Communication through Reports

Report writing, Principles governing the preparation of reports, Function of a report, Types of business report, Reports by individuals, Report by committees, Directors report, Drafting of company meeting notices, Drafting of agenda and Minutes of company meetings.

12

Unit V Oral Communication and Essay Writing

Oral Presentation, Principles, Effective presentation skills, Factors affecting presentation, Sales presentation, Training presentation, Conducting surveys, Speeches to motivate, Writing essays on topics relating to commerce, Industry and Banking.

12

Total Hours: 60

Text Books:

1. **Rajendra Pal & Korlahalli.J.S.(2015), Essentials of Business Communication,** Sultan Chand & Sons, New Delhi.
2. **Sharma R.C. and Krishna Mohan (2017), Business Correspondence and Report Writing,** Tata McGraw Hill Publishing House, New Delhi.

ReferenceBooks:

1. **Marry Ellen (2017), Essentials of Business Communication,** Guffey South Western College Publishing House, New Delhi.
2. **Urmila Rai (2012), Business Correspondence and Report Writing,** Himalaya Publishing House, New Delhi.
3. **Lesikar Pettit (2017), Business Communication Theory and Application,** A.I.T.B.S, Publishers and distributors (Reg).

Course Outcomes:

1. Apply business communication strategies and principles to exchange information.
2. Capable to make business correspondence according to different situations.
3. Learn to write business reports independently.
4. Able to communicate with appropriate vocabulary words.
5. Ability to make oral presentation effectively.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO1	H	H	H	M	H	-	H	H	H	H	H	H	H	M
CO2	H	H	M	L	H	M	M	M	H	H	H	H	H	H
CO3	H	H	M	H	H	M	-	M	L	H	H	H	H	H
CO4	H	H	H	H	H	M	L	H	H	H	M	H	H	H
CO5	H	H	M	H	H	M	M	H	H	M	H	H	M	M

Corporate Accounting –I

Semester III
21BCRC07

Hours of Instruction / week: 5

No. of credits: 4

Course Objectives:

1. To understand the rules relating to issues of shares, debentures and valuation of shares.
2. To throw light upon the merger and acquisition procedure of corporate bodies and its accounting treatment.
3. To enable the students to understand the methods of valuation of shares.

Unit I Issue of Shares and Debentures

Company Accounts – Issue, Forfeiture and Reissue of Shares – Redemption of Preference Shares – Issue and Redemption of Debentures as per Companies Act, 2013. **20**

Unit II Pre-Incorporation Profit

Calculation of Sales ratio, Time ratio, Weighted ratio, Treatment of Capital and Revenue expenditure, Ascertainment of Pre-incorporation and Post-incorporation profits by preparing Profit & Loss account and Balance Sheet, Acquisition of Business, Profit Prior to Incorporation. **10**

Unit III Final Accounts

Statutory provisions regarding preparation of company final accounts, Treatment of special items-Tax deducted at source-Advance payment of tax, Provision for tax, Depreciation, Interest on debentures, Dividends rules regarding payment of dividends, Transfer to reserves - Preparation of profit & loss account and balance sheet in vertical form(Companies Act 2013) Preparation of Company Final Accounts with reference to Part II Schedule VI of the Companies (Amendments) Act (Excluding Managerial Remuneration). **15**

Unit IV Amalgamation, Reconstruction and Reconstruction

Amalgamation, Types, Absorption, Internal and External Reconstruction, Alteration of share capital. Procedures for Reduction of Share capital, Accounting entries for Purchase consideration; Buy back of shares. **20**

Unit V Valuation of Shares

Valuation of Shares – Need – Different forms of Stock Valuation – Methods of Valuation of Shares. Earnings Per Share and Price Earnings Ratios effects for valuation of shares. **10**

Distribution of questions: Theory –20% and Problems –80%

Total Hours: 75

Text Books:

1. Jain S.P. & Narang K.L. (2020), Advanced Accountancy, Kalyani publishers, New Delhi.
2. Gupta R.L. (2020), Advanced Accountancy, Sultan Chand & Sons, Delhi.

Reference books:

1. Arulanandham and Raman, K.S. (2016), Advanced Accountancy, Himalaya Publishing House, New Delhi.
2. Iyengar S.P. (2015), Advanced Accounting, Sultan Chand & Sons, Delhi.
3. Maheswari S.N. & K. Durai Pandian (2016), Corporate Accounting, Vikas Publishing House, Pvt. Ltd, New Delhi.
4. Reddy T.S. and A. Murthy (2021), Corporate Accounting, Margham publication, Chennai.

Course Outcomes:

1. Understand the rules relating to issues of shares and debentures.
2. Apportion capital and revenue expenditure as between pre and post incorporation of companies.
3. Prepare financial statements of companies.
4. Apply merger and acquisition procedure to corporate bodies.
5. Compute the valuation of shares.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	H	H	M	H	M	H	H	H
CO2	H	H	M	H	H	L	M	H	H	M	H	H	H	H
CO3	H	H	H	H	H	M	H	H	H	H	M	H	H	H
CO4	H	H	H	H	H	M	H	H	M	M	M	H	H	H
CO5	H	H	H	H	M	L	M	H	H	M	L	H	H	H

Company Law & Secretarial Practice-I

**Semester III
21BCRC08**

**Hours of Instruction / week: 5
No. of Credits:3**

Course Objectives:

1. To provide basic knowledge with regard to the procedural aspects of forming a company.
2. To know the provisions regarding charter documents of a company, issue and allotment of shares.
3. To give a detailed note on rights and duties of members of a company and the provisions regarding different modes of winding up.

Unit I Formation of a Company

Joint Stock Companies – Meaning – Nature, Features of a company; Judicial acceptance of the company as a separate legal entity; Concept of Corporate Veil - Definitions and Key Concepts- Different Types- Different stages in the Formation of a Company under the Companies Act, 2013- duties of secretaries ; Other problems at the promotion stages ; Industrial license

15

Unit II Charter Documents

Memorandum, Articles of Association and Prospectus- Its Alteration - Changes and Modifications Procedure followed by the secretary for alterations in Memorandum and Articles of Association of a company. Specimen resolutions therefore.

15

Unit III Shares and Share Capital

Meaning and types of Capital; Concept of issue and allotment; Issue of Share certificates; Rights issue and Bonus Shares; Sweat Equity Shares; Transfer and Transmission of securities; Buyback of securities; Dematerialization and Re-materialization of shares; Reduction of Share Capital and Specimen resolutions.

15

Unit IV Members and Shareholders

Who can become members – Difference between member and shareholder - Modes of acquisition of membership – Rights and Duties of members – Termination of membership - Variation of members' rights - Procedure for making application to the Court/Company Law Board; Specimen resolutions.

15

Unit V Winding up

Meaning, Modes of Winding up - Compulsory Winding up by the Court - voluntary Winding up - Types of Voluntary Winding up - Members voluntary Winding up - Creditors voluntary Winding up - Winding up subject to supervision of the Court - Consequences of Winding up (General) - Latest Amendments as per Companies Act.

15

Total Hours: 75

Text Book:

1. N.D.Kapoor, (2019) **Company Law & Secretarial Practice**, Sultan Chand, New Delhi

Reference Books:

1. P.K. Ghose&V.Balachander, (2018) **Company Law & Secretarial Practice**
2. A.Ramaiya, (2021) **Guide to Companies Act**, Wadhwa& Co., Nagpur.
3. Dr.P.N.Reddy and H.R.Appanaiah (2017): **Essentials of Company Law and SecretarialPractice**, Himalaya Publishing House, Mumbai.

Course O utcomes:

1. Understand the core provisions regarding incorporation and commencement of a company.
2. Prepare memorandum and article of association of a company.
3. Follow the procedural aspects of issue and allotment of shares.
4. Understand the rights and duties of members.
5. Apply the procedure for winding up, incase, the company comes to an end.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	L	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	M	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	M	M	H	H	H	H	H	H	M
CO4	H	M	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	M	H	M	H	M	H	H	M	L	H	H	H

Cost Accounting

**Semester III
21BCRC09**

**Hours of Instruction / week: 5
No. of Credits:3**

Course Objectives:

- 1.To enable the students to understand the costing principles, elements of cost and its application to various industries.
- 2.To impart knowledge in material cost,labourcostand overheads and in the preparation of a cost sheet.
- 3.To analyze a cost statement and to arrive at meaningful conclusion about the cost situation of the company.

Unit I Cost Accounting and Cost sheet

Cost Accounting- Definition, Advantages, Cost Accounting and Financial Accounting, CostCenter, Installation of a Costing System and Methods of Costing, Classification of Costs,Elements of Cost, Preparation of Cost Sheet, Tender and Quotation.

10

Unit II Material Cost and Labour

Material Cost, Purchase and Stores Control, Issue of Materials, Methods of Pricing of Material Issues, Inventory Control, Concepts and Techniques, Fixation of Stock Levels, EOQ, ABC Analysis, VED Analysis, Perpetual and Periodic Inventory System and Treatment of Material Losses. Labour cost, types, Personnel department, Methods of remuneration, Incentives schemes, Treatment of idle time, Labour turnover.

20

Unit III Overheads

Overhead, Classification of overhead, Basis of Charging, Allocation, Apportionment, Absorption of overheads to production department, Methods and re-apportionment of service department expenses. Reconciliation of costing and financial profit or loss.

15

Unit IV Methods of Costing

Job costing, Objectives, Features Procedure of job order costing, Batch costing, Contract costing, Features, Types of contracts, Preparation of accounts.

15

Unit V Process Costing and Operating Costing

Process Costing, Features, Applications, Principles of Process Costing, Process losses, Normal and Abnormal Losses, Abnormal Gain, Preparation of Process Accounts, Inter process profits, Treatment of By-Products and Joint Products. Unit Costing, Operating Costing, Service Costing, Features, Application of Operating Costing.

