



CMS COLLEGE KOTTAYAM

(AUTONOMOUS)

Affiliated to the Mahatma Gandhi University, Kottayam, Kerala

CURRICULUM FOR UNDER GRADUATE PROGRAMME

BACHELOR OF COMMERCE (Finance & Taxation)

**UNDER CHOICE BASED CREDIT SYSTEM 2018
(With effect from 2018)**

Approved by the Board of Studies on 03-04-2018

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ACKNOWLEDGEMENT

The Board of Studies in Commerce (Under Graduate), Department of Commerce CMS Colleges takes this opportunity to express our deep appreciation to all academicians and representatives from the industry who participated in the numerous meetings that were arranged during the year, held at CMS College, Kottayam.

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We place on record our thanks to all the members of the board of studies.

Chairman
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PREFACE

In this critical juncture when the nation aspires to be the emerging global leader in various areas, the demand of a highly qualified and trained workforce assumes paramount importance. The quality of this efficient workforce depends on a highly efficient and focussed higher education system. As in the present scenario when business and commerce has a direct impact on the human lives in the world, the quality of commerce and business education is becoming increasingly important.

A standardised curriculum in alignment with the real time needs will determine the quality of work skill that future generations will rely on. The curriculum must be able to enhance the existing frontiers of business education and throw open before students a business world which will determine their future. In this regard updating the syllabus is paramount to any academic autonomous system. The syllabus, as already mentioned should have a thrust on real time needs, as well as should be able to accommodate the inevitable changes in the business environment. This syllabus attempts to incorporate such demands at the same time and give a solid foundation in Commerce, Business and Accounting and Finance.

CURRICULUM

GRADUATE PROGRAMME OUTCOMES

At the completion of the undergraduate programme the student will be able to accomplish the following outcomes.

	Graduate Programme Outcomes
GPO1	Critical Thinking: Take an informed and analytical approach to learning and demonstrate in-depth knowledge of the subject and give opinion(s) supported by logical reasoning that one have judged to be appropriate and understanding different approaches and using them.
GPO2	Effective Communication: Demonstrate proficiency in communicating competently in groups and organizations, competence in interpersonal communication; possess skills to effectively deliver formal and informal presentations to a variety of audiences in multiple contexts.
GPO3	Social Interaction: Foster social skills and peer interaction enabling them to make all people feel valued and respect their differences by being responsible citizens for creating a socially inclusive society.
GPO4	Ethical Standards: Recognize values such as justice, trust, equity, fairness, kindness and develop a commitment to meeting and upholding standards of ethical behavior in all walks of life and comprehending the moral dimensions of decisions and actions.
GPO5	Environmental Consciousness: Discern the issues of environmental contexts and engages in promoting values and attitudes that claim coexistence and sustainable living with reduced, minimal, or no harm upon ecosystems.
GPO6	Lifelong Learning: Acquire the skill to be an independent lifelong learner embracing real-time changes in the socio- technological context, promoting continuous development and improvement of the knowledge and skills needed for employment and personal fulfillment

PROGRAMME SPECIFIC OUTCOMES

Sl.No	No	Programme Specific Outcome <i>Upon completion of B.Com Degree Programme, the graduates will be able to</i>	GPO
1	PSO -1	Workout problems of financial accounting	GPO 1
2	PSO -2	Work out problems in cost accounting	GPO 1
3	PSO -3	Explain the theoretical background of business	GPO 6
4	PSO -4	Describe the functioning of various institutions and markets related to business	GPO 4 GPO 6
5	PSO -5	Interpret the legal and environmental aspects business	GPO 4
6	PSO -6	Analyze quantitative data in order to take business decisions	GPO 1
7	PSO - 7	Explain the tax provisions of business and determine the income tax liability of individuals.	GPO 4
8	PSO -8	Examine the correctness of the accounts and the accounting procedure	GPO4
9	PSO LG	Organize and deliver relevant applications of knowledge through effective written, verbal, graphical/virtual communications and interact productively with people from diverse backgrounds	GPO 2 GPO 3

PROGRAMME DESIGN

B.COM PROGRAMME

The UG programme in Commerce includes compulsory Core courses, Complementary courses, Open Course, Optional Core course, Project work, Internships, English and additional languages namely Malayalam/ Hindi/ Syriac. For the successful completion of this UG programme, a student should acquire minimum 120 credits.

Sl. No.	Course type	No. of courses	Total credits
1	Common course I-English	4	14
2	Common course II- Additional language	2	8
3	Core	21	72
4	Optional Core	4	16
5	Complementary	2	6
6	Open course	1	3
7	Project work	1	1
Total		35	120

PROGRAMME STRUCTURE B.Com

SEMESTER WISE

Course Code	Title of the Course	Course Category	Hours/ week	Total hours	Credits
SEMESTER I					
EN1811501	Fine-tune Your English	Common I– English 1	5	90	4
	Additional Language	Common Course			
HN1811502	Prose and Mass Media	Common II- Hindi 1			
ML1811502	Kathayum Kavithayum	Common II- Malayalam 1	4	72	4
SC1811502	Poetry/ Grammar & History of Syriac Language & Literature	Common II - Syriac 1			
CM1811101	Dimensions and Methodology of Business Studies	Core 1	3	54	3
CM1811102	Financial Accounting 1	Core 2	5	90	4
CM1811103	Corporate Regulations and Administration	Core 3	4	72	3
CM1811201	Banking – Theory and Practice	Complementary	4	72	3
		Total	25	450	21
SEMESTER II					
EN1812503	Issues that Matter	Common I– English 2	5	90	4
	Additional Language	Common Course			
HN1812505	Poetry, Commercial Correspondence and Translation	Common II - Hindi 2	4	72	4

ML1812504	Aathmakatha Lekhanam	Common II – Malayalam 2			
SC1812504	Poetry/ Grammar & History of Syriac Literature	Common II – Syriac 2			
CM1812104	Business Management	Core 4	5	90	4
CM1812105	Special Accounting	Core 5	4	72	3
CM1812106	Business Regulatory Framework	Core 6	3	54	3
CM1812202	Insurance and Risk Management	Complementary	4	72	3
		Total	25	450	21
SEMESTER III					
EN1813505	Gems from the Deep	Common I – English 3	3	54	3
CM1813107	Corporate Accounting	Core 7	5	90	4
CM1813108	Quantitative Techniques for Business I	Core 8	5	90	4
CM1813109	Financial Markets and Operations	Core 9	4	72	3
CM1813110	Marketing Management	Core 10	3	54	3
CM1813301	Goods and Services Tax	Optional Core I	5	90	4
		Total	25	450	21
SEMESTER IV					
EN1814508	Relishing the Classics	Common I– English 4	3	54	3
CM1814111	Management Accounting	Core 11	5	90	3
CM1814112	Quantitative Techniques for Business II	Core 12	5	90	4
CM1814113	Financial Management	Core 13	4	72	3
CM1814114	Advertisement and Sales	Core 14	3	54	3

	Management				
CM1814302	Financial Services	Optional Core II	5	90	4
		Total	25	450	20
SEMESTER V					
CM1815115	Fundamentals of Cost Accounting	Core 15	6	108	4
CM1815116	Environmental Management and Human Rights	Core 16	5	90	3
CM1815117	International Financial Reporting Standards	Core 17	5	90	4
CM1815303	Income Tax - Law and Practice 1	Optional Core III	5	90	4
CM1815401	Capital Market and Investment Management	Open Course	4	72	3
	Fundamentals of Accounting				
		Total	25	450	18
SEMESTER VI					
CM1816118	Applied Cost Accounting	Core 18	6	108	4
CM1816119	Entrepreneurship Development and Project Management	Core 19	4	72	3
CM1816120	Auditing & Assurance	Core 20	5	90	4
CM1816121	Principles of Business Decisions	Core 21	5	90	3
CM1816304	Income Tax - Law and Practice 2	Optional Core IV	5	90	4
CM1816801	Project and Viva				1
		Total	25	450	19

PROGRAMME STRUCTURE

CATEGORY WISE

COMMON COURSES

Sl.No	Course Name	Credit	Hrs/ W	Semester	
1	Common I -English 1 Fine-tune Your English	4	5	1	
2	Common I -English 2 Issues that Matter	4	5	2	
3	Common I – English 3 Gems from the Deep	3	3	3	
4	Common I – English 4 Illuminations	3	3	4	
5	Additional language –1		4	4	1
	Prose and Mass Media	Common II - Hindi 1			
	<i>Kathayum</i> <i>Kavithayum</i>	Common II - Malayalam 1			
	Poetry/ Grammar & History of Syriac Language & Literature	Common II –Syriac 1			
6	Additional language –2		4	4	2
	Poetry, Commercial Correspondence and Translation	Common II - Hindi 2			
	Aathmakatha Lekhanam	Common II- Malayalam 2			
	Poetry/ Grammar & History of Syriac Literature	Common II –Syriac 2			
Total		22			

CORE COURSES

Sl.No	Course Name	Credit	Hrs/W	Semester	PSO
1	Dimensions and Methodology of Business Studies	3	3	1	5
2	Financial Accounting	4	5	1	1
3	Corporate Regulation and Administration	3	4	1	5
4	Business Management	3	3	2	3
5	Special Accounting	4	5	2	1
6	Business Regulatory Framework	3	4	2	5
7	Corporate Accounting	4	5	3	1
8	Quantitative Techniques for Business I	4	5	3	6
9	Financial Markets and Operations	3	4	3	4
10	Marketing Management	3	3	3	3
11	Management Accounting	3	5	4	1
12	Quantitative Techniques for Business II	4	5	4	6
13	Financial Management	3	4	4	3
14	Advertisement and Sales Management	3	3	4	3
15	Fundamentals of Cost Accounting	4	6	5	2
16	Environmental Management and Human Rights	4	5	5	5
17	International Financial Reporting Standards	3	5	5	1
18	Applied Cost Accounting	4	6	6	2
19	Entrepreneurship Development and Project Management	3	4	6	3
20	Auditing and Assurance	3	5	6	8
21	Principles of Business Decisions	4	5	6	3
22	Project and Viva	1	-	6	
Total		73			

OPTIONAL CORE COURSES - FINANCE & TAXATION

Sl.No	Course Name	Credit	Hrs/W	Semester	PSO
1	Goods and Service Tax	4	5	3	7
2	Financial Services	4	5	4	4
3	Income Tax law and Practice I	4	5	5	7
4	Income Tax Law and Practice II	4	5	6	7
Total		16			

COMPLEMENTARY COURSES

Sl.No	Course Name	Credit	Hrs/W	Semester	PSO
1	Banking – Theory and Practice	3	4	1	4
2	Insurance and Risk Management	3	4	2	4
Total		6			

OPEN COURSE - CHOICE BASED

Sl.No	Course Name	Credit	Hrs/Wk	Semester
1	Open Course –Capital Market and Investment Management	3	4	5
	Open Course - Fundamentals of Accounting			

EXTRA CREDIT COURSES

Sl.No	Course Name	Credit
1	Tourism Studies	2
2	Trade History of Kerala	2
3	Business Communication	2
4	Internship on Community Consciousness and Response Development	2

ADD ON COURSES

Sl.No	Course Name
1	Data Processing using Excel
2	Computerised Accounting

DETAILED SYLLABUS
of
COURSES OFFERED BY THE DEPARTMENT

SEMESTER I

Course Code	Title of the Course	Course Category	Hours/ week	Total hours	Credits
EN1811501	Fine-tune Your English	Common I– English 1	5	90	4
	Additional Language	Common Course			
HN1811502	Prose and Mass Media	Common II- Hindi 1			
ML1811502	Kathayum Kavithayum	Common II- Malayalam 1	4	72	4
SC1811502	Poetry/ Grammar & History of Syriac Language & Literature	Common II - Syriac 1			
CM1811101	Dimensions and Methodology of Business Studies	Core 1	3	54	3
CM1811102	Financial Accounting 1	Core 2	5	90	4
CM1811103	Corporate Regulations and Administration	Core 3	4	72	3
CM1811201	Banking – Theory and Practice	Complementary	4	72	3

Course	Details				
Code	CM1811101				
Title	Dimensions and Methodology of Business Studies				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	1/1				
Type	Core				
Credits	3	Hrs/Week	3	Total Hrs	54

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain how the environment affects the working of a business	U	PSO -5
2	Explain how the govt policies have transformed business in India.	U	PSO -5
3	Elaborate the applications of technology in business	U	PSO -5
4	Justify the importance of doing business ethically.	E	PSO -5
5	Comprehend business issues through media	U	PSO -5

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No
1.0	Module I: Business and Business Environment.	8	1
1.1	Business- Functions – Scope- Significance of business	1	1
1.2	Objectives of business- Business and development	1	1
1.3	Forms of business organizations	1	1
1.4	Stake holders of business	1	1
1.5	Business Environment – Definition	1	1
1.6	Features- Importance - Components of business environment	1	1
1.7	Internal environment and external environment	1	1
1.8	Micro environment and macro environment Global	1	1

	business environment		
2.0	Development of Business in India	10	2
2.1	Stages and developments of business in the Indian economy since independence	1	2
2.2	Role of public, private, co-operative sectors -	2	2
2.3	Liberalization	1	2
2.4	Privatization	1	2
2.5	Globalization	1	2
2.6	Disinvestment	1	2
2.7	Outsourcing	1	2
2.8	Recent economic initiatives – NITIAYog - Make in India initiative	2	2
3.0	Technology Integration in business	14	3
3.1	E Commerce- Meaning- Functions - Operation of E-commerce	2	3
3.2	Types of E-Commerce -B2C-B2B-C2C- C2B- B2E-B2G- P2P-	3	3
3.3	E-Commerce and E-Business	1	3
3.4	M-Commerce- Meaning- Advantages- Challenges	2	3
3.5	E-Payment systems (brief study) Debit/Credit card payments	2	3
3.6	Net banking, Digital wallet, e-cheque, e-cash	3	3
3.7	Payment gateway	1	3
4.0	Business Ethics	10	4
4.1	Importance - Principles of business ethics	1	4
4.2	Factors influencing Business Ethics	1	4
4.3	Arguments in favour and against business ethics	1	4
4.4	Social responsibility of business – objectives and principles	2	4
4.5	Arguments in favour and against social responsibility	1	4
4.6	Corporate Governance – Meaning and importance	2	4
4.7	Objectives – Principles	2	4
5.0	Contemporary Business Issues	10	5
5.1	Contemporary Business Awareness-Business Information-Sources-Financial Dailies-Magazines-Financial Journal- Business TV Channels-Financial Websites	5	5
5.2	Business Intelligence-Data Analytics- Business Analytics.	5	5

SUGGESTED READING

1. Chhabra T.N, Principles and Practices of Management, Dhanpat Rai& Co.
2. Shankar, Gauri, Modern Business Organisation, New Delhi :Mahavir Book Depot.
3. Tulsian, P.C Business Organisation and Management, New Delhi: Pearson Education
4. Business Line (News Paper)
5. Economic Times (News Paper)
6. Business Today (Periodical)
7. Business India (Periodical)

Course	Details				
Code	CM1811102				
Title	Financial Accounting				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	1/1				
Type	Core				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain the basic concepts of Financial Accounting	U	PSO -1
2	Prepare final accounts of sole trader	Ap	PSO -1
3	Calculate Profits or losses from incomplete records	Ap	PSO -1
4	Explain the concepts of branch accounting	U	PSO -1
5	Prepare accounts of branches	Ap	PSO -1
6	Prepare Royalty Accounts	Ap	PSO -1
7	Prepare accounts of Consignment	Ap	PSO -1

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create

Module	Course Description	Hrs	CO.No
1.0	Preparation of Financial Statements	20	
1.1	Final accounts of sole traders – introduction	1	1
1.2	Principles of Accounting - Principles of materiality-Consistency-prudence	1	1
1.3	Principles of Accounting - Timeliness-Substance over form-Matching principle-	1	1
1.4	Accounting standards – Introduction, meaning & scope	1	1
1.5	Capital and revenue expenditure-Capital and revenue receipts	1	1
1.6	Adjusting-Closing and rectification entries	1	1
1.7	Trial balance-Trading and profit and loss account	1	2

