

Program Educational Objectives (PEOs)

On obtaining an undergraduate degree through this programme, the students will be able to:	
PEO1	Acquire comprehensive professional skills which are required for commerce Graduates
PEO2	Develop an understanding of various commerce functions such as Finance. Marketing. Banking. Management and Taxation.
PEO3	Develop the proficiency to face the professional examinations like C.A C.S and CMA.
PEO4	Acquire management and entrepreneurial skills. By harnessing core competencies tempered by values and ethics
PEO5	Contribute to promote environmental sustainability and social inclusivity.

Program Outcomes (POs)

On completion of the Accounting and Finance Programme, the learner will be able to:	
PO1	Acquire conceptual Knowledge in functional areas of business such as Accounting. Finance. Management. Marketing. Law. Taxation and Banking.
PO2	Apply legal provisions of various Acts relating to Trade and Commerce essential for the smooth conduct of business.
PO3	Audit and Calculate tax liability of Individuals. Firms and Corporate and the incidence of indirect taxation.
PO4	Pursue professional courses (CA. CMA and CS). Law and Management Courses.
PO5	Exhibit innovative business ideas and skills by perusing Entrepreneurship.

SEMESTER END EXAMINATION
QUESTION PAPER FORMAT AS PER BLOOM'S TAXONOMY

TIME: 3 Hrs.

Maximum Marks: 100

Core / Major, Allied, Elective Papers

Section and Marks	Verbs to be used	Knowledge Level
<p><u>Section - A (5 X 5 = 25 Marks)</u> Answer any Five questions</p> <p>Minimum 1 Question is to be asked from each of the five units.</p>	Analyze, Classify, Determine, Discuss, Evaluate, Explain, Illustrate, Justify, Prepare, Show, Sketch, Solve & State	K 1 - Remembering K 2 - Understanding K 3 - Applying K 4 - Analyzing K 5 - Evaluating
<p><u>Section B (5 X 10 = 50 Marks)</u> Answer any Five questions</p> <p>Minimum 1 Question is to be asked from each of the five units.</p>	Analyze, Determine, Appraise, Develop, Assess, Differentiate, Elucidate, Elaborate, Classify, Enumerate, Compare, Formulate, Construct, Interpret, Deduce, Justify & Solve	K 3 - Applying K 4 - Analyzing K 5 - Evaluating

Non-Major Elective

<p><u>Section - A (5 X 5 = 25 Marks)</u> Answer any Five questions</p> <p>Minimum 1 Question is to be asked from each of the five units.</p>	Analyze, Classify, Determine, Discuss, Evaluate, Explain, Illustrate, Justify, Prepare, Show, Sketch, Solve & State	K 1 - Remembering K 2 - Understanding K 3 - Applying K 4 - Analyzing K 5 - Evaluating
<p><u>Section C (5 X 10 = 50 Marks)</u> Answer any Five questions</p> <p>Minimum 1 Question is to be asked from each of the five units.</p>	Analyze, Determine, Appraise, Develop, Assess, Differentiate, Elucidate, Elaborate, Classify, Enumerate, Compare, Formulate, Construct, Interpret, Deduce, Justify & Solve	K 3 - Applying K 4 - Analyzing K 5 - Evaluating

Major Paper - 01	PRINCIPLES OF FINANCIAL ACCOUNTING	L	T	P	C
Course Code	UAFAM01 / BM01	5	-	-	4
YEAR	FIRST YEAR	SEMESTER: I			
External: 75 Marks	Continuous Internal Assessment: 25 Marks	Total: 100 Marks			
L- Lecture;T- Tutorial;P- Practical;C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ This course aims to provide an understanding of the basic concepts and principles of accounting and to develop the skills necessary to record, classify, and summarize financial transactions. ➤ The course will also cover the various methods of providing depreciation, rectifying errors, and dealing with bills of exchange. ➤ To help the students to develop cognizance of the accounting in organization's financial statements. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To apply the double-entry system of accounting and understand the basic accounting concepts and conventions					
CO2 - To prepare financial statements and use the statements of affairs method and conversion method for accounts from incomplete records.					
CO3 - To understand the concept of depreciation, its causes, and the various methods of recording and providing for depreciation.					
CO4 - To understand the features of bills of exchange and record transactions relating to them.					
CO5 - To calculate new profit sharing ratio and sacrificing ratio and understand the treatment of goodwill and revaluation account.					
UNIT - I		15 Hours			
Accounting: Meaning and Scope - Persons Interested in Accounting - Objectives of Accounting - Double Entry System - Accounting Concepts & Conventions - Financial Statements & Related Concepts. Robotic Accounting. Accounts from Incomplete Records - Statements of Affairs Method - Conversion Method (Simple problems only).					
UNIT - II		20 Hours			
Depreciation: Concept - Causes - Depreciation Accounting - Methods of Recording Depreciation - Methods for Providing Depreciation - Changes in Method of Depreciation (Prospective & Retrospective effect). (Simple Problems)					
UNIT- III		20 Hours			
Rectification of Errors: Classifications of Errors - Rectification Entries - Suspense Accounts Bank Reconciliation Statements					
Fire Insurance Claims: Average Clause - Computation of claims to be lodged for loss of stock - Gross Profit ratio (Including abnormal items)					
UNIT- IV		15 Hours			
Bills of Exchange: Definition - Features - Important terms pertaining to Bill of Exchange - Recording transactions relating to Bills - Journal, Ledger - Retiring a bill under rebate - Dishonour of a bill and its renewal - Accommodation Bills. Average Due Date - Account Current.					
UNIT - V		20 Hours			
Admission of a Partner: Calculation of New Profit-Sharing Ratio and Sacrificing Ratio - Treatment of Goodwill - Revaluation Account - Memorandum Revaluation Account - Adjustment of Capital - Preparation of Balance sheet of New Firm.					
Total Lecture Hours					90 Hours
(Problems: Theory = 80: 20)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong; M-Medium; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author/s	Title	Publisher
1	M.C.Shukla&T.S.Grewal	Advanced Accounting	S. Chand& Sons
2	S.P.Jain and K.L.Narang	Financial Accounting	Kalyani Publishers
3.	Gupta R.L. and Gupta V.K	Advanced Accounting	Sulthan Chand
4.	Arulanandam. M & Ramanan K.S.	Advanced Accountancy	Himalaya Publishing
5.	Dr.S.V.SrinivasaVallabhan	Computer Applications in Business	S. Chand& Sons

BOOKS PRESCRIBED			
Sl. No.	Author(s)	Title	Publisher
1	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publications

E- LEARNING RESOURCES

1. <http://www.accountingnotes.net>
2. <http://www.accountancyknowledge.com>
3. <https://www.fundamentalsofaccounting.org>.

QUESTION PAPER PATTERN

Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyze ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units

Major Paper - 02	BUSINESS MANAGEMENT	L	T	P	C
Course Code	UAFAM02 / BM02	3	2	-	4
YEAR	FIRST YEAR	SEMESTER: I			
External: 75 Marks	Continuous Internal Assessment: 25 Marks	Total: 100 Marks			
L- Lecture;T- Tutorial;P- Practical;C- Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ The objective of this course is to introduce students to the basic concepts and principles of business management. ➤ The course will cover the role of management, the management process, planning, decision making, organization, staffing, directing, motivation, leadership, and communication. ➤ To help the students gain understanding of the functions and responsibilities of managers. ➤ To provide them tools and techniques to be used in the performance of the managerial job. ➤ Instills and transmits the values of Swami Vivekananda in enriching the personality and building the character of the students. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To develop Conceptual knowledge on business management, its role, and the management process.					
CO2 - To understanding different types of plans, including standing plans and single use plans, and explain their advantages and limitations.					
CO3 - To understanding the concepts of authority and responsibility, delegation of authority, and the principles, types, advantages, and barriers to delegation.					
CO4 - To describe the elements of directing function, including supervision and the factors determining the span of supervision.					
CO5 - To identify the importance of leadership, formal and informal leaders, different leadership styles, and the traits of a good leader.					
UNIT - I		15 Hours			
Management: Meaning – Role of Management – Management Process – Importance – Management & Administration – Levels of Management – Taylor’s Scientific Management – Fayol’s Administrative Management Principles- Modern Management thoughts by Swami Vivekananda: Importance – Advantages – scope - strategies.					
UNIT - II		20 Hours			
Planning: Nature & Characteristics – Importance – Advantages & Limitations – Steps in Planning – Types of Plans – Standing Plan – Objectives – Policies – Procedures – Rules – Strategies – Single use Plans Decision Making: Process, Limitations and Techniques used in decision making.					
UNIT- III		20 Hours			
Organization: Importance – Types – Line, Functional, Line and Staff – Committee Organization – Authority and Responsibility – Delegation of Authority – Principles, Types, advantages and Barriers to Delegation Staffing: Nature & Importance – Functions of Staffing (In Brief)					
UNIT- IV		20 Hours			
Directing: Nature & Importance – Elements of Directing Function – Supervision – Span of Supervision – Factors Determining span of supervision. Motivation: Importance – Types of Motivators – Maslow’s Theory – Herzberg’s Two factor theory – Douglas McGregor’s Theory X & Theory Y					
UNIT - V		15 Hours			
Leadership: Importance – Formal & Informal Leaders – Leadership Styles – Traits of a Good Leader. Communication: Importance of Communication – The Process – Communication Network – Grapevine – Oral & Written Communication – Barriers to Communication.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors(s)	Title	Publisher
DinkarPagare	Business Management	Sultan Chand Publications
J.Jayashankar	Principles of Management	Margham Publications
P.C. Tripathi	Principles of Management	TATA McGraw Hill
Dinkar Pagare	Principles of Management	Sultan Chand & Sons
Dr.G.Ramesh	Principles of Management	Dhanam Publications

BOOKS PRESCRIBED		
Author(s)	Title	Publisher
C.B. Gupta	Business Management	Sultan Chand & sons publications
J.Jayasankar	Principles of Management	Margham Publications