15

Distribution of questions: Theory–40% and Problems–60%

Total Hours: 75

Text Books:

1. Jain S.P. and Narang K.L. (2019), **Cost Accounting**, Kalyani Publishers, New Delhi.
2. Reddy T. Sand Hari Prasad Reddy. Y, (2019), **Cost Accounting**, Margham Publications, Chennai.

Reference Books:

1. Agarwal (2021), **Cost Accounting**, Sahitya Bhawan, Agra.
2. Horngren C.T, George Foster M Datar, (2017) **Cost Accounting Managerial Emphasis**, Prentice Hall of India Pvt. Ltd, New Delhi,.
3. Iyengar S.P. (2019), **Cost Accounting Methods**, S.P. Sultan Chand Sons, New Delhi.
4. Khanna B.S, Pandey I.M., Ahuja C.K, Batta S.C.L, (2016), **Practical Costing**, S.Chand & Co. Ltd, New Delhi.
5. Pillai R.S.N. & Bagavathi V, (2017), **Cost Accounting**, S.Chand & Co., Ltd., New Delhi

Course Outcomes:

1. Understand the role of cost accounting in the complex business environment.
2. Understand the costing system and cost management system.
3. Analyse the methods of material issues, allocation and apportionment of overheads.
4. Compute and analyse the cost accounting system for manufacturing process, services, job, batch and unit costing.
5. Know the significance of elements of cost in pricing of a product.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	pH	H	M	H	H	H	H	M	H
CO2	H	H	H	H	H	H	M	H	H	H	H	H	H	M
CO3	H	H	H	M	H	H	M	H	H	H	H	H	H	H
CO4	H	H	H	H	H	M	H	M	H	M	L	H	H	M
CO5	H	H	H	H	H	M	H	M	H	L	M	H	H	H

Labour Laws

Semester III
21BCRC10

Hours of Instruction / week: 5
No. of credits: 3

Course Objectives:

1. To understand the legal provisions regarding health, safety, welfare, working hours of employees, procedure for registration of a trade union and various modes of settlement of industrial disputes.
2. To learn the legal provisions regarding minimum maternity benefit and compensation for workers.
3. To impart knowledge on legal provisions regarding insurance and retirement benefits.

Unit I Acts Relating to Work Place

Factories Act, 1948: Objectives, Important definitions, Provisions of health, safety, welfare, working hours and Protection of Young Persons and Women and Annual leave with Wages. **15**

Trade Unions Act, 1926: Objectives, Important definitions – Procedure for registration – Rights and Liabilities.

Industrial Disputes Act, 1947: Concept of Industry, Industrial Dispute and Workmen; Various modes of settlement of Industrial disputes, Settlement machinery - Their composition, Powers and Duties. Labour Code.

Unit II Acts Relating to Wages

Minimum Wages Act, 1947: Definitions - Fixing minimum wages, Fixing hours for a normal working day, overtime, registers to be maintained

Payment of Wages Act, 1936: Objects and Scope- Application and Major Provisions of the Act **15**

Equal Remuneration Act, 1976: Objects and Scope - Application and Major Provisions of the Act.

Payment of Bonus Act, 1965: Bonus: Concept, Objectives, Eligibility - Profit Sharing, Basis of the Calculation of Bonus- Minimum and Maximum Bonus.

Unit III Acts Relating to Benefits

Workmen's Compensation Act, 1923: Important Definitions, Types of injuries covered, Employer's liability for compensation, Amount of compensation. **15**

Maternity Benefits Act, 1961: Its objects, Applicability, Nature of benefits and Privileges available under the Act. Procedure for Claiming Payment.

Unit IV Acts Relating to Insurance

Employees' State Insurance Act, 1948: Important definitions- ESI fund and contribution to the fund by the employer, Employees and grant by Central and State Governments, Benefits available, Conditions, Qualifications under which available and persons entitled thereto. **15**

Unit V Acts Relating to Retirement Benefits

Employee's Provident Fund and Miscellaneous Provisions Act, 1952: Objects, Scope, Applicability, Important definitions, various schemes framed by the Central government and contribution under the Act.

Payment of Gratuity Act, 1972: Objects, Scope, Applicability, Important definitions, Continuous service, Determination of the amount of Gratuity.

Total Hours: 75

Text Book:

1. **N.D. Kapoor (2019), Handbook of Industrial Law;** Sultan Chand & Sons, 23, Darya Ganj, New Delhi

Reference Books:

1. **S.S. Gulshan & G.K. Kapoor, (2019): Economic, Labour and Industrial Laws;** Sultan Chand & Sons, New Delhi.
2. **P. L. Malik, (2017): Labour and Industrial Laws (Pocket Edition);** Eastern Book Company, 34, Lalbagh, Lucknow.
3. **H.L. Kumar: Labour Laws, (2020),** Universal Laws Publishing Co. Private Ltd., Delhi.
4. **Labour & Industrial Laws (Legal Manual), (2019),** Universal Law Publishing Co. Private Ltd., New Delhi.

Course Outcomes:

1. The legal provisions regarding health, safety, welfare, working hours of employees, procedure for registration of a trade union and various modes of settlement of industrial disputes at the business establishment.
2. The legal provisions regarding minimum wages, payment of wages and payment of bonus while calculating wages and bonus.
3. Adopt the legal provisions regarding maternity benefit and compensation for workers.
4. Protect the employees with insurance and retirement benefits as per the provisions of the Act.
5. Understand the scope of retirement benefits and significance of payment of Gratuity Act, 1972.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	M	H	M	H	H	H	H	M	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	H	M
CO3	H	H	H	M	H	H	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	M	M	M	H	M	L	H	H	M
CO5	H	H	H	H	H	M	H	M	H	L	M	H	H	H

Strategic Management

Semester III
21BCRC11

Hours of Instruction / week: 5
No. of credits: 3

Course Objectives:

1. To enable the students to apply the strategies in different functional areas.
2. To enable the students to create, execute and evaluate different strategies in their everydaylife as managers.
3. To enable the students to know about the concepts of environment scanning and analysis.

Unit I Strategic Management

Strategic thinking Vs Strategic management Vs Strategic planning, Meaning of strategic management, Concept of strategy, Policy and strategy, Strategy and tactic, Strategy and strategic plan - Nature of strategic plan, Definition, Need, Dimensions – Strategic planning – Strategic decision making process – Benefits and risks of strategic management.

15

Unit II Strategic Management Process

Vision of the company – Business vision models – Objectives and Goals. Business policies and strategies.

15

Unit III Environmental Scanning and Analysis

Concept of environment, Environmental analysis and appraisal, Need for environmental scanning and analysis – Component of environment, SWOT: A tool of environment analysis, Techniques of environmental search and analysis, ETOP: A , Decision making on environmental information.

15

Unit IV Generic Competitive Strategies

Integration strategies – Outsourcing strategies – Offensive and Defensive strategies – Strategic alliances and Collaborative partnerships – Merger and Acquisition – Diversifications – Tailoring strategies to fit specific industry and company situations.

15

Unit V Strategic Evaluation and Control

Evaluation of strategy and Strategic control, Need for evaluation – Criteria for evaluation and the evaluation process, Strategic control process, Types of external controls – Key success factors – Monitoring success and Evaluating deviations.

15

Total Hours: 75

Text Book:

1. P.SubbaRao, (2020), **Business Policy and Strategic Management**, Himalaya Publishing House.

Reference Books:

1. VipinGupta, Kamala Gollakota, R. Srinivasan, (2017), **Business Policy and Strategic Management - Concept and Application**, Oxford University Press, Chennai.
2. SukulLomesh, P.K. Mishra, (2018), **Business Policy and Strategic Management**, Tata McGraw Hill, New Delhi.
3. N.Chandrasekaran and P.S.Ananthanarayanan, (2019), **Strategic Management**, Oxford University Press, Chennai.
4. UpendraKachru, (2018), **Strategic Management**, McGraw Hill Education, Noida, India.
5. S.M.Manikutty and Robert E.Hoskission, (2017), **Strategic Management**, Cenage Learning India Private India, New Delhi.

Course Outcomes:

1. Undertake strategic planning to make business decisions in future.
2. Fix vision, mission, objectives and goals for strategic management.
3. Make environmental analysis through SWOT analysis.
4. Formulate competitive strategies to fit the specific field or industry.
5. Evaluate and control business strategies.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	L	M	H	H	H	H	H	H	H	H
CO2	H	M	H	M	H	H	M	H	H	M	H	H	H	H
CO3	H	H	H	H	H	M	H	H	H	H	M	H	H	H
CO4	H	H	H	H	M	L	M	H	H	M	M	H	H	H
CO5	H	H	M	M	H	M	H	H	H	M	L	H	M	M

Discipline Specific Elective Course DSE-III
Computer Applications in Business

Semester III
21BCRI03

Hours of Instruction/week: 5(T2+ P3)
No. of credits: 4

Course Objectives:

1. To understand the role and significance of computers in the current scenario.
2. To instill technical knowledge on the operating system of computer.
3. To acquire practical knowledge in MS-office package.

Unit I Introduction to Computer Application

Introduction to computer, Importance of computer, Classification of computer, Basic Computer operations, Development of computer and computer generations, Computer application in various fields.

6

Unit II Components of Computer and Database

Introduction to Computer Memories: Input, Output and Storage devices, Data processing, Cycle, Steps, kinds, Objectives, Methods, Database, Characteristics, Objectives, Database Management System, Objectives and Advantages of DBMS.

