

AUXILIUM COLLEGE (Autonomous)

(Accredited by NAAC with A+ Grade with a CGPA of 3.55 out of 4 in the 3rd Cycle)

Gandhi Nagar, Vellore-632 006

Department of Commerce (GENERAL)

OUTCOME BASED EDUCATION

(Effective for the Batch of Students Admitted from 2022 & 2023-2024)

A) INSTITUTION LEVEL

Vision:

The vision of the college is the education of young women especially the poorest to become empowered and efficient leaders of integrity for the society.

Mission:

To impart higher education to the economically weak, socially backward and needy students of Vellore and neighbouring districts.

B) NAME OF THE PROGRAMME: B.Com

Vision

To develop a centre for excellence providing conceptual knowledge and sharpen analytical and decision-making skills with ethical behaviour.

C) ELIGIBILITY CRITERIA OF THE PROGRAMME

A Candidate who has passed the Higher Secondary Examinations (Academic [10 + 2 Stream) with Commerce, Accountancy, Economics, Computer Science/Statistics/Business Mathematics as subjects, conducted by the Government of Tamil Nadu or an Examination. Accepted as equivalent thereto by the Syndicate of the Thiruvalluvar University shall be eligible for admission to B. Com Degree Course in General Commerce.

D) List of Courses:

Sem	Part	Paper Code	Title of Paper	Hours/ week	Exam		Credits	Marks
					Th	Pr		
I	I	ULTAA20	Tamil Paper –I	6	3	-	3	40+60
	II	UENGA20	English Paper – I	6	3	-	3	40+60
	III	UCCOA23	Principles of Accounting – I	5	3	-	4	40+60
	III	UCCOB20	Business Economics – I	5	3	-	4	40+60
	III	UABMA20	Allied I: Business Mathematics and Statistics	5	3	-	5	40+60
	IV		Skill Based Elective – I	2	2	-	2	40+60
	IV		Value Education	1	-	-	-	-
Total				30	-	-	21	600
II	I	ULTAB20	Tamil Paper – II	6	3	-	3	40+60
	II	UENGB20	English Paper – II	6	3	-	3	40+60
	III	UCCOC23	Principles of Accounting – II	5	3	-	4	40+60
	III	UCCOD20	Business Economics – II	5	3	-	5	40+60
	III	UASOR20	Allied II: Statistics and Operations Research	5	3	-	5	40+60
	IV		Skill Based Elective – II	2	2	-	2	40+60
	IV		Value Education	1	-	-	-	-
Total				30	-	-	22	600
III	I	ULTAC20	Tamil Paper –III	6	3	-	3	40+60
	II	UENGC20	English Paper –III	5	3	-	3	40+60
	III	UCCOE23	Financial Accounting	6	3	-	5	40+60
	III	UAIED20	Allied III: Indian Economic Development Policy	5	3	-	5	40+60
	III	UECOA23	Elective I A: Business Law	5	3	-	4	40+60
		UECOB23	Elective I B: Principles of Marketing					
	IV	USCOB320	Skill based Elective – III Entrepreneurship Development	2	2	-	2	40+60
		USCOC320	Skill based Elective – III Advertising and Sales Promotion Management					
IV		Value Education	1	-	-	-	-	
Total				30	-	-	22	600
IV	I	ULTAD20	Tamil Paper –IV	5	3	-	3	40+60
	II	UENGD20	English Paper – IV	6	3	-	3	40+60
	III	UCCOF23	Cost Accounting	5	3	-	5	40+60
	III	UAITA20	Allied IV: International Trade	5	3	-	5	40+60
	III	UECOC23	Elective II A: Principles of Management	4	3	-	4	40+60
		UECOD23	Elective II B: EXIM procedures and Documentation					

	IV	UNEV20	Environmental Studies	2	2	-	2	40+60
	IV	USCOB420	Skill based Elective – IV Entrepreneurship Development					
		USCOC420	Skill based Elective – IV Advertising and Sales Promotion Management	2	3	-	2	40+60
	IV		Value Education	1	-	-	-	-
			Total	30	-	-	24	700
V	III	UCCOG23	Corporate Accounting – I	6	3	-	5	40+60
	III	UCCOH23	Management Accounting- I	6	3	-	5	40+60
	III	UCCOI23	Income Tax – Law and Practice I	6	3	-	5	40+60
	III	UECOE23	Elective III A: Banking Law and Practice	6	3	-	4	40+60
		UECOF23	Elective III B: Financial Management					
	III	UCCOJ23	Internship Training	10-15 days	-		2	100
	IV	USCOD520 / USCOE521	Skill based Elective – V Consumer Guide and Empowerment Skill based Elective – V E Payments and Accounting Software	2	2	-	2	40+60
	IV	UGCOA520	Non Major Elective Book –keeping and Accounting	3	2	-	2	40+60
	IV		Value Education	1	-	-	-	-
			Total	30	-	-	25	800/700
VI	III	UCCOK23	Corporate Accounting – II	6	3	-	5	40+60
	III	UCCOL23	Management Accounting – II	6	3	-	5	40+60
	III	UCCOM23	Income Tax Law and Practice II	6	3	-	5	40+60
	III	UECOG23	Elective IVA: Auditing					
		UECOH23	Elective IV B: Logistics and Supply Chain Management	6	3	-	4	40+60
	IV	USCOD620/ USCOE621	Skill based Elective – VI Consumer Guide and Empowerment Skill based Elective – VI E Payments and Accounting Software	2	2	-	2	40+60
IV	UGCOA620	Non Major Elective Book –keeping and Accounting	3	3	-	2	40+60	
	IV	UVEDA22	Value Education	1	2	-	2	40+60
			Total	30	-	-	25	800/700
	V		Extension Activities		-	-	1	-
			Fundamentals of Computer & MS office		-	-	2	-
			Grand Total				142	3900

Scheme of Examination

Continuous Assessment (Duration – 1¹/₂ Hours)

SEC. A – 7 x 2 = 14 Marks (All Questions to be answered)

SEC. B - 3 x 7 = 21 Marks (3 out of 5 Questions to be answered)

SEC. C - 1 x 15 = 15 Marks (1 out of 2 Questions to be answered)

Total	<u>50</u>
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Semester Assessment (Duration – 3 Hours)

SEC. A – 10 x 2 = 20 Marks (All the Questions to be answered)

SEC. B - 5 x 7 = 35 Marks (Internal Choice)

SEC. C - 3 x 15 = 45 Marks (3 out of 5 Questions to be answered)

Total	----- 100 Marks
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PROGRAM OUTCOME (PO)

On completion of the UG Programme, students will be able to:

PO1: Attain knowledge and understand the principles and concepts in the respective discipline.

PO2: Acquire and apply analytical, critical and creative thinking, and problem-solving skills

PO3: Effectively communicate general and discipline-specific information, ideas and opinions.

PO4: Appreciate biodiversity and enhance eco-consciousness for sustainable development of the society.

PO5: Emulate positive social values and exercise leadership qualities and teamwork.

PO6: Pursue higher knowledge, qualify professionally, enhance entrepreneurial skills and contribute towards the needs of the society.

PROGRAMME SPECIFIC OUTCOMES (PSO)

Within few years of obtaining UG Degree in commerce, the students will be able to

PSO1. Subject Proficiency:

Succeed in obtaining employment appropriate to their interest in related fields and make a positive contribution in public practice, Government, Commerce and Industry.

PSO2. Practical Applications:

Apply the practical knowledge gained over the years in the field of auditing, tax filling, share market and other finance related services.

PSO3. Professional Growth:

Develop in their professional career through lifelong learning and excel as the fellow

associates in the field of company secretaryship, chartered accountancy and business administration.

PSO4. Management Skills:

Acquire moral values through ethical ways with the concern for the society and the environment with team spirit to adapt to change throughout their professional career.

PSO5. Addressing The Needs Of The Nation:

Exercise leadership qualities and Cater to the needs of the industry/society so as to contribute for the development of the nation.

PSO6. Entrepreneurial Skill:

Enhance the Entrepreneurial skill, critical & creative thinking to thrive to be self-motivated and successful.

PSOs consistency with POs

PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	M	M	H	H	H
2	H	H	M	M	M	H
3	H	H	M	M	M	H
4	M	H	M	M	H	H
5	H	H	M	M	H	H
6	H	H	M	H	H	H

Low – L, Medium – M, High - H

SEMESTER: I
UCCOA23 - PRINCIPLES OF ACCOUNTING - I

Year : I Sem: I	Course Code UCCOA23	Title of the course Principles of Accounting-I	Course type Theory	Course category Core	H/W 5	Credits 4	Marks 40+60
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Course Objective:

1. To impart the basic knowledge about accounting principles concepts and convention.
2. To enable the learners to prepare final accounts.
3. To ascertain the value of depreciation under different methods.
4. To imbibe the learners to prepare accounts for non-profit organization.
5. To impart knowledge about single entry and double entry.

Course Outcome (CO):

On the successful completion of the course, students will be able to

1. Gain knowledge about the basic accounting principles, concepts and conventions.
2. Prepare final accounts of organization.
3. Calculate depreciation of assets through different methods and ascertain the value of assets.
4. Prepare Accounts of Non-Profit Organization.
5. Prepare Accounts based on Single Entry System and understand the difference between single entry and double entry system.

COs consistency with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	M	M	H	H
2	H	H	M	H	H	H
3	H	H	M	H	H	H
4	H	H	H	H	H	H
5	H	H	H	M	M	H

Low – L, Medium – M, High - H

COs consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	L	L	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

COURSE SYLLABUS

Unit I: Introduction to Accounting

15 Hours

1. Introduction, Meaning and Definition of Accounting(**K₁ K₂**)
2. Principles of Double entry (**K₁,K₂,K₃**)
3. Basic Accounting Principles(**K₁,K₂,K₃**)
4. Methods of Accounting concepts and convention(**K₁,K₂**)
5. Accounting Equation(**K₁,K₂,K₃**)
6. Journal Entries, ledgers and Trial Balance(**K₂,K₃,K₄**)

Unit II: Final Accounts

15 Hours

1. Introduction to Final Accounts(**K₁ K₂**)
2. Features and terms of manufacturing Account (Included stock of finished goods, raw material consumed etc)(**K₁,K₂,K₃**)
3. Manufacturing Account(**K₂,K₃**)
4. Trading Profit and Loss Account(**K₁ K₂ K₃ K₄**)
5. Final accounts without adjustments(**K₁ K₂ K₃ K₄**)
6. Final accounts with adjustments(**K₁ K₂ K₃ K₄**)

Unit III: Depreciation

15 Hours

1. Concepts Meaning characteristics causes and objectives of Depreciation. Basic factors affecting the amount of depreciation(**K₁, K₂, K₃**)
2. Methods of recording depreciation and exchange of used asset (**K₂ K₃**)
3. Methods of providing depreciation straight line method, diminishing balance method(**K₂ K₃**)
4. Change in Method of depreciation, Annuity Method, Depreciation fund or sinking fund method.(**K₂ K₃ K₄**)
5. Computation of Insurance policy method Revaluation methods.(**K₂ K₃ K₄**)
6. Computation of Depletion method, machine hour rate method. (**K₂ K₃ K₄**)

Unit IV: Accounts of Non-Profit Organizations

15 Hours

1. Introduction to final Accounts of Non-Profit Organizations.(**K₁ K₂**)
2. Preparation of Receipts and Payments Account.(**K₂,K₃**)
3. Preparation of Income and Expenditure Account. (**K₂,K₃,K₄**)
4. Preparation of Receipts and Payments Account from Income and Expenditure Account and Balance sheet (**K₂,K₃,K₄**)
5. Preparation of opening and closing balance sheets from a given expenditure account and receipts and payment.(**K₂ K₃ K₄**)
6. Final accounts of Non- Profit organization.(**K₂ K₃,K₄**)

Unit V: Single entry System

15 Hours

1. Meaning, definition salient features, limitations and difference between double entry and single entry.(**K₁ K₂ K₃**)
2. Distinction between balance sheet and statement of affairs(**K₂ K₃ K₄**)
3. Ascertainment of Profit & Net worth method(**K₂ K₃ K₄**)
4. Computation of Conversion Method. **K₂ K₃ K₄**)
5. Calculation of missing items and appropriate accounts.(**K₃ K₄**)
6. Calculation of missing figures and Balance sheet.(**K₃ K₄**)

TEXT BOOKS:

Reddy T.S and Murthy – Advanced Accountancy – MarghamPublications,Chennai, Reprint 2018

REFERENCE BOOKS

1. Shukla M.C., Gupta M.P., Agarwal B.M. and Grewal T.S. – Advanced Accounts(Volume I) – S.Chand& Company Limited, New Delhi, Reprint 2019.
2. Nagarajan K.L., Vinayagam N. And Mani P.L. – Principles of Accountancy – Eurasia Publishing House, New Delhi, Revised Edition 2017.
3. Jain S.P., Narang K.L., Mukesh Kumar Sharma, Romila Jain and SatishKhasa – Financial Accounting – Kalyani Publishing House, New Delhi, Reprint 2018.
4. Tulsian P.C. – Financial Accounting – Pearson Education ,New Delhi, Edition Reprint - 2017.
5. Raman B.S. – Financial Accounting (Vol-I) - United Publishers and Distributors – Guwahati, Edition 2018.

WEB RESOURCES:

1. The national society for Accountants
2. Accounting coach
3. MIT Sloan school of management
4. The Blunt bean counter

SEMESTER - I
UCCOB20 - BUSINESS ECONOMICS- I

Year: I Sem: I	Course Code	Title of the course	Course type	Course category	H/W	Credits	Marks
	UCCOB20	Business Economics –I	Theory	Core	5	4	40+60

Course Objective:

1. To familiarize the students with the basic concepts of micro economics.
2. To Make students understand the demand analysis in business applications.
3. To familiarize the students with the protection and cost structure under different stages of production.
4. To understand the pricing and output decisions under various market structure.
5. To help students understand and apply the various decision tools to understand the market

Course Outcome (CO):

On the successful of completion of the course, students will be able

1. To understand the concepts of demand, nature and cost of production and its relationship to business operations.
2. To apply demand analysis to relevant economic issues
3. To analyse the causes and consequences of different market conditions
4. To integrate the concept of price and output decisions of firms under various market structure.
5. To apply marginal analysis to the firm under different market conditions.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	M	M	H	H
2	H	H	H	M	H	H
3	H	H	H	H	H	H
4	H	H	H	M	M	H
5	H	H	H	H	H	H

Low – L, Medium – M, High - H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	M	M	H	M
2	H	M	H	H	H	M
3	H	M	H	H	H	H
4	H	M	M	M	H	H

5	H	H	M	M	M	M
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Low – L, Medium – M, High - H

COURSE SYLLABUS

Unit I: Nature and scope of Economics

15 Hours

1. Introduction & Definition of Business Economics.
2. Nature and Scope of Business Economics.
3. Relationship with other disciplines Micro & Macro.
4. Concepts applied in Business Economics.
5. Role and responsibilities of Business Economics.
6. Objectives of Business Economics

Unit II: Consumer Behaviour & Indifferent Curve Analysis

15 Hours

1. Meaning of Utility.
2. Law of Diminishing & Marginal Utility.
3. Law of Equity- Marginal Utility.
4. Indifference Curve Analysis.
5. Indifferent Schedule.
6. Indifference Curve & Indifference Map.

Unit III: Demand Analysis

15 Hours

1. Meaning of Demand, Law of Demand.
2. Individual demand and Market demand.
3. Reasons for the downward sloping of the demand curve.
4. Types of Elasticity of Demand curve.
5. Measurement of Elasticity of demand.
6. Demand forecasting.

Unit IV: Factors of Production

15 Hours

1. Meaning of different factors of production.
2. Production Possibility Curve.
3. Law of Returns to Scale.
4. Diminishing Returns to Scale.
5. Law of variable Proportions.
6. Internal and External economics and diseconomies.

Unit V: Cost Revenue and Supply

15 Hours

1. Concept of Cost of Production.
2. Different Cost of Concept – Nominal & Real cost, Implicit and explicit cost, opportunity cost, Short- run & Long run cost, Variable cost and fixed cost, Total cost, Marginal cost, Marginal cost, Average cost.
3. Theory of cost & Break even Analysis – Profit Maximization and Sales Maximization.
4. Meaning of Supply: Functions of Supply and Classifications.
5. Cost – Output relationship.
6. Cost Control & Cost Reduction.

TEXT BOOKS

1. Sankaran S- Business Economics – Margham Publucations, Chennai , 2016
2. H.L. Ahuja – Business Economics – S. Chand & Company Ltd., New Delhi.

Reference Books:

1. Varshney R.L &Maheshwary K.L -Managerial Economics - S Chand & Co Ltd
New Delhi – 2008
2. Sundaram K.P.M &Sundaram E,N – Business Economics - S Chand & Co Ltd
New Delhi – 2016
3. Jhingan M.L – Principles of Economics – Vrinda Publications (P) Ltd – 2015

Web resources:

1. National association for Business Economics
2. Prime academy
3. Harvard Extension school
4. Indian School of Business and Finance, New Delhi
5. Harvard Business school online
6. Online Master of science course in Business economics
7. The American institute of Business and Economics (AIBEE)

Assessment Tools

1. Lecture (Chalk & Talk – LCD)
2. Blended classroom – E – Content videos
3. Problem solving group discussion
4. Assignments
5. Class set
6. Quiz – seminar
7. Project

SEMESTER - I

UABMA20 – ALLIED I: BUSINESS MATHEMATICS AND STATISTICS

Year: I Sem: I	Course Code UABMA20	Title of the course Business Mathematics and Statistics	Course type Theory	Course category Allied	H/W 5	Credits 5	Marks 100
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Course Objective:

1. To provide an opportunity to master mathematical applications in Economics, Finance, Commerce and Management.
2. To develop the ability of students to deal with numerical and quantitative issues in business economics
3. To have a strong understanding of Statistical applications in Economics and Management.
4. To enable the use of statistical techniques wherever relevant.

Course Outcome (CO):

The learners will be able to

1. Apply the knowledge in matrices in solving business problems.
2. Analyse and demonstrate differentiation skills in economics and business.
3. Apply statistical and graphical techniques wherever relevant.
4. Apply the concepts, tools techniques in business statistical analysis.
5. Solve a range of problems using the techniques covered.

Cos consistency with POs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	H	H	H	H	M
2	H	H	H	H	H	H
3	H	H	H	M	H	M
4	H	H	H	H	H	H
5	H	H	H	H	H	H

(Low – L, Medium – M, High – H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	H	M
2	H	H	H	H	H	H
3	H	M	H	M	H	M
4	H	H	H	H	H	H
5	H	H	H	H	M	H

COURSE SYLLABUS

Unit-I: Matrices.

15 Hours

1. Definition, Types of Matrices (**K₁ K₂ K₃ K₄**)
2. Matrix operations, Determinant of a matrix. (**K₁ K₂ K₃ K₄**)
3. Singular and non-singular matrices. (**K₁ K₂ K₃ K₄**)
4. Inverse of a matrix by co-factor method. (**K₁ K₂ K₃ K₄**)
5. Rank of matrix (**K₁ K₂ K₃ K₄**)
6. Solution of system of linear simultaneous equations. (**K₁ K₂ K₃ K₄**)

Unit-II: Differentiation.

15 Hours

1. Differentiation.
2. Derivatives of standard functions x^4 , e^2 , $\log x$, constant (without proof) (**K₁ K₂ K₃ K₄**)
3. Rules of Differentiation (Addition, difference, product, quotient). (**K₁ K₂ K₃ K₄**)
4. Chain rule, Successive differentiation (up to second derivative). (**K₁ K₂ K₃ K₄**)
5. Uses: Marginal Concepts, Elasticity of demand, increasing and decreasing functions. (**K₁ K₂ K₃ K₄**)
6. Maxima and minima, breakeven point. (**K₁ K₂ K₃ K₄**)

Unit-III: Classification and Graphical Representation.