1.8	Balance sheet-Preparation with all adjustment including overcast and under cast of both opening and closing stock	12	2
1.9	Over view on AS-1, 2, 4, 5, 6, and 10.	1	1
2.0	Accounts of Incomplete Records	20	
2.1	Features of single entry	1	3
2.2	Distinguish between single entry and double entry	1	3
2.3	Defects of double entry	1	3
2.4	Profit determination under single entry	1	3
2.5	Capital comparison method	5	3
2.6	Conversion method	2	3
2.7	Steps for double entry	2	3
2.8	Preparation of Trading and profit and loss account under conversion method.	7	3
3.0	Branch Accounts	15	
3.1	Branch Accounts – meaning, objectives	1	4
3.2	features and types of branch accounting	1	4
3.3	Accounting for branches keeping full system of accounting	1	4
3.4	Debtors system	3	5
3.5	Stock and debtors system	4	5
3.6	Independent branches and Incorporation of Branch trial balance in the books of H.O	2	5
3.7	Cash in transit and goods in transit	1	5
3.8	Consolidated balance	2	5
4.0	Royalty Accounts	15	
4.1	Meaning -Minimum rent, Short working and Recovery	3	6
4.2	Adjustment of minimum rent in the event of strike and lockouts	3	6
4.3	Government subsidy in case of strike or lock outs	2	6
4.4	Journal entries in the books of lessor and lessee	2	6
4.5	Preparation of Minimum rent	2	6
4.6	Preparation of Short working-Royalty accounts. (Excluding sublease)	3	6
5.0	Accounting for Consignment	20	
5.1	Meaning-important terms	1	7
5.2	Journal entries in the books of consigner and consignee	2	7
5.3	Goods send at cost or invoice price	4	7
5.4	Preparation of consignment account	3	7
5.5	Preparation of Consignees account	3	7
5.6	Valuation of stock	3	7
5.7	Normal Loss and Abnormal Loss	4	7

SUGGESTED READING

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

Course	Details				
Code	CM1811103				
Title	Corporate Regulation and Administration				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	1/1				
Type	Core				
Credits	3	Hrs/Week	3	Total Hrs	54

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Define the basic concepts of companies Act 2013	R	PSO -5
2	Describe the procedure of the formation of a company	U	PSO -5
3	List the documents related to formation of a company	U	PSO -5
4	Explain the provisions of share capital and its issue	U	PSO -5
5	Describe the provisions for appointment, removal , disqualifications and other aspects of a director in a company	U	PSO -5
6	Explain the modes of acquiring membership in a company	U	PSO -5
7	Describe the meaning and modes of winding up in a company	U	PSO -5
8	Describe the duties of various liquidators	U	PSO -5

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No
1.0	Company	10	
1.1	Important definitions and Concepts	1	1
1.2	Characteristics of Companies act 2013	1	1
1.3	Classifications	3	1
1.4	History and framework of Company Law in India	1	1
1.5	Companies Act 2013 – An overview	1	1
1.6	Various types of companies	2	1
1.7	Corporate Social Responsibility	1	1
2.0	Promotion and Formation of a Company	15	
2.1	Introduction to formation of a company	1	2
2.2	Preliminary or pre-incorporation contract	1	2
2.3	Promotion	2	2

2.4	Incorporation of Company - CIN – Raising of capital	2	2
2.5	On-line registration of a company	2	2
2.6	Commencement of Business	1	2
2.7	Memorandum of Association	2	3
2.8	Articles of Association	2	3
2.9	Lifting up of Corporate veil	2	3
3.0	Share Capital	15	
3.1	Types - Public Offer - Private Placement -	2	4
3.2	Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus-Liability for Misstatements in Prospectus	3	3
3.3	Issue and Allotment of Securities	1	4
3.4	Types - Voting Rights –DVR-	1	4
3.5	Application of Premiums	1	4
3.6	Sweat Equity Shares and Issue and Redemption of Preference Shares	1	4
3.7	Transfer and Transmission of Securities	1	4
3.8	Punishment for impersonation of Shareholder -Further Issue of Share Capital	1	4
3.9	Bonus Shares	1	4
3.10	Debenture Issue	1	4
3.11	Alteration , reduction and share capital and Buy back of shares	2	4
4.0	Membership in Company and Meetings	20	
4.1	Membership in a company	1	6
4.2	Rights and liabilities of members-	1	5
4.3	Cessation of membership- Register of Members –	1	5
4.4	Company meetings and types of meetings	3	5
4.5	Essentials of a valid meeting	3	5
4.6	Proxy, e-voting, poll, postal ballot	1	5
4.7	Resolution	2	5
4.8	Directors - Types - legal position – Appointment - Duties – Disqualifications- DIN - Vacation of Office - Resignation - Removal - Meetings of Board - Resolutions and Proceedings- Powers of Board	5	5
4.9	Key Managerial Personnel- CEO- CFO	1	5
4.10	Audit and Audit Committee	1	5
4.11	Related party- transactions -	1	5
5.0	Winding up	12	
5.1	Modes of winding up	2	7
5.2	Liquidators - Appointments- Submission of Report - Powers and Duties	2	7

5.3	Effect of Winding Up Order	2	7
5.4	Voluntary Winding Up - Circumstances - Declaration Of Solvency Meeting of Creditors- Commencement of Voluntary Winding Up-	3	7
5.5	Appointment of Company Liquidator	1	7
5.6	Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions	1	7
5.7	Winding up of unregistered companies	1	7

SUGGESTED READING

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

Course	Details				
Code	CM1811201				
Title	Banking Theory and Practice				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	1/1				
Type	Complementary				
Credits	3	Hrs/Week	4	Total Hrs	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Describe the functions of banking	U	PSO-4
2	Explain the functions of central banking	U	PSO-4
3	Describe the policy reforms in banking industry	U	PSO-4
4	Describe the recent developments in banking	U	PSO-4
5	State the various social banking initiatives	U	PSO-4
6	Explain the relationship between the banker and the customer	U	PSO-4

Program Specific outcome; CO-Course Outcome;
Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No
1.0	Introduction to Banking	10	
1.1	Origin and Evolution of banks-Meaning and definition of banking	2	1
1.2	Structure of Indian Banking system- Classification of banks	2	1
1.3	Functions of commercial banks: Primary and Secondary functions (Conventional and innovative functions)	3	1
1.4	Credit creation	2	1
1.5	Retail banking products	1	1
2.0	Central Banking and Monetary Policy	6	
2.1	Evolution & Definition of Reserve Bank of India, Organisation and management	2	2
2.2	Functions of Reserve Bank of India	2	2
2.3	Regulatory measures: Bank rate, Repo and Reverse Repo	1	2

	CRR, SLR,		
2.4	OMO, Liquidity Adjustment Facility(LAF), MSS, Marginal Standing Facility (MSF)	1	2
3.0	Policy Reforms and Innovations in Indian Banking	15	
3.1	Banking sector reforms: Narasimhan Committee Report I and II – Prudential norms: Capital Adequacy norms	2	3
3.2	Classification of Assets and Provisioning, - NPA - Causes and Remedial Measures	2	3
3.3	Banking Ombudsmen Scheme	1	3
3.4	Technology driven developments - ATM, Debit cards, Credit cards, Mobile banking, Internet banking	1	4
3.5	CORE banking- EFT: NEFT, RTGS	2	4
3.6	SWIFT, Green Channel- Cheque Truncation System	2	4
3.7	Payment Banks and Small Finance Banks	1	4
3.8	CIBIL, KYC,	1	4
3.9	BASEL Norms	1	4
3.10	SARFAESI Act	2	4
4.0	Social Banking Initiatives in Indian Banking	16	
4.1	Nationalisation of Banks and its Objectives	2	5
4.2	Social Banking: Lead bank scheme, Service Area Approach, Village Adoption Scheme	3	5
4.3	DRI Scheme, Priority Sector Lending	1	5
4.4	Rural banking: Institutional arrangement for Rural Financing and their functions: NABARD	3	5
4.5	Micro- Finance, RRBs	2	5
4.6	LDBs, Co-operative banks	2	5
4.7	Financial inclusion: financial inclusion Delivery models- Pradhan Mantri Jan DhanYojana	3	5
5.0	Banker and Customer	25	
5.1	Meaning and Definition	1	6
5.2	General relationship – <i>Debtor & Creditor</i>	1	6
5.3	General relationship – <i>Agent & Principal, Trustee & Beneficiary</i>	1	6
5.4	Special Relationship – <i>Obligations</i>	2	6
5.5	Special Relationship – <i>Rights of a Banker</i> – Right of General Lien	2	6
5.6	Special Relationship – <i>Rights of a Banker</i> – Right of to combine accounts, Right of appropriation	2	6
5.7	Special Relationship – <i>Rights of a Banker</i> - Right to charge interest, commission and incidental charges	1	6
5.8	Procedure of Opening Deposit accounts- -Closure of accounts	2	6
5.9	Meaning of Cheque, Requisites of a valid cheque	1	6
5.10	Parties involved in a cheque, Types of cheques – Bearer & Order cheques, Gift Cheque, MICR cheque	1	6

5.11	Dating of cheques, Mutilated Cheque, Material Alterations	1	6
5.12	Dishonour of cheques	3	6
5.13	Crossing of Cheques – Meaning and Types	2	6
5.14	Double Crossing, Not Negotiable Crossing and Account Payee Crossing	2	6
5.15	Endorsement – Meaning, Requisites of a valid endorsement	1	6
5.16	Types of Endorsement, Difference between Crossing & Endorsement	2	6

SUGGESTED READING

1. Gordon and Natarajan - Banking Theory Law and Practice
2. Tandon M.L- Banking Law and Practice in India
3. Maheshwari. S.N.:- Banking Law and Practice
4. Shekar. K.C- Banking Theory Law and Practice
5. D Muraleedharan - Modern Banking
6. Varshney – Banking

SEMESTER II

Course Code	Title of the Course	Course Category	Hours/ week	Total hours	Credits
EN1812503	Issues that Matter	Common I– English 2	5	90	4
	Additional Language	Common Course			
HN1812505	Poetry, Commercial Correspondence and Translation	Common II - Hindi 2	4	72	4
ML1812504	Aathmakatha Lekhanam	Common II – Malayalam 2			
SC1812504	Poetry/ Grammar & History of Syriac Literature	Common II – Syriac 2			
CM1812104	Business Management	Core 4	5	90	4
CM1812105	Special Accounting	Core 5	4	72	3
CM1812106	Business Regulatory Framework	Core 6	3	54	3
CM1812202	Insurance and Risk Management	Complementary	4	72	3

Course	Details				
Code	CM1812104				
Title	Business Management				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	1/2				
Type	Core				
Credits	3	Hrs/Week	3	Total Hrs	54

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain the Principles of Management	R	PSO -3
2	Compare contributions of Managerial Scientists	U	PSO -3
3	Describe the planning, coordination and decision making process	U	PSO -3
4	Explain the principles of organisation and staffing	U	PSO -3
5	Explain the components of direction- leadership, motivation and communication	U	PSO -3
6	Explain the process and techniques of control	U	PSO -3
7	Explain the modern management techniques	U	PSO -3

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction to Management	12	
1.1	Meaning , Nature, Scope of Management	1	1
1.2	Functional Areas of Management	1	1
1.3	Management as a Science	1	1
1.4	Management as an Art	1	1
1.5	Management as a Profession	1	1
1.6	Management & Administration	1	1
1.7	Principles of Management	1	1
1.8	Managerial roles: Mintzberg Model	1	2
1.9	Functions of Management	2	1

1.10	Contributions of F.W.Taylor and Henry Fayol	2	2
2.0	Planning	10	
2.1	Planning - Nature and Importance	1	3
2.2	Types of Plans	2	3
2.3	Planning Process	1	3
2.4	Barriers to Effective Planning	1	3
2.5	M.B.O - Features – Steps	1	3
2.6	Coordination - Meaning and Importance	1	3
2.7	Techniques for Effective Coordination	2	3
2.8	Decision making under certainty and uncertainty	1	3
3.0	Organizing and Staffing	10	
3.1	Meaning ,Nature – Importance of Organising	1	4
3.2	Principles of Organisation	1	4
3.3	Types of Organisation	1	4
3.4	Organisation Chart - Organisation Manual	1	4
3.5	Centralization – Decentralization	1	4
3.6	Authority and Delegation of Authority	1	4
3.7	Responsibility and Accountability	1	4
3.8	Staffing: Nature and importance of staffing	1	4
3.9	Process of selection - recruitment. – training	1	4
3.10	Staff Evaluation / Appraisal	1	4
4.0	Direction and Control	12	
4.1	Principles of direction	1	5
4.2	Leadership: Concept and Styles	1	5
4.3	Trait and Situational Theory of Leadership	2	5
4.4	Managerial Grid by Blake and Mouton	1	5
4.5	Likert’s Four System Model	1	5
4.6	Motivation: Concept and Importance	1	5
4.7	Maslow’s Need Hierarchy Theory	1	5
4.8	Herzberg’s Two Factors Theory	1	5
4.9	Communication: Types	1	5
4.10	Control: Concept and Process	1	6
4.11	Control Techniques	2	6
5.0	Management Techniques	10	
5.1	Total Quality Management	2	7
5.2	Quality circle	1	7
5.3	Business Process Reengineering (BPR)	1	7
5.4	Six sigma	1	7
5.5	Kaizen	1	7
5.6	Management Information System	2	7
5.7	Knowledge Management	1	7
5.8	Importance of knowledge management in business	1	7

SUGGESTED READING

1. Koontz, O Donnell, Management, McGraw-Hill
2. Appaniah, Reddy, Essentials of Management, Himalaya Publishing House.
3. Prasad, L. M., Principles of management, Sultan Chand and Sons.
4. Srinivasan, Chunawalla, Management Principles and Practice, Himalaya Publishing House.
5. Tulsian, P.C., & Pandey, Vishal, Business Organization and Management, Pearson Education

Course	Details				
Code	CM1812105				
Title	Special Accounting				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	1 / 2				
Type	Core				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Prepare the final accounts of banking companies	Ap	PSO -1
2	Prepare the final accounts of insurance companies	Ap	PSO -1
3	Apply average clause for calculating claims	Ap	PSO -1
4	Calculate the exact amount of claim to be made	Ap	PSO -1
5	Prepare Investment accounts	Ap	PSO -1
6	Prepare accounts for Partnership Dissolution	Ap	PSO -1

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No
1.0	Accounts of Banking Companies	20	
1.1	Meaning of banking companies	1	1
1.2	Important provisions of banking companies Act, 1949	2	1
1.3	Preparation of final accounts of banking companies-Profit and loss account	5	1
1.4	preparation of final accounts of banking companies - Balance sheet	10	1
1.5	Asset classification and provisions	1	1
1.6	Non Performing Assets	1	1
2.0	Accounts of Insurance Companies	25	
2.1	Insurance companies-special terms	1	2
2.2	Final Accounts of life insurance - revenue account	4	2
2.3	Final Accounts of life insurance - Profit and loss account	2	2
2.4	Final Accounts of life insurance - balance sheet (As per	8	2

	IRDA regulation Act-2002)-		
2.5	Determination of profit in life insurance business- valuation balance sheet	2	2
2.7	Accounts of general insurance companies: Fire insurance Revenue account	3	2
2.8	Accounts of general insurance companies: Fire insurance Profit and loss account and Balance sheet	3	2
2.9	Accounts of general insurance companies: Marine insurance Profit and loss account and Balance sheet	2	2
3.0	Insurance Claims	15	
3.1	Types of claims-loss of stock policy	1	3
3.2	Ascertainment of the value of stock on the date of fire	2	4
3.3	Ascertainment of actual amount of claim to be lodged	2	
3.4	Average clause	2	4
3.5	Loss of profit policy	6	4
3.6	Procedure to ascertain amount of claim	2	4
4.0	Investment Accounts	15	
4.1	Meaning – Investment accounts	1	5
4.2	Cum-interest	1	5
4.3	Ex-interest	1	5
4.4	Cum-dividend	1	5
4.5	Ex-dividend	1	5
4.6	Treatment of bonus shares	2	5
4.7	Treatment of right shares	2	5
4.8	Preparation of Investment accounts as per AS 13	6	5
5.0	Partnership Accounts – Dissolution	15	
5.1	Meaning of Dissolution of Partnership Firms	1	6
5.2	Preparation of realisation account, capital account, cash account	2	6
5.3	Insolvency of partners	1	6
5.4	Garner Vs. Murray case	3	6
5.5	Preparation of the statement showing the distribution of cash (Piecemeal Distribution).	3	6

SUGGESTED READING

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

Course	Details				
Code	CM1812106				
Title	Business Regulatory Framework				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	1 / 2				
Type	Core				
Credits	3	Hrs/week	4	Total hrs	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Define the various of the Contract Act	R	PSO -5
2	Describe the various elements of contract	R	PSO -5
3	Explain the provisions of various elements of contract	U	PSO -5
4	Explain the rights and duties of bailor, bailee, pawnee and surety	U	PSO -5
5	Distinguish between Bailment and Pledge and Indemnity and Guarantee	U	PSO -5
6	Describe the provisions of agency	U	PSO -5
7	Explain the Contract of Sale	U	PSO -5
8	Describe various important Acts related to Business	R	PSO -5