6

Unit III Software and Networking

Introduction to Software, Types, Introduction to Programming Language, Types, Algorithm, Flowcharts, Types of flowcharts, Program development, developing a program, Computer Communication, Computer Network, Advantages of Networking and Types of Network.

6

Unit IV Operating System and Documentations

Operating System, Definition, types, MS DOS, Windows OS, The Desktop, Control Panel, Documentation using words, Designing a document, Tool bars, Menus and Dialog boxes.

6

Unit V Data Management and Presentation

Spreadsheet, Features of excel, Financial functions, Mathematical functions, Simple statistical functions in excel - Power point presentation, Features, Presentation used in wizards and templates and view and animation - MS. Access, Tables, Queries, Forms and Report.

6

Total Hours: 30(T)

Text Books:

1. **V.Rajaraman (2018), Introduction to Information Technology, PHI Learning Private Limited, Delhi-110092.**
2. **P.Mohan (2013), Computer Application in Business. Himalaya Publishing House, New Delhi.**

Reference Books:

1. **R.Kelly Rainer, Brad Prince (2017), Introduction to Information Systems, Wiley Publications, New Delhi.**
2. **Ashok Arora (2015), Computer Fundamentals and Applications, Vikas Publishing House Pvt Ltd. New Delhi.**

List of Practicals:

MS-WORD

10

1. Type a paragraph and perform the following functions
2. i. Font, paragraph, bullets and numbering
ii. Check the spelling and grammar
iii. Header and Footer
iv. Find and replace
v. Page setup
3. Prepare a class timetable using table option.
4. Prepare an application for a job with the bio-data using auto text.
5. Prepare a college day invitation using borders and shading option, word art and pictures.
6. Using mail merge, draft a shareholder's meeting letter for 5 members.

MS-EXCEL

15

1. Create a work sheet of mark list of your class for each semester and calculate the total, average using auto sum option for those who have passed.
2. By Using Student Mark sheet data draw various graphs and diagrams.
3. Calculate the simple interest and Compound interest by using functions in Excel.
4. Perform mathematical, comparative and logical operators by using student database.
5. Creating Pivot Table to analyse sales report.

1. Create a database and maintain the address of your classmates with the following constraints
 - i. Roll number should be the primary key
 - ii. Maintain at least ten addresses
 - iii. Recall information according to name, place, city and pin code
2. Create an item table with item number, item name, rate, quantity and net price and perform the following:
 - i. Find the net price for all the records
 - ii. Display only the item number, item name list for net price > 10,000
 - iii. Increase the rate by Rs. 100 for all records
 - iv. Display only the item number, item name = "pen"
 - v. Display all the details for the item number > 100 and quantity > 50.
3. Create a database on students mark list with Name and Subjects and perform the following:
 - i. Add at least 10 records
 - ii. Sort the Names in alphabetical order
 - iii. Find the total and average
 - iv. Sort it with total > 350
 - v. Sort it with marks > 90 and total > 350
4. Create a table called 'Books' with the following fields S.no, Book name, Author name, Category, Price and Availability and Perform the following queries
 - i. Sort the table in the ascending order of author's name
 - ii. Find the author of a particular book and its price
 - iii. Find the details of the books which are available in the library
 - iv. Find if a particular book is available or not.
 - v. Find the price of a particular book
 - vi. Find the no of books in Commerce category and arrange it in descending order of price.
5. Create a database called 'Bank' with tables -Deposits and Loans. Perform the following:
 - i. Find all loans made at Coimbatore branch with loan amount greater than Rs.10000.
 - ii. Find the loans with amounts between 10000 and 50000.
 - iii. The Deposits table should have the following fields account no, branch name, customer name, balance amount.
 - iv. The Loans table should have the following fields loans no, branch name, customer name, loan amount.

MS-POWER POINT

10

- i. Design an advertisement for a product.
- ii. Design a sports day invitation of your institute.
- iii. Create different slides in PowerPoint with organizational chart and present a slideshow using Custom animation and slide transition.

Practicals-45

Total Hours: 75

Course Outcomes:

1. Familiarize with the basic concepts and features of computer.
2. Acquire knowledge on maintaining database and networks operations.
3. Competence on documentation.
4. Acquaint the usage of excel spread sheet functions.
5. Ability to present the information with the features of power point

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	M	H	M	H	H	L	M	M	H	H	M	H	M	H
CO2	M	H	M	M	H	M	H	H	H	H	M	H	M	H
CO3	H	H	H	H	H	M	H	H	H	H	H	H	H	H
CO4	H	H	M	H	H	M	H	H	H	H	M	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H	H	H	H

Corporate Accounting-II

Semester IV
21BCRC12

Hours of instruction/week: 5
No. of Credits: 4

Course Objectives:

1. To explain the legal requirements regarding preparation of final accounts of holding company, banking company, Life Insurance Company, general insurance company and electricity company.
2. To understand the legal formats for the preparation of final accounts of the above companies.
3. To read their financial statements and infer its financial implications.

Unit I Accounts of Holding Companies

Elimination of Investment Account- Minority Interest - Cost of Control / Goodwill - Pre and Post-Acquisition Profit- Revaluation of Assets and Liabilities - Concept of valuation - Bonus Shares - Elimination of Common Transactions -Unrealised Profit - Dividend - Contingent Liabilities - Consolidation of Balance Sheet. **15**

Unit II Final Accounts of Banking Companies

Preparation of Profit and Loss Account - Preparation of Balance Sheet as per Banking Companies Regulation Act. **15**

Unit III Final Accounts of Life Insurance

Insurance - Meaning - Principles of Insurance - Insurance Legislations in India - Types - Life Insurance - Final Accounts of Life Insurance - Preparation of Revenue Account and Balance Sheet. **15**

Unit IV Final Accounts of General Insurance

General Insurance - Meaning- Types - Fire Insurance - Marine Insurance - Miscellaneous Insurance-Final Accounts of General Insurance - Preparation of Revenue Accounts of Fire and Marine and their Balance Sheet as per IRDA Authorities. **15**

Unit V

Double Account System - Replacement of an Asset- Preparation of Final Accounts - Disposal of Surplus. **15**

Total Hours: 75

Text Books:

1. Jain S.P. and Narang, K.L. (2020), 'Advanced Accountancy II', Kalyani Publishers, New Delhi, 2019.
2. Reddy .T.S.and Murthy A., (2021) 'Corporate Accounting', Margham Publications, Chennai.

Reference Books:

- 1.ArulanandamM.A. & Ramank.S, (2019)'Advanced Accountancy', Himalaya Publishing House, New Delhi, 2019.
2. Gupta R.L. and Radhaswamy M.,(2019)'Advanced Accountancy- Volume II', Sultan Chand & Sons, New Delhi.
3. Shukla M.C.and Grewal T.S.,(2019), 'Advanced Accountancy', S.Chand, New Delhi.

Course Outcomes:

1. Prepare the final accounts of holding company and their distribution of dividend.
2. Prepare the final accounts o banking company.
3. Deals with the final accounts of Life Insurance Company.
4. Read their financial statement of General Insurance Company.
5. Determine the disposable income for the purpose of distribution.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	H	H	H	H	H	H	H	H
CO2	M	H	M	H	H	L	H	H	H	H	L	H	M	H
CO3	H	M	M	L	H	H	H	M	L	L	M	H	M	M
CO4	H	H	H	H	H	L	H	H	H	H	L	H	H	H
CO5	H	H	H	H	H	M	H	H	H	M	M	H	M	H

Company Law & Secretarial Practice – II

Semester IV
21BCRC13

Hours of instruction/week: 4
No. of Credits: 3

Course Objectives:

1. To provide basic knowledge with regard to the procedural aspects of preparation of annual aspects.
2. To discuss the legal aspects about inter-corporate loans, investments, guarantee and security and distribution of profits.
3. To elucidate the CSR provisions and financial reporting norms.

Unit I Preparation of Annual Reports

Preparation of Annual Reports Balance Sheet, Profit and Loss Account/ Income and Expenditure Statement, Auditor's Report (Cost Audit; Secretarial Audit; Special Audit; Internal Audit) Directors' Report, Statement on Corporate Governance, Directors' Responsibility Statement, Compliance Certificate, Chairman's Statement.

12

Unit II Inter-Corporate Loans

Inter-Corporate Loans, Investments, Guarantee and Security - Procedure for making inter-Company Loans, Investments, Giving of guarantees and providing of security; Specimen resolutions.

12

Unit III Distribution of Profits

Declaration and Payment of Dividend Procedure for ascertainment of divisible profits - Declaration and payment of dividend - Interim and Final; Transfer of Unpaid/Unclaimed dividend to Investor, Education and Protection Fund; Right to dividend - Specimen resolutions.

12

Unit IV Maintenance of Books and Registers

Maintenance of Statutory Books/Registers and Filing of Returns– Maintaining and monitoring of Statutory Books/Registers prescribed under various provisions of the Company Law and Filing of various forms/returns to Registrar of Companies; Procedure for registration of documents; and Penalties for Delayed Filing, etc.

12

Unit V Corporate Social Responsibility

Applicability of CSR; Types of CSR Activities; CSR Committee and Expenditure; Net Profit for CSR; Accounting Standards (AS): Applicability, Scope and Compliance; International Financial Reporting Standards; Overview of AS, AS vs. Ind AS vs. IFRS.–Reporting requirements.

12

Total Hours: 60

Text Book:

1. N.D.Kapoor, (2021), **Company Law & Secretarial Practice**, Sultan Chand, New Delhi.

Reference Books:

1. Ghosh P.K.andBalaChander V., (2020), **Company Law and Secretarial Practice**, Sultan Chand & Sons Publications, New Delhi
2. RamaiyaA., (2020), **Guide to Companies Act**, Wadhwa& Co., Nagpur
3. **Manual of Companies Act, Corporate Laws and SEBI Guidelines**: Bharat Law House, New Delhi
4. ReddyP.N. and AppanaiahH.R. (2017): **Essentials of Company Law and Secretarial Practice**, Himalaya Publishing House, Mumbai.
5. ICSI Study Materials.