15 Hours

1. Introduction, meaning of classification, chief characteristics of classification, objects of classification, rules of classification. (**K₁ K₂ K₃ K₄**)
2. Frequency distribution, individual observations. (**K₁ K₂ K₃ K₄**)
3. Discrete frequency distribution, continuous frequency distribution. (**K₁ K₂ K₃ K₄**)
4. Frequency distribution, graph of frequency distribution. (**K₁ K₂ K₃ K₄**)
5. Histogram. (**K₁ K₂ K₃ K₄**)
6. Frequency polygon, frequency curve. (**K₁ K₂ K₃ K₄**)

Unit-IV: Measurement of Central Tendency.

15 Hours

1. Arithmetic mean. (**K₁ K₂ K₃ K₄**)
2. Median. (**K₁ K₂ K₃ K₄**)
3. Mode. (**K₁ K₂ K₃ K₄**)
4. Empirical formulae, Combined and Weighted arithmetic mean. (**K₁ K₂ K₃ K₄**)
5. Geometric mean. (**K₁ K₂ K₃ K₄**)
6. Harmonic mean. (**K₁ K₂ K₃ K₄**)

Unit-V: Measures of Dispersion and Skewness.

15 Hours

1. Range. (**K₁ K₂ K₃ K₄**)
2. Quartile deviation. (**K₁ K₂ K₃ K₄**)
3. Mean deviation (**K₁ K₂ K₃ K₄**)
4. Standard deviation. (**K₁ K₂ K₃ K₄**)
5. Karl Pearson's coefficient of skewness (**K₁ K₂ K₃ K₄**)
6. Bowley's coefficient of skewness (**K₁ K₂ K₃ K₄**)

SEMESTER - II
UCCOC23 - PRINCIPLES OF ACCOUNTING- II

Year: I	Course Code	Title of the course	Course type	Course category	H/W	Credits	Marks
Sem: II	UCCOC23	Principles of Accounting-II	Theory	Core	5	4	40+60

Course Objective:

1. To analyze the average due date and account current.
2. To imbibe the different types of bills of exchange.
3. To ascertain the different types of branches and its accounting systems.
4. To impart the learners the need for preparation of Departmental Accounts.
5. To enable the students to differentiate Hire Purchase and Installment

Course Outcome (CO):

On the successful completion of the course, students will be able to

1. Calculate average due dates and prepare account current through different methods.
2. Gain knowledge about different Bills of Exchange.
3. Students acquired conceptual knowledge on Branch accounts and its systems.
4. Students were familiarized with the scope and dimensions of Departmental Accounting.
5. Students gain insight knowledge on the preparation of Hire Purchase and Installment Systems.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	M	M	H	M	M
2	H	H	M	H	H	M
3	H	M	H	M	M	M
4	H	M	H	M	H	H
5	M	H	M	H	H	M

Low – L, Medium – M, High - H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	H	M	H	M	M
4	H	M	H	M	H	H
5	H	M	M	H	H	M

COURSE SYLLABUS

Unit I: Average Due Date and Account Current **15 Hours**

- 1.1 Meaning of average due date & Meaning & Definition of Account current **(K₁ K₂ K₃)**
- 1.2 Computation of where amount is lent in different installments/ Preparation of Account current **(K₃ K₄)**
- 1.3 Determination of due date/ Calculation of Product Method and Red ink interest method **(K₂ K₃ K₄)**
- 1.4 Average due date as basis for calculation of interest/ Calculation of interest table method and Daily Balance Method **(K₂ K₃ K₄)**
- 1.5 Interest on drawing of interest **(K₁ K₂ K₃)**
- 1.6 Where the amount is lent in a single installments./ Calculation of Époque method and varying interest method **(K₂ K₃ K₄)**

Unit II: Bills of Exchange **15 Hours**

- 2.1 Bills of Exchange Introduction definition of bills of exchange features parties to bills of exchange. **(K₁ K₂)**
- 2.2 Advantages and Disadvantages of bills of exchange types of Bills of exchange-accounting for Bills of exchange. **(K₁ K₂ K₃ K₄)**
- 2.3 Recording transactions in journal and ledger. **(K₂ K₃)**
- 2.4 Computation of Retiring bill under rebate **(K₃ K₄)**
- 2.5 Dishonour of Bill renewal of Bill. **(K₃ K₄)**
- 2.6 Computation of Accommodation bill, trade bills. **(K₃ K₄)**

Unit III: Branch Accounts: **15 Hours**

- 3.1 Meaning and objectives of Branch Accounts **(K₁ K₂)**
- 3.2 Types of branches – Dependent and independent Branch (Excluding Foreign Branches) **(K₁ K₂ K₃)**
- 3.3 Debtors system under Dependent Branch System. **(K₁ K₂ K₃)**
- 3.4 Stock and Debtors System. **(K₂ K₃ K₄)**
- 3.5 Wholesale Branch System. **(K₁ K₂ K₃)**
- 3.6 Final Accounts System. **(K₁ K₂ K₃)**

Unit IV: Departmental Accounting: **15 Hours**

- 4.1 Meaning need and advantages of Departmental Accounting **(K₁ K₂ K₃)**
- 4.2 Distinction between departments and branches. **(K₁ K₂ K₃)**
- 4.3 Methods and techniques of Departmental Accounting. **(K₁ K₂ K₃)**
- 4.4 Allocation of expenses. **(K₁ K₂)**
- 4.5 Inter departmental transfers at cost price. **(K₂ K₃ K₄)**
- 4.6 Inter departmental transfers at selling price. **(K₂ K₃ K₄)**

Units V: Hire Purchase and Instalment Systems: **15 Hours**

- 5.1 Meaning of Hire Purchase System, Distinction between Hire Purchase and Instalment System. **(K₁ K₂ K₃)**
- 5.2 Accounting Treatment for Hire purchase system. **(K₁ K₂)**
- 5.3 Calculation of interest. **(K₁ K₂ K₃)**
- 5.4 Default and complete repossession. **(K₂ K₃ K₄)**
- 5.5 Default and partial repossession. **(K₂ K₃ K₄)**
- 5.6 Meaning and Accounting treatment of Instalment System. **(K₁ K₂ K₃ K₄)**

TEXT BOOKS:

Reddy T.S and Murthy – Advanced Accountancy – Margham Publications, Chennai, Reprint 2018

REFERENCE BOOKS

1. Shukla M.C., Gupta M.P., Agarwal B.M. and Grewal T.S. – Advanced Accounts(Volume I) – S.Chand& Company Limited, New Delhi, Reprint 2019.
2. Nagarajan K.L., Vinayagam N. And Mani P.L. – Principles of Accountancy – Eurasia Publishing House, New Delhi, Revised Edition 2017.
3. Jain S.P., Narang K.L., Mukesh Kumar Sharma, Romila Jain and SatishKhasa – Financial Accounting – Kalyani Publishing House, New Delhi, Reprint 2018.
4. Tulsian P.C. – Financial Accounting – Pearson Education ,New Delhi, Edition Reprint - 2017.
5. Raman B.S. – Financial Accounting (Vol-I) - United Publishers and Distributors – Guwahati, Edition 2018.

WEB RESOURCES:

1. The national society for Accountants
2. Accounting coach
3. MIT Sloan school of management
4. 4.The Blunt bean counter

SEMESTER - II**UCCOD20 - BUSINESS ECONOMICS- II**

Year: I	Course Code	Title of the course	Course Type	Course Category	No. of Hours	Credits	Marks
Sem: II	UCCOD20	Business Economics –II	Theory	Core	5	5	40+60

Course Objective:

1. To understand the functioning to the economy at the macro level.
2. To understand how the economy is regulated through monetary and fiscal policies.
3. To study the important indicators of the economy and their significance.
4. To classify different concepts of national income and its computation.
5. To obtain in depth knowledge about inflation and trade cycles

Course Outcome (CO's): On the successful completion of the course,

1. To explain the concept of macro economics
2. Understands the circular flow of income and expenditure.
3. Analyse the various pricing policies and its implementation in different business situations.
4. Analysis the causes and effects of changes in real GNP, NNP, etc.,
5. To integrate the role of fiscal and monetary policies in regulating economy.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	M	H	H	H	M	H
2	H	M	H	H	M	H
3	H	H	M	H	H	H
4	H	H	H	H	M	H
5	H	H	H	H	H	H

Low – L, Medium – M, High – H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	M	M	H	H	M	M
2	H	H	H	M	M	H
3	H	H	H	M	M	H
4	H	H	H	M	M	H
5	H	M	M	M	M	M

Low – L, Medium – M, High – H

COURSE SYLLABUS

Unit I: Market Structure

- 1.1 Meaning and types of Market Structure (K1, K2, K3, K4)
- 1.2 Perfect Competition: Features – Price and Output Determination (K1, K2, K3, K4)
- 1.3 Monopoly: Features – Price and Output Determination (K1, K2, K3, K4)
- 1.4 Price Discrimination (K1, K2, K3, K4)
- 1.5 Monopolistic Competition: Price and Output Determination (K1, K2, K3, K4)
- 1.6 Oligopoly and Duopoly market (K1, K2)

Unit II: Pricing Policy

- 2.1 Meaning and Objectives of Pricing Policies (K1, K2, K3, K4, K5)
- 2.2 Meaning Determining Pricing Policies(K1, K2, K3, K4, K5)
- 2.3 Different Pricing Methods(K1, K2, K3, K4, K5)
- 2.4 Specific Pricing Problems(K1, K2, K3, K4, K5)
- 2.5 Export Prices(K1, K2, K3, K4, K5)
- 2.6 Public Pricing(K1, K2, K3, K4, K5)

Unit III: Factor Pricing

- 3.1 Ricardian Theory of Rent – Quasi Rent (K1, K2, K3, K4, K5)
- 3.2 Marginal Productivity theory of Wage – Modern theory of Wage(K1, K2, K3, K4, K5)
- 3.3 Liquidity theory of Interest – Modern theory of Interest (K1, K2, K3, K4, K5)
- 3.4 Innovation theory of Profit (K1, K2, K3, K4, K5)
- 3.5 Risk theory of Profit(K1, K2, K3, K4, K5)
- 3.6 Uncertainty theory of Profit (K1, K2, K3, K4, K5)

Unit IV: National Income

- 4.1 Different concepts of National Income(K1, K2, K3, K4, K5)
- 4.2 Gross National Product (GNP) & Net National Product (NNP)(K1, K2, K3, K4, K5)
- 4.3 National Income at factor cost(K1, K2, K3, K4, K5)
- 4.4 Personal Income – Disposable Income(K1, K2, K3, K4, K5)
- 4.5 Measurement of National Income(K1, K2, K3, K4, K5)
- 4.6 Difficulties of National Income (K1, K2, K3, K4, K5)

Unit V: Inflation and Trade cycles

- 5.1 Meaning of Inflation (k1, k2)
- 5.2 Causes of Inflation – Types of Inflation(K1, K2, K3, K4, K5)
- 5.3 Inflationary Gap(K1, K2, K3, K4, K5)
- 5.4 Philips Curve(K1, K2, K3, K4, K5)
- 5.5 Meaning of trade cycles(K1, K2, K3, K4, K5)
- 5.6 Characteristics of trade cycles.(K1, K2, K3, K4, K5)

Text Books:

1. Sankaran S. Business Economics – Margham Publications Chennai – 2016
2. H L Ahuja - Business Economics – S Chand & Co Ltd New Delhi – 2016

Reference Books:

1. Varshney R.L &Maheshwary K.L -Managerial Economics - S Chand & Co Ltd New Delhi – 2008
2. Sundaram K.P.M &Sundaram E,N – Business Economics - S Chand & Co Ltd New Delhi – 2016
3. Jhingan M.L – Principles of Economics – Vrinda Publications (P) Ltd – 2015

Web resources:

1. National association for Business Economics
2. Prime academy
3. Harvard Extension school
4. Indian School of Business and Finance, New Delhi
5. Harvard Business school online
6. Online Master of science course in Business economics
7. The American institute of Business and Economics (AIBEE)

Assessment Tools

1. Lecture (Chalk & Talk – LCD)
2. Blended classroom – E – Content videos
3. Problem solving group discussion
4. Assignments
5. Class set
6. Quiz – seminar
7. Project

SEMESTER – II

UASOR20 – ALLIED II: BUSINESS STATISTICS AND OPERATIONS RESEARCH

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
SEM: II	UASOR20	Business Statistics and Operations Research	Theory	Allied	5	4	100

Course Objectives

1. To deepen the knowledge of statistical concepts and to introduce the concepts of Operations Research.
2. To demonstrate and apply the concepts of probability and game theory.

Course Outcomes (CO)

The learners will be able to

1. Gain practical knowledge of correlation and regression.
2. Understand the basic concepts of index numbers.
3. Learn the ideas of possible outcomes.
4. Develop mathematical skills to optimize transportation and assignment problem.
5. Propose the best strategy using decision making methods under uncertainty and game theory.

CO	PSO					
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	H	M	H	H	M	L
CO2	H	M	H	H	M	L
CO3	H	M	H	H	M	L
CO4	H	M	H	H	M	L
CO5	H	M	H	H	M	L

(L-Low (1), M-Moderate (2), H-High (3))

Course Syllabus

Unit I: Correlation and Regression

(15 hours)

- 1.1 Introduction (K1,K2)
- 1.2 Scatter Diagram (K1,K2,K3)
- 1.3 Karl Pearson's coefficient of correlation (K1, K2, K3, K4)
- 1.4 Spearman's Rank correlation(K1, K2, K3)
- 1.5 Methods of forming the regression equations (K1, K2, K3)
- 1.6 Properties of regression lines and coefficients. (K1, K2, K3, K4)

Unit II: Index Numbers

(15 hours)

- 2.1 Various methods of construction of index numbers (K1, K2)
- 2.2 Methods, Simple Aggregate, Weighted Aggregate (K1, K2, K3, K4)
- 2.3 Quantity Index numbers, Value Index numbers (K1, K2, K3, K4)
- 2.4 Test of consistency of index numbers, Time reversal test, Factor reversal test (K1, K2, K3, K4)

2.5 Base shifting (K1, K2, K3)

2.6 Consumer price index, Family budget method.(K1,K2,K3)

Unit III: Probability

(15 hours)

3.1 Permutation, Combination (K1, K2)

3.2 Definitions of Trial, Event, Sample space, Mutually Exclusive Cases, Exhaustive events, Independent events (K1, K2, K3)

3.3 Classical definition of probability (K1, K2)

3.4 Axiomatic Definition of probability (K1, K2)

3.5 Addition and multiplication theorem (without proof) (K1, K2)

3.6 Problems (K1, K2, K3, K4)

Unit IV: Transportation and Assignment model

(15 hours)

4.1 Transportation model: Initial basic feasible solution (K1, K2, K3, K4)

4.2 Test for Optimality (K1, K2, K3, K4)

4.3 MODI method (omit degeneracy) (K1, K2, K3, K4)

4.4 Assignment Model: Assignment problem (K1, K2, K3, K4)

4.5 Minimal assignment problem (K1, K2, K3, K4)

4.6 Hungarian method. (K1, K2, K3, K4)

Unit V: Game Theory

(15 hours)

5.1 Introduction (K1)

5.2 Meaning (K1, K2)

5.3 The Maximin and Minimax principles (K1, K2, K3, K4)

5.4 Saddle point (K1, K2, K3, K4)

5.5 Games without saddle points (Mixed strategies) (K1, K2, K3, K4)

5.6 Dominance property (Excluding graphical and LPP methods) (K1, K2, K3, K4)

Text Books:

1. P. A. Navnitham - Business Statistics and Operations Research - Jai Publishers, Trichy 2007.
2. R. S. N. Pillai and Bhagavathi-Statistics, S.Chand and Company, New Delhi, 17th Edition 1984.
3. Kalavathy. S - Operations Research, 2nd Edition - Vikas Publishing Ltd., 4th edition 2013.

Reference Books:

1. Dr. P.R. Vittal - Mathematical Statistics, Margam Publications, 2015.
2. P.K. Gupta and D.S. Hira – Problems in Operations Research, 1st Edition – Chand and Company Ltd., 1995.
3. Dr. S. P. Gupta and Dr. M.P. Gupta – Business Statistics – Sultan Chand & Sons, New Delhi, 16th edition, 2010.

E-Resources:

1. www.coursera.org/
2. <https://nptel.ac.in/>
3. <https://swayam.gov.in/>

SEMESTER III
UCCOE23 - FINANCIAL ACCOUNTING

Year: II Sem: III	Course Code UCCOE23	Title of the Course Financial Accounting	Course type Theory	Course Category Core	No. of Hours 6	Credits 5	Marks 40+60
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Course Objectives: (CO)

1. To impart the students with knowledge on the procedure for preparation of fire insurance claims.
2. To examine the various accounting treatments in the preparation of Royalty Accounts.
3. To acquaint students with the partnership principles, concepts and their applications in different situations and conditions of partnership business.

Course Outcome (CO):

1. Students gained knowledge in computing the loss of stock or loss of profits under fire insurance claims.
2. Students gained knowledge through in the accounting treatments to be applied in the preparation of Royalty Accounts.
3. Students gained knowledge on applying the various concepts relating to partnership accounts.
4. Students were familiarized to choose different modes of Dissolution of Partnership firms.
5. Students were able to differentiate the different methods of preparation under Piecemeal Distribution System.

COs consistency with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	M	H	M	M
2	H	H	M	H	H	H
3	H	H	M	H	H	M
4	H	H	M	H	H	H
5	H	H	M	H	H	H

(Low – L, Medium – M, High –H)

COs consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	H	H	H	H	M
2	H	M	M	M	H	M
3	H	H	M	H	H	H
4	H	H	M	H	H	H
5	H	H	M	H	H	H

(Low – L, Medium – M, High –H)

COURSE SYLLABUS

Unit I Fire Insurance Claims

15 Hours

- 1.1 Meaning and need for insurance **K₁ K₂**
- 1.2 Types of Fire Insurance Policies. **K₁ K₂**
- 1.3 Claim for loss of normal stock. **K₁ K₂ K₃**
- 1.4 Claim for loss of abnormal stock. **K₁ K₂ K₃ K₄**
- 1.5 Technical terms related to loss of profit policy. **K₁ K₂**
- 1.6 Claim for loss of profits **K₁ K₂ K₃ K₄****

Unit II Royalty Accounts

15 Hours

- 2.1 Meaning and its treatment in Final Accounts. **K₁ K₂**
- 2.2 Technical terms used in Royalty Accounts. **K₁ K₂**
- 2.3 Accounting treatment of entries in Royalty Accounts **K₁ K₂ K₃**
- 2.4 Methods of recoupment of short workings and its Treatment **K₁ K₂ K₃ K₄**
- 2.5 Meaning of sub -lease and its Accounting treatment. **K₁ K₂ K₃**
- 2.6 Methods of recoupment of short workings and its treatment in sub lease. **K₁ K₂ K₃**

Unit III Partnership

15 Hours

- 3.1 Meaning and features of Partnership Act and Contents of Partnership Deed. **K₁ K₂ K₃**
- 3.2 Difference between Sacrificing and Gaining Ratios and methods of Goodwill. **K₁ K₂ K₃**
- 3.3 Partnership Fundamentals. **K₁ K₂ K₃**
- 3.4 Admission of a Partner. **K₁ K₂ K₃ K₄**
- 3.5 Retirement of a Partner. **K₁ K₂ K₃ K₄**
- 3.6 Retirement cum Admission of Partners **K₁ K₂ K₃ K₄**

Unit IV Death and Dissolution of a partners

15 Hours

- 4.1 Death of a partner. **K₁ K₂ K₃ K**
- 4.2 Dissolution of firm – Meaning and Modes of Dissolution. **K₁ K₂ K₃**
- 4.3 Normal Dissolution – Settlement of Accounts – Accounting Treatment of Unrecovered assets and liabilities. **K₁ K₂ K₃**
- 4.4 Insolvency of a Partner. **K₁ K₂ K₃ K₄**
- 4.5 Insolvency of two Partners – Garner Vs Murray Rule. **K₁ K₂ K₃ K₄**
- 4.6 Insolvency of All Partners **K₁ K₂ K₃ K₄**

Unit V Piecemeal Distribution

15 Hours

- 5.1 Meaning of Piecemeal Distribution. **K₁ K₂**
- 5.2 Methods of Piecemeal Distribution. **K₁ K₂**
- 5.3 Order of Settlement of Claims. **K₁ K₂**
- 5.4 Statement showing Absolute Surplus. **K₁ K₂ K₃**
- 5.5 Proportionate Capital Method. **K₁ K₂ K₃ K₄**
- 5.6 Maximum Loss Method. **K₁ K₂ K₃ K₄**

TEXT BOOKS:

1. Reddy T.S and Murthy Advanced Accountancy – Margham Publications, Chennai, Reprint 2018.

REFERENCE BOOKS

1. Shukla M.C., Gupta M.P., Agarwal B.M. and Grewal T.S. – Advanced Accounts(Volume I) – S.Chand& Company Limited, New Delhi, Reprint 2019.
2. Nagarajan K.L., Vinayagam N. And Mani P.L. – Principles of Accountancy – Eurasia Publishing House, New Delhi, Revised Edition 2017.
3. Jain S.P., Narang K.L., Mukesh Kumar Sharma, Romila Jain and SatishKhasa – Financial Accounting – Kalyani Publishing House, New Delhi, Reprint 2018.
4. Tulsian P.C. – Financial Accounting – Pearson Education ,New Delhi, Edition Reprint - 2017.
5. Raman B.S. – Financial Accounting (Vol-I) - United Publishers and Distributors – Guwahati, Edition 2018.