E-LEARNING RESOURCES

[https://open.umn.edu/opentextbooks/subjects/management.](https://open.umn.edu/opentextbooks/subjects/management)

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyze ; K5 : Evaluate						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units

Allied Paper – 01	BUSINESS STATISTICS & OPERATIONS RESEARCH	L	T	P	C
Course Code	UAFAL01 / BL01	5	-	-	5
YEAR	FIRST YEAR	SEMESTER : I			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C- Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ The objective of this course is to introduce students to the basic concepts and principles of business statistics and operations research. ➤ To develop the students ability to deal with numerical and quantitative issues in business ➤ To enable the use of statistical, graphical and algebraic techniques wherever relevant. ➤ To have a proper understanding of Statistical applications in Economics and Management. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1- To apply measures of central tendency, including arithmetic mean, median, mode, geometric mean, and harmonic mean, and solve problems related to them.					
CO2 - To understand measures of dispersion, correlation and regression ,concept of sampling and its importance in statistical analysis.					
CO3 - To understand Statistical tests with working problems like t-test for single mean, test of independence of attributes, F-test, and ANOVA.					
CO4 - To understand network analysis, including construction of a network diagram, concept of program evaluation review technique, estimates of time of an activity, determination of critical path, and probability estimates.					
CO5 - To apply statistical techniques and methods to analyze data and interpret results in a business context.					
UNIT - I		15 Hours			
Measures of Central Tendency – Arithmetic Mean, Median, Mode, Geometric mean and Harmonic Mean – Simple Problems. Measures of Dispersion- Range, Standard Deviation, Median Deviation about Mean and Median, Quartile Deviation, Skewness (Karl Pearson and Bowley’s Co-Efficient) Simple Problems.					
UNIT - II		20 Hours			
Correlation and Regression: Karl – Pearson’s coefficient of correlation, Spearman’s Rank Correlation Coefficient and Concurrent Deviation Method (Simple Linear Regression)					
UNIT- III		20 Hours			
Sampling: Larger samples: Definition, Types of Sampling, Standard Error, Test of Single mean and Test of Difference between two sample means.					
UNIT- IV		20 Hours			
Small Samples: T-Test – Single mean – Difference between T Two Sample means – Chi-Square test – Test of Significance of the difference between Observed and Expected Frequencies – Test of Independence of Attributes –F-Test - ANOVA (One way & Two way).					
UNIT - V		15 Hours			
Network Analysis: Construction of network diagram, Dummy Activity, Critical Path Method, Concept of Programme Evaluation Review Technique, Estimates of Time of an Activity, Determination of Critical Path, Probability Estimates.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author/s	Title	Publisher
01	Dr. P.R.Vittal,	Business Mathematics and statistics	Margham Publications, Chennai
02	Dr. P.R.Vittal,	Introduction to Operations research	Margham Publications, Chennai
03	Dr.R.Sattanathan	Business Statistics and Operations research	Vijay-Nichole Publications.
04	V.K.Kapoor	Operations Research	Sultan Chand Publications, New Delhi.

BOOKSPRESCRIBED		
Authors	Title	Publisher
S.P. Gupta	Statistical Methods	Sultan Chand Publications
P.R. Vittal	Resource Management Techniques	Margham Publications.
V.K. Kapoor	Operations Research	Sultan Chand Publications

E-LEARNING RESOURCES

- <https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>
- <https://www.statisticssolutions.com/using-chi-square-statistic-in-research>

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75

K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyze ; K5 : Evaluate

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units

Major Paper - 03	ADVANCED FINANCIAL ACCOUNTING	L	T	P	C
Course Code	UAFAM03 / BM03	5	-	-	4
YEAR	FIRST YEAR	SEMESTER : II			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment. ➤ To use financial analysis tools, methods, and techniques to analyze a company's profitability. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To analyze and interpret financial statements of a firm undergoing retirement or dissolution, including the calculation of new profit sharing ratio and gaining ratio, treatment of goodwill, and adjustment of capital.					
CO2 -To evaluate departmental accounting systems and apply apportionment techniques to allocate expenses and calculate inter-departmental transfers at cost and selling price.					
CO3 - To analyze branch accounting systems, including accounting under debtors and stock and debtors systems, and prepare final accounts for both wholesale and independent branches.					
CO4 - To demonstrate an understanding of the hire purchase and installment purchase systems and apply appropriate accounting treatment for default and repossession scenarios.					
CO5 - To evaluate investment accounts and analyze types of securities, including cum-interest and ex-interest quotations, and prepare relevant accounting entries for purchases and sales of investments.					
UNIT - I		15 Hours			
Retirement: Calculation of New Profit-Sharing Ratio and Gaining Ratio - Treatment of Goodwill - Revaluation account - memorandum revaluation account - Adjustment of Capital - preparation of balance sheet of new firm. Dissolution of Partnership Firms: Dissolution of a firm - Insolvency of a partner and all partners - Garner VS Murray rule - Piece - meal distribution (Maximum Loss & Proportionate Capital Method).					
UNIT - II		20 Hours			
Departmental Accounting: Meaning - Need - Advantages - Apportionment of Expenses - Inter - departmental Transfers (at cost and at selling price) - Stock Reserve - Preparation of Departmental Trading and Profit & loss Account and Balance Sheet.					
UNIT- III		20 Hours			
Branch Accounting: Meaning - Objects - Types of Branches - Accounting under Debtors System - Accounting under Stock and Debtors' system - Final Accounts System - Accounting for Wholesale Branches - Accounting for Independent Branches (Foreign Branches excluded).					
UNIT- IV		20 Hours			
Hire Purchase and Installment Purchase System: Definition - Salient Features Accounting Treatment - Calculation of Interest and Cash Price - Default and Repossession - Complete and Partial Repossession. Installment Purchase System: Meaning - Hire purchase Vs Installment Systems - Accounting Treatment.					
UNIT - V		15 Hours			
Investment Accounts: Meaning - Nature - Types of Securities - Purchase and Sale of Investments - Cum - Interest and Ex- Interest Quotations- Columnar Form of Investment.					
Total Lecture Hours					90 Hours
(Problems: Theory = 80: 20)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

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1	M.C.Shukla&T.S.Grewal	Advanced Accounting	S. Chand& Sons
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3.	Gupta R.L. and Gupta V.K	Advanced Accounting	Sulthan Chand
4.	Arulanandam. M & Ramanan K.S.	Advanced Accountancy	Himalaya Publishing
5.	Dr.S.V.SrinivasaVallabhan	Computer Applications in Business	S. Chand& Sons

BOOKS PRESCRIBED			
Sl. No.	Author(s)	Title	Publisher
1	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publications

E- LEARNING RESOURCES

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Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyze ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Major Paper - 04	BANKING & FINANCIAL SYSTEM	L	T	P	C
Course Code	UAFAM04 / BM04	3	2	-	4
YEAR	FIRST YEAR	SEMESTER : II			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ It aims to provide the students with an introduction to understand the concept of money, theories of money supply and money demand and working of monetary policy. It provides an insight into the Banking system. ➤ It is mainly focused on provide an in-depth understanding of the banking and financial system, its various components, and the regulatory framework governing financial services. ➤ It also focuses on the functioning of commercial banking, central banking, credit cards, negotiable instruments act, capital markets, money markets, venture capital, and credit rating agencies. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To understand the nature of the financial system and its role in economic development.					
CO2 -To analyze the legal and regulatory framework governing financial services and its impact on the financial system.					
CO3 - To evaluate the tools of credit control used by central banks and the differences between central banking and commercial banking.					
CO4 - To analyze the need for credit rating, the rating process, rating factors, and credit rating agencies in India with their rating symbols.					
CO5 - To evaluate the defects of credit rating in India and suggest ways to improve the credit rating system.					
UNIT - I		15 Hours			
Financial System: Nature - Financial System and Economic Development- Composition of Indian Financial System - Legal Regulatory Framework governing Financial Services.					
Merchant Banking: Meaning- Role of Merchant Banker in Managing Public Issues -Drawbacks.					
UNIT - II		20 Hours			
Commercial Banking: Functions - Banking Services (Agency and General Utility services).					
Central Banking: Functions- Central Banking Vs Commercial Banking - Tools of Credit Control (Quantitative & Qualitative Methods).					
UNIT- III		20 Hours			
Credit Cards: Working of Credit Card system - Types of Cards and their uses - Credit Cards Vs Debit Card - Benefits derived from Credit Card. Negotiable Instruments Act: Bills of Exchange - Promissory Note - Cheque - Holder & Holder in Due Course - Crossing of Cheques - Meaning & Types of Endorsement.					
UNIT- IV		20 Hours			
Capital Markets: Importance - Primary Vs. Secondary Markets- Initial Public Offering - Functions of Stock Exchanges in India - Listing of Securities (Requirements, benefits and limitations) - Role of SEBI in Capital Market. Money Market: Characteristics - Constituents - Importance - Instruments - Money Market Vs Capital Market - Features of Money Market in India.					
UNIT - V		15 Hours			
Venture Capital: Features - Stages involved in Venture Capital financing - Importance of VCF - Venture Investment Process. Credit Rating: Need - Rating Process - Rating Factors - Credit Rating agencies in India with their rating symbols - Defects of Credit Rating in India.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Santhanam	Banking & Financial System	Margham Publications
Nirmala Prasad & Chandradass	Banking & Financial System	Himalaya Publications
Dr.S.Guruswamy	Financial Services	Vijay Nicole Publication

BOOKSPRESCRIBED		
Authors	Title	Publisher
Santhanam	Banking & Financial System	Margham Publications