Course Outcomes:

1. Prepare annual reports of a company according to law.
2. Apply the legal provisions in the case of inter-corporate loans, investments, guarantee and security.
3. Ascertain divisible profit for the purpose of declaration and payment of dividend.
4. Maintain books and registers in compliance with legal provisions.
5. Ensure transparency with the help of financial reporting norms and to discharge social responsibility.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	H	H	H	H	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H	M	H	M	H
CO3	H	H	H	M	L	M	H	M	H	H	H	H	M	H
CO4	H	H	H	H	H	H	M	H	H	M	M	H	H	H
CO5	H	H	M	H	H	M	H	M	H	L	H	H	H	H

Management Accounting

Semester IV
21BCRC14

Hours of instruction/week: 5
No. of Credits: 3

Course Objectives:

- 1.To educate the students to analyze the company's financial statements.
2. To enable the students to apply the management accounting tools and techniques for managerial decision making.
- 3.To instill the students to develop the skill for forecasting and budget preparation.

Unit I Management Accounting

Management Accounting, Meaning, Nature, Objectives, Scope and Functions of Management Accounting –Relationship between Cost, Financial and Management Accounting, Tools and Techniques of Management Accounting.

15

Unit II Financial Statement Analysis

Financial Statement, Meaning, Nature, Uses and Limitations of Financial Statements, Financial Analysis, Types of Financial Statement Analysis, Preparation of Comparative, Common Size and Trend Analysis. Ratio Analysis, Classification of Ratios, Analysis for Liquidity, Profitability, Solvency and Activity, Advantages of Ratio Analysis, Limitations of Accounting Ratios and Trend Analysis.

15

Unit III Marginal Costing and Standard Costing

Marginal Costing, Meaning, Importance, Contribution, Cost Volume Profit Analysis, Break Even Analysis and Managerial Application of Marginal Costing. Standard Costing, Advantages and Limitations, Variance Analysis, Material, Labour, Overheads and Sales (Simple Problems Only)

15

Unit IV Fund Flow and Cash Flow Statement

Preparation of Fund Flow Statement, Fund Flow Analysis, Forecasting of Funds Requirement Cash Flow Analysis and Preparation of Cash Flow Statement.

15

Unit V Budget and Budgetary Control

Budget and Budgetary Control, Meaning and Objectives, Types of Budgets, Fixed and Flexible Budgeting; Zero Based Budgeting; Performance Budgeting, Control Ratios and Responsibility Accounting.

15

Distribution of Questions: Theory –40% and Problems –60%

Total hours: 75

Text Books:

- 1.Sharma R.K., and ShashiK.Gupta(2020), **Management Accounting**, Sultan Chand & Sons, New Delhi.
2. Maheswari S.N., (2019), **Management Accounting**, Sultan Chand, New Delhi.

Reference Books:

- 1.Bhattacharya S.K., and John Bearden(2016), **Accounting for Management**, Vikas Publishing House Ltd, New Delhi.
- 2.Chowdhary S.B., (2018), **Management Accounting**, Kalyani Publishers, New Delhi.
- 3.Jawant Singh and Ralkej Paul(2014), **Management Accounting**, Kitab Mahal Publishers, New Delhi.
4. Paul S. Kr (2014), **Management Accounting**, New Central Book Agency, New Delhi.

Course Outcomes:

1. Acquire knowledge on fundamental aspects of the management accounting tools and techniques.
2. Evaluate the financial performance of the companies.
3. Acquire knowledge on preparation of fund flow and cash flow statement of the company
4. Gain knowledge on application of marginal costing and standard costing in decision making process.
5. Understand the preparation of different types of budget.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	M	H	H	M	L	H	H	H
CO2	H	H	H	H	H	L	M	M	H	H	M	H	M	H
CO3	M	H	H	H	M	L	M	H	H	M	L	H	M	H
CO4	H	H	H	H	H	M	H	M	H	H	M	H	H	H
CO5	H	H	M	M	H	L	H	H	H	H	H	H	H	H

Indirect Taxes

Semester IV
21BCRC15

Hours of instruction/week: 4
No. of Credits: 3

Course Objectives:

- 1.To understand the rationale for GST and GST network.
- 2.To know the procedure for levy, collection and invoicing under GST.
- 3.To learn the valuation and clearance procedure under customs duty.

Unit I Introduction to Taxation

Federal Finance, Principles of federal finance, Federal System under the Indian Constitution, Union List, State List, Concurrent List, Sources of Revenue for Union and States, Distribution objectives of taxation, Canons of taxation, Requisites of good tax system.

12

Unit II Introduction to GST

Rationale for GST; Structure of GST (SGST, CGST and IGST), GST Council, GST Network, State Compensation Mechanism, Registration of Dealers.

12

Unit III Levy and Collection of GST

Taxable Event - Supply of Goods and Services, Classification of Goods and Services, Place of Supply: within State and Export; Small Supplies, Composite and Mixed Supplies. GST Valuation- Rules for valuation of GST, Taxability of Expenses and Exemption from GST.

12

Unit IV Input Tax Credit and Invoicing Under GST

ITC under GST- Eligibility and Conditions for taking Input Tax Credit - ITC in case of Capital Goods – Set-off of Input Tax Credit –Restrictions in claiming ITC- ITC in special circumstance - Tax invoice - Various types of Invoices or Supporting Documents –Essentials of GST Invoice details - Invoicing under GST for Supply of Services.

12

Unit V Customs Duty

Concept - Types of Customs Duty - Customs Act 1962, Procedure for Import and Export of goods - Valuation - Exemption - Clearance Procedure: Export Promotion Scheme Drawback of Duties - Baggage rules - Import and Export Carrier and Post Parcels - Excise Duty - Rate of Excise Duty for Petroleum and Liquor Products; Impact of Excise duty after Implementation of GST.

12

Total Hours: 60

Text Books:

- 1.HemantNarang C.A(2017), GST Simplified, Computech Publications Limited, New Delhi.
- 2.Mehrotra H.C and Agarwal V.P (2021),Goods and Services Tax,SahityaBhawan Publications, Agra.

Reference Books:

1. Datey V.S.(2021), GST A Model, Taxman publications (Pvt.,)Ltd, New Delhi.
2. Mehrotra M.C and Goya S.P(2021), Direct and Indirect Taxes,SahityaBhawan Publications, New Delhi,
3. GST Manual, Government of India.

Course Outcomes:

- 1.Knowledge on federal system and sources of revenue.
- 2.Understanding on structure of GST and registration procedure
- 3.Knowledge on levy and collection procedure under GST.
- 4.Familiarity on input tax credit and involving under GST.
- 5.Learning on valuation and clearance procedure under Customs Duty.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	M	H	H	L	M	H	H	H	H	H	H	H
CO2	H	H	H	H	H	L	H	H	H	H	M	H	H	H
CO3	H	H	H	M	M	M	L	H	H	M	M	H	H	H
CO4	H	H	H	H	M	L	H	M	H	H	H	H	M	H
CO5	H	H	M	M	M	L	H	H	H	H	H	H	H	H

Company Administration

Semester IV
21BCRC16

Hours of instruction/week: 4
No. of Credits: 3

Course Objectives:

- 1.To understand powers of the various committees in the company administration.
- 2.To know the appointment procedure and rights and duties of directors, auditors, key personnel and company secretary.
- 3.To learn the various provisions regarding conduct of meetings.

UNIT I Board Constitution and its Powers

Composition of Board - Restriction and Powers of Board - Board Committees- Audit Committee, Nomination and Remuneration Committee, Stakeholder Relationship Committee and other Committees.

12

Unit II Directors and Auditors

Types of Directors - Appointment / Reappointment, Disqualifications, Vacation of Office, Retirement, Resignation and Removal, and Duties of Directors; Rights of Directors; Loans to Directors; Disclosure of Interest. Auditors-Appointment, Resignation and Procedure relating to Removal, Qualification and Disqualification; Rights, Duties and Liabilities.

12

Unit III Managerial Personnel and Their Remuneration

Appointment of Key Managerial Personnel (KMP); Managing and Whole-Time Directors, Manager, Chief Executive Officer and Chief Financial Officer; Company Secretary - Who is a secretary - Types – Positions - Qualities - Qualifications - Appointments and Dismissals - Power - Rights - Duties - Liabilities of a Company Secretary - Role of a Company Secretary - (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer-Latest Amendments as per Companies Act 2013 & 2020.

12

Unit IV Meetings of Board and its Committees

Frequency, Convening and Proceedings of Board and Committee meetings; Agenda; Management Information System; Meeting Management; Resolution by Circulation; Types of Resolutions; Secretarial Standard - 1; Duties of Company Secretaries before, during and after Board/ Committee Meeting.

12

Unit V General Meetings

Annual General Meeting; Extraordinary General Meetings; Other General Meetings; Process of conducting meeting; Voting and its types-Vote on show of hands, Poll, E-Voting, Postal ballot; Circulation of Members' Resolutions etc.; Signing and Inspection of Minutes; Duties of Company Secretaries before, during and after General Meeting – Virtual Meetings : General Meetings; e-AGM.