WEB RESOURCES:

1. MIT Open CourseWar(<http://ocw.mit.edu/courses/sloan>)
2. Khan Academy
3. Accounting Student Network
4. MissCPA
5. Accounting.com
6. Accounting Coach
7. AQA(aqa.org.uk.)
8. Accounting-World
9. AccountingInfo
10. Course Hero

ASSESSMENT TOOLS:

1. Assignments
2. Class Test
3. Quiz
4. Group Discussion
5. Project

SEMESTER III

UAIED20 - ALLIED III - INDIAN ECONOMIC DEVELOPMENT POLICY

Year: II Sem: III	Course Code	Title of the Course	Course type	Course Category	H/W	Credits	Marks
	UAIED20	Allied: III-Indian Economic Development Policy	Theory	Allied	5	5	40+60

Course Objective:

1. To understand the several parameters of development of the nation.
2. To introduce the students on the basic understanding and role of planning and various economic policies of the government.
3. To interpret the importance of Agriculture and Industrial Production.
4. Understanding the impact of climate change on agriculture and its related impact on food security.
5. Helps students to understand the role and importance of agricultural sector vis-à-vis public and private enterprises in the economic development of India. It also provides the students a basic idea about the service and unorganized sectors of the economy.

Course Outcome (CO):

On the successful completion of the course, students will be able to

1. Students can be aware about the process of national development and requirement for it.
2. Students will be able to better appreciate and understand the role and process of planning and how monetary and fiscal policies affect the economy.
3. Students clearly understand the role of Agriculture and Industrialization in the development of Indian Economy.
4. Against this background, students will clearly understand two major issues – food security and climate change – that has come up with changes in economic regimes at the domestic and global level.
5. Students will be able to appreciate the relative importance of industrial sector, service sector and the unorganised sector in the Indian economy.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	H	H	H	M
2	H	M	H	H	M	M
3	H	H	M	H	H	H
4	H	H	H	H	M	H
5	H	H	H	H	H	H

(Low – L, Medium – M, High –H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	M	M	M	H	M	M
2	H	H	M	M	H	M
3	H	M	M	M	H	M
4	M	M	M	M	H	M
5	H	H	M	H	M	M

Low – L, Medium – M, High –H)

COURSE SYLLABUS

Unit I: Growth and Development (15 Hours)

- 1.1 Difference between Growth and Development (K1, K2, K3)
- 1.2 Characteristics of Underdeveloped Economy (K1, K2, K3, K4)
- 1.3 Factors determining Economic Development (K1, K2, K3, K4)
- 1.4 Obstacles to Economic Development (K1, K2, K3, K4)
- 1.5 Human Development Index (K1, K2, K3, K4)
- 1.6 Gender Development Index (K1, K2, K3, K4)

Unit II: Planning in India (15 Hours)

- 2.1 Origin and Development of Planning (K1, K2, K3)
- 2.2 Types of Planning – Planning in India (K1, K2, K3)
- 2.3 History of Planning in India (K2, K3)
- 2.4 Objectives of Planning & Different Planning periods (K2, K3, K4)
- 2.5 Achievements and Failures of Planning (K1, K2, K3)
- 2.6 NITI Aayog (K2, K3, K4)

Unit III: Agriculture (15 Hours)

- 3.1 Role of Agriculture in Indian Economy (K1, K2, K3)
- 3.2 Land Reforms (K2, K3)
- 3.3 Green Revolution (K2, K3, K4)
- 3.4 Agricultural Credit – Causes of Low productivity in Indian Agriculture (K2, K3, K4)
- 3.5 Agricultural Price Policy. (K2, K3, K4)
- 3.6 Food Security Act (K2, K3, K4)

Unit IV: Industry in India (15 Hours)

- 4.1 Role of Industry in Indian Economy (K1, K2, K3)
- 4.2 Industrial Policy Resolution 1948, 1956 (K1, K2, K3, K4)
- 4.3 Industrial Resolution Policy 1991 (K3, K4)
- 4.4 Industrial Sickness (K3, K4)
- 4.5 Industrial Dispute (K2, K3, K4)
- 4.6 Trade Unions in India (K3, K4)

Unit V: Economic Reforms in India (15 Hours)

- 5.1 Liberalisation, Privatisation, Globalisation (LPG). (K1, K2, K3, K4)
- 5.2 Disinvestment Policy (K1, K2, K3)
- 5.3 Public Sector (K3, K4)
- 5.4 Private Sectors (K2, K3, K4)
- 5.5 Globalisation and its Impact on Indian Economy. (K3, K4, K5)
- 5.6 Foreign Direct Investment in India (FDP) (K3, K4)

Text Books:

1. Sankaran S. -Indian Economy – Margham Publications, Chennai, 2018.
2. R. Cauvery, N. Kruparani – Monetary Economics – S. Chand & Company Limited, New Delhi, 2016. Reference Books 1. Gaurav Datt and Ashwani Mahajan – Indian Economy – S. Chand Company, New Delhi, 2013.

3. Indian Economy: For Civil Services Examinations, McGraw Hill Education. 3. Economic Survey, Government of India. 4. Misra S. K. and Puri V.K.(2018): Indian Economy, Himalaya Publishing House, New Delhi.

Web Resources:

1. <http://exampariksha.com/study-material-notes/economics-study-materials-notes/>
2. <http://www.jagranjosh.com/general-knowledge/indian-economy-a-complete-studymaterial-1464929494-1>
3. <http://sol.du.ac.in/mod/book/view.php?id=1735&chapterid=1695>
4. <http://www.toppr.com>business-studies>
5. <http://IMS.indianeconomy.net>glossary>

Assessment Tools

1. Lecture (Chalk and Talk – LCD)
2. Flipped Learning – E-Content, Videos
3. Group Discussion – Seminar
4. Assignments – Report writing
5. Peer Learning
6. Class test
7. MCQ's
8. Group discussion
9. Project
10. Self – Study Papers

SEMESTER - III**UECOA23 – ELECTIVE I A: BUSINESS LAW**

Year: II	Course Code	Title of the Course	Course type	Course Category	No. of. Hours	Credits	Marks
Sem: III	UECOA23	Elective I A: Business Law	Theory	Elective	5	4	40+60

Course Objectives:

1. To gain knowledge on the essential elements and law relating to capacity to contract.
2. To acquire theoretical knowledge on legality of contract.
3. To familiarize with the law relating to performance of contract.
4. To acquire theoretical knowledge on special contracts.
5. To learn about the sale of goods act.

Course Outcomes (CO):

1. Students acquired conceptual knowledge on essential elements and competence of parties.
2. Students were familiarized with legality of the contract.
3. Students gained thorough knowledge in the performance of a contract.
4. Students gained an insight knowledge on special contracts
5. Students acquired conceptual knowledge on sale of goods act.

COs consistency with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	M	H	M	H
2	H	H	M	M	H	H
3	H	H	H	H	H	H
4	H	H	H	H	M	H
5	H	H	M	H	M	H

(Low– L, Medium– M, High– H)**COs consistency with PSOs**

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	H	M	H	M	H
2	H	H	M	H	M	H
3	H	H	M	H	M	H
4	H	H	M	H	M	H
5	H	H	M	H	M	H

(Low– L, Medium– M, High– H)

COURSE SYLLABUS

Unit I: Introduction: Nature, Offer and Acceptance, Consideration, Capacity to contract and Free Consent **15 Hours**

- 1.1. Definition, essential elements of a valid contract , Classification of contracts K₁ K₂
- 1.2. Offer & Acceptance, legal rules as to Offer and Acceptance K₁ K₂
- 1.3. Consideration, legal rules as to consideration K₁ K₂ K₃
- 1.4. Capacity to contract, Minor and minor's agreement and Persons of unsound mind and persons disqualified under law K₁ K₂ K₃
- 1.5. Free Consent, Coercion, undue influence and misrepresentation K₁ K₂
- 1.6. Fraud and Mistake K₁ K₂ K₃ K₄

Unit II: Legality of Object, Void agreements, Contingent contracts and Quasi-contracts **15 Hours**

- 2.1 Unlawful objects and consideration, unlawful and illegal agreements K₁ K₂
- 2.2 Agreements opposed to public policy K₁ K₂
- 2.3 Void agreements, void contracts, and restitution K₁ K₂ K₃
- 2.4 Wagering agreements K₁ K₂ K₃ K₄
- 2.5 Contingent contracts K₁ K₂ K₃
- 2.6 Quasi-contracts K₁ K₂ K₃

Unit III: Performance, Discharge and Remedies to breach of contract **15 Hours**

- 3.1 Performance of contract K₁ K₂ K₃
- 3.2 Reciprocal promises, Appropriation of payments and assignment of contracts K₁ K₂ K₃
- 3.3 Discharge of contract by performance, agreement or consent, lapse of time K₁ K₂ K₃
- 3.4 Discharge by impossibility of performance, operation of law, breach of contract K₁ K₂ K₃ K₄
- 3.5 Rescission and suit for damages Suit upon quantum meruit, K₁ K₂ K₃ K₄
- 3.6 specific performance, and injunction **K₁ K₂ K₃ K₄**

Unit IV: Other Special Contracts **15 Hours**

- 4.1 Contract of Indemnity and contract of Guarantee, Kinds of Guarantee K₁ K₂ K₃
- 4.2 Extent of Surety's liability K₁ K₂ K₃
- 4.3 Bailment, Duties and rights of Bailor and Bailee K₁ K₂ K₃
- 4.4 Law relating to Lien and finder of good K₁ K₂ K₃ K₄
- 4.5 Pledge K₁ K₂ K₃ K₄
- 4.6 Hypothecation K₁ K₂ K₃ K₄

Unit V: Sale of Goods Act 1930 **15 Hours**

- 5.1 Formation of contract of sale K₁ K₂
- 5.2 Subject matter of contract of sale K₁ K₂
- 5.3 Conditions and Warranties K₁ K₂
- 5.4 Delivery of goods and its essential elements K₁ K₂ K₃
- 5.5 Rights and Duties of buyer and seller K₁ K₂ K₃ K₄
- 5.6 Rights of unpaid seller K₁ K₂ K₃ K₄

Text Books:

1. Kapoor N.D.–Business Law–Sultan Chand & Sons, New Delhi, Revised Ed. 2015

Reference Books:

1. Kapoor N. D. – Elements of Company Law – Sultan Chand & Sons New Delhi, RevisedEd.2015 KapoorN.D.– BusinessLawSultanChand&Sons,NewDelhi, RevisedEd.2015
2. GulshanS.S.–MercantileLaw – ExcelBooks, NewDelhi,2012
3. Pillai R.S.N. and Bagavathi V. – Business Law – Sultan Chand& Sons, New Delhi,RevisedEdition 2017.
4. Kuchhal M.C. and VivekKuchhal – Business Laws – Vikas Publishing House, Chennai,2015
5. Dr.Jain V.K. and CA ShashankS.Sharma – Business Laws, Business Correspondence andReporting– Taxmann Publication, New Delhi, 2017

Web Resources:

- 1).www.himpub.com
- 2).www.rccmindore.com
- 3). www.dphu.org
- 4).www.geektonight.com
- 5). www.epdf.pub
- 6). www.academia.edu

SEMESTER III

UECOB23 - ELECTIVE I B: PRINCIPLES OF MARKETING

Year: II Sem: III	Course Code UECOB23	Title of the course Principles of Marketing	Course type Theory	Course category Elective	No. of Hours 5	Credits 4	Marks 40+60
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Course Objective:

1. To know the concept and functions of marketing
2. To understand the importance of market segmentation
3. To examine the stages of new product development
4. To gain knowledge on the various advertising medias
5. To analyse the global market environment

Course Outcome (CO):

On the successful completion of the course, students will be able to

1. Develop an understanding on the role and importance of marketing
2. Apply the 4 p's of marketing in their venture
3. Identify the factors determining pricing
4. Use the different Channels of distribution of industrial goods
5. Understand the concept of E-marketing and E-Tailing

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	H	H	H	H
2	H	H	H	M	M	H
3	H	H	H	M	M	H
4	H	H	H	H	H	H
5	H	H	H	M	H	H

Low – L, Medium – M, High – H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	L	L	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High – H

COURSE SYLLABUS

Unit I: Introduction to Marketing

- 1.1 Meaning–Definition and Functions of Marketing
- 1.2 Evolution of Marketing Concepts
- 1.3 Marketing Orientation–Innovations in Modern Marketing.
- 1.4 Marketing Management: Definitions–Functions – Role and Importance of Marketing
- 1.5 Classification of Markets - Niche Marketing - Characteristics of Niche Marketing
- 1.6 Local Marketing – Green Marketing.

Unit II: Market Segmentation

- 2.1 Concept – Benefits –Types
- 2.2 Geographic – Demographic –Psychographic – Behavioural
- 2.3 Marketing Mix – Definition – 4 P’s of Marketing Mix –
- 2.4 Introduction to Consumer Behaviour –Purchase Decision – Post Purchase Behaviour – Consumer
- 2.5 Buying Decision Process – Motives & Needs
- 2.6 Freud’s Theory of Motivation.

Unit III: Product & Price

- 3.1 Definition – Product Mix
- 3.2 Introduction to Stages of New Product
- 3.3 Development – Product Life Cycle
- 3.4 Sales Forecasting Methods –Criteria for a Good Forecasting
- 3.5 Pricing–Objectives – Factors Influencing Pricing
- 3.6 Kinds of Pricing – Resale Price Maintenance.

Unit IV: Promotions and Distributions

- 4.1 Communication Mix – Communication Process
- 4.2 Advertising–Media–Kinds of–Advertising Media
- 4.3 Sales Promotion – Personal Selling
- 4.4 Classification of Salesmanship
- 4.5 Channel Members–Types–Channel of Distribution for Consumer Goods
- 4.6 Channels of Distribution for Industrial Goods.

Unit V: Competitive Analysis and Strategies

- 5.1 Balancing Customer and Competitor Orientations–Global Market
- 5.2 Environment–Social Responsibility and Marketing Ethics
- 5.3 Citizen and Publications to Regulate Marketing
- 5.4 Recent Trends in Marketing
- 5.5 A Basic Understanding of E–Marketing–E Tailing– Consumerism
- 5.6 Market Research MIS and Marketing Regulation.

Textbooks

1. Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2. Dr.C.B.Gupta&Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
4. Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5. NeeruKapoor Principles Of Marketing, PHI Learning, New Delhi

Reference Books

1. Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi
2. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3. Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4. Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5. Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. [https://www. shiprocket.in/blog/understanding-promotion-and-distributionmanagement/](https://www.shiprocket.in/blog/understanding-promotion-and-distributionmanagement/)

SEMESTER III/IV

USCOC320/420 - SKILL BASED ELECTIVE III /IV-ADVERTISING AND SALES PROMOTIONMANAGEMENT

Year: II Sem: III/IV	Course Code USCOC320/ 420	Title of the Course Advertising & Sales promotion Management	Course type Theory	Course Category Skill	No. of. Hours 2	Credits 2	Marks 40+60
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Course Objectives:

1. To know about the basic concepts of advertising and its role in marketing.
2. To learn about different advertising budgets and various advertising media.
3. To enable the students to visualize an advertisement and learn the procedure of copyrighting.
4. To understand the effectiveness of advertising.
5. To understand sales promotion through advertising.

Course Outcomes (CO):

1. Students acquired conceptual knowledge on advertising.
2. Students were able to identify different advertising media.
3. Students gained an insight knowledge on the visualization of advertisement and procedure of copywriting.
4. Students gained thorough knowledge in measuring advertising effectiveness.
5. Students were well versed in managing sales through advertising.

COs consistency with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6
	1	H	H	M	H	M
2	H	H	M	H	M	H
3	H	H	H	M	M	H
4	H	H	M	H	M	H
5	H	H	M	H	M	M

(Low– L, Medium– M, High– H)

COs consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
	1	H	H	M	H	M
2	H	H	M	H	M	H
3	H	H	M	H	M	H
4	H	H	M	H	M	H
5	H	H	M	H	M	H

(Low– L, Medium– M, High– H)

COURSE SYLLABUS:

Unit I: Advertising – an introduction (6 Hours)

- 1.1 Nature and evolution of Advertising(K1, K2)
- 1.2 Functions and role of advertising(K1, K2)
- 1.3 Advertising as a communication model(K1, K2)
- 1.4 Advertising in marketing mix(K1, K2)
- 1.5 IMC and its elements(K1, K2)
- 1.6 Organisations involved in advertising(K1, K2)

Unit II: Advertising budget and media (6 Hours)

- 2.1 Budgeting and its approach and its methods(K1, K2)
- 2.2 Media planning(K1, K2)
 - 2.3 Factors influencing media plan (K1, K2)
- 2.4 Media selection (indoor)(K1, K2)
- 2.5 Outdoor and miscellaneous media (K1, K2)
- 2.6 Media scheduling(K1, K2)

Unit III: Advertising design and Creative thinking (6 Hours)

- 3.1 Meaning, characters, elements (K1, K2)
- 3.2 Types of Advertising copy (K1, K2)
- 3.3 Designing advertisement copy (K1, K2, K3)
- 3.4 Working of advertisement (K1, K2)
- 3.5 Creativity in advertising (K1, K2)
- 3.6 Theories of creativity, execution (K1, K2)

Unit IV: Measuring advertising effectiveness (6 Hours)

- 4.1 Objectives and need for measuring advertising effectiveness (K1, K2)
- 4.2 Time of measuring (K1, K2)
- 4.3 Testing the advertising copy (K1, K2, K3)
- 4.4 Subject matter of measurement (K1, K2)
- 4.5 Methods and techniques (K1, K2)
- 4.6 Causes of waste in advertising (K1, K2)

Unit V: Sales Promotion Management (6 Hours)

- 5.1 Introduction (K1, K2)
- 5.2 Types and techniques (K1, K2)
- 5.3 Personal selling (K1, K2)
- 5.4 Sales promotion through selling skills (K1, K2)
 - 5.5 Promotion of services (K1, K2)
- 5.6 Relationship marketing during Pandemic period (K1, K2)

Text Books:

1. Advertising and sales Promotion Management, S.L.Gupta and V.V. Ratna, Sultan Chand & Sons, New Delhi, Reprint (Latest Edition)

Reference Books:

1. Advertising and Personal Selling, C.B. Gupta, Sultan Chand & Sons, New Delhi, Reprint 2017.

Web Resources:

1. www.Books.Google.in
2. www.slideshare.net
3. www.studynama.com

SEMESTER III / IV

USCOB320/420 - SKILL BASED ELECTIVE III/ IV - ENTREPRENEURSHIP DEVELOPMENT

Year: II Sem: III/IV	Course Code USCOB320/ 420	Title of the Course Entrepreneurship Development	Course type Theory	Course Category Skill	No. of. Hours 2	Credits 2	Marks 40+60
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Course Objective:

1. To understand about entrepreneurship and its functioning.
2. To know the financial institutions funding entrepreneurs.
3. To generate business ideas and its scope of implementation.
4. To understand the role of Government in developing entrepreneurship.
5. To realize the impact of entrepreneurs in economic growth.