WEB RESOURCES

<https://www.rbi.org.in>
<http://www.allbankingsolutions.com>
<https://www.investopedia.com>
<https://www.enterpriseedges.com>
<http://www.allbankingsolutions.com>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section - A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyze ; K5 : Evaluate						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Allied Paper - 02	BUSINESS ARITHMETIC & LOGICAL REASONING	L	T	P	C
Course Code	UAFAL02 / BL02	5	-	-	5
YEAR	FIRST YEAR	SEMESTER : II			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To equip students with essential mathematical skills and logical reasoning required for various business applications. ➤ To provide practical exposure to real-world scenarios where quantitative and logical reasoning skills are necessary for making business decisions. ➤ Explore and apply key concepts in logical thinking to business problems. ➤ Enable students to critically analyze material (information) to order to evaluate evidence, construct reasoned arguments, and communicate inferences and conclusions. ➤ To prepare students for employment opportunities that require mathematical and logical reasoning skills. 					
EXPECTED COURSE OUTCOMES					
<p>On the successful completion of the course, student will be able to:</p> <p>CO1-To apply mathematical skills to solve problems related to business applications</p> <p>CO2 - To demonstrate proficiency in calculating and interpreting various measures of central tendency, dispersion, and probability.</p> <p>CO3 - To apply logical reasoning skills to solve problems related to coding and decoding, mathematical operations, and series completion.</p> <p>CO4 - To demonstrate proficiency in solving problems related to sequences and series, surds and indices, and simple and compound interest.</p> <p>CO5 - To develop effective time management and organizational skills by solving problems related to time and work, speed and distance, and mensuration.</p>					
UNIT - I		15 Hours			
Quantitative: LCM & HCF - Average - Ratio and Proportion - Logarithm - Permutation and Combination - Probability (Excluding conditional probability and Bayes' Theorem).					
UNIT - II		20 Hours			
Sequences and Series: Arithmetic Progression, Sum up to n terms, Properties of Arithmetic Progression, Geometric Progression, Sum up to n terms Properties of GP					
UNIT- III		20 Hours			
Simple Interest and Compound Interest: Surds and Indices - Square root and Cube root - Calendar and Clock.					
UNIT- IV		20 Hours			
Fractions and Percentage and Simplification: Simple Equation - Time and Work - Speed & Distance - Mensuration: Area (Circle, Square, Rectangle, Triangle) - Volume (Cube, Cuboid, Cone, Sphere).					
UNIT - V		15 Hours			
Logical Reasoning: Coding and Decoding - Mathematical Operations - Series completion (alphabets and numbers) - Logical Venn Diagram - Data interpretation (Bar, Pie & Frequency Graphs)					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
R.S. Aggarwal	Quantitative Aptitude	Sultan Chand Publication.
R.S. Aggarwal	Logical Reasoning	Sultan Chand Publication.
Rajesh Verma	Fast Track Arithmetic	Arihant Publication.

BOOKSPRESCRIBED		
Authors	Title	Publisher
Dinesh Khattar	Quantitative Aptitude	Pearson Publication
R.S. Aggarwal	Quantitative Aptitude	Sultan Chand Publication.
R.S. Aggarwal	Logical Reasoning	Sultan Chand Publication.

E-LEARNING RESOURCES

<https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>

<https://www.statisticssolutions.com/using-chi-square-statistic-in-research/>

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section - A	K1 & K2	-	25	25	25	1	25
Section - B	K2,K4 &K5	-	7	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 5 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Major Paper - 05	CORPORATE ACCOUNTING	L	T	P	C
Course Code	UAFAM05 / BM05	5	-	-	4
YEAR	SECOND YEAR	SEMESTER: III			
External: 75 Marks	Continuous Internal Assessment: 25 Marks	Total: 100 Marks			
L- Lecture;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ The course of Corporate Accounting aims to provide students with an in-depth understanding of the accounting principles, concepts, and practices related to the corporate sector. ➤ The course intends to cover various aspects of share capital, debentures, company final accounts, valuation of goodwill and shares, and internal reconstruction. ➤ Construct the financial statements of company within the frame work of Ind AS ➤ To understand how to communicate financial information to parties outside the business organization like equity investors, creditors, employees, suppliers and clients. ➤ To help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1- To understand the concept of share capital, debentures, and their valuation methods.					
CO2 - To analyze the impact of share capital, debentures, and other financial instruments on the financial statements of a company.					
CO3 - To evaluate the internal reconstruction of companies and the accounting procedures involved in it.					
CO4 - To prepare final accounts of a company as per Schedule VI of the Companies Act.					
CO5- To apply accounting principles and concepts to real-world corporate scenarios and make sound financial decisions.					
UNIT - I		15 Hours			
Accounting for Share Capital: Classes of shares - Issues of shares (for cash& consideration other than cash) - Issue of shares at premium - Pro-rata allotment - Forfeiture of shares - Re-issue of forfeited shares - Rights Issue - Bonus Issue - Buyback of shares - Issue and redemption of preference shares.					
UNIT - II		20 Hours			
Accounting for Debentures: Issue: Terms of Issue -Method of writing off Discount and Loss on issue of Debentures - Interest on Debentures - Provision of Redemption of Debentures - Sources of Finance - Redemption out of sinking fund - Open Market operations - Ex-interest and Cum-interest.					
Underwriting of shares and Debentures - Acquisition of Companies - Profit prior to Incorporation.					
UNIT- III		20 Hours			
Valuation of Goodwill: Definition - Methods of Valuing Goodwill.					
Valuation of shares: Net Assets Method - Yield Method - Fair value of shares.					
UNIT- IV		20 Hours			
Company Final Accounts: Managerial Remuneration - Statement of Profit & Loss - Balance sheet as per Schedule III of the Companies Act, 2013.					
UNIT - V		15 Hours			
Alteration of share Capital: Internal Reconstruction - Provisions - Accounting procedure (Scheme for internal reconstruction excluded)					
Total Lecture Hours					90 Hours
(Problems: Theory = 80 : 20)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
R.L.Gupta	Advanced Accountancy	Sultan Chand Publications
S.K.R.Paul	Advanced Accountancy	Sultan Chand Publications
T.S.Reddy&A.Murthy	Corporate Accounting	MarghamPublications

BOOKS PRESCRIBED			
Sl. No.	Author(s)	Title	Publisher
1	R.L. Gupta and Radhaswamy	Corporate Accounting	Sultan Chand
2	T.S. Reddy and A. Murthy	Corporate Accounting	Margham Publishers

WEB RESOURCES

<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20>
https://books.google.co.in/books/about/Corporate_Accounting_6th_Edition.html?id

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyze ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Major Paper - 06	ACCOUNTING FOR DECISION MAKING	L	T	P	C
Course Code	UAFAM06 / BM06	5	-	-	4
YEAR	SECOND YEAR	SEMESTER : III			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To enhance the abilities of learners to develop the concept of management accounting and its Significance in the business. ➤ To enhance the abilities of learners to analyze the financial statements. ➤ To enable the learners to understand, develop and apply the techniques of management Accounting in the financial decision making in the business corporate. ➤ To make the students develop competence with their usage in managerial decision making and Control. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To understand the nature and functions of management accounting and differentiate it from cost accounting and financial accounting.					
CO2 - To evaluate financial statements using internal and external analysis tools and techniques, and identify the limitations of financial analysis.					
CO3 -To apply ratio analysis to assess the financial performance of a company, including profitability, liquidity, turnover, and long-term solvency.					
CO4 -To analyze funds flows and cash flows to identify the sources and uses of funds in a company and understand the impact of cash flows on financial performance.					
CO5 -To prepare various budgets and Analyze variances in costs and sales margins, make recommendations to improve performance based on the analysis.					
UNIT - I		15 Hours			
Management Accounting: Meaning and Nature - Functions - Management accounting Vs Cost Accounting - Management accounting Vs Financial accounting.					
Financial Statement Analysis: Internal and External analysis - Tools of analysis - Limitations - Common Size Financial Statements - Comparative Financial Statements - Trend Analysis.					
UNIT - II		20 Hours			
Ratio Analysis: Meaning - Advantages and Limitations - Classification of Ratios - Profitability Ratios - Turnover Ratios - Liquidity Ratios - Long term Solvency Ratios. (Individual Ratios and Comprehensive Problems)					
UNIT- III		20 Hours			
Funds Flows Analysis - Cash Flow analysis (AS -3)					
UNIT- IV		20 Hours			
Budgeting and Budgetary Control: Budgets - Classification of Budgets - Advantages and Limitations of Budgetary control - Zero Based Budgeting - Responsibility Accounting.					
Preparation of Budgets: Sales - Production - Materials - Labor - Overheads - Cash Budget - Flexible Budget.					
UNIT - V		15 Hours			
Variance Analysis: Material Cost Variance - Labour cost Variance - Overhead Cost Variance (Fixed and Variable) - Sales Variances (Based on price and margin). Simple problems only					
Total Lecture Hours					90 Hours
(Problems: Theory = 80: 20)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	Atkinson A. Anthony, Robert S	Management Accounting	Pearson Education
2	Indian Institute of Bankers	Management Accounting	Macmillan
3	Man Mohan and S.N. Goyal	Principles of Management Accounting	Sahitya Shawan

BOOKSPRESCRIBED		
Authors	Title	Publisher
S.N. Maheswari	Management Accounting	Sultan Chand Publications
Reddy and Hari prasad Reddy.	Management Accounting	Margham Publications

WEB RESOURCES

www.icaai.org

www.cimaglobalcom

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyze ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units