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No
1.0	Introduction to Mercantile Law	30	
1.1	Law of Contract and basic definitions	2	1
1.2	Essentials of a Valid Contract	2	1
1.3	Kinds of Contracts	2	1
1.4	Offer and Acceptance and Communication	4	2
1.5	Consideration	4	2
1.6	Capacity to Contract	2	2
1.7	Free Consent	5	2

1.8	Legality of Object and Consideration	2	3
1.9	Performance of Contract	2	3
1.10	Discharge of Contract	2	3
1.11	Breach of Contract - Remedies for Breach of Contract.	2	3
1.12	Summary	1	3
2.0	Special Contracts Bailment, Pledge, Indemnity and Guarantee	15	
2.1	Bailment- Definition and Essential elements	1	4
2.2	Rights and duties of bailor and bailee.	3	4
2.3	Finder of lost goods.	1	4
2.4	Pledge- Essentials	1	4
2.5	Rights and duties of Pawner and Pawnee	2	4
2.6	Indemnity- Definition,	1	4
2.7	nature of liability of surety, rights of surety	3	4
2.8	Discharge of surety	1	4
2.9	Meaning and definition of guarantee	1	5
2.10	Summary	1	5
3.0	Law of Agency	12	
3.1	Essentials	2	6
3.2	Kinds of agents,	2	6
3.3	Rights and duties of agent and principal	2	6
3.4	Creation of agency	1	6
3.5	Termination of agency	1	6
3.6	Sub agents and substituted agents	1	6
3.7	Relationship and personal liability	2	6
3.8	Summary	1	6
4.0	Sale of Goods Act, 1930	10	
4.1	Essentials of Contract of Sale Goods	1	7
4.2	Classification of Goods	1	7
4.3	Condition and Warranties	3	7
4.4	Transfer of Property in Goods	1	7
4.5	Right of Unpaid Seller	2	7
4.6	Buyer's Right Against Seller and Auction Sale	1	7
4.7	Summary	1	7
5.0	Miscellaneous Business Laws	10	
5.1	The Competition Act, 2002	1	8
5.2	Consumer Protection Act, 1986	1	8
5.3	Indian Patent Laws and WTO Patent Rule- FEMA 1999	1	8
5.4	Environment Protection Act, 1986	2	8
5.5	The Information Technology Act 2000	2	8
5.6	The Limited Liability Partnership Act, 2008	2	8
5.7	Summary	1	8

SUGGESTED READING

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

Journals

1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
2. E bulletin of Students Company Secretary

Course	Details				
Code	CM1812202				
Title	Insurance and Risk Management				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	1 / 2				
Type	Complementary				
Credits	3	Hrs/Week	4	Total Hrs	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain various types of risks	U	PSO -5
2	Explain nature and principles of Insurance	U	PSO -5
3	Describe the features of Life Insurance	U	PSO -5
4	Describe the features of General Insurance	U	PSO -5
5	Explain the regulatory framework of Insurance in India	U	PSO -5

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create

Module	Course Description	Hrs	CO.No
1.0	Concept of Risk	12	
1.1	Risk – meaning - Types of Risk	2	1
1.2	Managing Risk, Sources and Measurement of Risk	3	1
1.3	Risk Evaluation and Prediction	2	1
1.4	Disaster Risk Management	2	1
1.5	Risk Retention and Transfer	2	1
1.6	Meaning of Actuary and Actuarial Science	1	1
2.0	Insurance	17	
2.1	Nature of Insurance Contract	2	2
2.2	Principle of Utmost Good Faith, Insurable Interest, proximity cause	2	2
2.3	contribution and subrogation, Indemnity	3	2
2.4	Legal Aspects of Insurance Contract, Concept of Insurance,	3	2

	Need for Insurance		
2.5	Globalization of Insurance Sector	1	2
2.6	Reinsurance, Co-insurance, Assignment	3	2
2.7	Endowment - Types of Insurance Life insurance – General Insurance	3	2
3.0	Life Insurance	17	
3.1	Features-classification of policies	3	3
3.2	Surrender value-Introduction to Actuarial science-bonus- Policy	3	3
3.3	Application and acceptance-prospectus proposal forms and other related documents-Age proof, Special reports	2	3
3.4	Assignments- Nomination	2	3
3.5	Loans-surrender-Fore closure-Policy-Maturity claims-survival benefit-Payments death claims	3	3
3.6	Waiver of evidence of title-Early claims-Claim concession-Presumption of death-Accident and disability benefits	3	3
3.7	Settlement options.	1	3
4.1	General Insurance	12	
4.2	Types of general insurance - Fire and Motor Insurance	3	4
4.3	Health Insurance	2	4
4.4	Marine Insurance	3	4
4.5	Automobile Insurance - Burglary and personal accident Insurance in India	3	4
4.6	Urban-non- traditional Insurance	1	4
5.0	Regulation of Insurance in India	14	
5.1	Control of Malpractices, Negligence	2	5
5.2	Loss Assessment and Loss Control, Exclusion of Perils	3	5
5.3	Computation of Insurance Premium	3	5
5.4	Regulatory Framework of Insurance: Role, Power and Functions of IRDA	3	5
5.5	Composition of IRDA, IRDA Act 1999	3	5

SUGGESTED READING

1. George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.
2. Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson
3. Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.
4. Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.
5. Black, K. and H.D. Skipper, Life and Health insurance, Pearson Education
6. Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
7. Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons

SEMESTER III

Course Code	Title of the Course	Course Category	Hours/ week	Total hours	Credits
EN1813505	Gems from the Deep	Common I – English 3	3	54	3
CM1813107	Corporate Accounting	Core 7	5	90	4
CM1813108	Quantitative Techniques for Business I	Core 8	5	90	4
CM1813109	Financial Markets and Operations	Core 9	4	72	3
CM1813110	Marketing Management	Core 10	3	54	3
CM1813301	Goods and Services Tax	Optional Core I	5	90	4

Course	Details				
Code	CM1813107				
Title	Corporate Accounting				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2/3				
Type	Core				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Account for the various adjustments related to share capital	Ap	PSO -5
2	Prepare the final accounts of Joint Stock companies	Ap	PSO -5
3	Explain the concepts of Amalgamation and External Reconstruction	U	PSO -5
4	Prepare the accounts of companies undergoing amalgamation and external reconstruction	Ap	PSO -5
5	Prepare the accounts of companies on the event of internal reconstruction	Ap	PSO -5
6	Explain the concepts of Liquidation of companies.	U	PSO -5
7	Prepare Liquidators Final Statement of Accounts	Ap	PSO -5

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No
1.0	Accounting for Share Capital	25	
1.1	Issue of equity and Preference Shares	2	1
1.2	Forfeiture and Re-Issue	3	1
1.3	Redemption of Preference shares, its conditions	5	1
1.4	Issue of bonus shares – guidelines	5	1
1.5	Under writing	5	1
1.6	Accounting for Buyback Shares	5	1
2.0	Final accounts of Joint Stock Companies	20	
2.1	Introduction to Final Accounts	1	2
2.2	Income Statement	3	2

2.3	Balance Sheet	3	2
2.4	Final Accounts	5	2
2.5	Managerial Remuneration	2	2
2.6	Profit prior to incorporation	6	2
3.0	Amalgamation and External Reconstruction	25	
3.1	Amalgamation in the nature of merger-purchase	1	3
3.2	Calculation of purchase consideration (all methods)	1	3
3.3	Entries in the books of transferor and transferee companies,	1	3
3.4	Amalgamation and Revised Balance Sheet	10	4
3.5	Absorption	7	4
3.6	External Reconstruction	5	4
4.0	Internal Reconstruction and Capital Reduction	10	
4.1	Internal Reconstruction	1	5
4.2	Alteration of Share Capital	2	5
4.3	Capital Reduction	3	5
4.4	Surrender of Shares	2	5
4.5	Revised Balance Sheet	2	5
5.0	Liquidation of Joint Stock Companies	10	
5.1	Meaning of Liquidation and winding up , Types of winding up	1	6
5.2	Preparation of Statement of affairs	1	7
5.3	Contributories	1	7
5.4	Liquidator's final statement of accounts.	7	7

SUGGESTED READING

1. Jain.S.P and Narang.K.L : Advanced Accountancy
2. Maheswari.S.N and Maheswari.S.N : Advanced Accounting
3. M.Shukla and S.P.Gupta : Advanced Accounting
4. M. C Shukla and T.S.Grewal : Advanced Accounts
5. Rawat.D.S : Accounting
6. Nirmal Gupta and Chhavi Sharma : Corporate Accounting Theory and Practice.

Course	Details				
Code	CM1813108				
Title	Quantitative Techniques for Business I				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2/3				
Type	Core				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain the features and methods of statistics	U	PSO-6
2	Apply the appropriate sampling survey method and collect data	Ap	PSO-6
3	Calculate an appropriate measure of central tendency	An	PSO-6
4	Calculate an appropriate measure of dispersion	An	PSO-6
5	Interpolate and extrapolate a value from a series and use it for forecasting	An	PSO-6

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction to Statistics	8	
1.1	Origin and Growth- Meaning- definition	1	1
1.2	Statistics as data- Statistics as methods	1	1
1.3	Empirical and quantitative analysis	1	1
1.4	Descriptive statistics and Inferential statistics-	1	1
1.5	Functions of statistics	2	1
1.6	Applications in Business	1	1
1.7	Limitations of Statistics- Distrust of Statistics	1	1
2.0	Statistical Survey	25	2
2.1	Planning and design of enquiry- Statistical units	1	2
2.2	Executing a survey	1	2
2.3	Business Data Sources- Primary and Secondary Data-	1	2
2.4	Methods of collecting Primary data	2	2

2.5	Drafting a questionnaire-Collection of secondary data- Census method and Sampling	4	2
2.6	Sampling Methods Probability Sampling and Non-Probability Sampling	2	2
2.7	Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers	1	2
2.8	Statistical errors-	2	2
2.9	Editing and Coding of data- Classification-	2	2
2.10	Types of classification	2	2
2.11	Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Types of tabulation- Cross tabulation- Parts of a table- Statistical Series.	6	2
3.0	Measures of Central Tendency	20	
3.1	Measures of Central Tendency – Concept –Functions of an average-Characteristics	1	3
3.2	Arithmetic Mean –Simple mean	3	3
3.3	Weighted mean-	1	3
3.4	Combined mean-Properties of mean	1	3
3.5	Median	3	3
3.6	Quartiles and other partition values	3	3
3.7	Mode	3	3
3.8	Empirical relation between mean, median and mode	1	3
3.9	Graphical location of median and mode	1	3
3.10	Geometric Mean-Harmonic Mean	2	3
3.11	Relation between Arithmetic mean, Geometric mean and Harmonic Mean	1	3
3.12	Application of various measures- Merits and Demerits of various measures of central tendency	1	3
4.0	Measures of Dispersion	20	
4.1	Measures of dispersion - Concept-Properties of a good measure of dispersion- Absolute and Relative	1	4
4.2	Range-Inter Quartile Range-Quartile Deviation	2	4
4.3	Mean Deviation	1	4
4.4	Standard Deviation	2	4
4.5	Lorenz curve	1	4
4.6	Merits and Demerits of various measures-Relevance and Applications in Business-	1	4
4.7	Mathematical properties of standard deviation	1	4
4.8	Variance and Co-efficient of Variation	3	4
4.9	Measures of Scenes –Definition of skewness- types- Test of skewness	3	4
4.10	Relatives measures of skewness-	1	4
4.11	Moments- Central moments- Raw moments- Conversion of raw moments into central moments-	2	4

4.12	Kurtosis-meaning and types	2	4
5.0	Interpolation and Extrapolation	12	
5.1	Meaning of interpolation and extrapolation- Significance and utility-Assumptions	1	5
5.2	Methods of Interpolation- (a) Newton's Method of Advancing differences	3	5
5.3	Binomial Expansion method	3	5
5.4	Lagrange's method	3	5
5.5	Forecasting using extrapolation	2	5

SUGGESTED READING

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

Course	Details				
Code	CM1813109				
Title	Financial Markets and Operations				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2/3				
Type	Core				
Credits	3	Hrs/Week	4	Total Hrs	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Describe the different components of a financial system and their role.	U	PSO-4
2	Explain the recent developments in the Indian financial system	U	PSO-4
3	Describe the instruments, participants and operation of the money market	U	PSO-4
4	Describe the methods of issuing shares and role of intermediaries in the primary market	U	PSO-4
5	Describe the trading mechanism in the stock market	U	PSO-4
6	List the various speculators and describe the speculative activities	U	PSO-4
7	Describe various types of derivatives.	U	PSO-4

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Financial System	15	1,2
1.1	The Indian Financial System	2	1
1.2	Components	3	1
1.3	Role and Functions-Interactions among the Components	1	1
1.4	Recent Developments in the Indian Financial System	1	2
1.5	Financial Markets-Classification- Capital Market and Money Market – Debt Market ,Regulation of the financial Markets , Role of RBI	5	1
1.6	SEBI - Establishment-Objectives-Powers and functions.	3	1
2.0	Money Market	10	
2.1	Meaning, features, Objectives	2	3
2.2	Segments of money markets,	4	3
2.3	Call Money Markets, Repos and reverse Repo concepts,	1	3
2.4	Treasury Bill Markets, Market for Commercial Paper, Commercial Bills,	2	3
2.5	MMMF and Certificate of Deposit	1	3
3.0	Primary Market	15	
3.1	Functions of New Issue Market	2	4
3.2	Methods of New Issue - IPO - FPO - ASBA- Green Shoe Option- Public Issue - Bonus Issue- Right Issue- Private Placement-Book Building - ESOP-Indian Depository Receipts	5	4
3.3	Intermediaries in the New Issue Market-Registrars to the Issue-Brokers to the Issue	3	4
3.4	Bankers to the Issue - Underwriters-Qualified Institutional Placement and Qualified Institutional Buyers	3	4
3.5	Innovative Financial Instruments	2	4
4.0	Secondary Market	20	
4.1	Secondary market - Role and Functions of Stock Exchanges	2	5
4.2	Listing of Securities	2	5
4.3	Stock Exchanges in India	2	5
4.4	Members of the Stock Exchanges	1	5
4.5	Methods of Trading in a Stock Exchange	3	5
4.6	Online Trading - Depositories – Role	1	5
4.7	Mark to Market System	1	5
4.8	Stock Market Indices - Methodology for Calculating Index	3	5
4.9	Speculators ,Type of Speculators- Speculative Transactions in Stock Exchanges	3	6
4.10	Insider trading - SEBI regulations	1	6
4.11	Foreign Institutional Investors in Securities market- Foreign Portfolio Investment- Private Equity	1	6

5.0	Derivatives	12	
5.1	Derivatives - Features of Derivatives	2	7
5.2	Types of Derivatives– Forwards	2	7
5.3	Futures	2	7
5.4	Options	2	7
5.5	Swaps	2	7
5.6	Commodity Futures – Major Commodity Exchanges in India	2	7

SUGGESTED READING

1. Pathak, Bharathi. V.P.:Indian Financial System, *Pearson Education India*
2. Singh, Preethi : Dynamics of Indian Financial System,*Ane Books Pvt. Ltd.*
3. Guruswami,S.Capital Markets, *Tata McGraw Hill, New Delhi*
4. Khan. M.Y : Indian Financial System,*Tata McGraw Hill,New Delhi*
5. Avadhani,V.A.,Investment And Security Markets in India, *Himalaya Publishing House*

Journals

1. SEBI and Corporate Laws – Taxmann, New Delhi.
2. SEBI Monthly bulletin

Course	Details				
Code	CM1813110				
Title	Marketing Management				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2/3				
Type	Core				
Credits	3	Hrs/Week	3	Total Hrs	54

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain the different types of markets	U	PSO-3
2	Explain the scope of Marketing	A	PSO-3
3	State the recent developments in Marketing	A	PSO-3
4	Analyse the factors that affect the buying decision of a consumer	A	PSO-3
5	State the factors on which the market segmentation is based	A	PSO-3
6	Explain the various stages of product life cycle, Process of New Product development , Branding , Packaging and Labelling	U	PSO-3
7	To analyse the pricing policies and strategies adopted by businesses	U	PSO-3
8	To identify the various intermediaries and their role in distribution	U	PSO-3
9	Explain the various modes of promotion and their determining factor	U	PSO-3