Course Outcomes:

The learners will be able to

1. Students understood the basic concepts of entrepreneurship and its functioning.
2. Students were able to select the best financial institutions for business as per the needs.
3. Students generated best innovative business ideas.
4. Students bridged the gap between Government and entrepreneurs.
5. Students made an impact on the development of economy.

COs Consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	M	M	M	H	M
2	H	H	M	H	H	M
3	M	H	M	H	H	M
4	H	H	H	M	H	H
5	H	H	H	H	H	H

Low – L, Medium – M, High - H

COs Consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	M	H	M	M
2	M	H	M	H	H	M
3	M	M	H	M	H	M
4	H	M	M	H	M	H
5	M	H	H	M	H	H

Low – L, Medium – M, High - H

COURSE SYLLABUS

Unit I Concepts of Entrepreneurship

- 1.1 Meaning and definition of entrepreneurship K₁ K₂ K₃
- 1.2 Types of entrepreneurship K₁ K₂ K₃ K₄
- 1.3 Qualities of entrepreneurs K₁ K₂ K₃ K₄
- 1.4 Classifications of entrepreneurs K₁ K₂ K₃ K₄
- 1.5 Factors influencing entrepreneurship K₁ K₂ K₃ K₄
- 1.6 Functions of entrepreneurship K₁ K₂ K₃ K₄

Unit II Industrial Finance to Entrepreneurs

- 2.1 Introduction to SFC's (State Finance Corporation) K₁ K₂ K₃
- 2.2 Explanation about SIDC'S (Small industries development corporation Limited) K₁ K₂ K₃ K₄
- 2.3 Introduction and brief achievements in SIPCOT (State Industries promotion corporation of Tamil Nadu) K₁ K₂ K₃ K₄
- 2.4 Introduction to DIC'S (District Industries centre) K₁ K₂ K₃ K₄
- 2.5 Explanation to Commercial Banks measures and achievement K₁ K₂ K₃ K₄
- 2.6 Introduction to Small Industrial Development Banks of India (SIDBI) K₁ K₂ K₃ K₄

Unit III Project Management

- 3.1 Introduction to Business Ideas K₁ K₂ K₃
- 3.2 Business Generation techniques K₁ K₂ K₃ K₄
- 3.3 Identification of Business opportunities K₁ K₂ K₃ K₄
- 3.4 Checking feasibility for the study K₁ K₂ K₃ K₄
- 3.5 Analysis of the project Report K₁ K₂ K₃ K₄
- 3.6 Project life cycle and classifications K₁ K₂ K₃ K₄

Unit IV Entrepreneurial Development Programme

- 4.1 Introduction to EDP K₁ K₂ K₃
- 4.2 Role Relevance of EDP K₁ K₂ K₃ K₄
- 4.3 Achievements in the sector K₁ K₂ K₃ K₄
- 4.4 Role of the government K₁ K₂ K₃ K₄
- 4.5 Organising programmes towards the development K₁ K₂ K₃ K₄
- 4.6 Benefits to Rural Entrepreneur K₁ K₂ K₃ K₄

Unit V Entrepreneurial Growth

- 5.1 Introduction to economic development and Growth K₁ K₂ K₃
- 5.2 Role of Entrepreneur and their growth K₁ K₂ K₃ K₄
- 5.3 Small scale entrepreneurs K₁ K₂ K₃ K₄
- 5.4 Women and Entrepreneurship K₁ K₂ K₃ K₄
- 5.4 Challenges faced by women entrepreneurs K₁ K₂ K₃ K₄
- 5.5 Benefits of Entrepreneur K₁ K₂ K₃ K₄
- 5.6 Innovation process K₁ K₂ K₃ K₄

TEXT BOOKS:

Entrepreneurial Development Dr.Radha ,Prasana& Co Triplicane Chennai

REFERENCE BOOKS:

1. Entrepreneurial Development RenuArora S .K Sood.
2. Entrepreneurial Development S.S. Khanka S chand&company Ltd New Delhi
3. Entrepreneurship CA (Dr.) AbhaMatuhr University of Delhi
4. Innovation and Entrepreneurship Peter F. Drucker
5. Entrepreneurship Development and Management in extension M. Priyadharshini S. Janani T.N. Sujatha et.al.,

WEB RESOURCES:

1. <https://balancesmb.go>
2. <https://www.freebookcentre.net>
3. The secrets of successful entrepreneurship (audio book) – Stephen Hawley www.audible.in
4. <https://www.inc.com>
5. <https://www.pdfdrive.com>entrepreneur>

ASSESSMENT TOOLS:

- 1). Assignments
- 2). Class Test
- 3). Quiz
- 4). Group Discussion
- 5). Project

SEMSTER - IV
UCCOF23 - COST ACCOUNTING

Year: II Sem: IV	Course Code UCCOF23	Title of the course Cost Accounting	Course Type Theory	Course Category Core	No. of Hours 5	Credits 5	Marks 40+60
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Course Objectives:

1. To introduce to the students the application of Cost Accounting systems in business.
2. Ascertainment of Cost and Selling price and Cost Control
3. To assist the Management in Decision making.
4. To assist the students to calculate and Apportionment of expense and the operation costing methods.
5. To teach various methods of Process costing

Course Outcomes (CO):

1. Understanding the ideas of Costing, retrieving the concepts of preparing Tenders and Quotations.
2. Executing the essence of Material Control, maintaining Stock ledgers and various pricing methods.
3. Exemplifying the concept of calculating labour cost, wages and inceptives.
4. Understanding the concept of indirect expenses and its impact on production
5. Acquire the conceptual knowledge of process costing and its treatment.

COs Consistency with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	H	H	M	H
2	H	M	M	M	H	M
3	H	H	H	H	M	H
4	H	H	M	H	H	H
5	H	M	M	H	M	H

(Low – L, Medium – M, High –H)

COs Consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	H	H	H	H	M
2	H	M	M	M	H	M
3	H	H	M	H	H	H
4	H	H	M	H	H	H
5	H	H	M	H	H	H

COURSE SYLLABUS

Unit I : Introduction

15 hours

- 1.1 Definition of Cost, Costing, Cost Accountancy, Need, Scope and Objectives of Cost Accounting.
- 1.2 Difference between Cost and Financial Accounting, Advantages and Limitations of Cost Accounting.
- 1.3 Classification between Cost, Cost Center, Cost Units, Method, and Types of costing.
- 1.4 Elements of Cost, Preparation of Simple cost sheet without inventories.
- 1.5 Cost sheet with inventories and closing stock valuation.
- 1.6 Preparation of Tenders and Quotations.

Unit II: Material Control and Costing Methods:

15 hours

- 2.1 Meaning, Need, Essentials, Advantages and Organization of Material control. K₁ K₂
- 2.2 Classification, codification of materials, inventory control and its techniques. K₁ K₂
- 2.3 Economic Ordering Quantity – Problems - Computation of Stock Levels. K₁ K₂ K₃
- 2.4 Pricing of materials (with and without returns and losses) – LIFO, FIFO, HIFO), Weighted Average Methods. K₁ K₂ K₃ K₄
- 2.5 Joint products – Meaning.-Problems on Joint Products – Average Unit method, Physical Unit method, Survey method, Market value method. K₁ K₂ K₃
- 2.6 By -products – Meaning, , Methods used in apportioning By-products, problems on By-products. Job costing – Meaning, Features, Advantages, Limitations, and procedures. K₁ K₂ K₃

Unit III Labour and Overheads:

15 hours

- 3.1 Introduction, Types of Labours, Objectives and Techniques.
Labour turnover methods K₁ K₂ K₃
- 3.2 Causes, Measurements, Calculations of Labour Turnover. K₁ K₂ K₃
- 3.3 Time keeping, Objectives, Essentials, Methods of Time Keeping. Calculation of - Wages (Normal and Overtime), K₁ K₂ K₃
- 3.4 Remuneration and incentives based on Time (Time rate systems) and Outputs, (Piece Rate System). K₁ K₂ K₃ K₄
- 3.5 Meaning, Definition, Importance and Classification of Overheads (based on function, behavior, elements). Codification and Departmentalization of overheads. K₁ K₂ K₃ K₄
- 3.6 Allocation of overheads, Apportionment of Overheads, Difference between Allocation and Apportionment. Primary distribution of overheads, Principles of apportionment, bases of apportionment. K₁ K₂ K₃ K₄

Unit IV Transport Costing:

15 hours

- 4.1 Secondary distribution – Problems. Absorption of overheads, Overheads rates, Types and methods. K₁ K₂ K₃
- 4.2 Problems on Absorption (all methods), Machine Hour Rate. K₁ K₂ K₃
- 4.3 Transport Costing - Meaning, Classification, and Selection of appropriate Cost Unit. K₁ K₂ K₃
- 4.4 Computation of Cost Unit K₁ K₂ K₃ K₄

4.5 Calculation of cost for running distance. K₁ K₂ K₃ K₄

4.6 Passenger transport cost - Goods transport Cost - Comprehensive Problems. K₁ K₂ K₃ K₄

Unit V Process Costing:

15 hours

5.1 Introduction Features, Costing Procedures. K₁ K₂

5.2 Special points in Process costing – Normal loss and scrap. K₁ K₂

5.3 Abnormal Loss, Abnormal Gain. K₁ K₂

5.4 Problems on Normal Process Account. K₁ K₂ K₃

5.5 Process Cost with Normal Loss and Normal Gain with Units. K₁ K₂ K₃ K₄

5.6 Process Cost with Abnormal Loss and Abnormal Gain with Units. K₁ K₂ K₃ K₄

TEXTBOOKS:

1. Reddy T.S and Hari Prasad Reddy Y. – Cost Accounting – Margham publications, Chennai Reprint 2018.

REFERENCE BOOKS :

1. Jain S.P & Narang K. L – Cost Accounting – Kalyani Publications, New Delhi, Reprint 2017.
2. Arora M.N – A Textbook of Cost and Management Accounting – Vikas Publishing House, Chennai, 10th Edition, 2012.

SEMESTER IV

UAITA20 - ALLIED IV: INTERNATIONAL TRADE

Year: II	Course Code	Title of the Course	Course Type	Course category	No. of Hours	Credits	Marks
Sem: IV	UAITA20	International Trade	Theory	Allied	5	5	40+60

Course Objective:

1. Basic and broad knowledge in international business environment, strategies, and management. Ability to apply concepts, principles, and theories to simple business situations.
2. Global perspective: Awareness of the different thinking and viewpoints of diverse cultures.
3. Awareness of the global business environment and its impacts on businesses.
4. Practical Application: Use of tools in real world scenarios.
5. To imbibe the knowledge on various aspects of International Organizations.

Course Outcome (CO):

On the successful completion of the course, students will be able to

1. Explain the concepts in international business with respect to foreign trade/international business.
2. Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social, and legal aspects.
3. Analyse the principle of international business and strategies adopted by firms to expand globally.
4. Integrate concept in international business concepts with functioning of global trade.
5. Cognise about International Organizations such as IBRD, IMF and WTO.

COs Consistency with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	M	H	M	H
2	H	H	M	H	H	M
3	H	H	H	H	M	H
4	H	M	M	H	M	H
5	H	H	H	H	H	H

(Low – L, Medium – M, High – H)

COs Consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	M	H	M	H
2	H	M	H	M	H	M
3	H	H	H	H	M	H
4	M	M	M	H	M	H
5	H	H	M	H	H	H

(Low – L, Medium – M, High – H)

COURSE SYLLABUS

Unit I: Foreign Trade

- 1.1 Difference between Internal and External Trade or (Inter-regional versus International Trade)(K1, K2)
- 1.2 Importance of International Trade(K1, K2, K3)
- 1.3 Theories of International trade(K1, K2, K3, K4, K5)
- 1.4 Adam Smith – Ricardo(K1, K2, K3, K4, K5)
- 1.5 Haberler's theory of International Trade(K1, K2, K3, K4, K5)
- 1.6 Heckscher – Ohlin Theory(K1, K2, K3, K4, K5)

Unit II: Terms of Trade and Balance of Payments

- 2.1 Different concept of Terms of trade: (Net Barter Terms of Trade-Gross Barter Trade- Income Terms of Trade)(K1, K2, K3, K4, K5)
- 2.2 Balance of Payments (BOP): Meaning – structure
- 2.3 Balance of Payments and Balance of Trade(K1, K2, K3)
- 2.4 Disequilibrium in BOP and Balance of Trade(K1, K2, K3, K4, K5)
- 2.5 Causes of disequilibrium in BOP(K1, K2, K3)
- 2.6 Measures for correcting disequilibrium(K1, K2, K3, K4)

Unit III: Free Trade and Protection

- 3.1 Free Trade: Introduction to Free Trade(K1, K2, K3)
- 3.2 Case for Free Trade(K1, K2, K3)
- 3.3 Case against Free Trade(K1, K2, K3)
- 3.4 Gain of Free Trade(K1, K2, K3)
- 3.5 Introduction to protection, meaning(K1, K2, K3)
- 3.6 Arguments for and against Protection(K1, K2)

Unit IV: Tariff

- 4.1 Tariff: Meaning and Types – Effects of Tariff(K1, K2)
- 4.2 Quotas: Meaning and types(K1, K2)
- 4.3 Effect of Quotas on Import –Export Management(K1, K2, K3, K4)
- 4.4 Non- Tariff: Quantitative restriction(K1, K2, K3)
- 4.5 Voluntary Export Restraints- Export procedure and Documents(K1, K2)
- 4.6 Export Finance (K1, K2, K3, K4)

Unit V: International Organisation

- 5.1 IBRD (World Banks): Introduction, history, functions(K1, K2, K3)
- 5.2 IBRD Financial model and services(K1, K2, K3)
- 5.3 IMF: Introduction, history, functions, member countries, leadership(K1, K2, K3)
- 5.4 IMF: Uses, Impact, Criticism(K1, K2, K3)
- 5.5 WTO: Introduction, history, functions, Organization structure(K1, K2, K3)
- 5.6 WTO: Decision making, agreements, criticism(K1, K2, K3)

Textbooks

1. Dr. Radha V International Economics- Prasanna Publications, Chennai- 2016
2. Sankaran – Foreign Exchange and Financing of Foreign Trade – Margham Publication, 2017

Reference Books

1. Charles W L Hill and Arun Kumar Jain- International Business: Competing in the Global Marketplace- McGraw Hill, 2007.
2. Justin Paul – International Business, 2nd Edition – Prentice Hall of India, 2007.
3. Francis Cherumilam– International Business, 5th Edition –Prentice Hall, India 2010.

4. C.JeevanandamM. Victir Louis Anthuvan – International Economics – Sultan Chand and Sons, New Delhi, 2006.

Web Resources:

1. http://www.textbooksfree.org/Economics_Appendix_A_International%20Trade.htm.
2. https://www.youtube.com/results?search_query=haberler%E2%80%99s+theory+of+international+trade
3. https://www.youtube.com/results?search_query=ricardo+and+heckscher-ohlin+theory+in+international+trade+
4. https://www.youtube.com/results?search_query=balance+of+payment+theories+in+international+trade
5. https://www.youtube.com/results?search_query=foreign+exchange+rate+theories+in+international+trade

Assessment Tools

1. Lecture(Chalk and Talk- LCD)
2. Flipped learning – E-content, videos
3. Group discussion- Seminar
4. Assignments – Report Writing
5. Peer Learning
6. Class test
7. MCQ's
8. Group discussion
9. Project
10. Self - Study papers

SEMESTER - IV

UECOC23 - ELECTIVE II A: PRINCIPLES OF MANAGEMENT

Year : II Sem: IV	Course Code UECOC23	Title of Course Principles of Management	Course Type Theory	Course Category Elective	Hours/week 4	Credits 4	Marks 40+60
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Course Objectives:

1. To help the students to develop cognizance of the importance of management principles.
2. To outline the major functions of management.
3. To develop and achieve organizational goal and objectives.
4. To gain valuable insight into the workings of business and other organizations.
5. To understand the role of communication in the management function.

Course Outcomes:

The learners will able to:

1. Learn the concept and understand the principles and managerial skills.
2. Impart knowledge in planning, diagnosing and solving organizational problems and Developing optimum managerial solutions.
3. Gain knowledge in organizing and delegating authority under various structures.
4. To identify and analyze attributes that motivates to work under different leadership styles.
5. To become versatile in co-coordinating and developing the skill of effective communication.

COs Consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	M	H	H	H
2	H	H	H	M	H	H
3	H	M	H	H	H	H
4	H	H	H	H	H	H
5	H	H	H	H	M	H

Low – L, Medium – M, High - H

COs Consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	H	H	H	H	H
2	H	M	H	H	H	H
3	H	H	H	H	H	H
4	H	H	M	H	H	H
5	H	H	H	H	H	M

Low – L, Medium – M, High - H

COURSE SYLLABUS

Unit I Introduction of Management and Planning

- 1.1 Management – Meaning – Definition – Concepts - Nature and Characteristics K₁,K₂,K₃
- 1.2 Levels- Importance and Scope- Functions K₁,K₂
- 1.3 Principles - Contributions by F.W. Taylor, Henri Fayol & Peter F. Drucker K₁,K₂,K₃,K₄
- 1.4 Introduction – Planning - Nature – Importance K₁,K₂,K₃
- 1.5 Advantages and Limitations of Planning K₁,K₂
- 1.6 Steps in the Process of Planning – Types of Plans K₁,K₂,K₃

Unit II Decision Making and Organizing

- 2.1 Organizing – Meaning – Nature – Importance K₁,K₂,K₃,
- 2.2 Principles –Steps of organizing K₁,K₂,K₃,K₄
- 2.3 Types of Organization structure (Line, Functional, Line and Staff, Committee – Excluding Advantages and Disadvantages) K₁, K₂,K₃,K₄
- 2.4 Concept of M.B.O. K₁,K₂,K₃
- 2.5 Forecasting – meaning, steps and problems K₁,K₂,K₃,K₄
- 2.6 Decision Making – Meaning, steps and problems K₁,K₂,K₃,K₄

Unit III Staffing

- 3.1 Staffing – Meaning – Elements or Functions – Importance K₁,K₂,
- 3.2 Recruitment and Selection process K₁,K₂,K₃,K₄
- 3.3 Meaning of Directing – Nature and Characteristics of Directing – Significance K₁,K₂,K₃,K₄
- 3.4 Delegation – Meaning – Types K₁,K₂
- 3.5 Process and Principles of delegation K₁,K₂,K₃
- 3.6 Decentralization of Authority – Differences between Delegation and Decentralization K₁,K₂,K₃,

Unit IV Motivation

- 4.1 Introduction - Motivation – Meaning K₁,K₂,K₃
- 4.2 Monetary and Non Monetary Incentives K₁,K₂,K₃,K₄
- 4.3 Theories of Motivation – Maslow, McGregor, Herzberg. K₁,K₂,K₃,K₄
- 4.4 Leadership – Meaning – Nature K₁,K₂,K₃
- 4.5 Functions – Importance K₁,K₂,K₃
- 4.6 Types or Styles of leadership. K₁,K₂,K₃,K₄

Unit V Control and Communication

- 5.1 Control – Definition – Meaning – Nature and Purpose K₁,K₂,K₃
- 5.2 Elements - Need and Significance K₁,K₂,K₃
- 5.3 Control Process – Problems in the Control K₁,K₂,K₃,K₄
- 5.4 Communication – Meaning – Nature – Elements of good Communication K₁,K₂,K₃,K₄
- 5.5 Importance - Essentials K₁,K₂,K₃,K₄
- 5.6 Barriers to Communication – measures to improve Communication Barriers – Feedback. K₁,K₂,K₃,K₄

TEXT BOOK:

1. Dr. Gupta C.B. – Business Management - Sultan Chand & sons, New Delhi, Revised Edition 2018

REFERENCE BOOKS:

1. Prasad L.M. – Management: principles and practices – Sultan Chand & Sons, New Delhi, Revised Edition 2012.
2. Harold Koontz & Cyril O’ Donnel – Principles of Management: An Analysis of Managerial Functions – McGraw Hill Publishing Co. Ltd., New Delhi, Reprint 2012
3. Sharma B.D., Bhallka N.S. and Gupta R.S. – Principles of Management – Kalyani Publishers, New Delhi, Reprint 2013
4. Kumkum Mukherjee – Principles of Management – McGraw Hill Education, New Delhi Reprint 2013
5. Bhushan Y.K. – Fundamentals of Business Organization and Management – Sultan Chand & Sons, New Delhi, Revised Edition 2013

WEB RESOURCES:

1. <https://www.cliffsnotes.com>
2. <https://www.open.umn.edu>
3. <https://study.com>
4. <https://www.inc.com>
5. <https://www.pearson.com>

ASSESSMENT TOOLS:

1. Test.
2. Assignments.
3. Quiz
4. Group Discussions.

SEMESTER IV

UECOD23 - ELECTIVE II B - EXIM PROCEDURES AND DOCUMENTATION

Year: II	Course Code	Title of the course EXIM	Course type	Course category	No. of Hours	Credits	Marks
Sem: IV	UECOD23	Procedures and Documentation	Theory	Elective	4	4	40+60

Course Objective:

1. To impart the knowledge Export – Import Procedure.
2. To understand export documentation procedure
3. To understand import documentation procedure
4. To acquire knowledge about various incentives available for export
5. To be acquainted with the various institutional support systems.