Major Paper – 07	INTERNATIONAL ACCOUNTING STANDARDS & REPORTING	L	T	P	C
Course Code	UAFAM07 / BM07	4	1	-	4
YEAR	SECOND YEAR	SEMESTER: III			
External: 75 Marks	Continuous Internal Assessment: 25 Marks	Total: 100 Marks			
L- Lecture;T- Tutorial ; P- Practical ; C – Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To train the students in developing your knowledge and understanding of International Financial Reporting Standards. ➤ To understand how International Financial Reporting Standards (IFRS) are used around the world distinguish you from other accounting and finance professionals and expand career opportunities globally. ➤ To study and compare IND-AS, the latest set of accounting standards implemented by India Inc. are in the spirit in compliance with IFRS 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To understand the concepts and principles of IND AS, including the differences between IND AS and previous accounting standards.					
CO2 -To apply IND AS in the preparation and presentation of financial statements, including the recognition, measurement, and presentation of financial information.					
CO3 -To analyze and interpret financial statements prepared in accordance with IND AS, including the assessment of a company's financial performance, position, and cash flows.					
CO4 -To identify the impact of changes in IND AS and regulations on financial reporting practices, and analyze the effects on the financial statements of a company.					
CO5 - To analyze and interpret financial statements prepared in accordance with IFRS					
UNIT - I		15 Hours			
International regulatory frame work for financial reporting – applicability to India and the Indian frame work.					
IndAS 1: Preparation and presentation of financial statements, Ind AS 2: inventories, Ind AS 16: Property, Plant & Equipment, Ind AS 18: Revenue recognition. (Only Simple problems)					
UNIT - II		20 Hours			
Ind AS 17: Leases, Ind AS 23: Borrowing Cost, Ind AS 38: Intangible assets, Ind AS 37: Provisions, Contingent liabilities & Contingent Assets. (Only Simple problems)					
UNIT- III		20 Hours			
IND AS 108: Reporting Segments – Introduction – Need for segment reporting – Arguments against segment reporting. Related party disclosures (Ind AS 24) – Agriculture (Ind AS 41) (Simple problems relating to segment reporting and related party disclosures)					
UNIT- IV		20 Hours			
First Time Adoption of International Financial Reporting Standards (IFRS 1) – Business Combinations (IFRS 3) – Financial Instruments: Disclosures (IFRS 7) – International Financial Reporting Standards (IFRS) for Small and Medium Enterprises (SMEs)					
IND AS adoption (convergence with IFRS) – their applicability and Accounting Principles – Impact and issues in India – Comparative position of IFRS, US – GAAP & Indian GAAP – Financial reporting through XBRL (Basic understanding)					
UNIT - V		15 Hours			
Cost Accounting Standards: Background & History cost Accounting Standards Vs Cost Accounting Record Rules – CAS I to CAS VI (Simple problems related to Cost Accounting Standards)					
Total Lecture Hours					90 Hours
(Problems: Theory = 30 : 70)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Abbas Ali Mirza	IFRS Practical Implementation Guide and Work Book	Magnus Orrell, Graham J. Hold - John Wiley & Sons 2008.
M. L. Singhal	A Comprehensive Guide to Accounting Standards	CCH India (Wolters Kluwer (India)) Pvt. Ltd. 2012
Chinthan N. Patel	Indian Accounting Standards (IND AS)	Taxmann Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
Chinthan N. Patel	Indian Accounting Standards (IND AS)	Taxmann Publications

WEB RESOURCES

www.icai.org

<https://taxguru.in/chartered-accountant/download-ebook-indian-accounting-standards-ind.html>

QUESTION PAPER PATTERN

Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	5	2	7	5	5	25
Section -B	K2,K3,K4 &K5	6	1	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units

Major Paper – 08	FOREIGN EXCHANGE & FINANCING FOR FOREIGN TRADE	L	T	P	C
Course Code	UAFAM08 / BM08	5	-	-	4
YEAR	SECOND YEAR	SEMESTER : III			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C – Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To gain understanding of the basic concepts and principles of International trade, Role of the government through its policy, balance of payment accounts and BOP crisis. ➤ To outline the historical perspective of globalization and Role of WTO, its functions and its implications on the world trade ➤ To help in understanding EXIM policy, FDI regulations, role of trade credit agencies and FEMA. ➤ To explicate the basics of International Financial markets such as Capital markets, Forex markets, Debt Instruments, Rupee convertibility etc. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To develop an understanding of foreign exchange transactions, rate of exchange, and documents used in foreign trade, such as bill of lading, letter of credit, and transport documents.					
CO2 -To understand the financing of imports and exports, packaging credits, collection of export bills, and export incentives					
CO3 -To gain knowledge about the legal and regulatory framework governing accounting and finance practices in India, such as FERA, FEMA.					
CO4 -To develop an understanding in Foreign Exchange operations & its implications for businesses operating in India.					
CO5 -To apply their knowledge of exchange control regulations to real-world scenarios.					
UNIT - I		15 Hours			
Introduction- Meaning of Foreign Exchange – Functions of Foreign Exchange Department – Exchange Transactions.					
UNIT - II		20 Hours			
Rate of Exchange: Meaning – Fixed and Flexible, Spot, Forward Rates - Determination of Rate of Exchange – P.P.P Theory.					
UNIT- III		20 Hours			
Documents in Foreign Trade: Bill of Lading – Transport Documents - Certificates and Documents - Letter of Credit – Meaning and Types.					
UNIT- IV		20 Hours			
Financing of Imports - Payments of Import bills - Financing of Exports - Packaging credits – Collection of Export bills – Export Incentives.					
UNIT - V		15 Hours			
Exchange Control in India: Regulations of FEMA – Policy on Foreign private Investments					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Dr.S. Sankaran	Foreign Exchange & Financing of Foreign Trade	Margham Publications
B.S.Rathore	Export Management	Sultan & Chand Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
Dr.S. Sankaran	Foreign Exchange & Financing of Foreign Trade	Margham Publications

WEB REFERENCE:

www.margrabe.com

www.bis.org

QUESTION PAPER PATTERN

Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75

K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Allied Paper - 03	BUSINESS & CORPORATE LAW	L	T	P	C
Course Code	UAFAL03 / BL03	3	2	-	5
YEAR	SECOND YEAR	SEMESTER : III			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To provide an understanding of the legal framework governing business and corporate transactions. ➤ To familiarize students with the essential elements of a valid contract and the different types of contracts. ➤ To familiarize students with the procedures for the incorporation of a company and the roles and obligations of promoters. ➤ To enable students to comprehend the legal provisions related to memorandum of associations, articles of associations, prospectus, share capital, and membership. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To apply the legal rules related to offer, acceptance, revocation, consideration, capacity, consent, legality, and void agreements.					
CO2 -To analyze the concept of a company, its characteristics, and the different types of companies.					
CO3 -To evaluate the procedures for the incorporation of a company and the roles and obligations of promoters.					
CO4 -To evaluate the legal provisions related to memorandum of associations, articles of associations, prospectus, share capital, and membership.					
CO5 -To demonstrate the ability to apply legal principles and concepts to real-life business scenarios					
UNIT - I		15 Hours			
Law of Contracts: Definition of Contract - Essentials of valid contract - Classifications of contracts. Offer and Acceptance: Legal Rules - Communications of offer and Acceptance - Revocation.					
UNIT - II		20 Hours			
Consideration: Capacity of Parties - Free Consent - Legality of Object - Void Agreements - Agreements opposed to Public Policy Special Contracts: Indemnity and Guarantee - Bailment and Pledge.					
UNIT- III		20 Hours			
Company: Definition - Characteristics - Lifting of Corporate Veil - Kinds of Companies Private Vs Public Limited Companies - Privileges available to Private Limited Companies. Formation of a Company: Incorporation Procedure - consequences of Incorporation - Functions, Obligations and Remuneration of Promoters - Pre-incorporation Contracts.					
UNIT- IV		20 Hours			
Memorandum of Associations and Articles of Associations: Form and Contents - Alteration Provisions - Doctrine of Ultra Vires - Doctrine of Constructive Notice - Doctrine of Indoor Management. Prospectus: Contents - Liability for Mis -Statements and Omission of facts - Statement in lieu of Prospectus.					
UNIT - V		15 Hours			
Share capital: Classifications of Shares - Share Allotment Procedure - Share Certificate Vs Share Warrant - Rights Issue -Bonus Issue - Issue of Share at Premium /Discount - Buyback of Shares - Dematerialization of shares - Share Transfer - Share Transmission. Membership: Acquisition and Cessation - Rights and Liabilities of Members.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
M.R. Sreenivasan	Business Law	Margham Publication
N.D. Kapoor	Company Law	Sultan Chand Publications
N. D. Kapoor.	Mercantile Law	Sultan Chand Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
M.R. Sreenivasan	Business Law	Margham Publication
J.Santhi	Company Law	Margham Publication

E-LEARNING RESOURCES

<https://www.setindiabiz.com/learning/types-of-company-companies-act-2013/>

<http://www.mca.gov.in/MinistryV2/stepstoformanewcompany.html>

https://edurev.in/studytube/Modes-of-Acquiring-Membership--Rights--Duties-Memb/b0f592fbb66d-453d-b5de-38a4df5d9163_t

https://www.icsi.edu/media/webmodules/IBC_2016_Final29Sept2017.pdf

QUESTION PAPER PATTERN

Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate						

INSTRUCTIONS TO THE QUESTION PAPER SETTER

Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Major Paper - 09	ADVANCED CORPORATE ACCOUNTING	L	T	P	C
Course Code	UAFAM09 / BM09	5	-	-	4
YEAR	SECOND YEAR	SEMESTER : IV			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To demonstrate a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity. ➤ To record and illustrate the effects of a range of advanced financial accounting issues. ➤ To demonstrate an understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments. ➤ To prepare consolidated accounts for a corporate group. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To demonstrate an in-depth understanding of accounting standards, including the theory and practical application of AS 1 - AS 29.					
CO2 -To apply double accounting methods to the accounts of electricity and railway companies.					
CO3 -To analyze and apply human resource accounting and social responsibility accounting concepts.					
CO4 -To analyze and consolidate the balance sheet of holding and subsidiary companies,					
CO5 -To apply accounting practices to banking and life insurance companies and the preparation of financial statements					
UNIT - I		15 Hours			
Theory of Accounting Standards (IndAS 1 -IndAS 29 - Coverage of theory part only) - Double Accounts (Electricity & Railway Companies) - Human Resource Accounting and Social Responsibility Accounting.					
UNIT - II		20 Hours			
Amalgamation, Absorption and External Reconstruction: Accounting for Amalgamation, Absorption and External Reconstruction in accordance with AS-14 issued by ICAI (Simple problems excluding Inter-Company Holding and Owing). Accounting for Liquidation of Companies: Order of Payments- Calculation of Liquidator's Remuneration - Preferential Payments - Preference dividend - Preparation of Liquidator's Final statement of Account.					
UNIT- III		20 Hours			
Consolidated Financial Statements: Consolidation of Balance sheet of Holding & Subsidiary Companies: Mutual Owings - Treatment of Dividend - Revaluation of Assets - Treatment of Bonus shares - Cost of Control & Goodwill - Minority Interest- Consolidated Balance sheet. (Inter-Corporate holdings excluded).					
UNIT- IV		20 Hours			
Accounting for Banking Companies: Preparation of Financial statements in accordance with the Banking Regulation Act, 1949. (Including Income Recognition on Non-Performing Assets, Rebate on Bill discounted and Provisioning with respect to loans and advances).					
UNIT - V		15 Hours			
Accounting for Life Insurance Companies: Valuation Balance Sheet and Disposal of Surplus - Preparation of Financial Statements. Accounting for General Insurance Companies: Preparation of Financial Statements with respect to Fire, Marine and Miscellaneous business.					
Total Lecture Hours					90 Hours
(Problems: Theory = 80: 20)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
R.L.Gupta	Advanced Accountancy	S.Chand publications
S.K.R.Paul	Advanced Accountancy	S.Chand publications
T.S.Reddy&A.Murthy	Corporate Accounting	Margham publications