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Marketing— Introduction	14	1
1.1	Market and Marketing- Meaning- Definition of marketing-	2	1
1.2	Marketing Concepts – Marketing environment- Functions of marketing-Marketing Management	3	2
1.3	Marketing Mix- 4Ps and 4Cs	3	2
1.4	Importance of marketing mix- Factors affecting marketing mix	2	2
1.5	Recent developments in marketing(Overview Only)-Social Marketing, Relationship marketing ,online marketing, direct marketing, services marketing,	2	3
1.6	Green marketing, Tele Marketing, Viral marketing, Rural Marketing , De marketing, Re marketing, Guerrilla Marketing –Ambush Marketing	2	3
2.0	Consumer Behaviour	14	
2.1	Nature and Importance	1	4
2.2	Consumer buying decision process	2	4
2.3	Factors influencing consumer buying behaviour.	2	4
2.4	Market Segmentation – Concept – Need	1	5
2.5	Basis & Benefits of Segmentation	2	5
2.6	Market Targeting	2	5
2.7	Market Positioning	2	5
2.8	Differentiated and undifferentiated marketing	2	5
3.0	Product Mix	10	
3.1	Product – Meaning- Classification of products	1	6
3.2	Product Line and Product Mix	1	6
3.3	New Product development- Steps	1	6
3.4	Reasons for failure of new products	1	6
3.5	Product Life Cycle	1	6
3.6	Branding - Types of brand	1	6
3.7	Brand Equity- Brand Loyalty Trade Mark	1	6
3.8	Packaging-Role of packaging- Essentials of good packaging	1	6
3.9	Product Labelling	1	6
3.10	Marketing of services	1	6
4.0	Price and Physical Distribution Mix	14	
4.1	Price Mix -Pricing-Factors affecting pricing decision	2	7
4.2	Role of pricing in marketing strategy	1	7
4.3	Steps in formulating pricing	1	7
4.4	Pricing of Products- Factors Influencing Pricing	1	7
4.5	Pricing Policies and Strategies -Types of Pricing- Pricing of a new product- Resale Price Maintenance	2	7
4.6	Physical Distribution Mix - Logistic and	1	8

	Supply Chain Management		
4.7	Elements	1	8
4.8	Channels of Distribution –Types- Factors Affecting the Choice of a Channel of Distribution	2	8
4.9	Functions of various Intermediaries – retailing- Types of retailing	2	8
4.10	Direct Marketing- Merits and demerits.	1	8
5.0	Promotion Mix	6	
5.1	Elements of Promotion Mix , Factors influencing Promotion Mix	2	9
5.2	Nature and importance of promotion	1	9
5.3	Communication process	1	9
5.4	Types of promotion: advertising, personal selling, public relations and sales promotion, and their distinctive characteristics	2	9

SUGGESTED READING

1. RamaswamyV S and NamaKumari : Marketing Management,*McMillan India Ltd*
2. Philip Kotler and Abraham Koshy : Principles of Marketing, *Pearson Education,New Delhi*
3. Stanton, William. J : Fundamentals of Marketing, *McGraw-Hill, New York*
4. Stanton W.J.Etzal Michael and Walker : Fundamentals of Marketing,*McGraw-Hill, New York*
5. Debbie Gilliland : Marketing,*BPP Professional Education*
6. Mamoria ,Joshi and Mulla : Principles and Practice of Marketing in India *Vedams eBooks (P) Ltd New Delhi*
7. Rajan Nair and Varma M M : Marketing Management, *Sultan Chand and Sons*
8. Chhabra, T.N.,Principles of Marketing, *Sun India Publication.*

Course	Details				
Code	CM1813301				
Title	Goods And Services Tax				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2/3				
Type	Optional Core 1				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Distinguish the earlier indirect tax system and present indirect tax system	U	PSO - 7
2	Explain the structure of GST	U	PSO - 7
3	Analyze the benefits of GST	An	PSO - 7
4	Describe the functions, powers and structure of GST Council and GSTN	U	PSO - 7
5	Define basic concepts and terms under CGST Act and IGST Act	R	PSO - 7
6	Explain the provisions of levy and collection of GST	U	PSO - 7
7	Describe the provisions of Reverse Charge Mechanism and composition scheme of levy	U	PSO - 7
8	Explain the concept of time, place and value of supply	U	PSO - 7
9	Explain importance and benefits of Input Tax Credit	U	PSO - 7
10	Describe the provisions ,types and procedures of Registration	U	PSO - 7
11	Outline the provisions concerned with payment of Tax, interest, IDS, TCS , Refund and returns	U	PSO - 7
12	Explain various types of Assessment under CGST Act	U	PSO - 7
13	Describe provisions of Audit, Search & Seizure	U	PSO - 7
14	Explain various Appellate Authorities under GST regime and its powers	U	PSO - 7

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction to Goods and Services Tax	20	
1.1	Introduction – Direct tax and Indirect tax – meaning	1	1
1.2	Stages of Evolution of Goods and Services Tax	1	1
1.3	Subsuming of taxes	2	1
1.4	constitutional background	1	1
1.4	Structure of GST – CGST, SGST, UTGST & IGST	3	2
1.5	Benefits of implementing GST	1	3
1.6	GSTN – Structure, features and functions	2	4
1.7	HSN Code - SAC code	1	4
1.8	GST council and its Structure	1	4
1.9	Power and Functions of GST Council	2	4
1.10	Important concepts and definitions under CGST Act and IGST Act	5	5
2.0	Levy and Collection of Tax and Time and Place of supply	30	
2.1	Levy and Collection of Tax	2	6
2.2	Rates of GST	1	6
2.3	Scope of Supply	1	6
2.4	Composite and Mixed Supplies and E-commerce under GST regime	1	6
2.5	Liability to pay tax	2	6
2.7	Reverse Charge Mechanism and composition scheme	1	7
2.8	Time of Supply of Goods	2	8
2.9	Time of Supply of Services	2	8
2.10	Place of supply	3	8
2.11	Cascading Effect of Taxation	1	8
2.12	Input Tax Credit - Benefits of Input Tax Credit	1	9
2.13	Manner of claiming input tax credit in different situations	3	9
2.14	Input Service Distribution - Recovery of Credit	1	9
2.15	Reversal of credit	1	9
2.16	Cases in which input tax credit is not available	2	9
2.17	Unauthorised Collection of Tax	1	9
2.18	Tax Invoice - Credit Notes	1	9
2.19	Tax Invoice - Debit Notes, Bill of Supply	1	9
2.20	Electronic Cash Ledger	1	9
2.21	Electronic Credit Ledger	1	9
2.22	Electronic liability ledger	1	9
3.0	Registration and payment of Tax	15	
3.1	Registration - Persons Liable for Registration	1	10
3.2	Compulsory Registration	1	10
3.3	Deemed Registration	1	10
3.4	Procedure For Registration	1	10

3.5	GSTIN and its structure	1	10
3.6	Amendment of Registration - Cancellation of Registration	1	10
3.7	Revocation of cancellation	1	10
3.8	Returns - Furnishing Details of Supplies	2	11
3.9	Payment of Tax, Interest, Penalty	2	11
3.10	Tax Deduction at Source	1	11
3.11	Collection of Tax At Source	1	11
3.12	Refunds	2	11
4.0	Assessment and Audit	15	
4.1	Assessment – meaning	1	12
4.2	Types of Assessment – Self Assessment – Provisional Assessment Scrutiny Assessment	1	12
4.3	Types of Assessment - Summary Assessment – Best Judgment Assessment – Assessment of Non Filers – Assessment of Unregistered Persons	1	12
4.4	Audit	2	13
4.5	Search and Seizure	2	13
4.6	Inspection of Goods in Movement	1	13
4.7	Power of Authorities	2	13
4.8	Demands And Recovery	1	13
4.9	Fraud and Suppression of Facts	1	13
4.10	Liabilities	2	13
4.11	Provisional Attachment	1	13
5.0	Appeals	10	
5.1	Appellate Authorities – Powers	2	14
5.2	Procedure for appeal	1	14
5.3	Appeals before Tribunal	1	14
5.4	Appeals by the Department (CGST/SGST) before the AA/Tribunal	1	14
5.5	Revision by Commissioner (CGST/SGST)	2	14
5.6	Appeal to High Court	1	14
5.7	Supreme Court	1	14
5.8	Offences and Penalties	1	14

SUGGESTED READING

1. H.C Mehrotra, Indirect Taxes, SahityaBhavan Publications, New Delhi, 2018.
2. Vinod K Singania, Indirect Taxes, Taxmann's Publications, New Delhi, 2018
3. Rakesh Kumar, Goods and Services Tax, Diamond Pocket Books Pvt Ltd.
4. Bare Act CGST
5. Bare Act SGST
6. Bare Act IGST

SEMESTER IV

Course Code	Title of the Course	Course Category	Hours/ week	Total hours	Credits
EN1814508	Relishing the Classics	Common I– English 4	3	54	3
CM1814111	Management Accounting	Core 11	5	90	3
CM1814112	Quantitative Techniques for Business II	Core 12	5	90	4
CM1814113	Financial Management	Core 13	4	72	3
CM1814114	Advertisement and Sales Management	Core 14	3	54	3
CM1814302	Financial Services	Optional Core II	5	90	4

Course	Details				
Code	CM1814111				
Title	Management Accounting				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2/4				
Type	Core				
Credits	3	Hrs/Week	5	Total Hrs	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain the application of management accounting and the various tools used	U	PSO- 1
2	Make inter-firm and inter-period comparison, of financial statements	A	PSO- 1
3	Analyse the financial statement using various ratios	A	PSO- 1
4	Prepare Fund Flow Statement and Cash Flow Statement	A	PSO- 1
5	Prepare different budgets for the business	A	PSO- 1

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create

Module	Course Description	Hrs	CO.No.
1.0	Introduction to Management Accounting	10	
1.1	Meaning- evolution- Definition- Nature and characteristics – scope - Objectives- Functions	3	1
1.2	Distinction between financial accounting and management accounting – distinction between cost accounting and management accounting	2	1
1.3	Tools of management accounting	4	1
1.4	Limitations of Management accounting	1	1
2.0	Financial Statement Analysis	15	
2.1	Financial Statements –Nature and limitations of	2	2

	financial statements		
2.2	Analysis and Interpretation of Financial Statements- Objectives – Importance	2	2
2.3	Types of Financial Analysis – Internal- External – Horizontal – Vertical	2	2
2.4	Techniques of Analysis – Comparative Statements	3	2
2.5	Common Size Statements	3	2
2.6	Trend Analysis	3	2
3.0	Ratio Analysis	15	
3.1	Meaning – Objectives- Importance and Uses – Limitations	2	3
3.2	Types and classification of Ratios – Liquidity Ratios	5	3
3.3	Solvency Ratios- Activity Ratios	5	3
3.4	Profitability Ratios	5	3
3.5	Preparation of Trading and Profit and Loss Account and Balance Sheet by using Ratios.	8	3
4.0	Fund Flow Analysis and Cash Flow Analysis	25	
4.1	Fund Flow Analysis - Introduction – Meaning and Definition of Fund	1	4
4.2	Need for Fund Flow Statement – Managerial Uses- Limitations	1	4
4.3	Schedule of Changes in Working Capital	3	4
4.4	Funds from operations	3	4
4.5	Preparation of Fund Flow Statement.	5	4
4.6	Cash Flow Analysis – Introduction – Meaning – Uses	1	4
4.7	Comparison between Fund Flow Statement and Cash Flow Statement	1	4
4.8	Preparation of Cash Flow Statement - Direct Method	5	4
4.9	Indirect method	5	4
5.0	Budget and Budgetary Control	15	
5.1	Meaning and definition- Objectives Relation with planning and control	2	5
5.2	Budget centre-Budget manual -Budget committee	3	5
5.3	Preparation of cash budget and flexible budget	8	5
5.4	Zero base budgeting-Performance budgeting	2	5

SUGGESTED READING

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

Course	Details				
Code	CM1814112				
Title	Quantitative Techniques for Business II				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2/4				
Type	Core				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Determine the relationship between variables using correlation	An	PSO -6
2	Build a model comprising the variables and using regression	An	PSO -6
3	Construct appropriate index numbers	An	PSO -6
4	Perform a time series analysis of data	An	PSO -6
5	Determine the probability of simple events	An	PSO -6

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Correlation Analysis	20	
1.1	Correlation - Concept- Correlation and Causation	1	1
1.2	Types of Correlation	1	1
1.3	Scatter diagram and Correlation graph	2	1
1.4	Karl Pearson's Co-efficient of Correlation	7	1
1.5	Spearman's Rank Correlation Co-efficient-	5	1
1.6	Probable Error-Concurrent Deviation Method	4	1
2.0	Regression Analysis	18	2
2.1	Regression Analysis- Concept-Utility	1	2
2.2	Comparison of correlation and regression	1	2
2.3	Lines of Regression	2	2

2.4	Regression Equations and regression co-efficient	6	2
2.5	Algebraic Methods of studying regression	6	2
2.6	Standard Error of estimate	2	2
3.0	Index Numbers	20	
3.1	Meaning-Importance- Characteristics and uses of Index Numbers- Types of index numbers	1	3
3.2	Problems in construction of index numbers- Methods of constructing price index	1	3
3.3	Quantity index and value index- : Unweighted Index numbers- Simple aggregative method and Simple average of price relatives method	2	3
3.4	Weighted Index numbers- Weighted average of price relative method	2	3
3.5	Weighted aggregative method applying Laspeyer's, Paasche's and Fishers methods- Test of Consistency of index numbers	8	3
3.6	Cost of Living Index Numbers and its Uses	2	3
3.7	Construction of cost of living index numbers-Aggregate expenditure method and family budget method	2	3
3.8	Fixed base index numbers, chain based index numbers, base shifting, deflating and splicing(<i>theory only</i>)- Limitations of index numbers	2	3
4.0	Time Series Analysis	15	
4.1	Meaning-Definition- Components of Time Series	1	4
4.2	Time series analysis- Utility of Time Series Analysis	1	4
4.3	Mathematical models- Determination of Trend- Free hand curve method	1	4
4.4	Method of semi averages	4	4
4.5	Method of Moving Average	1	4
4.6	Method of Least Squares (first degree only)	7	4
4.7	Shifting the origin of trend	1	4
4.8	Converting annual trend into monthly trend	2	4
5.0	Probability	19	
5.1	Meaning-Definition	1	5
5.2	Basic Terms-Concepts	2	5
5.3	Approaches to Assigning Probability	2	5
5.4	Permutation and Combination	6	5
5.5	Theorems of Probability- Addition Theorem- Multiplication Theorem	4	5
5.6	Conditional Probability- Bayer's Theorem of Inverse probability	4	5

SUGGESTED READING

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

Course	Details				
Code	CM1814113				
Title	Financial Management				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2/4				
Type	Core				
Credits	3	Hrs/Week	4	Total Hrs	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain the importance of Financial Management	U	PSO- 3
2	Describe the sources of finance	U	PSO- 3
3	Explain the factors determining capital structure	U	PSO- 3
4	Computation of Cost of Capital	Ap	PSO- 3
5	Computation of Leverage	Ap	PSO- 3
6	Evaluate investment alternatives by using various evaluation methods	E	PSO- 3
7	Explain the concept of working capital	U	PSO- 3
8	Explain the factors determining working capital	U	PSO- 3
9	Determine the working capital requirement	Ap	PSO- 3
10	Describe the various forms of dividend payment	U	PSO- 3
11	Explain various dividend policy	U	PSO- 3
12	Explain the factors determining dividend policy	U	PSO- 3

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction to Financial management	12	
1.1	Meaning of Finance and Financial Management	1	1
1.2	Importance and Scope of Financial Management	2	1
1.3	Objectives of Financial Management; Profit Maximization and Wealth Maximization	2	1
1.4	Finance Function	2	1
1.5	Role of Finance Manager	1	1
1.6	Financial Management and other Disciplines	2	1
1.7	Concept of Time value of money; Discounting and compounding	2	1
2.0	Financing Decision	20	
2.1	Capitalisation	1	2
2.2	Capital Structure-Meaning of Capital Structure	1	2
2.3	Optimum Capital Structure	1	2
2.4	Factors Determining Capital Structure	2	3
2.5	Sources of Finance: Equity, Debt, Preference and Retained earnings	1	2
2.6	Cost of Capital-Concept- Importance	1	4
2.7	Measurement of Specific Costs : Debt, equity, preference share capital and retained earnings	4	4
2.8	Meaning of Leverage, Types of Leverage - Operating Leverage and computation	3	5
2.9	Types of Leverage - Financial Leverage and computation	3	5
2.10	Composite Leverage- Meaning and Computation	2	5
2.11	Financial Risk and Business Risk	1	5
3.0	Investment Decision- Capital Budgeting	15	
3.1	Meaning and Importance of Investment decision	1	6
3.2	Determination of Cash Flows	2	6
3.3	Evaluation Methods –Traditional Techniques- Pay Back Period	2	6
3.4	Evaluation Methods –Traditional Techniques- ARR	2	6
3.5	Discounted Cash flow techniques – NPV	2	6
3.6	Discounted Cash flow techniques – IRR	2	6
3.7	Discounted Cash flow techniques - Profitability Index	2	6
3.8	Discounted PBP and Interpretation of Results	2	6
4.0	Management of Working Capital	15	
4.1	Meaning and Definition	1	7
4.2	Importance-Types of working capital- Gross Working Capital- Net Working Capital	2	7
4.3	Factors Determining Working Capital	2	8
4.4	Estimation of Working Capital Requirements	10	9
5.0	Dividend Decision	10	