15

Total Hours: 60

Text Book:

1. Kapoor N.D., (2019) Company Law & Secretarial Practice, Sultan Chand, New Delhi

Reference Books:

1. Ghosh P.K. and BalaChander V., (2016), **Company Law and Secretarial Practice**, Sultan Chand & Sons Publications, New Delhi
2. Ramaiya A., (2021), **Guide to Companies Act**, Wadhwa & Co., Nagpur
3. **Manual of Companies Act, Corporate Laws and SEBI Guidelines**: Bharat Law House, New Delhi
4. Reddy P.N and Appanaiah H.R. (2017): **Essentials of Company Law and Secretarial Practice**, Himalaya Publishing House, Mumbai
5. ICSI Study Materials

Course Outcomes:

1. Deal with various committees in the company administration.
2. Follow the legal provisions in the appointment, resignation and reappointment of directors, auditors, key personnel and company secretary.
3. Deals with key managerial personnel and their rights, duties and liabilities.
4. Acquire the knowledge on Agenda Management and Management Information System.
5. Conduct the various kinds of meetings with legal pre-requisites.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	M	H	M	L	M	L	M	H	H	H	M	H	H	H
CO2	H	H	H	H	L	M	M	H	H	H	M	H	M	H
CO3	H	H	H	H	L	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	M	M	H	H	H	M	H	H	H
CO5	M	H	H	H	H	L	M	H	H	M	L	H	H	H

Discipline Specific Elective Course
Computerised Accounting –Tally

Semester IV
21BCRI04

Hours of instruction/week: 5 (T2+ 3P)

No. of Credits: 4

Course Objectives:

1. To develop practical skills in the application of Tally Package.
2. To impart knowledge on preparing accounting and inventory vouchers in tally.
3. To inculcate the skill on computing goods and services tax using tally.

Unit I Company Information

Introduction to Tally, Features of Tally, Setting up a New Company in Tally, Creation of a Company, Alteration, deleting, and shut a company. F11: Features-Accounts, Inventory and Statutory Features and F12: Configurations. 6

Unit II Groups and Ledgers

Concepts of Grouping of Accounts, Predefined account groups, display or alter groups. Creating Ledger Accounts, Predefined ledger accounts, creation, display, alter and deleting ledger accounts, Inventory –items, groups, units, creating a single stock group, creating a multiple stock group, stock items. 6

Unit III Accounting Vouchers

Vouchers types, Creation of voucher type, Types of accounting vouchers, Maintaining Bill-wise accounts, Cost centre and cost category, Interest calculation, Reversing journals and optional voucher, Memorandum Voucher. 6

Unit IV Inventory Vouchers

Inventory vouchers –delivery note, physical stock voucher, purchase order, sales order, receipt note, rejection in, rejection out, stock journal, Stock category, bill-wise details, Godowns. GST, types and rates, creation of stock items with GST 6

Unit V Generation of Reports

Display of Daybook, Trial balance, profit and loss accounts, balance sheets, Stock summary and statutory reports. Printing options, quick format, printing reports, printing of primary books, printing of registers, printing of outstanding statements, printing of inventory books. 6

Theory - 30

Practicals-45

Total Hours: 75

List of Practicals:

1. Creation of new Company-Creating groups and ledger types	3
2. Creation of Accounting Voucher.	3
3. Entering transactions in Day Book.	3
4. Data and security management in Tally ERP	4
5. Display of financial statements.	4
6. Creation of Stock Groups and Categories.	4
7. Creation of inventory vouchers and display of stock summary.	4
8. Creation of purchase order and sales order	4
9. Preparation of bill-wise details and calculation of interest overdue.	4
10. Creation of Accounting Voucher with Inventory details.	4
11. Creation of Godown.	4
12. Purchase and sale of items subject to GST	4

Practicals-45**Total Hours: 75****Reference books:**

1. Ashok K Nadhani (2016), Tally.ERP 9 Made Simple Basic Financial Accounting, BPB Publication, New Delhi.
2. Nadhani (2019), Mastering Tally.ERP 9, BPB Publication, New Delhi.
3. Tally.ERP 9 in Simple Steps, (2016), Kogent Learning Solutions Inc. Wiley India Pvt Ltd, New Delhi 2016.

Course Outcomes:

1. Enhance the computerised accounting skills.
2. Interpret the accounting and inventory statements by applying various financial tools.
3. Acquire knowledge on the preparation of statutory reports in compliance with GST.
4. Acquaint to prepare bill-wise statements.
5. Extract financial and inventory reports.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	M	H	M	H	H	L	M	H	H	H	M	H	H	H
CO2	H	H	H	H	H	M	H	M	H	H	L	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	M	H	H	H	M	H	H	H
CO5	M	H	H	H	H	M	L	H	H	H	L	H	H	H

Capital Markets

Semester V
21BCRC17

Hours of instruction/week: 5
No. of Credits: 3

Course Objectives:

1. To familiarize the students with Indian financial system.
2. To promote conceptual understanding of primary and secondary markets in India.
3. To have an in-depth knowledge of different financial instruments and intermediaries.

Unit I The Financial System in India

The Indian financial system- meaning Components -Role and functions -Recent development in the Indian financial system - Capital Market- significance and functions of capital market - Industrial Securities Market- Financial Instruments in Industrial Securities market- Government Securities market

15

Unit II Primary Market / New Issue Market

Primary market - Functions of new issue market -Methods of floating new issue - IPO - FPO - Public issue - Intermediaries in the new issue market - Registrars to the Issue- Brokers to the issue- Bankers to the Issue- Underwriters - Role of SEBI relating to the new issue market

15

Unit III Secondary Market

Origin & Management of stock exchanges in India - Characteristics - Functions - Members - Granting recognition to stock exchanges - Listing of securities & registration of brokers - Kinds of brokers in stock exchange - NSE - BSE - OTCEI - SEBI Guidelines relating to listing of securities.

15

Unit IV Financial Instruments in New Issue & Secondary Market

Treasury bills- Commercial bills - Certificate of deposits – Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & Exchange traded notes - Mutual Funds.

15

Unit V Securities Market Intermediaries

Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars and Transfer Agents, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Investment Advisers, Research Analysts, Market Makers, Credit Rating Agencies.

15

Total Hours: 75

Text Book:

1. Asheesh Pandey, (2017), **Capital Market and Financial System in India**, Ingram Short Title.
2. Fabozzi and Frank J, (2019), **Capital Markets: Institutions and Instruments**, Prentice Hall India Learning Private Limited.

Reference Books:

1. Natarajan K, E. Gordon (2018) – **Financial Market & Services**, Himalaya Publishing House, Mumbai.
2. Gurusamy S (2018), **Securities Laws & Market Operations**, Vijay Nichole Prints, Chennai.
3. Gupta N.K and Monica Chopra: **Financial Markets Institutions and Services**, Vedamse Books (P) Ltd, New Delhi.
4. Bharathi. V.P. Pathak, (2018), **Indian Financial System**, Pearson Education India, New Delhi.
5. Dr. L. Natarajan, (2018), **Securities Laws & Market Operations**, Margham Publications, Chennai.

Course Outcomes:

1. Operate in the Indian financial system.
2. Deal To promote conceptual understanding of primary markets in India.
3. Acquire knowledge about secondary markets in India.
4. To have an in-depth knowledge of different financial instruments and intermediaries.
5. To have an in-depth knowledge of security market intermediaries

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	M	H	H	M	M	H	H	H	M	H	M	H
CO2	H	H	H	H	H	H	H	H	H	H	M	H	M	H
CO3	H	H	H	H	H	M	H	H	H	H	M	H	M	H
CO4	H	H	M	H	H	H	M	H	H	H	M	H	H	H
CO5	H	H	M	H	H	H	M	H	H	H	M	H	H	H

Direct Taxes –I

Semester V
21BCRC18

Hours of instruction/week: 5
No. of Credits: 3

Course Objectives:

- 1.To enable the students to understand the provisions of Indian Income Tax Act
- 2.To familiarize with computation of income under various heads.
- 3.To understand the set off and carry forward of losses.

Unit I Income Tax Act, 1961

An Overview of Income Tax Act 1961 and Income Tax Rules 1962, Basic Concepts of Income -Assessee, Assessment Year -Previous Year -Person -Residential Status of Assessee -Scope of Total Income -Exempted Income **15**

Unit II Income from Salary and House Property

Heads of Income -Salary, Gross Salary, Meaning, Profits in Lieu of Salary -Perquisites, Deduction Allowed -Computation of Salary Income. Income from House Property, Definition, Self Occupied House -Income From Let out Property -Deduction -Expenses Disallowed. **15**

Unit III Income from Business and Profession

Profits and Gains from Business or Profession -Meaning of Business - Items Chargeable Deemed Profits -Chargeable Expenses -Expenses Expressly Disallowed -Computation of Profit and Gains. Capital Gains -Capital Assets -Types of Capital Assets -Deductions - Determination of Consideration - Exemption -Computation of Income. **15**

Unit IV Income from Other Sources

Income from other Sources -Items Chargeable -Deductions, Exemptions-Income of other Person's included in Assessee's Total Income -Aggregation of Incomes. **15**

Unit V Set off and carry forward of Losses

Set Off and Carry Forward of Losses -Deduction from Gross Total Income, Rebate on Income Tax. **15**

Distribution of Questions: Theory –40% and Problems –60%

Total Hours: 75

Text Books:

- 1.Mehrotra H.C (2021-22), Income Tax Law and Accounts,SahityaBhavan, Agra.
- 2.VinodSinghania,(2021-22), Direct Taxes Law & Practice, Taxmann Publications, New Delhi.

ReferenceBooks:

- 1.DinkarPagare, (2021-22), **Income Tax Law and Practice**, Sultan Chand & Sons, New Delhi.
- 2.Gaur and Narang (2021-22), **Income Tax Law and Practice**, Kalyani Publishers, New Delhi.
- 3.Reddy T.S & Hari Prasad Reddy Y. (2021-22), **Income Tax Theory Law and Practice**, Margham Publications, Chennai.