BOOKS PRESCRIBED			
Sl. No.	Author(s)	Title	Publisher
1	T.S. Reddy and A. Murthy	Corporate Accounting,	Margham Publishers

WEB RESOURCES

<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

https://books.google.co.in/books/about/Corporate_Accounting_6th_Edition.html?id=vlh1DwAAQBAJ&redir_esc=y

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate ; K6 :Create							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Major Paper - 10	INDIRECT TAXATION	L	T	P	C
Course Code	UAFAM10 / BM10	4	1	-	4
YEAR	SECOND YEAR	SEMESTER : IV			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax(GST). ➤ To enable the students to discuss the concept of Supply along with the rules related to time, place and value of supply ➤ To enable the students discuss the compliance related to documentation under the new indirect tax regime. ➤ To enable the students analyze the persons liable for registration and the persons not required to obtain registration under the GST law. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To analyze the significance of indirect taxes and describe the various indirect taxes levied by the Central and State governments.					
CO2 -To examine the constitutional framework of indirect taxes before GST and identify major defects in the structure of indirect taxes prior to GST.					
CO3 -To understand the provisions of the Customs Act 1962, including customs duty, prohibition on importation and exportation of goods, and exemption from duty.					
CO4 -To evaluate the GST structure, including its valuation rules, taxability of reimbursement of expenses, exemption from GST, and classification of goods and services.					
CO5 -To analyze the procedures and special provisions of GST, offences and penalties.					
UNIT - I		15 Hours			
Taxes: Nature - Direct Vs Indirect Taxes - Canons of Taxation; Differences between Tax Evasion and Tax Avoidance.					
Indirect Taxes: Significance - Indirect taxes levied by both Central and State Government.					
UNIT - II		20 Hours			
Constitutional framework of Indirect Taxes: Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Major Defects in the structure of Indirect Taxes prior to GST					
UNIT- III		20 Hours			
Customs Act 1962: Customs Duty - Power to prohibit importation and exportation of goods (Sec11). Dutiable Goods - Refund of Export Duty in certain cases (Sec.26). Power to grant exemption from duty (Sec.25). Restriction on Custody and removal of imported goods (Sec.45). Entry of Goods on importation Drawback (Sec.74)					
UNIT- IV		20 Hours			
Goods & Service Tax (GST): Structure of GST (SGST, CGST, UTGST, IGST) Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.					
UNIT - V		15 Hours			
Procedures and Special Provisions: Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Dr.V.Balachandran	Indirect Taxation	Sultan Chand Publications
K.M Bansal	GST & Customs Law	Taxmann's(University Edition)
V.S.Datey	GST Law & Practice with Customs & FTP	Taxmann's (CA Final)

BOOKS PRESCRIBED		
Authors	Title	Publisher
Dr.V.Balachandran	Indirect Taxation	Sultan Chand Publications

E-LEARNING RESOURCES

<https://www.gst.gov.in>- Goods and Services Tax Common Portal

<https://gstcouncil.gov.in> - GST Council

<https://ctd.tn.gov.in> - Government of Tamil Nadu

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Major Paper - 11	PRINCIPLES OF FINANCIAL MANAGEMENT	L	T	P	C
Course Code	UAFAM11 / BM11	5	-	-	4
YEAR	SECOND YEAR	SEMESTER : IV			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To provide an in-depth view of the process in financial management of the firm Develop knowledge on the allocation, management and funding of financial resources. ➤ To improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario. ➤ To enhance student's ability in dealing short-term dealing with day-to-day working capital decision; and also longer-term dealing, which involves major capital investment decisions and raising long-term finance. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To explain the role and functions of a finance manager in an organization and the importance of financial planning in achieving organizational goals.					
CO2 -To evaluate the time value of money and its impact on investment decisions, including measuring return and risk.					
CO3 -To analyze the factors that influence capital structure decisions and understand the theories related to capital structure.					
CO4 -To calculate and analyze the cost of capital and its components and weighted average cost of capital.					
CO5 -To analyze the working capital cycle and determine the sources of short-term finance, estimate working capital requirements					
UNIT - I		15 Hours			
Financial Management: Definition - Objectives - Functions of a Finance Manger - Financial Planning - Time value of Money - Measuring Return and Risk.					
UNIT - II		20 Hours			
Capital Structure: Sources of Long term finance - Factors influencing Capital Structure - Importance of Capital Structure - EBIT/EPS analysis - Indifference Point - Financial, Operating and Combined Leverage - Capital Structure Theories (Except MM theory)					
UNIT- III		20 Hours			
Cost of Capital: Measurement and Significance - Cost of Debt - Cost of Preference Capital - Cost of Equity - Cost of Retained Earnings. - Weighted Average Cost of Capital.					
UNIT- IV		20 Hours			
Capital Budgeting Decisions: Nature of Investment Decisions - Investment evaluation criteria - Payback Period - Accounting Rate of Return - Discounted Payback Period - Net Present Value - Internal Rate of Return - Profitability Index.					
UNIT - V		15 Hours			
Working Capital Management: Sources of short - Term Finance - Concept of Operating /Working Capital Cycle - Determinants of Working Capital - Estimation of Working Capital.					
Total Lecture Hours					90 Hours
(Problems: Theory = 80: 20)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Khan and Jain	Financial Management	Kalyani Publications
Dr.R.Ramachandran&Dr.R.Srinivasan	Financial Management	Sriram Publications
Prasanna Chandra	Financial Management	McGraw-Hill Education
A.Murthy	Financial Management	Margham Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
A.Murthy	Financial Management	Margham Publications

WEB RESOURCES

<https://www.managementstudyguide.com>

<https://corporatefinanceinstitute.com>

<https://www.investopedia.com>

<https://efinancemanagement.com>

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units

Major Paper - 12	AUDITING - THEORY & APPLICATIONS (THEORY)	L	T	P	C
Course Code	UAFAM12 / BM12	3	-	-	4
YEAR	SECOND YEAR	SEMESTER : IV			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ Auditing theory also uncovers some of the laws that govern the audit process and its activities. ➤ Verifying the authenticity and validity of transactions and intended to acquaint the student with auditing standards and the general procedures required in conducting an audit. ➤ The purpose of an audit is to render an opinion as to the fair presentation of the financial statements. ➤ Auditing procedures vary from accounting firm to accounting firm; therefore, the methods found in this text are of a general nature and can be adapted to methods found in any accounting firm. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To understand the different types of audits and their applications in various industries.					
CO2 -To describe the audit process, including the determination of assertions to be verified and audit planning.					
CO3 -To identify the components of an internal control system and evaluate their effectiveness.					
CO4 -To apply audit techniques, such as vouching and verification, to transactions and financial statements					
CO5 -To demonstrate an understanding of statutory audits, including the rights, duties, and liabilities of corporate auditors, and special audits, such as EDP audits.					
UNIT - I		5 Hours			
Meaning of Auditing - Scope & Objectives - Advantages & Limitations - Types of Audit and their applications - An overview of audit as a process - Determination of assertions to be verified - Audit planning- Collection of audit evidence - Audit Documentation.					
UNIT - II		10 Hours			
Internal Control system - Meaning and Objectives - Overview of Vouchers documents and registers maintained by an Organization. Internal Check System for Cash, Sales and Purchases.					
UNIT- III		10 Hours			
Vouching: Meaning - Vouching of Cash Transactions - Vouching of trading transactions -Audit of Impersonal Ledger.Verification and Valuation of Assets & Liabilities.					
UNIT- IV		10 Hours			
Statutory Audit: Need for Statutes on audit - Corporate Audit - Appointment, remuneration and removal of auditors - Rights, Duties and Liabilities of a corporate auditor.					
UNIT - V		15 Hours			
Scope of Corporate Audit: Audit of Share Capital - Debentures - Depreciation, Provisions and reserves - Auditors Report (With reference to CARO 2003).					
Special Audits: Hospitals - Educational Institutions - Public Sector Undertakings, EDP Audit.					
Total Lecture Hours					45 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
DinkarPagare	Principles of Auditing	S.Chand Publications
Jagdish Prakash	Auditing	Kalyani Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
Jagdish Prakash	Auditing	Kalyani Publications