5.1	Meaning and Types of Dividend	1	10
5.2	Dividend Policy-Conservative Vs Liberal Policy	2	11
5.3	Payout Ratio- Retention Ratio	1	10
5.4	Factors Determining Dividend Policy	4	12
5.5	Bonus Shares- Stock Split and Reverse Split.	2	10

Suggested Reading

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

Course	Details				
Code	CM1814114				
Title	Advertisement and Sales Management				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2/4				
Type	Core				
Credits	3	Hrs/Week	3	Total Hrs	54

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Describe different types of advertisement.	U	PSO-3
2	Identify key players in advertising industry.	U	PSO-3
3	Discuss the ethics in advertisement.	U	PSO-3
4	Identify and make decisions regarding the most feasible advertising appeal and media mix.	E	PSO-3
5	Conduct pre-testing, post testing and concurrent testing of ads to determine their effectiveness.	Ap	PSO-3
6	Identify the dealer oriented promotion techniques, customer oriented promotion techniques and the salesmen oriented promotion techniques.	U	PSO-3
7	Describe different types of sales persons	U	PSO-3
8	Explain the steps involved in sales force management.	U	PSO-3

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction	12	
1.1	Advertising-Meaning-Origin and Development	1	1
1.2	Objectives-Importance- Functions of advertising	1	1
1.3	Role of advertisement in marketing mix	1	1
1.4	Classification and Types of advertisement	2	1
1.5	Merits and demerits	1	1
1.6	Advertisement process- Advertising planning- Key players in advertising industry	1	2
1.7	Advertisement agencies- Types and functions of advertising agencies- -Advertisement campaign	2	2
1.8	Social, economical and legal aspects of advertisement- Ethics in advertisement- meaning- perceived role of advertisement- Forms of ethical violation	1	3
1.9	Misleading advertisements- advertising to children- product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising-misleading and deceptive advertising- false claims	1	3
1.10	Advertisement Standards Council of India – Regulation of advertising in India	1	3
2.0	Advertisement Appeal and Media	12	
2.1	Meaning- essentials of an advertisement appeal- types of appeal	1	4
2.2	Advertisement copy- requisites of an effective advertisement copy-types of copy	1	4
2.3	Elements of copy-Lay out- Functions of lay out- Elements of layout- Principles of design and layout	1	4
2.4	Copy Writing- qualities of good Copy Writer	1	4
2.5	Copy testing and advantages	1	4
2.6	Advertising media-Media planning and strategy	1	4
2.7	Types of media	2	4
2.8	Importance of media planning and selection- problems in media planning	2	4
2.9	Internet as an advertisement medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising	2	4
3.0	Advertising Research	10	
3.1	Need for advertisement research	1	5
3.2	Measuring the effectiveness of advertising	1	5
3.3	Importance of measuring the effectiveness	1	5
3.4	Methods: Pre-testing	2	5
3.5	Concurrent testing	1	5
3.6	Post- testing	2	5

3.7	Constraints in measuring the effectiveness-	1	5
3.8	DAGMAR model	1	5
4.0	Sales Promotion	10	
4.1	Promotion mix- Components	1	6
4.2	Sales promotion-Concept- Definition-Scope	1	6
4.3	Objectives of sales promotion	1	6
4.4	Importance of sales promotion	1	6
4.5	Methods and techniques of sales promotion	1	6
4.6	Sales promotion strategies	1	6
4.7	Differences between advertisement and sales promotion Advantages and drawbacks of sales promotion	1	6
4.8	Advantages and drawbacks of sales promotion	1	6
4.9	Sales promotion budget and its preparation	1	6
4.10	Sales promotion campaign- Evaluation of sales promotion strategies	1	6
5.0	Personal Selling	10	
5.1	Nature and importance	1	7
5.2	Essential elements of personal selling	1	7
5.3	Process of personal selling	1	7
5.4	Principles of personal selling	1	7
5.5	Types of sales persons	1	7
5.6	Sales force management	2	8
5.7	Designing and managing the sales force	2	8
5.8	Evaluating sales force	1	8

SUGGESTED READING

1. S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Delhi,
2. Manendra Mohan - Advertising Management – Concepts and Cases, Tata McGraw Hill
3. Sherlekar, Victor & Nirmala Prasad - Advertising Management - Himalaya Publishing House
4. S.A. Chunawalla- Promotion Management Himalaya Publishing House
5. C.L. Tyagi, Arun Kumar- Advertising Management- Atlantic Publishers and Distributors
6. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education

Course	Details				
Code	CM1814302				
Title	Financial Services				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2/4				
Type	Optional Core 2				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain in detail the significance of financial services and its classification	U	PSO-4
2	Explain in detail the role of merchant bankers	U	PSO-4
3	Explain in detail the features and types of venture capital	U	PSO-4
4	Explain how the significance of mutual funds and how mutual funds function	U	PSO-4
5	Explain the role of leasing and factoring	U	PSO-4
6	Interpret credit ratings	E	PSO-4
7	Explain in detail the importance of mergers and acquisitions	U	PSO-4
8	Give an idea of recent trends in Financial services	R	PSO-4

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1	Introduction to Financial Services	15	
1.1	Meaning and Types	2	1
1.2	Fund Based Financial Services	3	1
1.3	Fee Based Financial Services	3	1
1.4	Introduction to Merchant Banking Services in India	2	2
1.5	Role and Functions of Merchant Bankers	5	2
2	Venture Capital and Mutual Funds	20	
2.1	Features and Types of Venture Capital	2	3
2.2	Various Stages of Venture Capital Financing	2	3

2.3	Factors affecting investment decision	2	3
2.4	Investment nurturing	2	3
2.5	Venture capital Exit strategies	2	3
2.6	Venture Capital Firms in India	2	3
2.7	Mutual Funds – Types – structure	6	4
2.8	NAV-Mutual Funds in India	2	4
3	Leasing and Factoring	20	
3.1	Leasing- Essentials	2	5
3.2	Operating and Financial Lease	2	5
3.3	Sale and Leaseback- Other classifications	2	5
3.4	Advantages and Limitations of Leasing	1	5
3.5	Leasing Vs Hire purchase	1	5
3.6	Factoring-Parties involved- Process of Factoring	2	5
3.7	Functions of a Factor- Different Forms of Factoring Services	5	5
3.8	Factoring Vs. Bill Discounting – Forfaiting	2	5
3.9	Mechanism of Forfaiting, Factoring Vs. Forfaiting	2	5
4	Credit Rating	20	
4.1	Meaning, types of Credit Rating- Need for credit rating	3	6
4.2	Factors affecting credit rating	2	6
4.3	Advantages and Limitations of Credit rating	2	6
4.4	Rating process and methodology Credit Rating Agencies in India.	2	6
4.5	Securitisation of Debt, Parties involved	3	6
4.6	Types of Securitisation- Advantages- Limitations	4	6
4.7	SARFAESI Act 2002- Background- Purpose of the Act-Main Provisions	4	6
5	Mergers and Acquisitions	20	
5.1	Expansion of business firms- Internal and external expansion	3	7
5.2	forms of Combinations- merger, acquisition and take over-	3	7
5.3	Reasons for merger- Types of merger	2	7
5.4	Legal aspects involved & Valuation methods	2	7
5.5	Forms of financing mergers-Merger Vs Take over-	2	7
5.6	Types of takeover-Defense strategies against hostile takeovers	2	7
5.7	Mergers in India	2	7
5.8	Recent trends in financial services-Shadow Banking -Angel Funds- Hedge funds	4	8

SUGGESTED READING

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

SEMESTER V

Course Code	Title of the Course	Course Category	Hours/ week	Total hours	Credits
CM1815115	Fundamentals of Cost Accounting	Core 15	6	108	4
CM1815116	Environmental Management and Human Rights	Core 16	5	90	3
CM1815117	International Financial Reporting Standards	Core 17	5	90	4
CM1815303	Income Tax - Law and Practice 1	Optional Core III	5	90	4
CM1815401	Capital Market and Investment Management	Open Course	4	72	3
	Fundamentals of Accounting				

Course	Details				
Code	CM1815115				
Title	Fundamentals of Cost Accounting				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/5				
Type	Core				
Credits	4	Hrs/Week	6	Total Hrs	108

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Define Cost Accounting and its concepts	R	PSO -2
2	Understand Stock levels and compute stock levels, EOQ and Inventory Systems	Ap	PSO -2
3	Describe the different kinds of Material Losses	Ap	PSO -2
4	Explain material pricing	Ap	PSO -2
5	Recall the meaning and composition of Labour Cost	U	PSO -2
6	Compute wages under different systems	Ap	PSO -2
7	Computation of Idle time, overtime and Labour turnover ratio	Ap	PSO -2
8	Explain overheads, distribution and absorption	Ap	PSO -2
9	Preparation of Cost Sheet, tender and quotations	Ap	PSO -2
10	Preparation of Reconciliation Statement	Ap	PSO -2

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction To Cost Accounting	7	
1.1	Meaning & Definition of Costing, Cost Accounting & Cost Accountancy	1	1
1.2	Cost Concepts	2	1
1.3	Meaning of Responsibility Centre, Cost Centre & Profit Centre, Cost units	1	1
1.4	Difference between Cost Control & Cost Reduction, Objectives of Cost Accounting	1	1
1.5	Difference between Cost Accounting & Financial Accounting, Advantages & Disadvantages of Cost Accounting	1	1
1.6	Methods & Techniques of Cost Accounting	1	1
2.0	Accounting for materials	23	
2.1	Meaning of Material Cost, Material Cost Control & its Importance	1	2
2.2	Material Purchase Procedure	1	2
2.3	Stores Records – Bin Card, Stores Ledger, Double Bin	1	2
2.4	Material Stock Levels (theory) and calculation of stock levels	2	2
2.5	Meaning of EOQ and its calculation	2	2
2.6	ABC, VED, FSN & JIT	2	2
2.7	Inventory Systems – Perpetual & Periodic. Continuous Stock Taking	1	2
2.8	Material Losses – Wastages, Scrap, Spoilage, Defectives	1	3
2.9	Pricing of Materials – <i>FIFO</i>	3	4
2.10	Pricing of Materials – <i>LIFO</i>	3	4
2.11	Pricing of Materials – <i>Simple Average Method</i>	3	4
2.12	Pricing of Materials – <i>Weighted Average Method</i>	3	4
3.0	Accounting for labour	17	
3.1	Meaning of Labour Cost, Labour Cost Control, Composition of Labour Cost	1	5
3.2	Time Keeping and Methods of Time Keeping	1	5
3.3	Time Booking and Methods of Time Booking	1	5
3.4	Systems of Wage Payments – <i>Time Rate & Piece Rate, Suitability of each system</i>	2	6
3.5	Systems of Wage Payments – <i>Differential Piece Rate</i>	2	6
3.6	Systems of Wage Payments – <i>Incentive Plans: (a) Halsey Plan</i>	1	6
3.7	Systems of Wage Payments – <i>Incentive Plans: (b) Rowan Plan</i>	1	6
3.8	Systems of Wage Payments – <i>Incentive Plans: (c) Halsey & Weir Plan</i>	1	6
3.9	Systems of Wage Payments – <i>Incentive Plans: (d) Gantt Task & Bonus Plan</i>	1	6

3.10	Idle time – Causes & Remedy	1	7
3.11	Overtime – Accounting Treatment of Overtime & Idle time	2	7
3.12	Labour Turnover – Meaning, Causes & Remedy	1	7
3.13	Methods of calculating LTR	1	7
3.14	Payroll Management	1	7
4.0	Accounting For Overheads	23	
4.1	Meaning of Overheads, Need for Overhead Cost Control	1	8
4.2	Steps in Accounting of Overheads – <i>Collection, Codification & Classification of Overheads</i>	1	8
4.3	Steps in Accounting of Overheads – <i>Primary Distribution (Allocation & Apportionment [Theory])</i>	1	8
4.4	Steps in Accounting of Overheads – <i>Primary Distribution (Problems)</i>	2	8
4.5	Steps in Accounting of Overheads – <i>Secondary Distribution: (a) Continuous Apportionment</i>	2	8
4.6	Steps in Accounting of Overheads – <i>Secondary Distribution: (b) Simultaneous Equation Method</i>	3	8
4.7	Steps in Accounting of Overheads – <i>Secondary Distribution: (c) Repeated Distribution Method</i>	2	8
4.8	Steps in Accounting of Overheads – <i>Secondary Distribution: (d) Step Ladder Method</i>	2	8
4.9	Steps in Accounting of Overheads – <i>Secondary Distribution: (e) Trial & Error Method</i>	1	8
4.10	Steps in Accounting of Overheads – <i>Absorption – Meaning, Overhead Rates</i>	1	8
4.11	Steps in Accounting of Overheads – <i>Absorption – Calculation of Overhead Rates – (a) Percentage of Direct Materials, (b) Percentage of Direct Labour, (c) Prime Cost Percentage, (d) Production Unit Basis</i>	1	8
4.12	Steps in Accounting of Overheads – <i>Absorption – Calculation of Overhead Rates – (e) Labour Hour Rate</i>	2	8
4.13	Steps in Accounting of Overheads – <i>Absorption – Calculation of Overhead Rates – (f) Machine Hour Rate</i>	3	8
4.14	Over-Absorption & Under-Absorption of Overheads, Accounting Treatment	1	8
5.0	Preparation Of Cost Sheet & Reconciliation Statement	20	
5.1	Meaning of Cost Sheet, Format of Cost Sheet	1	9
5.2	Preparation of Cost Sheet	5	9
5.3	Preparation of Tenders & Quotation	3	9
5.4	Meaning of Reconciliation Statement, Its need, Reasons for disagreement in Cost & Financial Profit	2	10
5.5	Preparation of Reconciliation Statement – <i>(a) When both Profits are given</i>	1	10

5.6	Preparation of Reconciliation Statement – (a) When Financial profit is given and Cost Profit is to be found out	1	10
5.7	Preparation of Reconciliation Statement – (a) When Cost profit is given and Financial Profit is to be found out	2	10
5.8	Preparation of Reconciliation Statement – (a) When both books show Loss	2	10
5.9	Preparation of Reconciliation Statement – (a) When Trial Balance is given	2	10
5.10	Preparation of Memorandum Reconciliation Account	1	10

SUGGESTED READING

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education.
2. JawaharLal, Cost Accounting. McGraw Hill Education
3. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
4. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi
5. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi
6. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons

Course	Details				
Code	CM1815116				
Title	Environmental Management and Human Rights				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/5				
Type	Core				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Identify various types of natural resources, human impact on these resources, and common resource management practices	R	PSO- 5
2	Develop skills and a commitment to act independently and collectively to sustain and enrich the environment.	U	PSO- 5
3	Understand the multidisciplinary nature, important theories and concepts of environmental science, ecosystems, natural resources and conservation	U	PSO- 5
4	Describe environmental hazards and risks and the social and economic ramifications	E	PSO- 5
5	Familiarize with the major environmental problems its causes and potential solutions	U	PSO- 5
6	Identify issues and problems relating to the human rights.	U	PSO- 5
7	Analyse country's situation or international situation in terms of human rights.	An	PSO- 5
8	Create awareness on various environmental acts in India	C	PSO- 5
9	Describe natural environment and its impact on business	U	PSO- 5
10	Familiarize the concepts of green accounting	U	PSO- 5

Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No
1.0	Module 1	18	
1.1	Multidisciplinary nature of environmental studies Definition, scope and importance. Need for public awareness	2	3
1.2	Natural Resources and associate problems - Introduction, renewable and non-renewable resources	1	1,3
1.2.1	Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.	1	1
1.2.2	Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.	1	1
1.2.3	Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.	2	1
1.2.4	Food resources: World food problems, changes caused by agriculture and over grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.	2	1
1.2.5	Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources, case studies.	1	1
1.2.6	Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification	1	1
1.2.7	Role of individual in conservation of natural resources. Equitable use of resources for sustainable life styles	1	2
1.3	Ecosystems - Concept of an ecosystem, structure and function of an ecosystem, producers, consumers and decomposers, energy flow in the ecosystem	2	3
1.3.1	Ecological succession, food chains, food webs and ecological pyramids.	1	3
1.3.2	Introduction, types, characteristic features, structure and function of the given ecosystem- Forest ecosystem, grassland, desert	2	3
1.3.3	Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries.	1	3
2.0	Module 2	26	1,3,4
2.1	Biodiversity and its conservation- Introduction, Definition: genetic, species and ecosystem diversity.	1	1,3
2.1.1	Biogeographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values	1	3
2.1.2	Biodiversity at global, national and local levels, India as a mega-diversity nation	1	3
2.1.3	Hot-spots of biodiversity	1	3
2.1.4	Threats to biodiversity: habitat loss, poaching of wildlife,	1	5

	man-wildlife conflicts. Endangered and endemic species of India.		
2.1.5	Conservation of biodiversity: In situ and Ex situ conservation of biodiversity	1	1,3
2.2	ENVIRONMENTAL POLLUTION AND SOCIAL ISSUES	18	4,5
2.2.1	Pollution Introduction and types of pollution	1	4,5
2.2.2	Causes, effects and control measures of: - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards and Municipal solid waste	3	4,5
2.2.3	Pollution case studies (Local and National). Role of an individual in prevention of pollution.	2	4,5
2.2.4	Disaster management: floods, earthquake, cyclone and landslides.	2	4,5
2.2.5	Environmental ethics: Consumerism, sustainable development	1	2
2.2.6	Water conservation, rain water harvesting, watershed management: its problems and concerns. Ramsar sites in Kerala	2	5,2
2.2.7	Climate change, global warming	1	5
2.2.8	Acid rain, ozone layer depletion	1	5
2.2.9	Environment Protection Act (1986) Air (Prevention and Control of Pollution) Act (1981)	2	8
2.2.10	Water (Prevention and control of Pollution) Act (1974), Wildlife Protection Act (1972).	1	8
2.2.11	Forest Conservation Act(1980). Issues involved in enforcement of environmental legislation. Biodiversity Act (2002)	2	8
3.0	Module 3 Natural Environment and Environmental Management	15	9
3.1	Natural Environment and its impact on business	1	9
3.2	Environmental Management Environmental impact assessment	3	9
3.3	EIA inputs to project life cycle	3	9
3.4	Environmental Accounting	3	9
3.5	Environmental Audit	3	9
3.6	Assessing the components of environmental cost	2	9
4.0	Module 4 Green Accounting and Green Marketing	15	10
4.1	Objectives of Green Accounting, Need, Benefits, Limitations	4	10
4.2	Opportunities in Green Accounting	3	10
4.3	Green Accounting in India	3	10

4.4	Green Budget	2	10
4.5	Green Marketing	3	10
5.0	HUMAN RIGHTS	10	6,7
5.1	An introduction to human rights, meaning, concept and development.	2	7
5.2	Three Generations of human rights (civil and political rights; economic, social and cultural rights).	2	7
5.3	Human Rights and United Nations Contributions, main human rights related organs - UNESCO, UNICEF, WHO, ILO	2	7
5.4	Mechanisms for checking violations of Human rights, National human right commission	1	7
5.5	Declarations for women and children, universal declaration of human rights.	1	6,7
5.6	Human rights in India – fundamental rights and Indian constitution, rights for children and women, Euthanasia, scheduled castes, scheduled tribes, other backward castes and minorities	2	6,7
5.7	Visit to a local area to document environmental assets : community Initiatives in watershed management: Case study – Meenachil- Meenanthara- Kodur River re-linking Programme (Kottayam district)	5	6,7

SUGGESTED READING

1. BharuchaErach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
2. Clark.R.S., Marine Pollution, Clanderson Press Oxford (Ref)
3. Cunningham, W.P.Cooper, T.H.Gorhani, E & Hepworth, M.T.2001 EnvironmentalEncyclopedia, Jaico Publ. House. Mumbai. 1196p .(Ref)
4. Dc A.K.Enviormental Chemistry, Wiley Eastern Ltd.(Ref)
5. Down to Earth, Centre for Science and Environment (Ref)
6. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge UniversityPress 1140pb (Ref)
7. Jadhav.H&Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p (Ref)
8. Mekinney, M.L &Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)
9. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)
10. Odum.E.P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)

11. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
12. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut (Ref)
13. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (Ref)
14. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards Vol I and II, Enviro Media (Ref)
15. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (Ref)
16. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p(Ref)
17. AmartyaSen, The Idea Justice, New Delhi: Penguin Books, 2009.
18. Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute ofAdvanced Studies, 1998)
19. Law Relating to Human Rights, Asia Law House,2001.
20. Shireesh Pal Singh, Human Rights Education in 21st Century, Discovery Publishing HousePvt.Ltd, New Delhi,
21. S.K.Khanna, Children And The Human Rights, Common Wealth Publishers,1998. 2011.
22. Sudhir Kapoor, Human Rights in 21st Century,Mangal Deep Publications, Jaipur,2001.
23. United Nations Development Programme, Human Development Report 2004: Cultural Libertyin Today's Diverse World, New Delhi: Oxford University Press, 2004.
24. Monica Loss,,Green Marketing Strategies and Consumer Behaviour, Global Vision PublishingHouse
25. Robert Dahlstrom- Green Marketing:Theory, Practice and Strategies, Cengage Learning IndiaPrivate Limited
26. A N Sarkar , Green Banking , Atlantic Publishers
27. Thomas Aronsson and Karl Gustaf Lofgren, Edgar Handbook of Environmental Accounting,Elgar Publishing
28. M Sarngadharan and G Raju , Tourism and Sustainable Economic Developments: Indian andGlobal Perspectives – New Century Publishers
29. ICAI Study Material of Auditing
30. Right to Information Act, 2005

Course	Details				
Code	CM1815117				
Title	International Financial Reporting Standards				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/5				
Type	Core				
Credits	3	Hrs/Week	5	Total Hrs	90

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Prepare financial statements in accordance with IFRS	Ap	PSO-1
2	Recognise various IASs and IFRSs from time to time	U	PSO-1
3	Identify assets , liabilities and revenues according to IFRSs	U	PSO-1
4	Compare Ind AS and IFRSs	U	PSO-1
5	List the items of a financial statement	U	PSO-1
6	Presentation of financial statements as per IFRS	Ap	PSO-1
7	Describe IFRSs and related concepts	U	PSO-1

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	International Financial Reporting Standards	15	
1.1	Meaning of IFRS - relevance of IFRS to India	1	7
1.2	Merits and limitations of IFRS; process of setting IFRS	1	7
1.3	Practical challenges in implementing IFRS	1	7
1.4	Structure of the IFRS /IASB-	1	7
1.5	Extant standards of the IASB - The framework	1	7
1.6	The use of IFRS around the world	1	7
1.7	The IASB roadmap,	1	7
1.8	The annual IASB bound volume and its use	1	7
1.9	Presentation of Profit	1	7
1.10	IAS 1, Presentation of financial statements	2	1
1.11	IFRS 15/ Ind AS 115 Revenue from contracts with customers	1	2
1.12	IAS 8, Accounting policies,	1	2
1.13	convergence to IFRS in India through Ind AS-	1	4
1.14	Difference between IFRS and Ind AS	1	4
2.0	Accounting for Assets and Liabilities – 1	20	
2.1	Meaning of assets and liabilities	2	3
2.2	IAS 16, Property, plant and equipment	2	2
2.3	IAS 38, Intangible assets	2	2
2.4	IAS 40, Investment Property	2	2
2.5	IAS 36, Impairment of assets	2	2
2.6	IAS 23, Borrowing costs	2	2
2.7	IAS 20, Accounting for government grants; and disclosure of government assistance	2	2
2.8	IAS 2, Inventories;	2	2
2.9	IAS 17, Leases	2	2
2.10	IFRS 5, Non-current assets held for sale and discontinued operations	2	2
3.0	Accounting for Assets and Liabilities – II	20	
3.1	IFRS 13, Fair Value Measurement	1	2
3.2	IFRS 32, Financial instruments – presentation;	1	2
3.3	IFRS 9, Financial instruments;	2	2
3.4	IFRS 7, Financial instruments: disclosures;	2	2
3.5	IFRS 2, Share-based payment	2	2
3.6	IAS 37, Provisions, contingent liabilities and contingent assets;	2	2
3.7	IAS 10, Events after the reporting period;	2	2
3.8	IAS 19, Employee benefits;	2	2
3.9	IAS 12, Income taxes;	2	2
3.10	IAS 41, Agriculture	2	2
3.11	IFRS 6, Exploration for and evaluation of mineral resources	2	2

4.0	Group Accounting	20	
4.1	IFRS 10, Consolidated Financial Statements;	3	1
4.2	IAS 27 (revised 2011), Separate financial statements;	3	1
4.3	Structure and contents of financial statements	2	1
4.4	IFRS 3, Business Combinations	2	2
4.5	IAS 28 (revised 2011), Investments in associates and joint ventures	2	2
4.6	IFRS 11, Joint arrangements;	3	2
4.7	IFRS 12, Disclosure of interests in other entities	3	2
4.8	IAS 21, The effects of changes in foreign exchange rates.	2	2
5.0	Disclosure Standards	15	
5.1	IAS 7, Statement of cash flows	2	5
5.2	IAS 24, Related party disclosures	3	5
5.3	IAS 33, Earnings per share;	2	5
5.4	IAS 34, Interim financial reporting	2	2
5.5	IFRS 4, Insurance contracts;	2	2
5.6	IFRS 1, First time adoption of IFRS;	2	2
5.7	IFRS 8, Operating segments	2	2

SUGGESTED READING

1. IFRS – Student Study Guide – ISDC
2. IFRS for India, Dr.A.L.Saini, Snow white publications
3. Roadmap to IFRS and Indian Accounting Standards by CA ShibaramaTripathy
4. IFRS explained – a guide to IFRS by BPP learning Media
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited.
6. IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd

Course	Details				
Code	CM1815401				
Title	Capital Market and Investment Management				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/5				
Type	Open Course				
Credits	4	Hrs/Week	4	Total Hrs	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Describe various components of Indian Financial system	U	PSO- 4
2	Explain role of SEBI in regulating capital market	U	PSO- 4
3	Describe the process of investment	U	PSO- 4
4	Compare various investment avenues	U	PSO- 4
5	Explain construction of portfolio	U	PSO- 4
6	Describe the process of online trading	U	PSO- 4
7	Examine various activities in capital market	An	PSO- 4

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Indian financial System	15	
1.1	Indian financial System - Components	2	1
1.2	Role and Functions of financial system	2	1
1.3	Money market and capital market	1	1
1.4	Characteristics of capital market in India	1	1
1.5	Instruments in capital market	1	1
1.6	Equity shares	1	1
1.7	Preference shares	1	1
1.8	Debentures	1	1
1.9	Bonds and Govt. securities	1	1

1.10	New instruments	2	1
1.11	Recent developments in the Indian Capital market.	2	1
2.0	Capital Market	20	
2.1	Primary market: Definition and functions	1	7
2.2	Methods of New issues	1	7
2.3	Types of offer documents	1	7
2.4	Operators in the new issue market	1	7
2.5	Managers to the issue	1	7
2.6	Underwriters	1	7
2.7	brokers to the issue	1	7
2.8	Merchant bankers- functions	1	7
2.9	Minimum subscription	1	7
2.10	Pricing of an Issue- Fixed price and Book building	1	7
2.11	Secondary market	1	7
2.12	Stock exchanges in India and its role and functions	1	7
2.13	Listing of securities	1	7
2.14	Membership in Stock exchanges	1	7
2.15	Speculators-Bulls, bears, stags and lame duck	1	7
2.16	Dematerialized securities	1	7
2.17	On-line trading- The trading process	1	6
2.18	Depositories	1	7
2.19	Stock Market indices	1	7
2.20	Derivative Markets – Derivatives – meaning and types	1	7
3.0	Regulation of Capital Market	10	
3.1	The SEBI- Constitution	2	2
3.2	Objectives of SEBI	1	2
3.3	Powers of SEBI	1	2
3.4	Functions of SEBI	2	2
3.5	Role of SEBI in regulating the primary and secondary markets	2	2
3.6	SEBI and Investor protection.	2	2
4.0	Investment Management (12 Hours)	12	
4.1	Savings and Investment	1	3
4.2	Speculations and Investment	1	3
4.3	Gambling and Investment	1	3
4.4	Investment Objectives	1	3
4.5	Investment process	1	3
4.6	Types of Investment-: Economic and Financial Investment	1	3
4.7	Portfolio- Meaning and Purpose	1	3
4.8	Portfolio Management	1	3
4.9	Security Analysis	2	3
4.10	Construction of Portfolio.	2	5
5.0	Investment Avenues	15	

5.1	Corporate securities	2	4
5.2	Government Bonds	1	4
5.3	Post office savings certificate and deposits	1	4
5.4	mutual funds	2	4
5.5	Bank deposits	1	4
5.6	Insurance	1	4
5.7	Provident Funds –	2	4
5.8	Pension Funds	1	4
5.9	Real estate	1	4
5.10	Other investment avenues	1	4
5.11	Comparison among investment avenues on the basis of merits and demerits	2	4

SUGGESTED READING

1. Khan, M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.
2. Singh, Preethi, Dynamics of Indian Financial System, Ane Books, New Delhi
3. Guruswami, S., Capital Markets, Tata McGraw Hill, New Delhi
4. Avadhani, V. A., Investment and Securities Market in India, *Himalaya Publishing House*.
5. Bharathi. V.P.Pathak : Indian Financial System
6. Kevin. S : Security Analysis and Portfolio Management
7. Sojikumar.K and Alex Mathew : Indian Financial System and Markets

Course	Details				
Code	CM1815401				
Title	Fundamentals of Accounting				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/5				
Type	Open Course				
Credits	3	Hrs/Week	4	Total Hrs	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain the various concepts and conventions of accounting and understand the language of the business world	U	PSO -1
2	Explain the principles of double entry	U	PSO -1
3	Prepare journal entries	Ap	PSO -1
4	Prepare different types of ledgers and cash books, and posting of entries and balancing accounts	Ap	PSO -1
5	Prepare trial balance	Ap	PSO -1
6	Prepare Final Accounts	Ap	PSO -1

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction	20	
1.1	Accounting meaning Objects.	1	1
1.2	Concepts and Conventions	1	1
1.3	Double Entry- Books of Accounts	8	1
1.4	Book keeping and Accounting, Accountancy	2	1
1.5	The language of the Business World	1	1
1.6	Principles of double entry	6	2
1.7	Advantages of double entry	1	2
2.0	Journal	10	
2.1	Rules of debit and credit	2	3
2.2	Kinds of Accounts	1	3
2.3	Journalizing	7	3
3.0	Ledger	20	

3.1	Sub divisions of ledger	1	4
3.2	Account Form of an Account	1	4
3.3	Posting of Journal	6	4
3.4	Balancing of Accounts	2	4
3.5	Cash book (simple, triple column)	5	4
3.6	Petty Cash book	5	4
4.0	Trial Balance	10	
4.1	Meaning Objects	1	5
4.2	Summary of Accounting Entries	9	5
5.0	Final Accounts	12	
5.1	Trading and Profit and Loss Account	5	6
5.2	Balance Sheet (without adjustments)	7	6

SUGGESTED READING

1. Advanced Accountancy- R L Gupta and M Radhaswamy.
2. Advanced Accounting - S P Iyengar.
3. Advanced Accountancy P C Tulsian.
4. Elements of Book Keeping and Accounts M C K Nambiar
5. Fundamentals of Accounting S Kr. Paul.