Course Outcome (CO):

On the successful completion of the course, students will be able to

1. Students will acquainted with the knowledge on Export – Import Procedure
2. Students will identify export documentation procedure
3. Students will identify import documentation procedure
4. Familiarized with various incentives available for export
5. Evaluate the various institutional support systems.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	M	M	H	M
2	H	H	H	H	H	M
3	H	M	M	M	M	M
4	H	H	H	M	H	H
5	M	H	M	H	H	M

Low – L, Medium – M, High - H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	L	L	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

COURSE SYLLABUS

Unit I: Export - Import Procedure **12 Hours**

- 1.2 Procedure for Export (**K₁ K₂**)
- 1.3 Planning and methods of Procurement for Exports (**K₁,K₂,K₃**)
- 1.4 Procurement through Imports, Financing Import (**K₁,K₂,K₃**)
- 1.5 Instruments and Related Procedures and Documentation (**K₁,K₂**)
- 1.6 Custom Clearance of Import (**K₁,K₂,K₃**)
- 1.7 Regulations, Procedure and Documentation (**K₂,K₃,K₄**)

Unit II: Export Documentation **12 Hours**

- 2.1 Types of Documents Characteristics and Relevance. (**K₁ K₂**)
- 2.2 An Introduction to Online Documentation. Getting Ready for Export Contract and Inco terms. (**K₁,K₂,K₃**)
- 2.3 Procuring and Processing for an Export Order. (**K₂,K₃**)
- 2.4 Methods and terms of Payments for Exports (**K₁ K₂ K₃ K₄**)
- 2.5 Documentary credit and Collection Financing for Export (**K₁ K₂ K₃ K₄**)
- 2.6 Pre and Post Shipment Credit (**K₁ K₂ K₃ K₄**)

Unit III: Import Documentation **12 Hours**

- 3.1 Duty Exemption Schemes –(**K₁, K₂, K₃**)
- 3.2 Objectives Benefits, (**K₁, K₂ K₃**)
- 3.3 Procedures and Documentation (**K₁,K₂ K₃**)
- 3.4 Scheme for Import of Capital goods .(**K₁, K₂ K₃ K₄**)
- 3.5 Procedures and Documentation for New Capital Goods. (**K₁, K₂ K₃ K₄**)
- 3.6 Procedures and Documentation for Second – Hand Capital Goods .(**K₁, K₂ K₃ K₄**)

Unit IV: Export Incentive and cargo handling: Foreign Exchange Risks **12 Hours**

- 4.1 Nature of Risks, Cargo Insurance.(**K₁ K₂**)
- 4.2 Contract of Cargo Insurance.(**K₁ K₂,K₃**)
- 4.3 Procedures and Documentation for Cargo Loss of Claims (**K₁ K₂,K₃,K₄**)
- 4.4 Role and Schemes of ECGC of India and Commercial Banks, Quality Control and pre Shipment Inspection (**K₁ K₂,K₃,K₄**)
- 4.5 Schemes Excise and Custom Clearance Regulations, Procedures and Documentation .(**K₁ K₂ K₃ K₄**)
- 4.6 Export Incentives .(**K₁ K₂ K₃,K₄**)

Units V: Institutional Support **12 Hours**

- 5.1 Export/ Trading/Star Trading/Superstar Houses (**K₁ K₂ K₃**)
- 5.2 Objective Criteria and Benefits (**K₁,K₂ K₃ K₄**)
- 5.3 Procedures and Documentation (**K₁,K₂ K₃ K₄**)
- 5.4 Special Economic Zones: Objectives and Benefits (**K₁,K₂ K₃ K₄**)
- 5.5 Introduction to Export Promotion Council (EPC) (**K₁ K₂ K₃ K₄**)
- 5.6 Indian Trade Promotion Organization (ITPO) .(**K₁ K₂ K₃ K₄**)

TEXT BOOKS:

1. Dr.Swapna Pillai, EXIM Procedures And Documentation, ShashiBhawan Publishing House, Chennai
2. C. Rama Gopal, EXIM Procedures, Documentation And Logistics, New Age International Publishers, New Delhi
3. Jain Khushpat.S, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai
4. Dr.Manisha Paliwal, EXIM Procedures, Niraliprakashan Publishing, Pune.

5. Dr.Khushpat S. Jain, Dr. Apexa V. Jain, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai

REFERENCE BOOKS

1. Thomas E. Johnson, EXIM Procedures And Documentation, AMACOM, United States
2. P. Veera Reddy & P. Mamatha , Export Documentation, Commercial Law Publishers, New Delhi
3. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.
4. T.A.S Balagopal, Export Management, Himalaya Publishing House, Mumbai.
5. P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi.

WEB RESOURCES:

1. <https://www.economicdiscussion.net/international-economics/exportdocumentation-and-its-types-with-specimens/4273>
2. <https://www.freightpros.com/blog/cargo-insurance/>
4. <https://www.investopedia.com/terms/s/sez.asp>

SEMESTER V

UCCOG23 - CORPORATE ACCOUNTING I

Year: III Sem: V	Course Code UCCOG23	Title of the course Corporate Accounting - I	Course type Theory	Course category Core	No. of Hours 6	Credits 5	Marks 40+60
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Course Objective

1. To teach the basic Accounting Concepts and Practices of Companies
2. It Provide the Knowledge of Issue of Share and Issued of Debentures etc
3. This Subject Describes the Pattern of final accounts of the company
4. This subject also provides the knowledge of amalgamation, absorption and external reconstruction
5. It also helps students to give practical knowledge of accounts

Course Outcome (CO)

The learners will be able to:

1. Gain knowledge on the procedure of issue of shares and redemption of shares.
2. Understand the meaning and formalities of issues of debentures and underwriting of shares and debentures
3. Become proficient in preparing company final account as per the rules of Company Act
4. Know about the importance of Profit Prior to incorporation and their allocation.
5. Calculate Purchase consideration during the event of amalgamation, absorption and external reconstruction

CO's consistency with PO'S

CO	PO'S					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	H	M
4	H	H	H	M	H	H
5	H	M	H	H	H	M

(Low– L, Medium – M, High– H)

CO's consistency with PSO'S

CO	PSO'S					
	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	H	M

(Low– L, Medium – M, High– H)

COURSE SYLLABUS

Unit I: Issue and Redemption of Shares (15 Hours)

- 1.1 Meaning and definition of Share(K₁, K₂)
- 1.2 Meaning of Joint Stock Company(K₁, K₂,K₃)
- 1.3 Difference between a Private limited Company and Public Limited Company(K₁, K₂, K₃)
- 1.4 Issue of shares and Redemption of Preference Shares (K₁, K₂, K₃,K₄)
- 1.5 Forfeiture and Reissue of Shares(K₁, K₂,K₃)

1.6 Alternative method of Recording Share Premium (K₁, K₂)

Unit II: Issue and Redemption of Debentures (15 Hours)

- 2.1 Meaning, issue of Debentures and Redemption of Debentures (K₁,K₂)
- 2.2 Difference between Debentures and Shares(K₁,K₂)
- 2.3 Consideration for Issue of Debentures(K₁,K₂,K₃)
- 2.4 Terms relating to Issue Price and Conditions of Redemption of Debentures (K₁, K₂,K₃)
- 2.5 Payment of the Underwriting Commission(K₁, K₂, K₃)
- 2.6 Marked and Unmarked firm-Underwriting Application (K₁,K₂, K₃)

Unit III: Final Accounts of Companies (15 Hours)

- 3.1 Meaning of Final Accounts of Company(K₁,K₂)
- 3.2 Form of Statement of Profit and loss Account(K₁,K₂,K₃)
- 3.3 Advance tax, income tax, and tax deducted at sources (K₁, K₂, K₃)
- 3.4 Contents of Balance Sheet (K₁,K₂, K₃)
- 3.5 Reserves and Surplus (K₂, K₃)
- 3.6 Profits Prior to Incorporation (K₁, K₂,K₃)

Unit IV: Amalgamation, Absorption and External Reconstruction (15 Hours)

- 4.1 Meaning of Amalgamation, Absorption and External Reconstruction (K₁,K₂, K₃)
- 4.2 Accounting problems relating to Amalgamation and Absorption (K₁, K₂, K₃)
- 4.3 Calculation of purchase Consideration (K₂, K₃)
- 4.4 Inter Company Holding(K₁,K₂,K₃)
- 4.5 Accounting Treatment for Amalgamation and Absorption (K₁, K₂,K₃)
- 4.6 Preparation of entries for Amalgamation cum Absorption (K₁, K₂,K₃)

Unit V: Internal Reconstruction (15 Hours)

- 5.1 Meaning of Alteration of Share Capital (K₁, K₂)
- 5.2 Schemes of Reconstruction (K₁,K₂, K₃)
- 5.3 Steps for Reconstruction (K₁, K₂, K₃)
- 5.4 Different kinds of Alteration of Share Capital and the necessary Accounting entries(K₁, K₂, K₃,K₄)
- 5.5 Internal Reconstruction or Capital Reduction(K₁,K₂,K₃)
- 5.6 Procedure for Reduction of Share Capital (K₁,K₂, K₃)

Text books:

1. Reddy T.S. & Murthy A. – Corporate Accounting– Maugham Publications, Chennai, 2016.

Reference Books:

1. Jain S.P. and Narang K. L. – Advanced Accounts – Vol II – Kalyani Publishers, New Delhi, 2018
2. Gupta R.L. and Radhasamy M. – Advanced Accounts – Vol II – S. Chand & Sons., New Delhi, 2017

3. Dr.Maheswari S.N. –Corporate Accounting–Vikas Publishing House, New Delhi, 2017
4. Shukla M.C. and Grewal T. S. – Advanced Accounts – Vol II - S. Chand & Sons., New Delhi, 2019
5. Dr.Arulanandam M.A. & Raman K.S – Advanced Accountancy – Himalaya Publishing House, Revised Edition 2015

Web Resources:

1. MIT open courseware (<https://ocw.mit.edu/courses/sloan>)
2. Khan academy
3. Accounting student network
4. Miss CPA
5. Accounting.com
6. Account coach
7. Accounting world

SEMESTER V
UCCOH23 - MANAGEMENT ACCOUNTING - I

Year: III Sem: V	Course Code UCCOH23	Title of the course Management Accounting I	Course type Theory	Course category Core	No. of Hours 6	Credits 5	Marks 40+60
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Course Objectives

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To improve the abilities of learners to analyze the financial statement.
3. To impart knowledge on management accounting system to the students and to teach the analytical tools applied in companies.
4. To provide adequate knowledge on cash flow analysis.
5. To prepare a budget and budgetary control and an understanding of the relationship.

Course Outcomes (CO)

The learners will be able to

1. Understand the importance of management accounting and the installation of management accounting system
2. Analyze various financial statements and application of various ratios
3. Interpret inflow and outflow of funds in computation of fund flow statement
4. Report on cash flow analysis.
5. Prepare different budgets.

CO's consistency with PO'S

CO	PO'S					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	H	H	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	M
4	H	H	H	M	H	M
5	H	M	H	H	H	H

(Low – L, Medium – M, High– H)

CO's consistency with PSO'S

CO	PSO'S					
	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	M	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	M
4	H	H	H	M	H	M
5	H	M	H	H	M	M

(Low – L, Medium – M, High– H)

COURSE SYLLABUS:

Unit I: Introduction (15 Hours)

- 1.1 Meaning and definition of Management Accounting(K₁, K₂,)
- 1.2 Nature and scope of Management Accounting (K₁, K₂)
- 1.3 Objectives and Function of Management Accounting(K₁,K₂)
- 1.4 Relationship between financial, Cost and Management Accounting(K₁, K₂)
- 1.5 Installation of Management Accounting system (K₁,K₂)
- 1.6 Duties of Management Accounting(K₁,K₂)

Unit II: Analysis of Financial Statements (15Hours)

- 2.1 Meaning and Analysis of Financial Statements (K₁, K₂, K₃)
- 2.2 Comparative and Common Size Financial Statement(K₁, K₂, K₃)
- 2.3 Procedure for Financial Interpretation (K₂,K₃,K₄)
- 2.4 Analysis of Techniques or Tools of Financial Statement Analysis (K₂,K₃, K₄)
- 2.5 Calculation of Trend Percentages and Ratio Analysis(K₂,K₃,K₄)
- 2.6 CalculationofProfitability,SolvencyandTurnoverRatio(includingre constructionofProfitandLoss Account and Balance Sheet)(K₁,K₂,K₃)

Unit III: Fund Flow Statement (15Hours)

- 3.1 Meaning and definition of Fund Flow Statement (K₁, K₂)
- 3.2 Meaning of Working Capital (K₁, K₂,K₃)
- 3.3 Preparation of Statement showing changes in Working Capital (K₁,K₂, K₃)
- 3.4 Calculation of Funds From Operation (K₁,K₂,K₃)
- 3.5 Calculation of Fund Flow Statement(K₁, K₂,K₃)
- 3.6 External sources and Applications of Funds (K₁, K₂,K₃)

Unit IV: Cash Flow Analysis (15 Hours)

- 4.1 Meaning and importance of Cash Flow Statements (K₁,K₂)
- 4.2 Difference between Fund Flow Analysis and Cash Flow Analysis (K₁, K₂, K₃,K₄)
- 4.3 Preparation of Cash Flow Statement(K₂, K₃,K₄)
- 4.4 Calculation of Cash From Operations (K₂,K₃)
- 4.5 External sources and Application of Cash (K₁,K₂, K₃)
- 4.6 Statement of Cash from Operation and Cash Flow Statements (K₁,K₂, K₃)

Unit V: Budgets–Budgetary Control (15 Hours)

- 5.1 Meaning and Definition of Budgeting and Budgetary Control (K₁,K₂)
- 5.2 Advantages and limitation of Budgetary Control(K₁, K₂)
- 5.3 Essentials of successful Budgetary Control system (K₁, K₂, K₃)
- 5.4 Organization for installation of Budgetary Control system (K₁, K₂, K₃)
- 5.5 Classification of Budget and Functional Budgets, Sales Budgets, Production Budget ,Material Budget, Overheads, Budget, Cash Budget, Master Budget(K₁, K₂, K₃)
- 5.6 Fixed and Flexible Budget and performance budgeting(theory) K₁,K₂, K₃)

Text Books:

Reddy T.S. and Hari Prasad Reddy Y. – Management Accounting – Margham Publications,Chennai

ReferenceBooks:

1. Khan M.Y. and Jain S.P. – Management Accounting – Tata McGraw Hill, NewDelhi,6thEdition, 2017

2. Pillai R.S. N. and Bhagavathi V. – Management Accounting – S. Chand, New Delhi, 4th Edition, 2017
3. Dr. Murthy A. and Dr. Guruswamy S. – Management Accounting – Margham Publications, Chennai, Edition 2009.
4. Manmohan S.P. and Goyal P. S. – Principles of Management Accounting – S. Chand & Co., Delhi, Revised Edition 2019.
5. Sekhar R.C. and Rajagopalan A.V. – Management Accounting – Oxford University Press Chennai, Edition 2019

WebResources:

1. Journal of Accountancy
2. Khan Academy
3. Accounting Student Network
4. The Blunt Counter
5. Insightful Accountant
6. Account Coach
7. Accounting Today
8. 360 Degrees of Financial Literacy
9. Accounting & Business Magazines

SEMESTER V**UCCOI23 - INCOME TAX LAW AND PRACTICE – I**

Year: III	Course Code	Title of the Course	Course Type	Course Category	No. of Hours	Credits	Marks
Sem: V	UCCOI23	Income Tax Law and Practice I	Theory	Core	6	5	40+60

Course Objectives:

1. To enable the students learn the basic concepts of Income Tax.
2. To analyse the provisions relating to Income from Salaries.
3. To impart the learners the need for Computation of Income from House Property.
4. To examine the provisions relating to Income from Business or Profession.
5. To familiarize with the powers and duties of Income Tax Authorities and the Assessment Procedure.

Course Outcomes (CO):

1. Students gained knowledge on the basic concepts of Income Tax.
2. Students became familiar with the provisions relating to Income from Salaries.
3. Students learnt to compute taxable Income from House Property.
4. Students became competent in computing Income from Business or Profession.
5. Students were familiarized with the powers and duties of different income tax authorities and their assessment procedure.

COs consistency with POs

CO	PO	PO	PO	PO	PO	PO
	1	2	3	4	5	6
1	H	H	H	H	H	H
2	H	H	H	H	H	H
3	H	H	M	H	M	M
4	H	M	H	H	H	H
5	H	H	H	H	M	H

(Low – L, Medium – M, High – H)**COs consistency with PSOs**

CO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6
1	H	H	H	H	H	H
2	H	H	H	H	H	H
3	H	H	M	H	H	M
4	H	H	H	H	H	H
5	H	H	H	H	H	H

(Low – L, Medium – M, High – H)

COURSE SYLLABUS

Unit-1: Introduction (15 Hours)

- 1.1 Brief history of Income Tax in India (K₁, K₂)
- 1.2 Important Definitions(K₁, K₂, K₃)
- 1.3 Residential Status of different persons(K₁, K₂, K₃)
- 1.4 Incidence and Scope of Tax Liability (only theory)(K₁, K₂,K₃, K₄)
- 1.5 Incomes exempt from tax(Theory)(K₁, K₂, K₃, K₄)
- 1.6 Incomes exempt from tax and its practical applications(K₁, K₂, K₃)

Unit-II: Income from Salaries (15 Hours)

- 2.1 Meaning and Definition of Salary(K₁, K₂)
- 2.2 Allowances and its types(K₁, K₂, K₃)
- 2.3 Perquisites and its treatment (K₁, K₂, K₃)
- 2.4 Profits in lieu of salary, superannuation fund, Types of Provident fund (K₁, K₂, K₃)
- 2.5 Deductions from Gross Salary (K₁, K₂, K₃)
- 2.6 Computation of Taxable Salary (K₁, K₂, K₃, K₄)

Unit-III: Income from House Property (15 Hours)

- 3.1 Meaning and Definition of Annual Value (K₁, K₂)
- 3.2 Exemptions regarding Income from House Property (K₁, K₂)
- 3.3 Determination of Actual Rent (K₁, K₂)
- 3.4 Computation of Annual Value of a house under situations (K₁, K₂, K₃)
- 3.5 Deductions from Annual Value and Interest on loan (K₁, K₂, K₃)
- 3.6 Computation of Income from House Property (K₁, K₂, K₃, K₄)

Unit-IV: Profits and Gains of Business or Profession (15 Hours)

- 4.1 Meaning and conditions for allowance for Depreciation(K₁, K₂)
- 4.2 Additional Depreciation, Written Down Value Rates of Depreciation, Investment Allowance and unabsorbed depreciation (K₁, K₂, K₃)
- 4.3 Computation of Depreciation Allowance (K₁, K₂, K₃)
- 4.4 Meaning of Business and Profession, Expenses expressly allowed and Disallowed (K₁, K₂, K₃)
- 4.5 Computation of Business (K₁, K₂, K₃, K₄)
- 4.6 Computation of Profession (K₁, K₂, K₃)

Unit-V: Income Tax authorities and Assessment Procedure (15 Hours)

- 5.1 Income Tax authorities(K₁, K₂, K₃)
- 5.2 Powers of Income Tax authorities (K₁, K₂, K₃)
- 5.3 Procedure for Assessment (K₁, K₂, K₃)
- 5.4 Types of Assessment (K₁, K₂, K₃, K₄)
- 5.5 Permanent Account Number (K₁, K₂, K₃)
- 5.6 Provisions relating to Quoting of Aadhar (K₁, K₂)

Text Books:

1. Dr. Mehrotra H.C. – Income Tax Law & Practice - SahityaBhawan Publications, Agra, (Relevant Edition)
2. Gaur V.P. and Narang D.B. – Income Tax – Kalyani Publishers, New Delhi (Relevant Edition)

Reference Books

1. Vinod. K. Singhaniania – Students Guide to Income Tax – Tax man Publications Pvt. Ltd., New Delhi (Relevant Edition)
2. Gaur V.P. and Narang D.B. – Income Tax – Kalyani Publishers, New Delhi (Relevant Edition)
3. Reddy T.S. and Hari Prasad Reddy Y. – Income Tax – Margham Publications, Chennai (Relevant Edition)
4. Hariharan N. – Income Tax Law and Practice – McGrawHill, New Delhi, Reprint(Relevant Edition)

Web Resources

1. IRS.gov
2. E-file Colorado taxes with Revenue Online
3. DABC Free Tax Supersites
4. AARP Tax-Aide
5. Federal: www.irs.gov
6. Missouri: www.dor.mo.gov/forms/Other States:
7. www.taxadmin.org/state-tax-forms
8. Affordable Care Act(ACA)
Tax Provisions – IRS
9. <https://books.google.co.in>
10. <https://www.incometaxindia.gov.in>
11. <https://www.incometaxindiaefiling.gov.in>
12. <https://www.denverlibrary.org>

Assessment Tools

1. Assignments
2. Class Test
3. Quiz
4. Group Discussion
5. Project

SEMESTER - V

UECOE23 - ELECTIVE III A: BANKING LAW AND PRACTICE

Year: III Sem: V	Course Code UECOE23	Title of the Course Banking : Law and Practice	Course Type Theory	Course Category Elective	H/W 6	Credits 4	Marks 40+60
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Course Objectives:

1. To know the banking systems and procedures – customer relationship.
2. To familiarize the different types of bank accounts.
3. To upgrade the students regarding the service provided by the banks.
4. To know the functions and the rights of paying and collecting banker.
5. To understand the core concept of banking and lending systems.