Course Outcomes:

- 1.Recollect the basic concepts and definitions of Income Tax Act
- 2.Know the incomes exempted from tax
- 3.Understand the computation of income under various heads as per the provisions of Income Tax Act.
4. Claim the exemptions, deductions and rebates under income tax rules
- 5.Apply income tax provisions in set off and carry forward of loss.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	M	H	H	H
CO3	H	H	H	H	H	L	M	M	H	H	M	H	H	H
CO4	H	H	M	H	H	M	M	M	H	H	H	H	M	H
CO5	M	H	H	M	M	L	H	H	H	H	M	H	H	M

Corporate Audit

Semester V
21BCRC19

Hours of instruction/week: 5
No. of Credits: 4

Course Objectives:

1. To know the objectives of auditing, auditor's qualification and disqualification, duties, rights and the components of audit programme.
2. To understand the system of internal control including internal check, vouching, verification and valuation.
3. To have a knowledge about various provisions of the Companies Act towards appointment of company auditor, duties and liabilities.

Unit I Auditing

Meaning – Objectives – Duties – Rights – Status – Statutory Auditors vs. Internal Auditors- Preliminaries before beginning of audit work - Audit Engagement, Audit Programme, Audit Working Papers, Audit Note Book, Working papers, Audit Evidence and Audit Report.

15

Unit II Internal Control

Internal check – Meaning, Definition – Objects – Procedure of Internal check – Advantages – Duties an Auditor – Internal Check in respect of Cash Book – Credits Purchases – Credits Sales Payment of wages – Closing stock.

15

Unit III Vouching, Verification and Valuation

Meaning – Objectives – importance – voucher – Requisites of a valid voucher – Verification and valuation of Assets and Liabilities: Verification: Meaning - Valuation - Principles - Classification of assets - Fixed assets, Current Assets and Intangible Assets-Classification of Liabilities - Reserves & Surplus.

15

Unit IV Provisions Relating to Audit under Companies Act 2013

Auditor's Qualification, Disqualification, Appointment, Remuneration, removal, power and duties - Cost Audit, Secretarial Audit - Reporting Requirements under the Companies Act, Report vs. Certificate, Contents of the reports and qualifications in the report.- Miscellaneous Audit: Branch Audit, Joint Audit, Audit of Shares and Debentures, Audit of Divisible profits and dividends.

15

Unit V Liabilities of Auditor

Liabilities of Auditor: Basis for liabilities - Civil - Criminal & Contractual Liabilities - Liabilities under I.P.C- Liabilities to Third Parties - Legal cases and their applicability - Preparation of Audit report.

15

Total Hours: 75

Text Book:

1. Tandon B.N.,(2019), “Practical Auditing”, S.Chand Publishers, New Delhi, 2019

Reference Books:

- 1.Tandon, B. N., S. Sudharsanam, and S. Sundharabahu.,(2019), “A Handbook of Practical Auditing”, S. Chand and Co. Ltd., New Delhi.
- 2.JagadishPrakash.,(2017), “Auditing Principles, Practices and Problems”,Kalyani Publishers Ltd., New Delhi.
- 3.D.D.Sharma.,“Auditing”(2019),SahityaBhavan., New Delhi.

Course Outcomes:

1. Keep in mind the objectives of auditing, auditor’s qualification and disqualification, duties, rights and the components of audit programme.
2. Introduce a system of internal control including internal check.
3. Design the business processes to facilitate the process of vouching, verification and valuation.
4. Apply the various provisions of the Companies Act in the appointment of company auditor.
5. Acquire knowledge about auditor’s duties and liabilities.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	H	M	H	H	H	H	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H	H	H	M	H
CO3	M	H	H	H	H	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	L	H	H	H	H	H	H	H	M	H
CO5	H	H	H	M	L	M	H	H	H	H	H	H	H	H

Financial Management

Semester V
21BCRC20

Hours of instruction/week: 5
No. of Credits: 4

Course Objectives:

1. To enable the students to understand the functions and importance of financial planning.
2. To help the students to learn the various techniques of financial management.
3. To provide knowledge on dividend policy in practice.

Unit I Financial Management Basics

Nature, Scope, Objectives and Importance, Financial Decision, Finance Functions in Excel, Functions of Finance Manager, Organization of Finance Function, Role of Financial Controller, Financial Planning, Objectives and Steps in Financial Planning.

15

Unit II Capital Structure

Basics, Forms of Capital, Sources, Capitalization, Under and Over Capitalization, Capital Structure, Importance, Theories on Capital Structure, Cost of Capital, Concept, Significance, Computation of Cost of Capital, Leverages, Meaning, Operating, Financial and Combined Leverages, EBIT and EPS Analysis and its applications in Excel.

15

Unit III Capital Budgeting

Concept, Importance, Methods, Pay Back Methods, Average Rate of Return, Discounted Cash Flow Techniques, NPV, IRR Methods, Comparison of Different Methods –Computation in Excel.

15

Unit IV Working Capital Management

Concept, Need and Kinds of Working Capital, Determinants of Working Capital, Forecasting of Working Capital Requirements, Sources of Working Capital, Management of Cash, Models and Motives for Holding Cash, Factors Determining Cash Needs, Basic Strategies

15

Unit V Management of Receivables and Dividend Policy

Management of Receivables, Importance, Forecasting of Receivables, Dividend Models, Forms of Dividends, Dividend Decision and Valuation of Firm, Dividend Theories, Types of Dividend Policy and Dividend Policy in Practice.

15

Distribution of questions: Theory –40% and Problems –60%

Total Hours: 75

Text Books:

- 1.Sharma,R.K.andShashi K. Gupta (2019), **Financial Management**, Sultan Chand & Sons, New Delhi.
- 2.Maheswari. S.N. (2018), **Financial Management**, Sultan Chand New Delhi

Reference Books:

- 1.Bhalla (2019), **Financial Management and Policy**, AnmolPublishers,New Delhi
- 2.James C. Vanhorn (2018), **Financial Management Prentice International**, New Delhi,
- 3.Khan M.Y. and. Jain P.K, (2018), **Financial Management**, Tata McGraw, Hill of India (P) Ltd., New Delhi.
- 4.Pandy I.M., (2019), **Financial Management**,Vikas Publishing House, New Delhi.

Course Outcomes:

- 1.Understand the importance of the financial management and financial planning in business
- 2.Gain substantial knowledge on various forms and sources of capital
- 3.Acquire the knowledge on different methods of capital budgeting
- 4.Instil the students to understand the importance of forecasting of Working Capital.
- 5.Acquire knowledge on dividend policy and valuation of firms

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	M	M	L	M	H	H	H	H	H	M	H
CO2	H	H	H	H	H	L	H	M	H	H	H	H	H	H
CO3	M	H	H	M	M	L	M	H	H	H	M	H	H	H
CO4	H	H	H	H	H	M	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	M	H	H	H	H	H	H	H

Corporate Governance

Semester V
21BCRC21

Hours of instruction/week: 5
No. of Credits: 3

Course Objectives:

1. To give a brief idea about the principles and different approaches to corporate governance.
2. To learn different models of corporate governance in global and Indian scenario.
3. To understand the legal framework of corporate governance in India.

Unit I Corporate Governance

Meaning – Definition - Objectives - Benefits - Parties to CG - Reasons for growing demand for corporate governance – Factors influencing CG – Pillars and elements of CG - Features and principles of good governance – consequences of weak CG – Early History of CG – Different approaches to CG – Measures to improve - Role played by the regulators to improve corporate governance

15

Unit II Different Models of Corporate Governance

Need for model – Three Models: Anglo-US Model – Japanese Model and German Model: key players and relative features – Indian Experience - imperatives, CII code of best practices, Kumar Mangalam Birla, Naresh Chandra, Narayan Murthy Committee Report, Accounting standards and corporate governance, Corporate governance rating - need, importance, process, parameters.

15

Unit III Legislative Framework of Corporate Governance in India

Introduction of Clause 49 of Listing Agreement - SEBI guidelines for growth of corporate governance- Tools ensuring corporate governance - Cost audit methodology and Corporate Governance- Internal audit for corporate governance –Nature – Scope – Functions- Planning process – Investigation of fraud - Statutory audit for Corporate Governance - Audit Committee as per the Companies Act-2013 and amendments.

15

Unit IV Corporate Governance and Stakeholders

Role of board of directors - Role of independent directors - Role of chairman – Role of Chairman - Role of CEO - Relationship between directors and executives - Rights of shareholders - Responsibility of shareholders – Protection of minority shareholders - Role of investor association in securing shareholders rights - Role of institutional investors in corporate governance - Corporate Governance and other stakeholders viz employees, lenders, vendors, government, society -Stakeholder protection.

15

Unit V Corporate Social Responsibility

Nature of activities - Evaluation of CSR - Corporate Social Responsibility methods - CSR as per the Companies Act, 2013 - Corporate Governance and business ethics - Concepts and Importance -Benefits of Ethics - Corporate Philosophy and Culture - Managing Ethics and Legal compliance.

15

Total Hours: 75

Text Books:

1. Subhash Chandra Das, (2019), Corporate Governance in India- An Evaluation, PHI Learning Private Limited,
2. Sandeep Goel, (2019), Corporate Governance: Principles and Practices, McGraw Hill Publications
3. C.S.V Murthy, (2019), Business Ethics and Corporate Governance, Himalaya Publishing House,

Reference Books:

1. G.N. Bajpai, (2019), The Essential Book of Corporate Governance, SAGE Publications India Private Limited India,
2. A.C. Fernando, E.K. Satheesh, (2018), Corporate Governance: Principles, Policies and Practices, Pearson Education India,
3. K.P. Muralidheeran, (2019), Business Ethics: An Indian Perspective, Pearson Education India.
4. Taxmann, (2021), Corporate Governance, Taxmann Publications, New Delhi.