Course	Details				
Code	CM1815303				
Title	Income Tax – Law And Practice 1				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/5				
Type	Optional Core 3				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Define the basic concepts of income tax.	U	PSO -7
2	Describe the residential status of an individual, HUF, Company and AOP/BOI.	Ap	PSO -7
3	Identify the various incomes on which tax is exempted and point out the different heads of income.	U	PSO -7
4	Compute the income from salary of an individual.	Ap	PSO -7
5	Compute the income from house property of an individual.	Ap	PSO -7
6	Compute profits and gains of business or profession.	Ap	PSO -7

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No
1.0	Introduction to Tax	15	1
1.1	Brief History of Income tax in India	1	1
1.2	Basic Concept–Finance Act- Definition of Income	1	1
1.3	Gross Total Income – Total Income – Assessee – Person	1	1
1.4	Assessment Year - Previous Year	1	1
1.5	Average Rate of Tax – Maximum Marginal Rate	2	1
1.6	Agricultural Income – Partly Agricultural Income - Clubbing of agricultural income with non agricultural income(Integration)	3	1
1.7	Rates of Income Tax	2	1
1.8	Accelerated Assessment	2	1
1.9	Capital and Revenue	2	1

2.0	Residential Status	15	
2.1	Basis of Charge	1	2
2.2	Scope of total income	3	2
2.3	Residential Status and tax liability of Individual	4	2
2.4	Residential Status and tax liability of HUF	2	2
2.5	Residential Status and tax liability of Company and AOP/BOI	1	2
2.6	Incomes Exempt from tax	3	3
2.7	Heads of Income	1	3
3.0	Income from Salary	25	
3.1	Chargeability Definition	1	4
3.2	Allowances	1	4
3.3	Perquisites	1	4
3.4	Valuation of perquisites- Residential Accommodation	2	4
3.5	Motor Car	2	4
3.6	Others	1	4
3.7	Profit in lieu of salary	1	4
3.8	Deductions from Salary	1	4
3.9	Provident funds and treatment	1	4
3.10	Gratuity	2	4
3.11	Pension	2	4
3.12	Computation of income from salary	5	4
4.0	Income from House Property	15	
4.1	Basis of Charge- Deemed ownership	1	5
4.2	Income from House property exempt from tax	1	5
4.3	Annual value - determination in case of buildings let out	2	5
4.4	Annual Value-determination in case of buildings self occupied for residential purposes	2	5
4.4	Deductions permissible	1	5
4.5	Unrealised rent and – recovery of unrealized rent- arrears of rent	1	5
4.6	Computation of Income from House Property	7	5
5.0	Profit and Gains of Business or Profession	20	
5.1	Chargeability – Deductions expressly allowed	2	6
5.2	General Deductions	1	6
5.3	Basic concepts relating to calculation of permissible depreciation and related concepts	1	6
5.4	Expenses expressly Disallowed	1	6
5.5	Expenses/Payments not deductible under certain circumstances	1	6
5.6	Expenses allowed on actual payment basis only- deemed profits U/S 41	1	6
5.7	Computation of Profits and Gains of business	7	6
5.8	Computation of Profits and Gains of Profession	6	6

SUGGESTED READING

1. Singhanian, Vinod, K, & Singhanian Monica, Students Guide to Income Tax, *Taxmann Publication, New Delhi.*
2. Mehrotra, H.C., & Goyal, S. P., Income Tax including Tax Planning and Management, 38th edition *Sahitya Bhawan Publications, Agra.*
3. Gaur, V.P., & Narang, D.B., Direct Taxes, *Kalyani Publishers, New Delhi.*
4. T N Manoharan, Direct Taxes, Snow White Publications.
5. Saha R.G & Usha Devi N, Income Tax, 5th edition, *Himalaya Publishing House, Mumbai.*
6. Philip, A.P Direct Taxes, Law & Practice, 10th edition, *Soba Publications, Kottayam.*

SEMESTER VI

Course Code	Title of the Course	Course Category	Hours/ week	Total hours	Credits
CM1816118	Applied Cost Accounting	Core 18	6	108	4
CM1816119	Entrepreneurship Development and Project Management	Core 19	4	72	3
CM1816120	Auditing & Assurance	Core 20	5	90	4
CM1816121	Principles of Business Decisions	Core 21	5	90	3
CM1816304	Income Tax - Law and Practice 2	Optional Core IV	5	90	4
CM1816801	Project and Viva				1

Course	Details				
Code	CM1816118				
Title	Applied Cost Accounting				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/6				
Type	Core				
Credits	4	Hrs/Week	6	Total Hrs	108

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Preparation of Job Cost sheet and EBQ	Ap	PSO-2
2	Preparation of Contract Account	Ap	PSO-2
3	Preparation of Transport, Canteen, Hospital cost sheet	Ap	PSO-2
4	Prepare Process Accounts	Ap	PSO-2
5	Distinguish between By-product, joint products and co-product	Ap	PSO-2
6	Computation of Marginal cost	Ap	PSO-2
7	Construct Break Even Chart	Ap	PSO-2
8	Apply the techniques of Marginal Costing in taking various business decisions and evaluate decisions based on Marginal costing	Ap	PSO-2
9	Explain the concepts of Standard costing	U	PSO-2
10	Compute Material and labour variances	Ap	PSO-2

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Specific Order Costing	23	
1.1	Meaning & Features of Job Costing	1	1
1.2	Preparation of Job Cost Sheet	3	1
1.3	Meaning & Features of Batch Costing, Difference between Job & Batch Costing	1	1
1.4	Calculation of EBQ	2	1
1.5	Meaning & Features of Contract Costing, Meaning of Work Certified and Work Uncertified	1	2
1.6	Notional Profit, Rules for Calculation of Notional Profit	2	2
1.7	Meaning of Retention Money, Treatment of Depreciation	2	2
1.8	Preparation of Contract Account	10	2
1.9	Types of Contracts, Escalation and De-escalation clause	1	2
2.0	Operating costing	15	
2.1	Meaning and composition of costs in Transport Costing	1	3
2.2	Ascertainment of cost from daily log sheet	4	3
2.3	Canteen costing and preparation of Canteen Cost Sheet	5	3
2.4	Hospital Costing and preparation of Hospital	5	3
3.0	Process costing	24	
3.1	Meaning and Features of Process Costing, Advantages & Disadvantages	1	4
3.2	Process Account Format – Preparation of Process Accounts without losses	2	4
3.3	Process Losses – Normal Loss, Abnormal Loss	3	4
3.4	Abnormal Gain	1	4
3.5	Preparation of Process Account with Process Losses	3	4
3.6	Partial Transfer of output	4	4
3.7	Meaning of Joint Product	1	5
3.8	Apportionment of Joint Product Cost	4	5
3.9	Meaning of By-products and apportionment of by-product costs	4	5
3.10	Meaning of Co-product, difference between Joint products, by-product and co-product	1	5
4.0	Marginal Costing	30	
4.1	Meaning of Marginal Cost and Marginal Costing	2	6
4.2	Difference between Marginal, Absorption and Differential Costing	1	6
4.3	Meaning of Contribution, difference between contribution and profit, computation of contribution	2	6
4.4	Marginal Costing equation	2	6
4.5	Profit-Volume Ratio – Meaning, Significance and	2	6

	computation		
4.6	Break Even Point – Meaning and Computation	3	6
4.7	Margin of Safety – Meaning, Computation & Significance	3	7
4.8	Simple Break even chart	3	7
4.9	Application of Marginal Costing in decision making – (a) <i>Fixing Selling Price</i>	2	8
4.10	Application of Marginal Costing in decision making – (b) <i>Make or buy</i>	2	8
4.11	Application of Marginal Costing in decision making – (c) <i>Key Factor</i>	3	8
4.12	Application of Marginal Costing in decision making – (d) <i>Sales Mix</i>	3	8
4.13	Application of Marginal Costing in decision making – (e) <i>Accept or reject foreign order</i>	2	8
5.0	Standard Costing	16	
5.1	Meaning and significance of standard costing	2	9
5.2	Process of Standard Costing, Types of Standards	2	9
5.3	Advantages and Disadvantages of Standard Costing	1	9
5.4	Meaning of Variance and Types of Variance	1	9
5.5	Material Variances – Types and computation	5	10
5.6	Labour Variances – Types and Computation	5	10

SUGGESTED READING

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

Course	Details				
Code	CM1816119				
Title	Entrepreneurship Development and Project Management				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/6				
Type	Core				
Credits	3	Hrs/Week	4	Total Hrs	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Describe Entrepreneurship	U	PSO-3
2	Examine role of entrepreneur in economic development	An	PSO-3
3	Describe the steps to establish an enterprise	U	PSO-3
4	Compare and classify types of entrepreneurs	U	PSO-3
5	Explain project Identification	U	PSO-3
6	Explain project formulation	U	PSO-3
7	Describe project evaluation	U	PSO-3
8	Evaluate the entrepreneurial support in India	E	PSO-3
9	Describe Special institutions for entrepreneurial development and assistance in India	U	PSO-3

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction to Entrepreneurship	10	
1.1	Definition and Meaning of Entrepreneurship and Entrepreneur	1	1
1.2	Distinction between entrepreneur and manager	1	1
1.3	Characteristics and traits of an entrepreneur	1	1
1.4	Skills required for an Entrepreneur	1	1
1.5	Motivation of Entrepreneur	1	1

1.6	Functions of an Entrepreneur	1	1
1.7	Role and importance of Entrepreneurship in economic development	2	2
1.8	Factors affecting growth of entrepreneurship	2	1
2.0	Classification of entrepreneurs(20 Hours)	20	
2.1	Dimensions of Entrepreneurship	1	4
2.2	Intrapreneurship	1	4
2.3	Technopreneurship	1	4
2.4	Cultural Entrepreneurship	1	4
2.5	International Entrepreneurship	1	4
2.6	Ecopreneurship	1	4
2.7	Social Entrepreneurship	1	4
2.8	Women Entrepreneurship and Problems faced by Women Entrepreneurs	2	4
2.9	Entrepreneurship in Agriculture sector and service sectors	2	4
2.10	New avenues- Dealership, -	1	2
2.11	Networking and Franchising	1	2
2.12	Entrepreneurship in MSME-	2	2
2.13	Micro Small Medium Enterprises-Definition-	1	2
2.14	Role of MSME	2	2
2.15	Steps to establish an enterprise.	2	3
3.0	Project Identification(15 Hours)	15	
3.1	Project- Meaning- Types	2	5
3.2	Project Management	1	5
3.3	Project life Cycle	1	5
3.4	Project identification	1	5
3.5	Sources of Project idea	1	5
3.6	Constraints in a project	1	5
3.7	Sources of Business idea	2	5
3.8	Protecting theIdea	1	5
3.9	Legal Protection in India	1	5
3.10	Trademarks	1	5
3.11	Copyright	1	5
3.12	Geographical Indication- Designs	1	5
3.13	Plant and Farmer Rights-	1	5
4.0	Project Formulation and Report	12	
4.1	Formulation of a project	2	6
4.2	Stages in project formulation	2	6
4.3	preparation of a project report	2	6
4.4	Contents of project report	2	6
4.5	project appraisal	2	7
4.6	various aspects of appraisal	2	7

5.0	Entrepreneurial Support in India(15 Hours)	15	
5.1	Entrepreneurial Education and training and Entrepreneurship Development Programmes	1	8
5.2	Objectives and Methodology of ED Programmes	1	8
5.3	The Concept, Role and Functions of Business Incubators- Start-Ups	1	8
5.4	Govt. of India Funding and Support for Start-Ups-	1	8
5.5	Cluster Development Schemes	1	8
5.6	Pradan Mantri Mudra Yojana	1	8
5.7	Industrial Estates	1	8
5.8	Special Economic Zones	1	8
5.9	Other initiatives and assistance-	1	8
5.10	Green Channel clearances	1	8
5.11	Bridge Capital	1	8
5.12	Seed Capital Assistance	1	8
5.13	Special Institutions for Entrepreneurial Development and assistance in India	1	9
5.14	Functions of EDII, NIESBUD, NSIC, SIDBI and DIC	2	9

SUGGESTED READING

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

Course	Details				
Code	CM1816120				
Title	Auditing and Assurance				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/6				
Type	Core				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain the meaning of Auditing	U	PSO -8
2	Explain audit preparation	U	PSO -8
3	Explain internal control , Vouching ,Verification and valuation	U	PSO -8
4	Explain audit of limited companies	U	PSO -8
5	Explain special audit	U	PSO -8
6	Describe Investigation	U	PSO -8

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction	14	
1.1	Meaning and Nature of Auditing- Definition of Audit-Basic Principles Governing an Audit, Scope of Audit,	2	1
1.2	Differences between Accountancy and Auditing	1	1
1.2	Objectives of Audit	2	1
1.4	Advantages of an Audit, Inherent Limitations of Audit	1	1
1.5	Qualities and Qualifications of an Auditor	1	1
1.6	Types and Conduct of Audit	3	1
1.7	Auditing standards : Overview, Role of Auditing and Assurance Standards Board in India	1	1
1.8	Recent trends in Auditing	2	1
2.0	Audit Engagement, Documentation and Evidence	13	
2.1	Audit Planning,	1	2

2.2	Audit Programme.	2	2
2.3	Preparation before Audit.	2	2
2.4	Audit files: Permanent and current audit files,	1	2
2.5	Audit working papers.	1	2
2.6	Ownership and custody of working papers,	1	2
2.7	Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification,	2	2
2.8	Documentation, Direct confirmation, Re-computation ,	1	2
2.9	Analytical review techniques, Representation by management	1	2
2.10	Audit evidence – Meaning, Types, Reliability of audit evidence, Methods of obtaining audit evidence- Physical verification,	1	2
3.0	Internal Control	27	
3.1	Concept of internal control, Internal Control and the Auditor, -	2	3
3.2	Internal Control Questionnaire, Internal Control and Computerized Environment	1	3
3.3	General Control and Application Controls	1	3
3.4	Internal Check - Meaning and Definition , Objects of Internal Check,	2	3
3.5	Auditors Duties as Regards Internal Check,	1	3
3.6	Internal Audit- Internal Auditor and independent Auditor -	1	3
3.7	Difference between Internal Check- Internal Control and Internal Audit	1	3
3.8	Internal Check as Regards Cash Transactions , purchases- sales- wages and stores..	5	3
3.9	Vouching {Meaning, Definition}	1	3
3.10	Importance of vouching and General principals	2	3
3.11	Vouchers- Points to be noted in Vouchers-	1	3
3.12	Vouching of Cash Transactions -	3	3
3.13	Vouching of Receipts and Payments, Vouching of Wages.	2	3
3.14	Verification and Valuation of Assets and Liabilities - Concept, objects,	3	3
3.15	Auditors Duty in Verification and Valuation	1	3
4.0	Audit of Limited Companies	11	
4.1	Company Auditor {Qualifications and Disqualifications}	2	4
4.2	Appointment and Removal-	2	4
4.3	Powers and Duties of an Auditor	2	4
4.4	Liabilities of an Auditor -	3	4
4.5	Audit Report- Contents and Types	2	4
5.0	Special Audits and Investigation	25	

5.1	Government Audit	3	5
5.2	General Duties and powers of Comptroller and Audit General	1	5
5.3	Miscellaneous Audits (Procedure only)-	8	5
5.4	Audit of Charitable organizations- {Educational Institutions (College) – Hospital – Club}	2	5
5.5	Audit in computerized environment- Audit around computer and audit through computer-	2	5
5.6	Investigation- Meaning and Definition of Investigation- Scope of investigation- Distinction between Investigation and Auditing	3	5
5.7	Investigation on Acquisition of Running Business,	3	5
5.8	Investigation when Fraud is suspected	3	5

SUGGESTED READING

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

Course	Details				
Code	CM1816121				
Title	Principles of Business Decisions				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/6				
Type	Core				
Credits	3	Hrs/Week	5	Total Hrs	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Explain the process of decision making	U	PSO- 3
2	Explain demand theory, elasticity of demand	U	PSO- 3
3	Explain the cost output determination in business	U	PSO- 3
4	Analyse the situations where optimum input combination possible	U	PSO- 3
5	Explain price determination under various market conditions	U	PSO- 3
6	Explain price and output determination under various market conditions	U	PSO- 3
7	Explain the relationship between macro economics and business decisions	A	PSO- 3

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction to Business Decisions	10	
1.1	Definition of decision and decision making Importance of decision making	1	1
1.2	Steps in decision making	1	1
1.3	Types of decisions	1	1
1.4	Decision making environment	1	1
1.5	Elements of a decision	1	1
1.6	Application of economic theories in decision making	2	1
1.7	Areas where economic theories can be applied for business decision making	1	1
1.8	Important Economic concepts and theories applied in decision making	2	1
2.0	Demand Theory	16	2
2.1	Demand–Meaning	1	2
2.2	Law of Demand – Reasons for Law of demand	1	2
2.3	Exceptions to the Law	1	2
2.4	Demand determinants	1	2
2.5	Movements Vs Shift in Demand	1	2
2.6	Demand distinctions	1	2
2.7	Elasticity of Demand and Types of elasticity of Demand	2	2
2.8	Price elasticity- Importance of price elasticity	1	2
2.9	Degrees of Price elasticity	2	2
2.10	Measurement of Elasticity	1	2
2.11	Methods of Demand forecasting	2	2
2.12	Forecasting demand for new products	1	2
2.13	Characteristics of a good forecasting technique	1	2
3.0	Production and Cost Analysis	16	
3.1	Production Function –Assumptions and uses of production function	1	3
3.2	Cobb Douglas Production Function	1	3
3.3	Laws of Production	1	3
3.4	Law of Diminishing Returns or variable proportions	2	3
3.5	Law of Returns to Scale	2	3
3.6	Economies And Diseconomies of Scale	1	3
3.7	Isoquant Curve-Iso costCurve	2	3
3.8	Optimum Combination of Inputs	1	4
3.9	Cost concepts determinants of cost	2	4
3.10	Cost output relationship in short run	1	4
3.11	Cost output relationship in long run	1	4
3.12	Optimum firm	1	4
4.0	Pricing in Different Markets	16	
4.1	Price theory and price mechanism	1	5