E-LEARNING RESOURCES

- ❖ <https://www.icaai.org>
- ❖ <https://pcaobus.org/Standards/Auditing>
- ❖ <https://www.tutorialspoint.com/auditing>
- ❖ <https://sol.du.ac.in/mod/book>
- ❖ <https://edurev.in/studytube/Intro-to-Audit-Report-Auditing--Secretarial>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Practical Paper -1	AUDITING - THEORY & APPLICATIONS (APPLICATIONS)	L	T	P	C
Course Code	UAFAP01 / BP01	-	-	2	3
YEAR	SECOND YEAR	SEMESTER : IV			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To provide an opportunity to apply the knowledge and skills acquired in the classroom to real-world situations. ➤ To provide practical training in the application of auditing theories and techniques in a professional setting. ➤ To develop skills in verifying assets and liabilities and reconciling statements in accordance with established auditing standards. 					
EXPECTED COURSE OUTCOMES					
<p>On the successful completion of the course, student will be able to:</p> <p>CO1 -To demonstrate an understanding of the procedures for filing of tax returns for individual assesses, firms, companies, and HUF/AOP.</p> <p>CO2 -To use critical thinking and problem-solving skills to identify and resolve issues related to financial recordkeeping and auditing.</p> <p>CO3 -To use critical thinking and problem-solving skills to identify and resolve issues related to financial recordkeeping and auditing.</p> <p>CO4 -To demonstrate an understanding of the role of auditors in ensuring the accuracy of financial records.</p> <p>CO5 -To apply auditing theory and techniques to verifying assets and liabilities and reconciling statements.</p>					
Training and Report about:					
<ul style="list-style-type: none"> • Vouching and Cash Transaction and Trading transactions. • Audit of Impersonal Ledger. • Verification of Assets and Liabilities. • Reconciliation of Statements. • Filing procedures of assesses (Individual, firms, companies and HUF/AOP) 					
Procedure:					
<ul style="list-style-type: none"> • Must undergo training under a certified Chartered Accountant for a period of 45 Hours. • The report must be certified by a practicing Chartered Accountant. 					
Total Practical Hours					45 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

Evaluation and Examination:

Practical Examination and Viva - Voce will be conducted based on the report submitted by both Internal and External Examiners

Practical Exam	Viva - Voce	Report	Total
25	25	25	75

E-LEARNING RESOURCES

- ❖ <https://www.icai.org>
- ❖ <https://pcaobus.org/Standards/Auditing>
- ❖ <https://www.tutorialspoint.com/auditing>
- ❖ <https://sol.du.ac.in/mod/book>
- ❖ <https://edurev.in/studytube/Intro-to-Audit-Report-Auditing--Secretarial>

Allied Paper -04	FISCAL ECONOMICS	L	T	P	C
Course Code	UAFAL04 / BL04	5	-	-	5
YEAR	SECOND YEAR	SEMESTER : IV			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To provide students with a comprehensive understanding of the principles of public finance and fiscal economics. ➤ To develop students' understanding of public debt sources, effects, and management. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To evaluate the role and significance of public finance in promoting maximum social advantage.					
CO2 -To analyze and assess the sources of public revenue and the characteristics of a good tax system.					
CO3 -To apply the canons of public expenditure and examine the causes and consequences of public expenditure in India.					
CO4 -To analyze and evaluate the sources, effects, and management of public debt.					
CO5 -To critically evaluate budgeting procedures in India, assess the performance of budgeting, and apply zero-based budgeting concepts.					
UNIT - I		15 Hours			
Public Finance: Meaning - Scope - Distinction between Private Finance & Public Finance - Principle of Maximum Social Advantage.					
UNIT - II		20 Hours			
Public Revenue: Meaning - Classification - Sources - Taxation - Meaning - Sources of Taxation - Characteristics of a Good Tax System.					
UNIT- III		20 Hours			
Public Expenditure: Classification - Canons of Public Expenditure - Causes and Consequences of Public Expenditure with reference to India.					
UNIT- IV		20 Hours			
Public Debt: Sources - Effects of Public Debt - Public Debt of Central Government - Management of Public Debt.					
UNIT - V		15 Hours			
Budget: Budgeting Procedures in India - Performance of Budgeting - Zero Based Budgeting - Union Government Budget.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Bright Singh	Fiscal Economics	Emerald Publications
Cauvery. R	Fiscal Economics	S.Chand Publications
Lekhi P.N	Public Finance	Kalyani Publications
Musgrave P.A	Public Finance: Theory & Practice	Tata Mc Graw Hill Publications
Sankaran .S	Fiscal Economics	Margham Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
Sankaran .S	Fiscal Economics	Margham Publications

E-LEARNING RESOURCES:

- ❖ [https// link springs.com](https://link.springs.com)
- ❖ [https//econpapers.repec.org](https://econpapers.repec.org).
- ❖ <https://www.coursera.org>
- ❖ <https://www.edx.org/learn/microeconomics>
- ❖ <https://www.edx.org/learn/economics>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75

K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units

Major Paper – 13	PRINCIPLES OF COST ACCOUNTING	L	T	P	C
Course Code	UAFAM13 / BM13	4	-	-	4
YEAR	THIRD YEAR	SEMESTER : V			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C – Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To provide students with a fundamental understanding of cost accounting principles and develop skills in analyzing and interpreting cost data, identifying cost drivers, and implementing cost control measures. ➤ Recognize and apply appropriate theories, principles and concepts relevant to cost accounting. ➤ Exercise appropriate judgment in selecting and presenting information using various methods relevant to cost accounting. ➤ Respond to change within the external and internal business environments and its effect on cost accounting. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To familiarize students with the various cost accounting methods and techniques used in the industry.					
CO2 -To equip students with knowledge of cost classification, cost sheets, tenders, and quotations.					
CO3 -To enable students to understand the purchase and stores procedures, EOQ, stock levels, and inventory control.					
CO4 -To develop students' understanding of labour costs, wage systems, incentive plans, idle time, and overtime treatment.					
CO5 -The ability to allocate and apportion overheads, calculates absorption rates, and reconciles cost and financial accounting records.					
UNIT - I		15 Hours			
Introduction to Cost Accounting: Meaning, Objectives and Scope - Financial Accounting Vs Cost Accounting - Meaning of Cost Centre, Profit Centre, Cost unit - Installation of Costing System - Cost Classification - Cost sheet - Tenders and Quotations.					
UNIT - II		20 Hours			
Material Cost: Purchase procedure- Stores procedure - EOQ - Fixation of Stock levels- ABC analysis- FSN analysis- Periodical & Perpetual Inventory System- Continuous Stock Taking- Control Ratios- Stores Ledger under FIFO, LIFO, Simple Average and Weighted Average Methods-Treatment of Material Losses.					
UNIT- III		20 Hours			
Labour Cost: Essentials of sound wage system - Time rate & Piece Rate Systems - Incentive Plans (Taylor, Merrick, Gantt, Emerson, Halsey, Halsey weir, Rowan) -Treatment of Idle time and Overtime.					
Labour Turnover: Meaning - Causes- Consequences-Measurement.					
UNIT- IV		20 Hours			
Overheads: Meaning - Classification - Allocation and apportionment of Overheads under Direct, Step Ladder, Trial & Error, Repeated Distribution and Simultaneous equation methods - Overheads Absorption rate- Treatment of under and over absorption of overheads - Machine Hour rate.					
UNIT - V		15 Hours			
Contract Costing: Contract Costing (Escalation Clause excluded) - Reconciliation of cost accounting and Financial Accounting records.					
Total Lecture Hours					90 Hours
(Problems: Theory = 80 : 20)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	M.Y.Khan and P.K.Jain	Cost Accounting	McGraw Hill
2	Maheswari,S.N&S.N.Mittal	Cost Accounting Theory and Problems	Sultan Chand
3	Ravi M. Kishore	Cost and Management Accounting	Taxmann
4	M.N.Arora, Priyanka Katyal	Cost Accounting	Sultan Chand

BOOKSPRESCRIBED		
Authors	Title	Publisher
Jain &Narang	Cost Accounting	Kalyani Publications
T.S. Reddy &Hariprasad Reddy	Cost Accounting	Margham Publications

WEB RESOURCES

icwajournal@hotmail.com

www.accaglobal.com

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units

Major Paper - 14	DIRECT TAXES -I	L	T	P	C
Course Code	UAFAM14 / BM14	4	-	-	4
YEAR	THIRD YEAR	SEMESTER : V			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To provide students with a comprehensive understanding of different provisions of the Income Tax Act and compute the tax liability of individuals and firms accurately. ➤ To acquaint students with proper knowledge about directtax in India. ➤ To Learn and classify of direct taxes income under different heads, salient features of income from salary, income from house property, profits and gains of business or profession and capital gains. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To evaluate and classify different types of income, and determine their taxability and exemptions.					
CO2 -To assess and calculate taxable salary from different sources, including salaries, allowances, and perquisites.					
CO3 -To analyze and compute the tax implications of income from house property, including determination of annual value and deductions.					
CO4 -To evaluate and apply the principles of profit and gains from business or profession.					
CO5 -To evaluate and compute the tax implications of capital gains.					
UNIT - I		15 Hours			
Income Tax Law framework in India: Person- Assesses - Previous Year- Assessment Year - Income - Agricultural Income.Charge of Income Tax- Scope of Total Income - Residential Status - Income deemed to be received in India - Income deemed to accrue or arise in India - Exempted Income u/s10.					
UNIT - II		20 Hours			
Salaries: Basis of charge- Allowances - Perquisites - Concept of Fringe Benefit Tax (Valuation excluded) - Profits in lieu of salary - Computation of Taxable salary.					
UNIT- III		20 Hours			
Income from House Property: Basis of Charge - Deemed Ownership - Determination of Annual Value - Deduction u/s 24- Treatment of unrealized rent recovered - Arrears rentreceived.					
UNIT- IV		20 Hours			
Profit & Gains from Business or Profession: Basis of Charge - Expenses allowed - Expenses Disallowed - Deductions based on actual payment - Maintenance of books u/s 44 AA - Tax Audit u/s 44 AB - Presumptive Income.					
UNIT - V		15 Hours			
Capital Gains: Basis of Charge - Short Term Capital Gains and Long Term Capital Gains - Transactions not regarded as transfer - Consideration for transfer - Cost of Acquisition - Cost of Improvement - Indexation benefit - Exemption u/s 54 to 54G.					
Total Lecture Hours					90 Hours
(Problems: Theory = 80 : 20)					