Course Outcomes (CO):

Upon the successful completion of this course the students will be able to:

1. Gain versatile knowledge on features, functions of banking. And customer relationship
2. Operate various accounts as Per KYC norms.
3. Gain in-depth knowledge on negotiable instruments
4. Discern knowledge on the Rights and duties of paying and collecting banker
5. Impart knowledge on various types of loans & advances. Modes of charging securities. analyze the mechanism of customer grievance

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	H	H	H	H	M
2	H	M	M	M	H	H
3	H	M	M	M	H	H
4	H	M	M	M	H	M
5	H	M	H	H	H	H

Low – L, Medium – M, High - H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	L	L	L	H	M
2	M	M	M	M	H	H
3	M	M	L	M	H	H
4	H	M	L	M	H	H
5	M	M	H	H	H	H

Low – L, Medium – M, High - H

COURSE SYLLABUS

Unit I: Banking Legislations an Introduction (17hours)

- 1.1 Banking Legislation Meaning, Definition of Banker K₁ K₂
- 1.2 Provisions of Banking Regulations K₁ K₂
- 1.3 Relationship between Banker and Customer, General Relationship between Banker and customer K₁ K₂ K₃
- 1.4 Obligations of Banker and Rights of Banker K₁ K₂ K₃
- 1.5 Right of Appropriation Clayton's Rule K₁ K₂
- 1.6 Pass Book, Legal Implications of Entries in Pass Book. K₁ K₂ K₃

Unit II: Types of Bank Accounts (18 hours)

- 2.1 Types of Bank Accounts, Fixed Deposit Account, Savings, Current and Recurring Account K₁ K₂
- 2.2 Features and Benefits of Bank accounts K₁ K₂
- 2.3 Account Opening Formalities, KYC Norms K₁ K₂ K₃
- 2.4 Fixed Deposit Receipts, Non Residence Deposit Account, Currency (Domestic) Account, Senior Citizen Deposit Account, Flexi Deposit Account. K₁ K₂ K₃ K₄
- 2.5 Bank Customer: Bank Customer, Partnership Firm, Club, Joint Stock Company K₁ K₂ K₃
- 2.6 Joint Hindu Family, Trust, Societies K₁ K₂ K₃

Unit III: Negotiable Instruments (14 hours)

- 3.1 Definition, Essential Features of Negotiable Instrument K₁ K₂ K₃
- 3.2 Types of Negotiable Instrument, Comparison between Cheque, Bills and Pro Note K₁ K₂ K₃
- 3.3 Cheque: Crossing of Cheque, Types of Cheque, K₁ K₂ K₃
- 3.4 Endorsement, Types of Endorsement, K₁ K₂ K₃ K₄
- 3.5 Holder in due Course, Privileges, Holder for Value K₁ K₂ K₃ K₄
- 3.6 Acceptance for Honour, Account Reasons for Dishonour a Cheque K₁ K₂ K₃ K₄

Unit IV: Paying and Collecting Banker (15 hours)

- 4.1 Precaution before Paying a Cheque, Payment in Due Course K₁ K₂ K₃
- 4.2 Statutory Protection to Paying Banker K₁ K₂ K₃
- 4.3 Material Alterations, Closing of an Account K₁ K₂ K₃
- 4.4 Collecting Bank, Statutory Profession to Collecting Banker K₁ K₂ K₃ K₄
- 4.5 Negligence Liability of Collecting Banker K₁ K₂ K₃ K₄
- 4.6 Duties of Collecting Banker K₁ K₂ K₃ K₄

Unit V: Loans and Advances (17 hours)

- 5.1 Principles of good Lending K₁ K₂
- 5.2 Forms of Unsecured Advances and Secured K₁ K₂
- 5.3 Advances: Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts, Life Policy, Supply Bills K₁ K₂
- 5.4 Fixed Deposit Receipt Mortgage K₁ K₂ K₃
- 5.5 Types of Mortgage K₁ K₂ K₃ K₄
- 5.6 Hypothecation, Pledge K₁ K₂ K₃ K₄

Text Books:

1. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi
2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi
3. Panikar, KK 2015 Banking –Theory System, S.Chand& Co., New Delhi.

Reference Books:

1. Radhaswami,M&Basudevan 2015 A Text Book of Banking, S.Chand&Co., New Delhi.
2. Khubchandran, BS 2015 Practice and Law of Banking, MacMillan Pub., New Delhi
3. Dr.S.SubbaRao and P.L Khanna 2015 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
4. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill,Uttarpradesh
5. Murali S.and Subbakrishna , 2015 Bank and Credit Management, Himalaya Publishing House, New Delhi.

SEMESTER V

UECOF23 - ELECTIVE III B - FINANCIAL MANAGEMENT

Year: III Sem: V	Course Code	Title of the course	Course type	Course category	No. of. Hours	Credits	Marks
	UECOF23	Financial Management	Theory	Elective	6	4	40+60

Course Objectives:

1. To introduce the concept of financial management.
2. To learn the capital structure theories.
3. To gain knowledge about techniques in capital budgeting
4. To learn about dividend payment models.
5. To understand the needs and calculation of working capital in an organization.

Course Outcomes

1. Recall the concepts in financial management.
2. Apply the various capital structure theories.
3. Apply capital budgeting techniques to evaluate investment proposals.
4. Determine dividend pay-outs.
5. Estimate the working capital of an organization.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	M	H	H	M	H
2	H	H	M	H	H	M
3	H	M	H	H	H	H
4	H	H	M	M	H	H
5	H	M	H	H	H	M

Low – L, Medium – M, High - H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	L	L	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

COURSE SYLLABUS

Unit I: Introduction

- 1.1 Meaning and Objectives of Financial Management (K₁, K₂ K₃)
- 1.2 Functions of Financial Management. Finance (K₁, K₂ K₃)
- 1.3 Sources of Financing(K₁, K₂ K₃)
- 1.4 Role of Financial Manager in Financial Management(K₁, K₂ K₃)
- 1.5 Financial Goals- Profit maximization Vs. Wealth Maximization(K₁, K₂ K₃ K₄)
- 1.6 Components of Financial Management.(K₁, K₂ K₃ K₄)

Unit II: Financial Decision

- 2.1 Capital Structure – Definition - Meaning- Theories (K₁, K₂ K₃)
- 2.2 Factors determining Capital Structure –Various approaches of Capital structure (K₁, K₂ K₃)
- 2.3 Cost of Capital – Meaning - Methods - Cost of Equity Capital Cost of Preference (K₁, K₂ K₃)
- 2.4 Capital Cost of Debt – Cost of Retained Earnings (K₁, K₂ K₃ K₄)
- 2.5 Weighted Average (or) Composite Cost of Capital (WACC)(K₁, K₂ K₃ K₄)
- 2.6 Leverage – Concept Operating and Financial Leverage on EPS.(K₁, K₂ K₃ K₄)

Unit III: Investment Decision

- 3.1 Capital Budgeting - Meaning - Process – Cash Flow Estimation (K₁, K₂ K₃)
- 3.2 Capital Budgeting Appraisal Methods: Traditional Methods (K₁, K₂ K₃)
- 3.3 Payback Period – Accounting Rate of Return (ARR).(K₁, K₂ K₃ K₄)
- 3.4 Discounted Cash-flow Methods: Net Present Value (NPV) (K₁, K₂ K₃ K₄)
- 3.5 Net Terminal Value - Internal Rate of Return (K₁, K₂ K₃ K₄)
- 3.6 Profitability Index (K₁, K₂ K₃ K₄)

Unit IV: Dividend Decision

- 4.1 Meaning – Dividend Policies(K₁, K₂ K₃)
- 4.2 Factors Affecting Dividend Payment (K₁, K₂ K₃)
- 4.3 Provisions on Dividend Payment in Company Law(K₁, K₂ K₃ K₄)
- 4.4 Dividend Models - Walter’s Model - Gordon’s Model M&M Model.(K₁, K₂ K₃ K₄)
- 4.5 Dividend Decisions (K₁, K₂ K₃ K₄)
- 4.6 Dividend Vs Bonus (K₁, K₂ K₃ K₄)

Unit V: Working Capital Decision

- 5.1 Working Capital - Meaning and Importance (K₁, K₂ K₃)
- 5.2 Factors Influencing Working Capital (K₁, K₂ K₃)
- 5.3 Determining -Working Capital (K₁, K₂ K₃)
- 5.4 Working Capital Operating Cycle (K₁, K₂ K₃ K₄)
- 5.5 Management of Current Assets: Inventories (K₁, K₂ K₃ K₄)
- 5.6 Accounts Receivables and Cash.(K₁, K₂ K₃ K₄)

Textbooks

1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2. M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3. I.M. Pandey, Financial Management, Vikas Publications, Noida.

4. Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5. Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books

1. .Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2. I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3. Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4. A.Murthy, Financial Management, ,Margham Publications, Chennai.81
5. J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

- 1 <https://efinancemanagement.com/financial-management/types-of-financialdecisions>
- 2 <https://efinancemanagement.com/dividend-decisions>
- 3 <https://www.investopedia.com/terms/w/workingcapital.asp>

SEMESTER VI
UCCOK23 - CORPORATE ACCOUNTING II

Year: III	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
Sem: VI	UCCOK23	Corporate Accounting II	Theory	Core	6	5	40+60

Course Objectives

1. To provide in depth knowledge on various Accounting valuation of goodwill and shares
2. It also describes the process of liquidation which is included in the company accounts
3. It includes account of holding company and consolidation of balance sheet
4. It also helps students to give practical knowledge of general insurance company
5. This subject also differentiates accounts of banking company

Course Outcomes (CO)

The learners will be able to:

1. Value Goodwill and shares of Company through different methods.
2. Prepare the Statement of affairs and Liquidators final statement of Accounts
3. Get a comprehensive knowledge about the latest provisions of companies Act relating to Consolidation of Holding and Subsidiary Company
4. Gain expertise knowledge in the preparation of final accounts of General Insurance Companies as per the revised AS of IRDA.
5. Prepare Profit & Loss and final Accounts of Banking Companies as per the Guidelines of RBI

COs consistency with POs

CO	POs					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M	H	M	H	H
2	H	M	H	H	H	H
3	H	H	H	H	H	M
4	H	M	H	M	H	H
5	H	M	H	H	M	H

(Low– L, Medium– M, High– H)

COs consistency with PSOs

CO	PSOs					
	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	M	H	M	H	H
2	H	M	H	H	H	H
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	M	M

(Low– L, Medium– M, High– H)

COURSE SYLLABUS

Unit I: Valuation of Good will and Shares (15 Hours)

- 1.1 Meaning of Valuation of Goodwill (K₁, K₂)
- 1.2 Factors determining the Valuation of Goodwill (K₁, K₂, K₃)
- 1.3 Methods of Valuation of Shares (K₁, K₂)
- 1.4 Factors Affecting of Goodwill(K₁, K₂, K₃)
- 1.5 Profitability Normal Rate of Return(K₁,K₂,K₃,K₄)
- 1.6 Average capital Employed and Methods of Valuation of Goodwill (K₁, K₂, K₃)

Unit II: Liquidation of Companies (15Hours)

- 2.1 Liquidation of Companies(K₁,K₂)
- 2.2 Contributory Statement Preparation (K₂, K₃)
- 2.3 Preferential Payments(K₁, K₂,K₃)
- 2.4 Statement of Affairs and Deficiency of Accounts (K₁, K₂, K₃)
- 2.5 Liquidator's Final Statement of Accounts (K₁, K₂,K₃)
- 2.6 Fully paid Equity Shareholders(K₁,K₂,K₃)

Unit III: Accounts of Holding Company (15 Hours)

- 3.1 Accounts of Holding Companies (K₁, K₂, K₃)
- 3.2 Consolidation of Balance Sheet(K₁,K₂,K₃,K₄)
- 3.3 Minority Interest (K₂, K₃)
- 3.4 Pre-acquisition or Capital Profits(K₁,K₂,K₃,K₄,)
- 3.5 Cost of Control or Goodwill (K₁, K₂, K₃,K₄)
- 3.6 Requirement relating to Presentation of Accounts (K₁, K₂, K₃)

Unit IV: Accounts of General Insurance Company (15Hours)

- 4.1 Accounts of General Insurance Company(K₁, K₂)
- 4.2 Definition of General Insurance Business(K₁,K₂, K₃)
- 4.3 Commission and Reinsurance Premium (K₁,K₂, K₃)
- 4.4 Commission on Reinsurance Accepted (K₁, K₂, K₃)
- 4.5 Commission on Reinsurance ceded Reserve for Unexpired Risks (K₁, K₂, K₃)
- 4.6 Preparation of financial statements as per IRDAs Regulations(K₁,K₂, K₃)

Unit V: Accounts of Banking Companies (15Hours)

- 5.1 Accounts of Banking Companies (K₁, K₂,)
- 5.2 Regulation of Banking Companies(K₁, K₂,K₃)
- 5.3 Management Capital and Reserve (K₁,K₂,K₃,K₄)
- 5.4 Final Accounts (K₁, K₂, K₃)
- 5.5 Business of Banking Companies and its legal Requirement(K₁, K₂,K₃)
- 5.6 Preparation of Profit and loss Account and Balance Sheet (K₁,K₂,K₃)

Text Books:

- 1.ReddyT.S.&MurthyA. – Corporate Accounting– Margham Publications, Chennai,2016.

Reference Books:

1. Jain S.P. and Narang K. L. – Advanced Accounts – Vol II – Kalyani Publishers, NewDelhi,2018
2. Gupta R.L. and Radhasamy M. – Advanced Accounts – Vol II – S. Chand & Sons., NewDelhi,2017
3. Dr.MaheswariS.N. –CorporateAccounting–VikasPublishingHouse,NewDelhi,2017
4. Shukla M.C. and Grewal T. S. – Advanced Accounts – Vol II - S. Chand & Sons., NewDelhi,2019

5. Dr.Arulanandam M.A. & Raman K.S – Advanced Accountancy – Himalaya PublishingHouse,Revised Edition 2015

Web Resources:

1. MITopencourseware(<https://ocw.mit.edu/courses/sloan>)
2. Khan academy
3. accountingstudentnetwork
4. missCPA
5. accounting.com
6. accountcoach
7. accountingworld

SEMESTER VI
UCCOL23 - MANAGEMENT ACCOUNTING II

Year: III	Course Code	Title of the course	Course Type	Course Category	No. of Hours	Credits	Marks
Sem: VI	UCCOL23	Management Accounting II	Theory	Core	6	5	40+60

Course Objectives

1. To acquire the basic concepts and processes used to determine the marginal costing
2. To impart practical applications of marginal costing
3. To help the students understand the standard costing and variance analysis
4. To enable the students to learn various methods of capital budgeting
5. To analyze the simple theories, cases of responsibility accounting and zero based budgeting

Course Outcomes (CO)

The learners will be able to:

1. Understand Various Elements of Marginal Costing and Break Even Analysis.
2. Get Familiar with different Managerial Decision Making Techniques and its Practical Applicability
3. Apply norms of Variances Relating to Cost
4. Compute Capital Budgeting under different Methods
5. Know the importance of Responsibility Accounting and Zero Based Budgeting

COs consistency with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6
	1	H	M	H	M	H
2	H	H	H	H	H	H
3	H	H	M	H	H	M
4	H	H	H	M	H	M
5	H	M	H	H	M	H

(Low– L, Medium– M, High– H)

COs consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
	1	H	M	H	M	H
2	H	M	H	H	H	H
3	H	H	M	H	M	M
4	M	H	H	M	H	M
5	H	M	H	H	M	M

(Low– L, Medium– M, High– H)

COURSE SYLLABUS

Unit I: Marginal Costing

(15 Hours)

- 1.1 Meaning and definition of Marginal Costing(K₁,K₂)
- 1.2 Marginal costing and Absorption Costing(K₁, K₂, K₃)
- 1.3 Cost Volume Profit Analysis (K₁, K₂, K₃, K₄)
- 1.4 Fixed cost and Variable cost(Important terms)(K₂,K₃)
- 1.5 Contribution to Sales(K₁, K₂, K₃)
- 1.6 Calculation of Break-Even Analysis(K₂,K₃, K₄)

Unit II: Practical Applications of Marginal Costing

(15Hours)

- 2.1 Practical Applications of Marginal Costing for Managerial Decision Making(K₁, K₂, K₃)
- 2.2 Key Factors in Make or Buy Decision (K₂,K₃)
- 2.3 Idle facilities and Plant Mergers(K₂,K₃)
- 2.4 Product Mix or Sales Mix(K₁, K₂, K₃)
- 2.5 Export decision -Product Elimination Decision (K₁,K₂)
- 2.6 Plant or Equipment Purchase Decision (K₁,K₂,K₃)

Unit III: Standard costing and Variance Analysis

(15Hours)

- 3.1 Meaning of Standard Costing and Variance Analysis (K₁,K₂, K₄)
- 3.2 Advantages and Limitations of Standard Costing and Variance Analysis(K₁,K₂,K₃,K₄)
- 3.3 Computation of Variances Relating to Materials (K₁,K₂)
- 3.4 Labour, Overheads and Sales based on Sales Value(Simple problems) (K₁,K₂, K₃)
- 3.5 Standard Costs and Estimated Costs (K₁, K₂,K₃)
- 3.6 Applicability of Standard Cost(K₁, K₂,K₃)

Unit IV: Capital Budgeting

(15 Hours)

- 4.1 Meaning and definition of Capital Budgeting(K₁,K₂)
- 4.2 Difference between Traditional Methods and Non Traditional Methods(K₁,K₂, K₃)
- 4.3 Payback accounting Rate of Return (K₁,K₂, K₃)
- 4.4 Profitability Index and Internal Rate of Return(K₁,K₂,K₃)
- 4.5 Discounted Cash Flow Method (K₁, K₂, K₃)
- 4.6 N.P.V and I.R.R Method (K₁, K₂,K₃)

Unit V: Responsibility Accounting and Zero Base Budgeting

(15 Hours)

- 5.1 Meaning of Responsibility accounting and Zero Base Budgeting(K₁, K₂,K₃)
- 5.2 Essentials of Responsibility accounting(K₁,K₂)
- 5.3 Responsibility Centres(K₁,K₂)
- 5.4 Advantages and Limitations of Responsibility Accounting(K₁,K₂)
- 5.5 Cost centre and Profit centre(K₁, K₂)
- 5.6 Zero Base budgeting and process(K₁, K₂)

Text Books:

Reddy T.S. and Hari Prasad Reddy Y. – Management Accounting – Margham Publications, Chennai

Reference Books:

1. Khan M.Y. and Jain S.P. – Management Accounting – Tata McGraw Hill, New Delhi, 6th Edition, 2017
2. Pillai R.S. N. and Bhagavathi V. – Management Accounting – S. Chand, New Delhi, 4th Edition, 2017
3. Dr. Murthy A. and Dr. Guruswamy S. – Management Accounting – Margham Publications, Chennai, Edition 2009.