Course Outcomes:

1. Adopt a suitable approach to corporate governance.
2. Apply a suitable corporate governance model in the context of nature of company.
3. Understand the legal provisions regarding corporate governance.
4. Discharge social responsibilities through the stakeholders.
5. To understand the concept of corporate social responsibility.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	M	L	M	M	M	H	M	L	H	M	H
CO2	H	H	H	H	M	L	H	H	H	H	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H	M	H	H	H
CO4	M	H	H	H	L	H	H	H	M	H	M	H	H	H
CO5	H	H	H	H	L	M	M	M	H	H	H	H	H	H

Business Ethics(Self Study)

Semester V
21BCRC22

Hours of instruction/week: 1
No. of Credits: 4

Course Objectives:

- 1.To have an understanding of ethical management concepts and ethical issues
- 2.To understand the Concepts of corporate social responsibility
- 3.To understand how ethical climates affect ethical decision making and behaviors in organizations.

Unit I Introduction

Ethics, Meaning, Nature, Sources of Ethics, Objectives, Ethics in Business, Importance, Factors Influencing Business Ethics, Relation Between Ethics and Business.

3

Unit II Theories in Ethics

Theories of Business Ethics, Traditional Theories, Teleological Theory, Theory of Kant, Conventional Theories of Albert Z. Carr and Doctrine of Mean of Aristotle.

3

Unit III Value System

Vedantic Ethics, Kantian Ethic, Values in Gita, Ethical Dimensions of Gandhi, Ethics in Buddhism, Sufism, Value for Managers and Internal Policies.

3

Unit IV Corporate Social Responsibility

Social Expectations from Business, Concept of Corporate Social Responsibility (CSR), Social Orientation, Implementation of CSR, Corporate Governance and Ethical Issues in Corporate Governance.

3

Unit V Managing Ethics

Building Value System, Codes of Ethics, Role of Law and Enforcement, Rights and Stakeholders, Rules and Enforcement, Ethics Committee, Training in Ethics, Training on Job and Surveys, Ethics Suggestion Schemes, Ethics Audit and Bench Marking.

3

Total Hours:15

Text Books:

1. Badi R.V. and Badi N.V (2018) . **Business Ethics**, Vrinda Publications (P) Ltd., New Delhi.
2. Velasquez, Mamuel.G, (2019), **Business Ethics Concepts and Cases**, Pearson Education, New Delhi.
3. Bhatia S.K (2018), **Business Ethics and Global Values**, Deep & Deep Publications(P) Ltd., New Delhi.

Reference books:

1. Jennings, Marianne. M (2018), **Cases in Business Ethics**, Cengage Learning India, New Delhi.
2. Mahajan C.P (2018), **Concepts and Solutions of Business Ethics**, ABD Publishers. New Delhi.
3. Pankaj Kumar Saha (2018). **Business Ethics**, Pacific Publications, New Delhi .
4. Ritu Parna Raj (2018), **Study in Business Ethics**, Himalaya Publication House, New Delhi
5. Ronald Francis and Mukti Mishra (2018), **Business Ethics –An Indian Perspective**, Tata McGraw Hill Publishing Com. Ltd., New Delhi.

Course Outcomes:

1. Recollect concepts on ethical management practices in the business
2. Appreciate the value system of ancient times and its applicability to modern business situations.
3. Bring up value system in an organization based on ethics
4. Adhere to corporate responsibility towards society and ethics in corporate governance.
5. Analyse and identify strategies to manage business on ethical principles

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	L	H	H	H	H	M	H	H	H
CO2	H	H	H	H	H	M	M	H	H	M	L	H	H	H
CO3	H	H	H	M	M	L	M	H	H	H	M	H	H	H
CO4	H	H	H	M	L	H	M	H	H	H	M	H	H	H
CO5	M	H	H	M	L	M	H	H	H	H	H	H	H	H

On the Job Training

Semester V
21BCRC24

No. of Credits: 4

Course Objective:

1. To apply theoretical knowledge gained into practice

The students should undergo an Industrial Training for 4 weeks during summer vacation of the second year of the programme (i.e., after fourth semester examinations) in any production or service oriented industries or in auditor firms and should acquaint with all the necessary secretarial practices as well as the procedural aspects of all functional management of the industry. At the end of the practical training, a brief report to be prepared individually on the practices and procedures observed during the practical training. The report will be evaluated and an internal viva-voce examination will be conducted at the end of V semester.

Course Outcomes:

1. Gains hands on experience.
2. Familiarize with business operations.
3. Imbibe work culture.

Security Analysis & Portfolio Management

Semester VI
21BCRC25

Hours of instruction/ week: 5
No. of Credit: 3

Course Objectives:

1. To have an understanding on investment and avenues of investment
2. To have an exposure on functioning of capital market
3. To understand various theories of portfolio management

Unit I Investments

Investment Vs. Speculation –Investment Process –Investment categories –Risk and return – Factors Influencing Risk –Measuring –Measuring Risk and Return, Valuation of Equity: Dividend Models, Price/Earnings Approach.

15

Unit II Equity Stock Analysis

Economic analysis: Key Macroeconomic Factors. Industry analysis: Industry Life Cycle Analysis. Analysing the Structure and Characteristics of an Industry –Profit Potential of Industries. Company Analysis: Analysing the Financial Statements, Forecasting via the Earnings Model, Market Share/Profit Margin Approach, Independent Forecast of Revenue and Expenses. Bond analysis –Returns and Risk – Valuation of Bonds – Bond Management Strategies: Duration.

15

Unit III Options

Types –Determinants of Option value –Option Position and Strategies –Option pricing. Futures: Stock Index futures –Portfolio strategies using futures –Futures on fixed income securities –Futures on long term Securities.

15

Unit IV Technical Analysis

Market Indicators, Forecasting Individual Stock Performance. Efficient Market Theory – Random Walk –The Efficient Market Hypothesis. Portfolio Analysis: Effects of combining securities –Markowitz's Mean-Variance model. Portfolio selection: Risk and investor Preferences –Constructing the portfolio –Significance of beta in the Portfolio.

15

Unit V Capital Market Theory

CAPM –Arbitrage Pricing Theory. Management Portfolios and performance evaluation: Sharpe Index, Treynor Index, Jensen's Model.

15

Total Hours: 75

Text Book:

1. **Prasanna Chandra,(2021), Security Analysis and Portfolio Management, 2ndEd., Tata McGraw Hill.**

Reference Books:

- 1.**Prasanna Chandra, (2022), Managing Investments, Tata McGraw Hill.**
- 2.**Fuller R.J. and J.L. Farrel, (2018), Modern Investments and Security Analysis, McGraw Hill.**
- 3.**Jack Clark Francis, (2018), Management of Investments, McGraw Hill.**
- 4.**Stron Robert, (2016), Portfolio Management Hand Book, Jaico, Bombay.**
- 5.**Punithavathy, Pandian (2012), Security Analysis and Portfolio Management. Vikas Publishing House.**
- 6.**Avdhani, V.A. (6th ed., 2013). Security Analysis and Portfolio Management. Himalaya Publishing House, Mumbai**
- 7.**Bhalla V.K., (2019), Investment Management, S. Chand& Sons, New Delhi.**
8. **Fischer and Jordan, (2017), Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi.**

Course Outcomes:

1. Identify various avenues of investment
2. Undertake economic analysis, industry analysis and company analysis.
3. Analyse the financial statements with the help of financial techniques.
4. Develop the skill to understand the technical analysis.
5. Make portfolio management analysis.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	M	M	L	M	H	H	H	M	H	H	H
CO2	M	H	H	H	H	L	L	H	H	M	L	H	H	H
CO3	H	H	M	H	H	L	M	H	H	H	M	H	H	H
CO4	H	H	H	H	H	M	H	M	H	H	H	H	H	H
CO5	H	H	H	M	M	M	M	M	H	H	M	H	H	H

Direct Taxes -II

Semester VI
21BCRC26

Hours of instruction /week: 5
No. of credits: 4

Course Objectives:

- 1.To acquaint the students with the knowledge on procedure and practice of income tax
- 2.To familiarize the students about the administrative details of direct taxes.
- 3.To educate the students an assessment of individual and firm.

Unit I Administrative Set Up

Administration of Direct Taxes, Role of Central Board of Direct Taxes, Income Tax Authorities, Appeals and Revision , Recovery and Refund of Taxes. **15**

Unit II Assessment Procedure

Return of Income, Belated Return, Revised Return, Filling and Filing of Returns, Permanent Account Number (PAN), Procedure for obtaining PAN, Types of Assessment, Regular Assessment, Best Judgment Assessment, Income Escaping Assessment, and Re-Assessment. **15**

Unit III Payment and Deduction of Tax

Self Assessment Tax - Tax Deducted at Source, Filling and Filing of Applications for obtaining TDS Number, Obligation of the Person making Payment, The Person Liable to Deduct Tax at Source, Procedure and Rate of Tax Deducted at Source on Various Payments. **15**

Unit IV Assessment of Individual & Firm

Assessment of Individual, HUF, Firms –Computation of Total Income and Tax Liability, Advance tax, Liability to advance tax, Installment and due date of advance tax, Interest payable by the assessee, Filling of challan and deposit of advance tax. **15**

Unit V Assessment of Companies

Assessment of companies, Salient features of assessment of companies, Minimum alternative tax, Tax credit, Special provisions relating to assessment of companies viz., Foreign companies. **15**

Distribution of questions: Theory –40% and Problems –60%

Total Hours:75

Text Books:

- 1.Mehrotra H.C (2021-22), **Income Tax Law and Accounts**, SahityaBhavan, Agra.
- 2.VinodSinghania, (2021-22), **Direct Taxes Law & Practice**, Taxmann Publications, New Delhi.