*****Note:** Problems shall be based on individual heads of income only. Comprehensive problems excluded.

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR RECOMMENDATIONS			
Sl. No.	Author/s	Title	Publisher
1	Vinod K. Singhania	Direct Taxes Law & Practice	Taxmann's
2	V.P.Gaur&D.B.Narang	Income Tax Law and Practice	Kalyani Publisher
3	Dr.H.C.Mehrotra and Dr.S.P.Goyal	Income Tax Law & Accounts	SathiyaBhawan Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
Gaur & Narang	Income Tax Law & Practice	Kalyani Publications
T.S.Reddy&Y.Hari Prasad Reddy	Income Tax Theory , Law & Practice	Margham Publications

WEB RESOURCES

- ❖ https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
- ❖ https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units

Major Paper - 15	ADVANCED FINANCIAL MANAGEMENT	L	T	P	C
Course Code	UAFAM15 / BM15	4	-	-	4
YEAR	THIRD YEAR	SEMESTER : V			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To equip students with advanced financial management skills that can help them make sound financial decisions in complex business environments. ➤ The objective of the course is to acquaint the learners with the basic concepts and advanced knowledge of financial management. ➤ To enable financial tools and techniques, and process of financial management in the realm of financial decision making and to enable them to understand the conceptual frame work of finance. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To analyze the liquidity needs of an organization and apply cash management techniques					
CO2 -To evaluate credit policy alternatives and credit standards to manage receivables efficiently.					
CO3 -To assess the concept of leasing and analyze the merits and demerits of leasing as a financing option.					
CO4 -To evaluate dividend decisions, valuation of a target company and assess the different types of mergers and acquisitions					
CO5 -To analyze the types of business failures, identify the symptoms of bankruptcy.					
UNIT - I		15 Hours			
Cash Management: Liquidity Needs - Cash Management Techniques (Lock Box System, Concentration banking, Collection centers & Factoring). Receivables Management: Ageing Schedule - Credit policy alternatives (Credit period, Credit Limit, Discounts, Collection efforts and Credit Standards).					
UNIT - II		20 Hours			
Lease Financing: The Concept - Merits and Demerits of Leasing - Types of Leasing - The Indian Leasing Scenario (Calculations and Problems excluded).					
UNIT- III		20 Hours			
Dividend Decisions: Internal Financing - Divided and Retained earnings - Relevance and irrelevance of Divided - M.M. Hypothesis - Walter's Model cost of retained Earnings. (Simple Problems Only) - Dividend Policy: Factors affecting dividend policy - dividend payout ratio - Stock dividend and Stock Splits - Issue of bonus shares and its Procedure.					
UNIT- IV		20 Hours			
Mergers and Acquisitions: Valuation of Target Company - Cash Vs Equity for Financial Mergers - Leveraged Buyouts and Divestitures (Calculations and problems excluded).					
UNIT - V		15 Hours			
Business Failures & Reorganization: Types of Business Failure - Symptoms of Bankruptcy - Reorganization - Liquidation - Evaluation of Voluntary remedies. (Calculations and Problems Excluded)					
Total Lecture Hours					90 Hours
(Problems: Theory = 20 : 80)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Khan & Jain	Financial Management	Kalyani Publications
Prasanna Chandra	Financial Management	McGraw-Hill Publications
V.K.Bhalla	Financial Management & Policy	S.Chand Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
Dr.A.Murthy	Financial Management	Margham Publications

WEB RESOURCES

- ❖ <https://www.managementstudyguide.com>
- ❖ <https://corporatefinanceinstitute.com>
- ❖ <https://www.investopedia.com>

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section - A	K1 , K2 & K3	5	2	7	5	5	25
Section -B	K2,K3,K4 &K5	6	1	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Major Paper - 16	RESEARCH METHODOLOGY	L	T	P	C
Course Code	UAFAM16/ BM16	4	-	-	4
YEAR	THIRD YEAR	SEMESTER : V			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To introduce the fundamental concepts of research methodology, emphasizing the research process, types of research, research design, sampling design, data collection and analysis, and research reporting. ➤ It also highlights ethical considerations in research. ➤ Understand the limitations of particular research methods. ➤ Develop skills in qualitative and quantitative data analysis and presentation. ➤ Develop advanced critical thinking skills. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To understand the significance and objectives of research.					
CO2 -To learn to formulate research problems and design research proposals based on appropriate research methods					
CO3 -To develop knowledge and skills in sampling techniques and be able to evaluate and mitigate sampling errors.					
CO4 -To acquire Proficiency in data collection and data analysis methods.					
CO5 -To familiarize with ethical considerations in research and understand the importance of avoiding plagiarism.					
UNIT - I		15 Hours			
Research: Meaning – Significance – Objectives – Types of Research – Steps in Research.					
UNIT - II		20 Hours			
Research Problem: Definition – Nature – Formulation – Sources of Defining the Problem – Research Design – Meaning – Needs – Types of Research & Characteristics - Methods of Research - Experimental , Descriptive, Historical, Qualitative and Quantitative methods. Design – Variables – Types of variable qualitative, quantitative, dependent and independent variables – Research Proposal and its Preparation – Research Hypothesis – Types of Hypotheses.					
UNIT- III		20 Hours			
Method of Data Collection: Census and Sample Survey – Sample Frame – Sample Size – Methods of Sampling – Sampling Error – Missing Data.					
UNIT- IV		20 Hours			
Collection and Analysis of Data: Types of Data – Techniques of Data Collection – Preparation of Questionnaire or Interview Schedule – Measurement and Scaling Techniques – Nominal Data – Interval Data, Ordinal Data – Ratio Data – Reliability Analysis and its Need – Analysis of Data - Contemporary data analysis methods					
UNIT - V		15 Hours			
Research Reporting: Relevance – Characteristics of a Good Research Reports – Plagiarism, Organization of Research Report - Types, Structure and Components - Contents, Bibliography, Appendices, Style Manuals - APA Style, MLA Style. Research Ethics - Article writing: Format.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
P.Ravilochanan	Research Methodology	Margham Publications.
C.R.Kothari	Research Methodology	New Age International Publications
Krishnaswami OR	Methodology of Research for Social Science	Himalaya, Mumbai

BOOKSPRESCRIBED		
Authors	Title	Publisher
P.Ravilochanan	Research Methodology	Margham Publications.

WEB RESOURCES

❖ <https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Elective Paper - 1	COMPUTERIZED ACCOUNTING	L	T	P	C
Course Code	UAFAE01/ BE01	3	1	-	5
YEAR	THIRD YEAR	SEMESTER : V			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To provide students with a comprehensive understanding of basic accounting principles and concepts, as well as the skills required to use Tally ERP.9 software effectively. ➤ Enter the accounting transactions in computerized format and find the financial result of a concern. ➤ Acquire the skill of financial decision making in a systemized manner. ➤ Interpret financial statements as well as evaluation of stock at the end. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To familiarize Students with classification of accounts and the maintenance of books of accounts in accounting software.					
CO2 -To demonstrate their understanding of accounting software by navigating through its modules, configuring its settings, and controlling its security.					
CO3 -To analyze inventory management tasks, including units of measure, stock groups, stock items creation and voucher posing, stock category, go down creation.					
CO4 -To evaluate payroll accounting and compliance by creating payroll masters.					
CO5 -To create and manage companies in accounting software, post vouchers, and generate reports.					
UNIT - I		15 Hours			
Basic Principles & Concepts of Accounts: Accounting groups and their nature - Maintenance of books of accounts - Introduction to Tally ERP.9 - Overview of modules in Tally.ERP. Installing and Activation Tally ERP.9 - Configurations - Security control - Backup and restore - Migration of Tally data.					
UNIT - II		20 Hours			
Company & Master Creation: Voucher Posting - Report Generation - Debit /Credit note transactions - Bill wise accounting for trading and Non Trading accounts - Advances - Interest Calculation - Bank Reconciliation Statements.					
UNIT- III		20 Hours			
Introduction to Inventory Management: Units of measure, Stock groups, Stock items creation and voucher posing -Stock Category -Godown Creation - Stock Transfer - Purchase order and Sales order Processing - Actual and billed quantity - Multiple prices for single item -Discount -Batch wise accounting - Bills of Material (BOM)- Report Generation.					
UNIT- IV		20 Hours			
Introduction to Taxation: Classifications of Taxes - Overview of VAT and GST, Service tax, Excise duty, Tax Deducted at Source - Registration Procedure - Computation - Voucher posting - Generation of Forms - E-Filing of returns.					
UNIT - V		15 Hours			
Payroll Accounting and Compliance: Creating Payroll masters -Processing Payroll -Accounting for Employee's State Insurance (ESI) and Provident Funds (PF) contribution - Generating pay slip and payroll reports - Short cut keys Export, Import and splitting of Tally data - other technical aspects.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
S.Palanivel	Tally	Margham Publications.
Asok K. Nadhani	Tally.ERP 9	BPB Publications

BOOKS PRESCRIBED		
Authors	Title	Publisher
S.Palanivel	Tally	Margham Publications.