4. Manmohan S.P. and Goyal P. S. – Principles of Management Accounting – S. Chand & Co., Delhi, Revised Edition 2019.
5. Sekhar R.C. and Rajagopalan A.V. – Management Accounting – Oxford University Press Chennai, Edition 2019

Web Resources:

1. journalofAccountancy
2. Khan Academy
3. AccountingStudentNetwork
4. TheBluntCounter
5. InsightfulAccountant
6. AccountCoach
7. AccountingToday
8. 360DegreesofFinancial Literacy
9. Accounting&BusinessMagazines

SEMESTER VI

UCCOM23 - INCOME TAX LAW AND PRACTICE – II

Year: III Sem: VI	Course Code UCCOM23	Title of the Course Income Tax Law and Practice II	Course Type Theory	Course Category Core	No. of Hours 6	Credits 5	Marks 40+60
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Course Objectives:

1. To enable the students determine the Provisions relating to Computation of Income from Capital Gains.
2. To impart the learners the skill of calculating the Income from Other Sources.
3. To familiarize with the different provisions relating to Set-off and carry forward of losses.
4. To make the students learn the importance of Computation of Total Income and Tax Liability of Individuals.
5. To gain practical knowledge on Filing of Returns of Income.

Course Outcomes (CO):

1. Students learn to determine the Income from Capital Gains.
2. Students acquired the skill in calculating the Income from Other Sources.
3. Students were well versed in ascertaining the provisions relating to Clubbing of Incomes and set off and carry forward of losses.
4. Students were able to assess the total income and tax liability of individual assesseees.
5. Students gained practical knowledge on filing of returns of income.

COs consistency with POs

CO	PO	PO	PO	PO	PO	PO
	1	2	3	4	5	6
1	H	H	H	H	M	H
2	H	M	H	H	H	H
3	H	H	M	H	M	M
4	H	H	H	M	H	H
5	H	H	H	H	H	H

(Low – L, Medium – M, High – H)

COs consistency with PSOs

CO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6
1	H	H	H	H	H	H
2	H	H	H	H	H	H
3	H	H	M	H	H	M
4	H	H	H	H	H	H
5	H	H	H	H	H	H

(Low – L, Medium – M, High – H)

COURSE SYLLABUS

Unit-1: Income from Capital Gains (15 Hours)

- 1.1 Meaning of Capital assets, its exceptions and self-generated assets(K₁, K₂)
- 1.2 Kinds of capital assets – Short term and long-term assets(K₁, K₂, K₃)
- 1.3 Cost of acquisition and cost of improvement under different circumstances (K₁, K₂, K₃)
- 1.4 Computation of short term and long-term gains(K₁, K₂, K₃)
- 1.5 Capital Gains exempt from tax(K₁, K₂, K₃)
- 1.6 Computation of capital gains including exemptions(K₁, K₂, K₃, K₄)

Unit-II: Income from Other Sources (15 Hours)

- 2.2 Incomes chargeable under from Other Sources(K₁, K₂, K₃)
- 2.3 Meaning of dividend and taxation of dividend(K₁, K₂)
- 2.4 Taxation of casual incomes (K₁, K₂)
- 2.5 Interest on securities and kinds of securities(K₁, K₂, K₃)
- 2.6 Deductions allowable from Income from Other Sources(K₁, K₂)
- 2.7 Computation of Income from other sources(K₁, K₂, K₃, K₄)

Unit-III: Set off and Carry forward of losses (15 Hours)

- 3.1 Meaning of clubbing of incomes and deemed incomes(K₁, K₂, K₃)
- 3.2 Income of Other Persons included in the Assesses Total Income(K₁, K₂, K₃)
- 3.3 Aggregation of incomes (K₁, K₂)
- 3.4 Provisions governing the set-off of losses(K₁, K₂)
- 3.5 Provisions regarding the carry forward and set off of losses(K₁, K₂, K₃)
- 3.6 Computation of Gross Total Income (K₁, K₂, K₃, K₄)

Unit-IV: Assessment of Individuals (15 Hours)

- 4.1 Deductions in respect of certain payments(K₁, K₂, K₃)
- 4.2 Deductions in respect of certain incomes(K₁, K₂, K₃)
- 4.3 Computation of Deductions eligible under Sec 80C to 80U(K₁, K₂, K₃)
- 4.4 Computation of Total Income(K₁, K₂, K₃, K₄)
- 4.5 Rates of Income Tax in case of individuals(K₁, K₂)
- 4.6 Computation of Tax Liability of Individuals(K₁, K₂, K₃, K₄)

Unit-V: Preparation of Filing of Returns and Payment of Tax (15 Hours)

- 5.1 Preparation and Filing of Returns - E- Filing(K₁, K₂, K₃, K₄)
- 5.2 Deduction and Collection of Tax at Source(TDS)(K₁, K₂, K₃)
- 5.3 Advance Payment of Tax(K₁, K₂, K₃, K₄)
- 5.4 Recovery of Tax(K₁, K₂, K₃, K₄)
- 5.5 Refund of Tax(K₁, K₂, K₃, K₄)
- 5.6 Appeals and Revision(K₁, K₂, K₃, K₄)

Text Books:

1. Dr. Mehrotra H.C. – Income Tax Law & Practice - SahityaBhawan Publications, Agra, (Relevant Edition)
2. Gaur V.P. and Narang D.B. – Income Tax – Kalyani Publishers, New Delhi (Relevant Edition)

Reference Books

1. Vinod. K. Singhanian – Students Guide to Income Tax – Tax man Publications Pvt. Ltd., New Delhi (Relevant Edition)
2. Gaur V.P. and Narang D.B. – Income Tax – Kalyani Publishers, New Delhi (Relevant Edition)
3. Reddy T.S. and Hari Prasad Reddy Y. – Income Tax – Margham Publications, Chennai (Relevant Edition)
4. Hariharan N. – Income Tax Law and Practice – McGrawHill, New Delhi, Reprint(Relevant Edition)

Web Resources

1. IRS.gov
2. E-file Colorado taxes with Revenue Online
3. DABC Free Tax Supersites
4. AARP Tax-Aide
5. Federal: www.irs.gov
6. Missouri: www.dor.mo.gov/forms/Other States:
7. www.taxadmin.org/state-tax-forms
8. Affordable Care Act(ACA)
Tax Provisions – IRS
9. <https://books.google.co.in>
10. <https://www.incometaxindia.gov.in>
11. <https://www.incometaxindiaefiling.gov.in>
12. <https://www.denverlibrary.org>

Assessment Tools

1. Assignments
2. Class Test
3. Quiz
4. Group Discussion
5. Project

SEMESTER VI
UECOG23 - ELECTIVE IV A: AUDITING

Year: III Sem: VI	Course Code UECOG23	Title of the Course Auditing	Course Type Theory	Course Category Elective	H/W 6	Credits 4	Marks 40+60
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Course Objective (CO):

1. To provide in depth knowledge on the auditing process.
2. To learn the basic requirements for audit preparation.
3. To learn the various vouching and verification of assets and liabilities.
4. To know the procedure in preparing the Audit report.
5. To brief about the Government audit and emerging areas in auditing.

Course Outcome (CO):

1. To understand the nature of auditing and its procedures.
2. To prepare gain an insight on the nature of auditing practices and to know the procedure for auditing.
3. To understand the different types of vouching and valuation of assets and liabilities.
4. Preparation of Audit reports as per guidelines and submission of authorities as per format.
5. To familiarize the Government auditing procedures.

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	M	H	M	H	M
2	M	H	H	M	H	M
3	H	H	H	M	M	H
4	H	M	M	H	H	M
5	H	H	M	H	H	H

Low – L, Medium – M, High - H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	M	M	M
2	M	H	H	M	M	M
3	H	H	H	M	M	H
4	H	M	M	M	H	M
5	M	M	M	H	H	H

Low – L, Medium – M, High - H

COURSE SYLLABUS

Unit I : Introduction (15 Hours)

- 1.1 Introduction, Meaning, Features(K₁, K₂)
- 1.2 Objectives, Advantages of Auditing (K₁, K₂)
- 1.3 Materiality in Auditing, Classifications of Audit(K₁, K₂, K₃)
- 1.4 Techniques of Auditing(K₁, K₂, K₃,K₄)
- 1.5 Audit Evidence, Criteria for Selection of Audit Evidence (K₁, K₂, K₃,K₄)
- 1.6 Process of gathering Evidence (K₁, K₂, K₃,K₄)

Unit II: Preparation of Audit (15 Hours)

- 2.1 Audit Programme, Audit Note Book, Working Paper(K₁, K₂, K₃)
- 2.2 Audit Planning, Engagement of an Auditor for Audit Work (K₁, K₂, K₃)
- 2.3 Internal Control, Objectives of Internal Control (K₁, K₂, K₃)

- 2.4 Forms of Internal Control, Merits and drawback of Internal Control(K₁, K₂, K₃,K₄)
- 2.5 Internal Audit, Features, Objectives (K₁, K₂, K₃,K₄)
- 2.6 Advantages of Internal Audit, Distinction between Internal Control and Internal audit. (K₁, K₂, K₃,K₄)

Unit III: Vouching Verification and Valuation (15 Hours)

- 3.1 Meaning, Definition, Objective.(K₁, K₂)
- 3.2 Requisites of a Valid Voucher, Types of Vouching.(K₁, K₂, K₃)
- 3.3 Vouching of Cash Transaction, Vouching of Trade Transactions.(K₁, K₂, K₃)
- 3.4 Objects of Verification, Principles of Verification (K₁, K₂, K₃)
- 3.5 Verification and Valuation of Assets (K₁, K₂, K₃,K₄)
- 3.6 Verification of Liabilities.(K₁, K₂, K₃,K₄)

Unit IV: Law Relating to Company Auditor (15 Hours)

- 4.1 Auditors of a Company Appointment, Removal, Remuneration (K₁, K₂, K₃)
- 4.2 Qualification and Disqualification of Auditor (K₁, K₂)
- 4.3 Rights, Duties and Powers of Auditor (K₁, K₂, K₃)
- 4.4 Liabilities of Auditor (K₁, K₂)
- 4.5 Audit Report: Types of Audit Report (K₁, K₂, K₃,K₄)
- 4.6 Statutory Report, Matters to be included in the Audit Report (K₁, K₂, K₃,K₄)

Unit V: Emerging Areas in Auditor and Government Audit (15 Hours)

- 5.1 Cost Audit, Management Audit, Process of Management Audit, Human Resource Audit,
Environment Audit, Social Audit, Forensic Audit, Computerized Audit. (K₁, K₂, K₃)
- 5.2 Benefits of Government Audit, Deficiencies (K₁, K₂)
- 5.3 Role of Auditor in Computerized Environment. (K₁, K₂, K₃,K₄)
- 5.4 Audit of Government Accounts, Features of Government Audit (K₁, K₂, K₃)
- 5.5 Functions of Comptroller and Audit General of India. (K₁, K₂, K₃,K₄)
- 5.6 Duties of Accountant, General Consolidated Fund of India, Contingency Funds of India (K₁, K₂, K₃,K₄)

Text Books:

1. Tandon B.N 2015 Practical Auditing, S.Chand& Co, New Delhi
2. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai, 2015
3. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.

Reference Books:

1. 1.Natarajan, L. 2013. Auditing Chennai: Margham Publications.Chennai
2. 2.Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sulttan Chand & Sons.
3. 3.Tandon, B.N &Sudharsanam, S. 2016. A Handbook of Practical Auditing : S Chand & Company Pvt. Ltd. New Delhi
4. 4.Kamal Gupta, 2015Contemporary Auditing Tata McGraw Hill, New Delhi.

SEMESTER VI

UECOH23 - ELECTIVE IV B - LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Year: III	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits 4	Marks
Sem: VI	UECOH23	Logistics and Supply Chain Management	Theory	Elective	6		40+60

Course Objectives:

- 1 To understand the origin and principles of logistics management
- 2 To know the types of inventory control
- 3 To gain insight on the importance of supply chain management
- 4 To identify the Key Enablers in Supply Chain Improvement
- 5 To analyse the SCOR model

Course Outcomes:

- 1 Examine the importance of Customer Service in Logistics Management
- 2 Develop an understanding on the Distribution Channel Management
- 3 Interpret the Global applications of supply chain management
- 4 Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
- 5 Identify the conflict resolution strategies

COs consistency with POs

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
1	H	M	M	H	H	H
2	H	H	H	H	H	M
3	H	M	M	H	H	M
4	H	H	M	M	H	H
5	M	H	M	H	H	M

Low – L, Medium – M, High – H

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	L	L	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High – H

COURSE SYLLABUS

Unit I: Logistics Management

- 1.1 Origin – Meaning –Importance - Types of Logistics (**K₁, K₂ K₃**)
- 1.2 Principles of Logistics Management– Warehouse Management(**K₁, K₂**)
- 1.3 Meaning –Definition – Importance – Types of WM - Automation and Outsourcing(**K₁, K₂**)
- 1.4 Customer Service and Logistics Management (**K₁, K₂**)
- 1.5 Perspective– Concepts in Logistics and Physical Distribution(**K₁, K₂**)
- 1.6 Distribution and Inventory.(**K₁, K₂**)

Unit II: Transportation and Distribution

- 2.1 Types of Inventory Control(**K₁, K₂**)
- 2.2 Demand Forecasting– Routing(**K₁, K₂**)
- 2.3 Transportation Management (**K₁, K₂**)
- 2.4 Some Commercial Aspects in Distribution Management(**K₁, K₂ K₃**)
- 2.5 Codification– Distribution Channel Management (**K₁, K₂ K₃**)
- 2.6 Distribution Resource Planning (DRP) – Logistics in21st Century.(**K₁, K₂ K₃**)

Unit III: Supply Chain Management

- 3.1 Introduction and Development – Nature and Concept(**K₁, K₂ K₃**)
- 3.2 Importance of Supply Chain – Value Chain (**K₁, K₂**)
- 3.3 Components of Supply Chain – The Need for Supply Chain (**K₁, K₂ K₃**)
- 3.4 Understanding the Supply Chain (**K₁, K₂**)
- 3.5 Management – Participants in Supply Chain (**K₁, K₂ K₃**)
- 3.6 Global Applications.

Unit IV: Supply Chain Drivers

- 4.1 Role of a Manager in Supply Chain (**K₁, K₂**)
- 4.2 Supply Chain Performance Drivers (**K₁, K₂**)
- 4.3 Key Enablers in Supply Chain Improvement (**K₁, K₂ K₃**)
- 4.4 Inter Relation between Enablers and Levels of Supply Chain Improvement (**K₁, K₂ K₃**)
- 4.5 Systems and Values of Supply Chain.(**K₁, K₂ K₃**)
- 4.6 Supply Chain and Logistics Management(**K₁, K₂ K₃**)

Unit V: Aligning the Supply Chain with Business Strategy

- 5.1 SCOR Model (**K₁, K₂**)
- 5.2 Outsourcing 3 PLs (**K₁, K₂**)
- 5.3 Fourth Party Logistics (**K₁, K₂**)
- 5.4 Bull Whip Effect and Supply Chain (**K₁, K₂ K₃**)
- 5.5 Supply Chain Relationships (**K₁, K₂ K₃**)
- 5.6 Conflict Resolution Strategies – Certifications.(**K₁, K₂ K₃**)

Textbooks

1. G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3. D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4. Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.

- 5 Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

Reference Books

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
- 2 Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
- 3 Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4. Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5. Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

- 1 <https://lapaas.com/logistics-management-overview-types-and-process/>
- 2 <https://www.investopedia.com/terms/s/scm.asp>
- 3 <https://scm.ncsu.edu/sc>

SEMESTER V/VI**USCOD520/ USCOD620 - SKILL BASED ELECTIVE V/VI: CONSUMER GUIDE
AND EMPOWERMENT**

Year: III	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
Sem: V/VI	USCOD520/ 620	Consumer Guide and Empowerment	Theory	Skill	2	2	40+60

Course Objectives

1. To understand the advantages and limitation of the consumer movement and the right of consumer
2. To understand the role of the consumer guidance society of India
3. To get information about the merits or defects of products from consumer and suggest remedial measures
4. Students learn food safety and standards authority of India
5. Students will be able to appreciate the emerging questions and policy issues in consumer law for future research

Course Outcomes (CO)

1. Gain knowledge on Consumer Movement
2. Apprehend Knowledge on Right to Information act
3. Acquire Theoretical Knowledge Consumer Protection act
4. Know About FSSAI 2006 Act
5. Have In-Depth Knowledge on Certification Marks

COs consistency with POs

CO	COs consistency with POs					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	M	M	H	H
2	H	M	H	H	M	M
3	H	M	H	M	H	H
4	H	H	M	H	H	M
5	H	M	H	M	H	H

(Low– L, Medium– M, High– H)**COs consistency with PSOs**

CO	COs consistency with PSOs					
	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	M	M	M	M	H	H
2	H	M	H	H	M	M
3	M	M	M	M	H	H
4	H	H	M	H	M	M
5	H	M	H	M	H	H

COURSE SYLLABUS

Unit I: Consumer Awareness Movement (6 Hours)

- 1.1 Consumer Awareness Movement (K₁,K₂)
- 1.2 Gandhiji's quote-Brief History(K₁, K₂)
- 1.3 Main features and Provision for Consumer Rights (K₁,K₂)
- 1.4 Responsibilities towards each Right(K₁,K₂,K₃)
- 1.5 Critical Awareness(K₁,K₂,K₃)
- 1.6 Environmental concern and United Nations Guidelines (K₁,K₂)

Unit II: Right to Information (6Hours)

- 2.1 Right to Information Act(K₁,K₂)
- 2.2 Public information Officer and Assistant (K₁,K₂)
- 2.3 Supply of Information to Associations(K₁,K₂,K₃)
- 2.4 Time period for supply of Information(K₁, K₂)
- 2.5 Appeals and Complaints (K₁,K₂,K₃)
- 2.6 Third party information and Disclosure(K₁,K₂,K₃)

Unit III: Consumer Protection Act 1986 (6Hours)

- 3.1 Consumer Protection Act 1986(K₁,K₂,K₃)
- 3.2 Preliminary(Introduction, commencement and application)(K₁,K₂)
- 3.3 Consumer Protection Council(K₁,K₂,K₃)
- 3.4 Establishment, Composition, Jurisdiction, Complaint, Manner, Procedure on Receipt of Complaint finding, Appeal (K₁, K₂)
- 3.5 Finality of order-limitation Period (K₁, K₂)
- 3.6 Administrative control and Enforcement of Orders by the Redressal Agencies (K₁, K₂,K₃)

Unit IV: FSSAI Act 2006 (Food Safety and Standards) (6 Hours)

- 4.1 FSSAI Act 2006 (K₁,K₂,K₃)
- 4.2 Food safety and standards Authority of India(K₁, K₂)
- 4.3 General provisions as to Articles of Food(K₁,K₂)
- 4.4 Compliance steps of FBO (K₁,K₂)
- 4.5 Liability of the Manufacturers, Packers, Wholesalers, Distributors and Sellers Food Recall Procedures (K₁, K₂)
- 4.6 Offences and penalties, General Provisions relating to Penalty(K₁, K₂,K₃)

Unit V: Certification Agencies - Certification Mark (6Hours)

- 5.1 Certification Agencies (K₁, K₂)
- 5.2 Certification Marks ,BIS Hall Mark, AGMARK, ISI Mark, FPO Mark(K₁,K₂,K₃)
- 5.3 Vegetarian and Non Vegetarian Mark, Geographical Indication Mark (K₁, K₂,K₃)
- 5.4 Significance of Certification Mark (K₁,K₂)
- 5.5 Bureau of Indian Standards(K₁, K₂,K₃)
- 5.6 Objectives and Activities (K₁, K₂)

Text Books:

1. E-books available in the FSSAI website like
2. Dart, Pink, Yellow and Orange books
3. Newsletters (quarterly publications) of State Consumer Knowledge Helpline Resource Management Portal (SCHKRMP)
4. "Nugurvor Kavasam" a publication by the Department of Civil Supplies and Consumer

Web Resources:

1. www.consumer.tn.gov.in - publications
2. www.consumeradvice.in - publications

SEMESTER V/ VI

USCOE521 / USCOE621 – SKILL BASED ELECTIVEV/VI: E- PAYMENTS AND ACCOUNTING SOFTWARES

Year: III	Course Code	Title of the course	Course type	Course category	No. of Hours	Credits	Marks
Sem: V/VI	USCOE521 / USCOE621	E – Payments and Accounting Softwares	Theory	Skill	2	2	40+60

UNIT I: E- Payments

Electronic Fund Transfer – EDI – NEFT – RTGS – Electronic clearing system (Debit and credit) – operation and benefits. Electronic payment system - Meaning – Features – payment method – Electronic cash – Electronic purse – Electronic cards – SWIFT – Plastic cards.