4.2	objectives of pricing	1	5
4.3	Various market - forms and pricing	2	5
4.4	Price and output determination under perfect competition	2	6
4.5	Price and output determination under monopoly	2	6
4.6	Price Discrimination- Types- conditions- degree of price discrimination	1	6
4.7	Price and output determination under monopolistic competition	2	6
4.8	Pricing under oligopoly	2	6
4.9	Kinked Demand Curve	1	6
4.10	Price Leadership	1	6
4.11	Pricing under Collusion	1	6
5.0	Macro Economics and Business Decisions	10	
5.1	Scope and importance of macro economics	2	7
5.2	Business cycle	1	7
5.3	Theories of business cycle- Monetary theories	2	7
5.4	Theories of business cycle – Non - Monetary theories	2	7
5.5	Business forecasting	2	7
5.6	Uses of business forecasting	1	7

SUGGESTED READING

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

Course	Details				
Code	CM1816304				
Title	Income Tax- Law and Practice 2				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	3/6				
Type	Optional Core 4				
Credits	4	Hrs/Week	5	Total Hrs	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO
1	Distinguish between long term and short term capital gains	U	PSO -7
2	Compute the income from capital gains of an individual.	An	PSO -7
3	Prepare the statement showing computation of income from other sources of an individual.	Ap	PSO -7
4	Describe the rules applicable in clubbing and aggregation of income and identify the order of set off of losses.	U	PSO -7
5	Discuss the deductions applicable to individuals under Chapter VI A of the Income Tax Act.	U	PSO -7
6	Compute Gross Total Income, Total Income and the tax liability of an individual.	An	PSO -7
7	Write about the powers and functions of income tax authorities.	U	PSO -7
8	Summarize the different types of assessment.	U	PSO -7
9	Identify the different types of return.	U	PSO -7
10	Recall about Tax Planning and Tax management.	U	PSO -7

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Capital Gains	20	
1.1	Basis of charge - Capital assets – Kinds	1	1
1.2	Computation of Short term and Long term Capital Gains-	2	2
1.3	Conversion of Capital Asset into Stock in Trade	2	2
1.4	Right Share and Bonus Shares -Converted Shares/Debentures	2	2
1.5	Capital Gains Exempt from Tax- Capital Gains Account Scheme	5	2
1.6	Computation of Income from Capital Gain	8	2
2.0	Income from Other Sources	10	
2.1	General and Specific Chargeability	1	3
2.2	Kinds of Securities and Grossing up of Interest	2	3
2.3	Bond Washing Transaction	1	3
2.4	Deductions Allowed - Deduction Not permitted	1	3
	Computation of Income under the head Income from other source	5	3
3.0	Assessment of Individuals	25	
3.1	Clubbing of Income	2	4
3.2	Aggregation of Incomes	1	4
3.3	Set off and Carry forward of Losses - Order of Set off	3	4
3.4	Computation of Gross Total Income	4	6
3.5	Deductions applicable to individuals from Sec 80C to 80GGC and deduction under Sec 80U	5	5
3.6	Total Income	7	6
3.7	Computation of Tax	3	6
4.0	Income Tax Authorities and Powers	15	
4.1	Powers	2	7
4.2	Functions	2	7
4.3	Assessment- Types of Assessment-Self Assessment-assessment on the basis of return	2	8
4.4	Regular Assessment-Best Judgment Assessment-Assessment on the basis of evidence	2	8
4.5	Reassessment	2	8
4.6	Income escaping assessment	2	8
4.7	Precautionary assessment	2	8
5.0	Procedure for Assessment	20	
5.1	Types of Return	3	9
5.2	E- filing of Return	1	9
5.3	Return through TRP	1	9
5.4	PAN	2	9

5.5	Tax Deducted at Source-TCS	2	9
5.6	TAN	1	9
5.7	Advance payment of tax	1	9
5.8	Refund	1	9
5.9	Recovery of tax	1	9
5.10	Tax Clearance Certificate	1	9
5.11	Tax Planning	2	10
5.12	Tax Evasion	1	10
5.13	Tax Avoidance	1	10
5.14	Tax Management	2	10

SUGGESTED READING

1. Singhania, Vinod, K, &Singhania Monica, Students Guide to Income Tax, *TaxmannPublication,New Delhi.*
2. Mehrotra, H.C., &Goal, S. P., Income Tax including Tax Planning and Management, 38th edition, *SahityaBhawanPublications,Agra.*
3. Gaur, V.P., &Narang, D.B., Direct Taxes, *Kalyani Publishers, New Delhi.*
4. T N Manoharan, Direct Taxes , Snow White Publications.
5. Saha R.G &Usha Devi N, Income Tax,5th edition, *Himalaya Publishing House,Mumbai.*
6. Philip, A.P Direct Taxes, Law & Practice, 10th edition, *Soba Publications, Kottayam.*

Sl.No	EXTRA CREDIT COURSES	Credit
1	Tourism Studies	2
2	Trade History of Kerala	2
3	Business Communication	2
4	Internship on Community Consciousness and Response Development	2

Course	Details
Code	CMX1801
Title	Tourism Studies
Degree	B.Com
Branch(s)	Commerce
Specialisation	Finance & Taxation
Type	Extra Credit
Credits	2

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level
.1	Describe the significance of tourism and the various types of Tourism	U
2	Plan and conduct a tour	Ap
3	Explain the government initiatives towards the promotion of tourism	U
4	List down the important tourist destination of Kerala	R

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create

Module	Course Description	CO.No.
1.0	Introduction to Tourism Studies	
1.1	Tourism – Tourist – meaning – definition	1
1.2	Types of Tourism - Eco Tourism	1
1.3	Religions Tourism	1
1.4	Heritage Tourism	1
1.5	Business Tourism	1
1.6	Medical tourism	1
2.0	Tour operation	
2.1	Organization, planning, promotion and handing of tour operation recognition	2
2.2	Indian Association of Tour operation	2
3.0	Government’s policies to promote Tourism	
3.1	Tourism policy and programmes of Government of India	3
3.2	Recent trends in international and National tourism scenario	3
3.3	Local support to boost the tourism industry.	3
4.0	Tourist places in Kerala	
4.1	Hill stations	4
4.2	Backwaters	4
4.3	Beaches	4
4.4	Pilgrim Centers	4

4.5	Wildelife Sanctuaries	4
4.6	Heritage sites	4
4.7	Historical Places and Monuments	4
4.8	Traditional and Cultural Centers -	4

SUGGESTED READING

Badan B.S., Impact of Tourism in South India, Commonwealth Publishers, New Delhi,

Bhatia A.K , Tourism Development, Principles and Practices, Sterling Publishers, New Delhi, 1982

Oommen C.Priyan, “Tourism Discovered”, Tourism Marketing,: Global Communication Pvt Ltd, Trivandrum 1990

Course	Details
Code	CMX1802
Title	Trade History
Degree	B.Com
Branch(s)	Commerce
Specialisation	Finance & Taxation
Type	Extra Credit
Credits	2

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level
1	Explain the historical background of trade in India	R
2	Describe the trade administration, tax system and weights and measures	U
3	Describe the history of trade with the rest of the world	R

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze;
E-Evaluate; C-Create

Module	Course Description	CO.No.
1.0	Historical back ground	
1.1	Trade routes- the spice route	1
1.2	Products traded	1
1.3	Imports – exports	1
1.4	Ancient ports	1
1.5	Later ports	1
1.6	Trade centres	1
2.0	Trade administration	2
2.1	Tax system	2
2.2	Weights and measures	2
2.3	Coins and currencies	2
3.0	Local trade	3
3.1	Trade with other parts of India	3
3.2	Trade partners,	3
3.3	Trade with Arabs, Greeks, Rome, Jews, Chinese and the Colonial powers	3

SUGGESTED READING

1. Gupta Ashin Das, Malabar in Asian Trade, Cambridge University Press
2. Champakalakshmi, R Trade, Ideologies and Urbanization: South India 300 BC to AD 1300, Oxford University Press

Course	Details
Code	CMX1803
Title	Communication Skill Development
Degree	B.Com
Branch(s)	Commerce
Specialisation	Finance & Taxation
Type	Extra Credit
Credits	2

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level
.1	Describe the nature and scope of communication, process, and role of a manager	U
2	Effectively use oral and listening skills	Ap
3	Effectively use the listening skill	Ap

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding;

Ap-Apply; An-Analyze; E-Evaluate; C-Create

Module	Course Description	CO.No.
1.0	Managerial communication	
1.1	Nature and Scope of communication	1
1.2	functions of communication;	1
1.3	roles of manager	1
1.4	communication process	1
1.5	communication network	1
1.6	Information Communication	1
2.0	Oral & Written Communication Skill, Types	2
2.1	Methods of Achieving Effective Communication	2
2.2	Measurement of Impact of Mass Electronic and Print Media Communication	2
2.3	Examples of Mass Media – Media Relations	2
3.0	Listening Skill:	3
3.1	Effective Listening Poor listening habits	3
3.2	Types of listening; barriers to effective listening,	3
3.3	Persuasive communication and Role of Mentoring	3

SUGGESTED READING

1. Kaul, A. Effective Business Communication, PHI, New Delhi.
2. Munter M. (2002). Guide to Managerial Communication: Effective Writing & Speaking, PHI, New Delhi.
3. Mandal S.K. Effective Communication and Public Speaking, Jaico, Mumbai.
4. Bovee, T & Schatzman, Business Communication Today, Pearson, New Delhi.
5. Jenkins I.R. & Jif J.J. Planning Advertising Campaign, Macmillan, New Delhi.
6. Chunawalla S.A. Advertising Sales and Promotion Management, Himalaya, Mumbai

Sl.No	ADD ON COURSES
1	Data Processing using Excel
2	Computerised Accounting

Course	Details			
Code	CMA181101			
Title	Data Processing using Excel			
Degree	B.Com			
Branch(s)	Commerce			
Specialisation	Finance & Taxation			
Year/Semester	1 / 1			
Type	Add on			
Credits	0	Hrs/Week	2	Total Hrs 72

CO No.	<i>Expected Course Outcomes</i> <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Understand the basic elements of computer	U	6
2	Understand the basic application of Excel	U	6
3	Apply the excel application for database	Ap	6
4	Create Charts and graphs for the available data	C	6
5	Apply various functions of Excel	Ap	6

*PSO-Program Specific outcome; CO-Course Outcome;
Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Introduction to computers	12	
1.1	Introduction to Computers- Memory- Input / Output Devices(self study)	6	
1.2	Computer Software- Introduction to Windows- Files and Folders- Windows Setting-printing	6	1
2.0	Excel – Introduction	10	
2.1	Spreadsheet basics -Creating, editing, saving and printing spreadsheets -Formatting worksheets , Securing & Protecting spreadsheets- Sheet Referencing-Linking Multiple Sheets, Consolidate worksheets	4	2
2.2	Linking Between Word/ Excel/ Ppt - Customizing common options in Excel- Email worksheet-translate worksheet - Insert ,select, moves and delete data	2	2
2.3	Merge or Split Cells-auto fill data- rows and columns-copy and paste-paste special-find and replace-special symbols-text alignment-AutoFormat- setting cell type-page setup- Print features	4	2

3.0	Excel Data Base Use of Excel	20	
3.1	Insert, Modifying, Formatting Commands-Add Text Box- - Fonts-Merge and Wrap -Freeze Panes	5	3
3.2	Conditional Formatting-Data Sorting-Ranges-graphics(insert shape-insert smart art-insert clip art-insert word art)	5	3
3.3	Data Validations- Designing the structure of a template-Sorting tables- multiple-level sorting	5	3
3.4	AutoFilter- advanced filter options- Creating subtotals-Multiple-level subtotals- data consolidation- conditional formatting- MACRO'S.	5	3
4.0	Excel Charts and Graphs	10	
4.1	Using Charts-Formatting Charts- Drawing toolbar features - Using 3D Graphs-Using Bar and Line Chart together -Using Secondary Axis in Graphs	2	4
4.2	Sharing Charts with PowerPoint / MS Word, Dynamically - (Data Modified in Excel, Chart would automatically get updated)	4	4
4.3	Creating Pivot tables- Formatting and customizing Pivot tables-Using advanced options of Pivot tables- Pivot charts- Consolidating data from multiple sheets and files using Pivot tables-Using external data sources	4	4
5.0	Excel Functions	20	
5.1	Sum function- Average- Percentage- PMT function- IF Functions-Function Arguments -Built in function- Common functions (AVERAGE, MIN, MAX, COUNT,COUNTA, ROUND, INT)- logical functions (AND, OR, NOT)	10	5
5.2	Nested functions , Name cells /ranges /constants - lookup and reference functions (VLOOKUP, HLOOKUP, MATCH, INDEX)-Relative, Absolute, Mixed cell references : >,<>= operators	5	5
5.3	Date and time functions- Text functions-Database functions-Power Functions (CountIf, CountIFS, SumIF, SumIfS)- Annotating formulas	5	5

SUGGESTED READING

1. Walkenbach, John Excel 2016 Bible, Wiley
2. Winston, Wayne Microsoft Excel, Data Analysis and Business Modelling, PHI Learning Private Limited

Course	Details				
Code	CMA181101				
Title	Certificate course in Computerised Accounting				
Degree	B.Com				
Branch(s)	Commerce				
Specialisation	Finance & Taxation				
Year/Semester	2 / 3				
Type	Add on				
Credits	0	Hrs/Week	2	Total Hrs	72

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Understand the basics of Computerised Accounting	U	1
2	Apply computerised Accounting for Service Organizations	Ap	1
3	Apply computerised Accounting for Trading Organizations	Ap	1
4	Apply computerised Accounting for computing Tax	Ap	1
5	Apply computerised Accounting in Payroll system	Ap	1

*PSO-Program Specific outcome; CO-Course Outcome;
Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO.No.
1.0	Module 1 – Introduction to Computerised Accounting	12	
1.1	Basics of Accounting- Types of Business Organizations-computerised accounting Vs. manual accounting- Features of Tally.ERP9-sreen components	4	1
1.2	Creating, selecting, altering ,deleting a company-Setting up of Company in Tally.ERP9	4	1
1.3	F11: Company Features-Configurations- System Administration & Other Utilities- Tally.NET & Remote Capabilities- Online Help & Support	4	1
2.0	Tally for Service Organizations	10	
2.1	Introduction-Account groups- pre-defined groups- single/multiple groups- Creating, selecting, altering, deleting groups- ledger- Creating, selecting, altering ,deleting a ledger	2	2
2.2	Accounting Vouchers- entering transactions in Accounting Vouchers-altering, deleting voucher entry-creating, modifying voucher type	2	2
2.3	merge or Split Cells-auto fill data- rows and columns-copy and paste-paste special-find and replace-special symbols- text alignment-AutoFormat- setting cell type-page setup- Print features	2	2
2.4	Bill Wise Details-Cheque Printing-Bank Reconciliation- Interest Calculation-Multi-currency-Budgets	2	2
2.5	Generating & Printing Reports- Financial Statements-Books &	2	2

	Registers-Statement of Accounts-MIS Reports -Printing Reports		
3.0	Tally for Trading Organizations	20	
3.1	Introduction- Setting up of Company in Tally.ERP9- Features & Configurations- Stock Group-Stock Categories- Units of Measure- Stock Items- Multiple Godowns-cost centres-cost categories	5	3
3.2	Order Processing--Purchase Order Processing-Receipt Note-Purchase Voucher-Stock Transfer-Sales Order Processing-Delivery Note-Sales Voucher	5	3
3.3	Invoicing-Batch-wise Details-Different Actual & Billed Quantities-Zero Valued Entries-Additional Cost of Purchase-Separate Discount Columns on Invoices-Multiple Price Levels & Price Lists- Point of Sale (POS)	5	3
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SUGGESTED READING

1. Tally Erp Reference Manual
2. Chedda,Rajesh, Learn Tally.ERP 9 with GST, Ane Books (2017)