ReferenceBooks:

- 1.DinkarPagare, (2021-22), **Income Tax Law and Practice**,Sultan Chand & Sons, New Delhi.
- 2.Gaur and Narang, (2021-22), **Income Tax Law and Practice**, Kalyani Publishers, New Delhi.
- 3.Reddy T.S &Hari Prasad Reddy Y, (2021-22), **Income Tax Theory Law and Practice**, Margham Publications, Chennai.

Course Outcomes:

- 1.Be familiar with administrative set up of the Central Board of Direct Tax.
- 2.Able to file income tax returns electronically.
- 3.Recollect the income tax provisions relating to tax deduction at source and advance payment of tax.
4. Compute income of individuals and firms.
5. Determine income for the purpose of assessment of companies.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	H	M	L	M	H	H	H	M	H	H	H
CO2	H	H	H	H	H	M	M	H	H	H	M	H	H	H
CO3	H	H	H	H	H	M	M	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	M	H	L	M	H	H	H	H	H	H	H

Securities Laws

Semester VI
21BCRC27

Hours of instruction /week: 5
No. of credits: 3

Course Objectives:

1. To understand the rules regarding public issue and listing of securities.
2. To know the objectives and functions of SEBI and its regulation.
3. To elucidate the depository system in India.

Unit I Securities Contracts (Regulations) Act 1956

Important Definitions – Objectives- Recognized Stock Exchange - Clearing Corporation; Public issue and listing of securities – Rules relating to Public Issue and Listing of Securities under Securities Contracts (Regulation) Rules, 1957. (Basic provisions only) **15**

Unit II Securities and Exchange Board of India Act, 1992

Objectives; Powers and functions of SEBI. **15**

Unit III Depositories Act, 1996

Depository System in India; Role & Functions of Depositories; Depository Participants; Admission of Securities; Dematerialization & Re-Materialisation; Depository Process; **15**

Unit IV SEBI Regulations

An Overview of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009. - An Overview of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - An Overview of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.(Basic provisions only) **15**

Unit V SEBI (Buyback of Securities) Regulations, 1998

Conditions of buy-back; Buy back Methods: Tender Offer, Open Market (Book building and Stock Exchange); General obligations- SEBI (Delisting of Equity Shares) Regulations, 2009: Delisting of Equity Shares; Voluntary Delisting; Exit Opportunity; Compulsory Delisting.(Basic provisions only) **15**

Total Hours: 75

Text Book:

1. Zad N.S, (2021), **Securities Law& Capital Markets**, Taxmann Publications, New Delhi.

Reference Books:

1. Lokganathan E.T., (2019), **Capital Markets and Securities Law**, New Century Publications,
2. Kondaiah Jonnalagadda, (2019), **Securities Law**, Lexis Nexis, Chennai / New Delhi.
3. ICSI Study Materials.

Course Outcomes:

1. List the securities in the market with all legal formalities.
2. Carry out the capital market operations according to the objectives of the SEBI Act.
3. Understand the depository process.
4. Be familiar with rules and regulations of SEBI.
5. Follow disclosure procedure and acquisition of shares and take overs.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	M	H	L	M	H	H	H	H	H	H	H
CO2	H	H	H	H	H	L	H	H	H	H	H	H	H	H
CO3	H	H	H	M	M	H	M	M	H	H	M	H	H	H
CO4	H	H	H	M	L	L	M	H	H	M	L	H	H	H
CO5	H	H	H	L	M	M	H	H	H	M	L	H	H	H

Research Methodology

Semester VI
21BCRC28

Hours of instruction /week: 5
No. of credits: 4

Course Objectives:

- 1.Introduce the basic principles of research to the students.
- 2.Impart knowledge on the various types of sampling and types of data.
- 3.To educate the students in data processing.

Unit I Concepts of Research

Introduction to Research: Business Research -Meaning, nature, Importance, qualities of a good research. **15**

Unit II Types of Research

Types of research, Research process, Problem, Research design. **15**

Unit III Sampling

Sampling-meaning, Characteristics of good sampling, Types of sampling –Probability sampling and Non-probability sampling, Census vs Sample. **15**

Unit IV Types of Data

Types of data -Primary data -Tools, Questionnaire, Observation, Interview -Types of interview, mail survey, Secondary data and Sources. **15**

Unit V Data Processing

Data processing, Editing Coding and classification, Tabulation, Analysis and Interpretation, descriptive statistical tools, Report Writing. **15**

Total Hours: 75

Text Books:

- 1.Kothari C. R (2020), **Research Methodology**, Sultan Chand publications, New Delhi.
- 2.Krishnaswami O.R, Ranganatham M, (2016), **Methodology of Research in Social science**,HimalayaPublishing House, New Delhi.

Reference Books:

- 1.Paneerselvam. R, (2018), **Research methodology**, PHI learning, New Delhi.
- 2.Deepak Chawla and NeenaSodhi, (2019),**Research Methodology**, Vikas Publishing House, New Delhi.

Course Outcomes:

- 1.Understand the importance of research in business.
- 2.Identify business problems solved through research
- 3.Create research design for effective problem solving
- 4.Apply statistical tools and techniques in arriving solutions and interpretations
- 5.Develop research reports

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	M	M	L	M	H	H	H	M	H	M	H
CO2	H	H	H	M	H	H	H	M	H	M	L	H	H	H
CO3	M	H	H	M	M	L	M	M	M	M	M	H	M	M
CO4	H	H	H	H	H	H	M	H	H	M	L	H	H	H
CO5	H	H	H	H	H	L	M	H	H	H	M	H	H	H

Corporate Restructuring

Semester VI
21BCRC29

Hours of instruction /week: 5
No. of credits: 3

Course Objectives:

1. To have a basic understanding of why and how such activities take place.
2. To identify the activities involved in M&A, business alliances, and corporate restructuring.
3. To understand about different forms of take over and its legal aspects.

Unit I Corporate Restructuring

Introduction-Meaning of Corporate Restructuring –Need, Scope and Forms of restructuring – Global scenario –National scenario. 15

Unit II Mergers and Amalgamations

Concept, Needs and Reasons-Legal aspects –Procedure for effecting M & A-Five-stage model–Due diligence–Types, process and challenges of due diligence- Accomplishment of objectives –Gains to post mergervaluation -Measuring post-mergerefficiency-factors in post-mergereorganization. 15

Unit III Takeovers

Meaning and Concept –Types of takeovers –Legal aspects –Securities and Exchange Board of India Takeover Regulations –Takeover Code –Procedural Aspects –Economic aspects – Financial aspects –Payment of consideration -Bail out takeovers –Takeover of sick units. 15

Unit IV Corporate Demergers

Corporate demergers/ Splits and Divisions: Difference between Demergers and Reconstruction, Modes of Demerger –By agreement ,Under scheme of arrangement, By voluntary winding up –Tax aspects –Tax reliefs –Indian scenario –Reverse mergers. 15

Unit V Financial Restructuring

Buy back of shares –Concept and Necessity –Securities and Exchange Board of India guidelines –Governments guidelines –Procedure and Practice for buy back of shares. 15

Total Hours: 75

Text Books:

1. Rabi Narayan Kar and Minakshi, (2019), Mergers Acquisitions & Corporate Restructuring - Strategies & Practices, Taxmanns Publications, New Delhi
2. SheebaKapil and Kanwal N. Kapil, (2018), Mergers and Acquisitions, Wiley.
3. Machiraju H.R., Mergers, (2018), Acquisitions and Takeovers, New Age International (P) Ltd., New Delhi.

Reference Books:

1. Mattoo.P.K., (2018), **Corporate Restructuring an Indian Perspective**, MacMillian, New Delhi, 1st Edition.
2. Weston, etal. (2019), **Mergers Restructuring and Corporate Control**, PHL Learning, New Delhi, 1st Edition.
3. ICSI Study materials.
4. Donald. M Depamphilis, (2018), **Merger and Acquisition and Other Restructuring Activities**, Elsevier, New Delhi, 6th Edition.
5. Stuart C. C. Gilson, (2018), **Creating Value through Corporate Restructuring**, Wiley, John & Sons.
6. Sehgal .M.K., (2008), **Corporate Governance and Restructuring of Industries**, Wisdom Publications, New Delhi.

Course Outcomes:

1. Understand the need, scope and forms of restructuring.
2. Understand M&A with its different classifications, strategies, theories, synergy etc.
3. Critically evaluate different types of M&A, takeover and antitakeover strategies.
4. Understand the splits, divisions, modes of corporate demergers.
5. Understand the buy back of shares and its procedure and practice.

CO - PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	H	H	H	M	L	M	M	H	H	H	M	H	H	H
CO2	H	H	H	H	L	M	H	H	H	M	M	H	H	H
CO3	H	H	H	H	M	L	H	H	H	H	H	H	H	H
CO4	H	H	H	M	M	M	H	H	H	H	M	H	H	H
CO5	H	H	H	H	H	M	M	H	H	H	H	H	H	H

Research Project

Semester VI

21BCRC30

Hours of Instructions / week: 5(P)

No. of Credits: 5

Course Objectives:

- 1.To gain knowledge on identifying an application based research problems.
- 2.To impart skill on developing project design.
- 3.To learn the technical skill in arriving solution to business problems.

Course Outcomes:

- 1.Ability to identify research problems and selection of research areas.
- 2.Acquire knowledge to design an application software.
- 3.Ability to choose and apply appropriate tools for programming.
- 4.Develop the skills to arrive a technical solution to the research problem.
- 5.Obtain practical knowledge in preparing the research report.