UNIT II: Income Tax Registration and Filing

Meaning of Income Tax – Assessee - Return of Income - Belated Return of Income-Various Forms - Advance Tax – Hearing & Appeals - Refund of tax and Tax payment - TDS and TCS - Meaning of Pan - Procedure to get Aadhar linked - Pan-Steps to registration - Steps for E-filing

UNIT III: GST Registration and filing

Meaning of Indirect Tax - Meaning of GST - GST council - Types of GST -Composition Levy - Input Tax Credit - Tax slab Rates - GST Registration - Filing of E return

UNIT IV: TALLY with GST

Introduction - Meaning of Tally – Features of Tally – Company Creation - Groups and Ledgers - Inventory in Tally - Stock Groups, Stock Items, Stock Category, Unit creation and Godown – Vouchers - Creation and alteration - Bank Reconciliation Statement - GST in Tally.

UNIT V: Management Information System (MIS)

Preparation of Trading and Profit & Loss A/c – Balance Sheet – Stock Summery – Reporting and Printing – Export of Financial Statements - Ratio Analysis – Fund Flow Statement – Cash Flow Statement.

Text book: Study materials will be provided

Reference books:

1. Gordon &Natarajan , Banking Law and Practices,
2. Reddy & Murthy, Indirect taxation, Law & Practice, Margham Publications

SEMESTER V / VI
UGCOA520/620 - NON MAJOR ELECTIVE: BOOK KEEPING AND
ACCOUNTING

Year: III	Course Code	Title of the course	Course type	Course Category	No. of Hours	Credits	Marks
Sem: V/ VI	UGCOA520/620	Book Keeping and Accounting	Theory	Non Major Elective	3	2	40+60

Course Objectives:

1. To ascertain the different types of accounts rules and its concepts.
2. To impart the learners the need for journal, ledger and preparation of trial balance.
3. To enable students to prepare various subsidiary books.
4. To analyse errors in rectification.
5. To examine the various adjustments in preparation of final accounts.

Course Outcomes:

1. Students acquired conceptual knowledge on accounting rules and its concepts.
2. Students were familiarized with the preparation of basic accounts.
3. Students gained insight knowledge on preparation of various subsidiary books.
4. Students were well versed in analyzing different types of errors
5. Students were able to prepare final accounts with different adjustments.

COs consistency with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	M	H	H	H
2	H	H	M	M	H	H
3	H	M	H	H	M	M
4	H	H	M	H	H	H
5	H	H	H	M	H	H

(Low– L, Medium– M, High– H)

COs consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	H	M	M	H	H
2	H	H	M	M	H	H
3	H	H	M	H	M	H
4	H	H	M	H	H	H
5	H	H	H	H	H	H

(Low– L,Medium– M,High– H)

COURSE SYLLABUS

Unit I: Basic concepts of Accounting (9Hours)

- 1.1 Definition, Objectives (K₁, K₂)
- 1.2 Groups interested in accounting information (K₁,K₂)
- 1.3 Branches, methods, Types, Bases of accounting(K₁,K₂)
- 1.4 Accounting Terminology(K₁,K₂)
- 1.5 Accounting concepts (K₁,K₂)
- 1.6 Conventions and Equations (K₁,K₂)

Unit II: Journal & Ledger (9Hours)

- 2.1 Journal, meaning and objectives(K₁, K₂)
- 2.2 Recording of transactions in journal (K₁, K₂, K₃)
- 2.3 Ledger,meaninganditsfeaturesanddifferencebetweenJournalandledger(K₁,K₂)
- 2.4 Posting of journal into ledger(K₁, K₂, K₃)
- 2.5 Trial balance, meaning, objectives (K₁,K₂)
- 2.6 Preparation of Trial balance (K₁, K₂,K₃)

Unit III: Subsidiary Books (9 Hours)

- 3.1 Purchase and Purchase returns Book(K₁, K₂,K₃)
- 3.2 Sales and Sales returns Book (K₁,K₂,K₃)
- 3.3 Simple cash book (K₁, K₂, K₃)
- 3.4 Two column cash book (K₁, K₂, K₃)
- 3.5 Three columnar cashbook (K₁,K₂, K₃)
- 3.6 Petty cash book(K₁,K₂, K₃)

Unit IV: Rectification of errors (9Hours)

- 4.1 Meaning, classification of errors(K₁,K₂)
- 4.2 Errors of casting(K₁, K₂, K₃)
- 4.3 Errors of carry forward (K₁, K₂, K₃)
- 4.4 Errors of posting(K₁,K₂, K₃)
- 4.5 One sided errors (K₁,K₂, K₃)
- 4.6 Double sided errors (K₁, K₂, K₃)

Unit V: Final Accounts (9Hours)

- 5.1 Trading account, meaning, items appearing in Trading account (K₁, K₂)
- 5.2 Preparation of Trading account (K₁, K₂, K₃)
- 5.3 Profit and Loss account, meaning, contents of P&L A/c (K₁, K₂)
- 5.4 Preparation of P&LA/c (K₁, K₂, K₃)
- 5.5 Balance sheet, classification of assets and liabilities(K₁, K₂)
- 5.6 Preparation of Balance sheet(K₁, K₂,K₃)

Text Books:

Study material will be provided by the department.

Reference Books:

- 1). Shukla M.C., Gupta M.P., Agarwal B.M. and Grewal T.S. – Advanced Accounts(VolumeI)–S.Chand&CompanyLimited,NewDelhi,Reprint 2019.
- 2). Nagarajan K.L., Vinayagam N. And Mani P.L. – Principles of Accountancy – EurasiaPublishingHouse, New Delhi, Revised Edition 2017.
- 3). Jain S.P., Narang K.L., Mukesh Kumar Sharma, Romila Jain and SatishKhasa – FinancialAccounting– KalyaniPublishingHouse, New Delhi, Reprint 2018.

- 4). Tulsian P.C. – Financial Accounting – Pearson Education ,New Delhi, Edition Reprint – 2017.
- 5). Raman B.S. – Financial Accounting (Vol-I) - United Publishers and Distributors,GuwahatiEdition

Web Resources:

- 1) MIT Open CourseWare(<http://ocw.mit.edu/courses/sloan>)
- 2) Khan Academy
- 3) Accounting Student Network4).MissCPA
- 5) Accounting.com
- 6) Accounting Coach
- 7) AQA(aqa.org.uk.)
- 8) Accounting-World
- 9) Accounting Info
- 10) Course Hero

SEMESTER I

UAAFA23 – ALLIED I: ACCOUNTING FUNDAMENTALS - I

Year: I Sem: I	Course Code	Title of the Course	Course type	Course Category	No. of Hours	Credits	Marks
	UAAFA23	Accounting Fundamentals-I	Theory	Allied	5	4	40+60

Course Objectives:

1. To introduce the basic concepts and conventions of accounting.
2. To teach them accounting techniques used in a business.
3. Teach them practically to prepare accounting reports.
4. Develop the skills needed to analyze the financial statement effectively.
5. To teach the learners to sort the financial records of various companies and reveal their financial positions to interested parties of business.

Course Outcomes:

Upon the successful completion of this course the students will have the ability to

1. Adopt the rules of Double entry system in sorting and preparing Accounts.
2. Understand the Accounting Cycle and prepare various accounts and to check Accounting errors.
3. Calculate and explain financial Accounts to reveal the profits/losses of an organization and also to evaluate the values of Assets and Liabilities.
4. Charge Depreciation on assets under straight line and written down value methods.
5. Differentiate Single entry & Double entry and ascertain the net worth of a business.

COs consistency with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	H	M	H	M
2	H	H	M	H	H	H
3	H	M	H	M	H	M
4	H	M	H	H	M	H
5	M	H	M	H	H	M

(Low– L, Medium– M, High– H)

COs consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	H	M	M	M	M
2	H	H	M	H	H	M
3	H	M	M	M	H	M
4	H	M	M	M	M	H
5	M	H	M	H	H	M

COURSE SYLLABUS

Unit I: Introduction to Accounting, Concepts & Conventions & Accounting Cycle

(15 Hours)

- 1.1. Meaning of Accounting, Definition of Accounting, Need and Steps in Accounting. (K₁, K₂)
- 1.2. Advantage and limitations of Accounting, Groups interested in Accounting and Branches of Accounting. (K₁, K₂, K₃)
- 1.3. Concepts and Conventions of Accounting, Classification of Various concepts and Conventions. (K₁, K₂, K₃)
- 1.4. Double Entry System- (Accounting Equations, Rules pertaining to Accounting equations), and Accounting Cycle. (K₁, K₂, K₃, K₄)
- 1.5. Journal: Recording of transactions. (K₁, K₂, K₃, K₄)
- 1.6. Ledger- Classification of transactions. (K₁, K₂, K₃, K₄)

Unit II: Trial Balance, Subsidiary Books & Bank Reconciliation Statements

(15 Hours)

- 2.1. Meaning of Trial balance, Definition, Objectives, Methods of Trial balance, Schedule of Debtors and Creditors and Errors not disclosed in Trial Balance. (K₁, K₂)
- 2.2. Problems (Trial Balance). (K₃, K₄)
- 2.3. Meaning of Subsidiary books, Types of Subsidiary books, Benefits, Methods of Recording and Posting. (K₁, K₂, K₃)
- 2.4. Accounting treatment of Subsidiary books. (K₃, K₄)
- 2.5. :Meaning of Reconciliation, Need, Causes for difference and Methods of preparing Bank Reconciliation Statements. (K₁, K₂)
- 2.6. :Preparation of Bank Reconciliation Statement. (K₃, K₄)

Unit III: Final Accounts with Simple adjustments

(15 Hours)

- 3.1. Introduction to Final Accounts, Meaning of Manufacturing Account and features of Manufacturing Accounts. (K₁, K₂)
- 3.2. Trading Account Meaning and its Accounting treatment. (K₁, K₂, K₃)
- 3.3. Profit & Loss Account Meaning and its accounting treatment. (K₁, K₂, K₃)
- 3.4. Balance sheet meaning, Classification of Assets and Liabilities and Adjustments. (K₁, K₂, K₃)
- 3.5. Problems (Final Accounts without Adjustments). (K₃, K₄)
- 3.6. Problems (Final Accounts with Simple Adjustments). (K₃, K₄)

Unit IV: Depreciation Accounting

(15 Hours)

- 4.1. Meaning and Definition of Depreciation, Characteristic features of Depreciation. (K₁, K₂)
- 4.2. Objectives of Depreciation, Factors affecting the amount of Depreciation. (K₁, K₂)
- 4.3. Methods of providing depreciation – Introduction. (K₁, K₂)
- 4.4. Straight Line method Meaning, Merits and Demerits, Calculations for finding the Rate of Depreciation (& More than one Asset). (K₁, K₂, K₃)
- 4.5. Diminishing Balance method Meaning, Merits and Demerits, Simple problems. (K₁, K₂, K₃)
- 4.6. Problems related to Depreciation. (K₃, K₄)

Unit V: Single Entry System

(15 Hours)

- 5.1. Meaning, Definition, Characteristic Features and Limitations of Single Entry System. (K₁, K₂, K₃)
- 5.2. Difference between Double Entry System and Single Entry System. (K₃, K₄)

- 5.3. Ascertainment of Profit: Net worth method, Steps in calculating Profit or Loss.(K₁, K₂, K₃)
- 5.4. Conversion Method: Meaning, Need, Steps for conversion of incomplete records.(K₁, K₂, K₃)
- 5.5. Net worth Method: Preparation of Statement of Affairs and Statement of Profit.(K₂, K₃, K₄)
- 5.6. Conversion Method: Debtors Account, Creditors Account, Bills Payable Account, Bills receivable Account and preparation of Final Account.(K₁, K₂, K₃,K₄)

Text Books:

Reddy T.S and Murthy – Advanced Accountancy – Margham Publications, Chennai, Reprint 2018

Reference Books

1. Shukla M.C., Gupta M.P., Agarwal B.M. and Grewal T.S. – Advanced Accounts (Volume I) – S. Chand & Company Limited, New Delhi, Reprint 2019.
2. Nagarajan K.L., Vinayagam N. And Mani P.L. – Principles of Accountancy – Eurasia Publishing House, New Delhi, Revised Edition 2017.
3. Jain S.P., Narang K.L., Mukesh Kumar Sharma, Romila Jain and Satish Khasa – Financial Accounting – Kalyani Publishing House, New Delhi, Reprint 2018.
4. Tulsian P.C. – Financial Accounting – Pearson Education, New Delhi, Edition Reprint – 2017.
5. Raman B.S. – Financial Accounting (Vol-I) - United Publishers and Distributors – Guwahati, Edition 2018.

Web Resources:

1. MIT Open CourseWare (<http://ocw.mit.edu/courses/sloan>)
2. www.accountingschoolguide.com
3. www.edx.org
4. study.com
5. www.accountingcoach.com
6. fasab.gov
7. www.freebookcentre.net

SEMESTER - II

UAAFB23 - ALLIED II: ACCOUNTING FUNDAMENTALS - II

Year: I Sem: II	Course Code UAAFB23	Title of the Course Accounting Fundamentals–II	Course type Theory	Course Category Allied	No. of Hours 5	Credits 4	Marks 40+60
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Course Objectives:

1. To introduce the students with different forms of business and its Accounting Concepts.
2. To teach them to prepare accounts for partnership fundamentals, admission, retirement and death.
3. To practice them with the accounting techniques to prepare accounts for Various Branches, Departments to analyze the profits /Losses.
4. To make students aware about Hire purchase and installments system and make them to prepare accounts.

Course Outcomes:

Upon the successful completion of this course the students will have the ability to:

1. Illustrate and build Knowledge of Partnership fundamentals and admission of a partner.
2. To solve problems relating to retirement and death of a partner.
3. Do the accounting related to various Branch offices under stock & Debtors and final accounts method.
4. Calculate and reveal the profits/ losses of a Department through Departmental Accounting Techniques.
5. Understand and adopt the rules of Hire purchase and installment system accounting.

COs consistency with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	M	H	H	M
2	H	H	M	H	H	M
3	H	M	H	M	H	M
4	H	M	H	M	M	H
5	H	H	H	H	H	M

(Low– L, Medium– M, High– H)

COs consistency with PSOs

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
1	H	H	M	M	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	M	H
5	M	H	M	H	H	M

COURSE SYLLABUS

Unit I: Partnership Account–I (Fundamentals &Admission) (15 Hours)

- 1.1. Definition, Meaning, Partnership deed.(K₁,K₂)
- 1.2. Accounts of partnership firm. (K₁,K₂, K₃)
- 1.3. Partners Capital account (Fixed &Fluctuating). (K₁,K₂, K₃)
- 1.4. Admission of a partner- Introduction, Goodwill –meaning, need & Factors affecting the value of Goodwill. (K₁, K₂)
- 1.5. Calculation of Sacrificing Ratio and Valuation of Goodwill. (K₂, K₃, K₄)
- 1.6. Problems of Admission of a partner (Capital account and Balance sheet). (K₃,K₄)

Unit II: Partnership Account –II (Retirement &Death) (15 Hours)

- 2.1. IntroductiontoRetirementofPartner– ProfitSharingRatio,GainingRatio,DifferencebetweenSacrificingRatioand Gaining Ratio and Treatment of Goodwill. (K₁, K₂,K₃)
- 2.2. Problems (Treatment of Goodwill).(K₃,K₄)
- 2.3. Comprehensive problems on Retirement of a Partner.(K₂, K₃)
- 2.4. Introduction to Death of a partner, Mode of payment. (K₁, K₂).
- 2.5. Calculation of Gaining ratio and share of Goodwill. (K₂, K₃)
- 2.6. Comprehensive problems on Death of a Partner. (K₃, K₄)

Unit III: Branch Accounts (15 Hours)

- 3.1. Meaning and objectives of Branch Account.(K₁, K₂)
- 3.2. Types of Branch Account. (K₁,K₂, K₃)
- 3.3. Features of Dependent Branch. (K₁,K₂)
- 3.4. Debtors System (Dependent Branch System). (K₁, K₂,K₃)
- 3.5. Stock and Debtors System.(K₃,K₄)
- 3.6. Final Accounts System. (K₃,K₄)

Unit IV: Departmental Accounting (15 Hours)

- 4.1. Meaning, Need, Advantages of Departmental Accounting.(K₁,K₂, K₃)
- 4.2. Difference between Departmental accounts and Branch Accounts, Apportionment of expenses. (K₁, K₂, K₃)
- 4.3. Apportionment of Indirect expenses. Problems (K₂,K₃)
- 4.4. Departmental Trading Account (K₂,K₃)
- 4.5. Departmental Profit and Loss Account within direct expenses(K₂,K₃)
- 4.6. Inter Departmental transfer at cost price.(K₃,K₄)

Unit V:HirePurchase System (15 Hours)

- 5.1. Meaning,DefinitionandcharacteristicfeaturesofHirepurchase.(K₁,K₂)
- 5.2. Difference between Hire purchase system and Installment System.(K₃, K₄)
- 5.3. Calculation of Interest. (K₂,K₃, K₄)
- 5.4. Journal in the books of buyer and seller. (K₃, K₄)
- 5.5. Ledger in the books of both buyer and seller. (K₃, K₄)
- 5.6. Default and repossession–Complete repossession.(K₃,K₄)

Text Books:

Reddy T.S and Murthy – Advanced Accountancy – MarghamPublications,Chennai, Reprint2018

Reference Books

1. Shukla M.C., Gupta M.P., Agarwal B.M. and Grewal T.S. – Advanced Accounts(VolumeI)–S.Chand&CompanyLimited,NewDelhi,Reprint 2019.
2. Nagarajan K.L., Vinayagam N. And Mani P.L. – Principles of Accountancy – EurasiaPublishingHouse, NewDelhi, Revised Edition 2017.
3. Jain S.P., Narang K.L., Mukesh Kumar Sharma, Romila Jain and SatishKhasa – FinancialAccounting– KalyaniPublishingHouse, New Delhi, Reprint 2018.
4. Tulsian P.C. – Financial Accounting – Pearson Education , New Delhi, Edition Reprint –2017.
5. Raman B.S. – Financial Accounting (Vol-I) - United Publishers and Distributors – Guwahati, Edition 2018.

Web Resources:

1. MIT Open CourseWare(<http://ocw.mit.edu/courses/sloan>)
2. www.accountingschoolguide.com
3. www.edx.org
4. study.com
5. www.accountingcoach.com
6. fasab.gov
7. www.freebookcentre.net
8. open.umn.edu
9. libguids.uwf.edu
10. books.google.co.in