WEB RESOURCES:

<https://tallyeducation.com>

<https://www.tallyelearning.com>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75

K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Elective Paper -02	PROJECT WORK & VIVA-VOCE	L	T	P	C
Course Code	UAFE02/ BE02	-	-	4	5
YEAR	THIRD YEAR	SEMESTER : V			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To examining a significant part of the syllabus ➤ Enabling the students to 'think on their feet' and express themselves meaningfully ➤ Demonstrating students' ability to reflect and think critically in real time ➤ Distinguishing between superficial and in-depth learning (through interactive dialogue between the student and examiner) 					
EXPECTED COURSE OUTCOMES					
<p>On the successful completion of the course, student will be able to:</p> <p>CO1 - To Evaluate the basics about project management and its various types.</p> <p>CO2 - To Develop project formulation and preparation of project report.</p> <p>CO3 -To Depict project evaluation methods</p> <p>CO4 - To Select research topic, student manager will be able to compile relevant data, interpret & analyze it and test the hypotheses wherever applicable</p> <p>CO5 -To analysis and interpretation of the data collected, student manager will be able to arrive at logical conclusions and propose suitable recommendations on the research problem</p>					
<p>The project work will be evaluated by External Examiner (drawn by the COE from the panel of Experts suggested by the Board of Studies) and Internal Examiner (drawn by the Chairman of BOS, from the panel of Guides/Supervisors).</p> <p>Project work will be an individual work done by each and every student separately. It shall carry 50 marks and Viva -Voce examination 25 marks, in addition to Continuous Internal Assessment marks of 25. The CIA marks will be awarded by the Guide/Supervisor, who is nominated by the Department for each student.</p> <p>For the Project work and Viva - Voce examination, the student must secure 40% to obtain a pass (i.e., 30 marks out of 75 in the end semester examination)</p> <p>The Project work can be in any one of the following areas:</p> <p><i>International Banking/Foreign Exchange /Financial Management/ Portfolio Analysis /Stock market Analysis / Financial statement analysis / cost Analysis / Any other related to Finance & Financial services.</i></p>					
<p>The projects may be in the form of:</p> <ol style="list-style-type: none"> a) Analysis based on Secondary- e.g. Analysis of financial statements of two or more companies for atleast 2 or more financial years, analysis of wage pattern of employee(not less than 50) in a factory. b) Analysis based on primary data- e.g. consumer behavior in respect of product or service, investment pattern or behavior of group of investors belonging to a particular category. c) Proposal of a small business. 					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

Evaluation and Examination:

Viva - Voce will be conducted based on the Project report submitted by both Internal and External Examiners

Viva - Voce	Report	Total
25	50	75

Major Paper - 17	ADVANCED COST ACCOUNTING	L	T	P	C
Course Code	UAFAM17/ BM17	5	-	-	4
YEAR	THIRD YEAR	SEMESTER : VI			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To provide students with an in-depth understanding of various cost accounting techniques used by businesses. ➤ It will cover operating and service costing, process costing, joint products and by-products costing, marginal costing, and decision-making using relevant cost analysis. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To evaluate the costs associated with different types of businesses such as transport, hospitals, cinema theatres, and hotels, and apply appropriate costing techniques.					
CO2 -To understand the process costing system, identify normal and abnormal losses, and calculate equivalent production.					
CO3 -To apply different apportionment methods to allocate costs for joint products and by-products, and make informed decisions regarding the sale of these products.					
CO4 -To analyze and compare the advantages and limitations of marginal costing and absorption costing, and calculate breakeven point and margin of safety.					
CO5 -To apply relevant cost analysis to make informed decisions related to resource allocation, product mix and accept or reject export offers.					
UNIT - I		15 Hours			
Operating Costing: Meaning-Transport (Passengers & Cargo) - Hospital-Cinema Theatre - Hotels.					
UNIT - II		20 Hours			
Process Costing: Meaning- Process Accounts - Treatment of Normal and Abnormal Losses - Equivalent Production (FIFO& Average Cost Method) - (Inter Process profit excluded).					
UNIT- III		20 Hours			
Joint products and By-Products Costing: Meaning - Distinction - Apportionment of costs under physical quantities method, technical estimation method, sales value method and Net Realizable value method - Sale at Split off Vs. Sale after further process decisions - Accounting Treatment of Joint and by-Products.					
UNIT- IV		20 Hours			
Marginal Costing: Meaning - Absorption Costing Vs Marginal Costing - CVP Analysis - Breakeven Point - Advantages and Limitations - Breakeven Charts - Margin of Safety. (Fundamental problems only).					
UNIT - V		15 Hours			
Marginal Costing& Decision Making: Relevant Vs. Irrelevant Cost - Key Factor - Resource allocation - Product Mix - Make or Buy - Shut Down or continue - Accept or Rejection of Export Offer.					
Total Lecture Hours					90 Hours
(Problems: Theory = 80 : 20)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	M.Y.Khan and P.K.Jain	Cost Accounting	McGraw Hill
2	Maheswari,S.N&S.N.Mittal	Cost Accounting Theory and Problems	Sultan Chand
3	Ravi M. Kishore	Cost and Management Accounting	Taxmann
4	M.N.Arora, Priyanka Katyal	Cost Accounting	Sultan Chand

BOOKSPRESCRIBED		
Authors	Title	Publisher
Jain &Narang	Cost Accounting	Kalyani Publication
T.S. Reddy &Hariprasad Reddy	Cost Accounting	Margham Publication

WEB RESOURCES

icwajournal@hotmail.com www.accaglobal.com

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	2	5	7	5	5	25
Section -B	K2,K3,K4 &K5	1	6	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Major Paper - 18	DIRECT TAXES-II	L	T	P	C
Course Code	UAFAM18 / BM18	3	2	-	4
YEAR	THIRD YEAR	SEMESTER : VI			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To provide students with an in-depth understanding of the provisions of the Income Tax Act related to the assessment of income from other sources, aggregation of income, clubbing of income, set off and carry forward of losses, and the administration and collection of income tax in India. ➤ Understand the basic principles underlying the income tax act. ➤ Assess tax for the total income of an individuals and firms. ➤ Analyze the assessment procedure and representation before appropriate authorities under the law 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 -To analyze and apply the provisions of the Income Tax Act related to income from other sources, aggregation of income, and clubbing of income.					
CO2 -To evaluate the provisions of set off and carry forward of losses and apply them to compute tax liability.					
CO3 -To interpret and apply the provisions related to the assessment of individuals and partnership firms under various chapters of the Income Tax Act.					
CO4 -To accurately compute the tax liability of individuals and partnership firms using relevant deductions and exemptions.					
CO5 -To understand the various types of assessment, their implications, and the procedures for filing returns and obtaining Permanent Account Numbers.					
UNIT - I		15 Hours			
Income from other Sources: Aggregation of Income - Clubbing of Income - Set Off and Carry forward of Losses.					
UNIT - II		20 Hours			
Assessment of Individuals: Gross Total Income - Chapter VI A - Deductions - Computation of Tax liability.					
UNIT- III		20 Hours			
Assessment of Partnership Firms: As PFAF and PFAOP - Book Profits - Remuneration - Rules of Partners - Computation of Tax liability of the firm and Partners.					
UNIT- IV		20 Hours			
Income Tax Administration in India: Authorities constituted u/s119 - Appointment & Control of Income Tax Authorities - Jurisdiction - Powers of Income tax authorities (Survey, Search, etc) - Return of Income - Permanent Account Number. Types of Assessment: Self Assessment - Regular Assessment - Best Judgement Assessment - Income escaping assessment.					
UNIT - V		15 Hours			
Collection and Recovery of Tax: Advance Tax - Installments - Consequence of Failure to Pay advance tax - Tax Deducted at source on various payments. Offences - Penalties & Prosecution.					
Total Lecture Hours					90 Hours
(Problems: Theory =60 : 40)					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Gaur & Narang	Income Tax Law & Practice	Kalyani Publication
Bhagavathi Prasad	Direct Taxes	Vijay Nicole Publication
Dr.A.Murthy	Income Tax Law & Practice	Margham Publication

BOOKSPRESCRIBED		
Authors	Title	Publisher
Gaur & Narang	Income Tax Law & Practice	Kalyani Publication

WEB RESOURCES

- ❖ https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
- ❖ https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	3	4	7	5	5	25
Section -B	K2,K3,K4 &K5	2	5	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Major Paper – 19	INTERNATIONAL FINANCIAL MANAGEMENT	L	T	P	C
Course Code	UAFAM19 / BM19	5	-	-	4
YEAR	THIRD YEAR	SEMESTER : VI			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C – Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To provide students with an in-depth understanding of international financial management, evaluate various types of currency risks, and apply techniques for optimizing cash flow. ➤ To gain knowledge of the different types of financial markets, derivatives, and international tax laws. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To analyze the significance of international financial management and assess the impact of different types of currency risks on multinational corporations.					
CO2 -To evaluate various cash management techniques and apply strategies for optimizing cash flow in an international setting.					
CO3 -To analyze the different types of financial markets and instruments available for managing international financial risks.					
CO4 -To apply derivatives to manage interest rate risks and analyze the features, merits, and demerits of different types of derivatives					
CO5 -To evaluate international tax laws, transfer pricing methods, and repatriation techniques and assess their impact on multinational corporations					
UNIT - I		15 Hours			
Introduction to International Financial Management: Importance & Features. Types of currency Risk - Transaction Risk - Translation Risk - Economic Risk .International Cash management: Centralized Cash Management - Cash flow optimizing Techniques - Invoice in home currency - Leading & Lagging - Matching - Bilateral & Multi Netting - Lock boxes - Preauthorized Payments.					
UNIT - II		20 Hours			
FDI: Components - Factors determining Flow of FDI - Merits - Demerits - FDI trends in India. International Financial Markets - International Money market - Eurocurrency market - Features Eurodollar - LIBOR - Euro credits - Euro notes - Euro commercial paper. International Bond Market: Foreign Bonds & Eurobonds - Types of Bond Instruments - International Bond Market credit ratings; International Equity Market -Benchmarks & Indices - ADR, GDR, IDR & Benefits to issuer & Investor					
UNIT- III		20 Hours			
Derivatives: Forward - OTC - Futures - Options - Swaps - Features - Merits - Demerits Applying derivatives to interest rate - FRA - Options on Interest rate futures - Cap - Floor - Collar - Interest rate swap.					
UNIT- IV		20 Hours			
International Cost of Capital: Difference in Cost of Capital among Countries - Cross border listing of stocks & its benefits - Restriction on Foreign equity ownership - Thin Capitalization. Repatriation of Capital - Techniques for Repatriation of Funds; International Transfer pricing - Meaning - Objectives - Associated enterprises as per IT Act, 1961 - Arm's-length principle - Method of Transfer pricing - Advance pricing agreements & its four phases.					
UNIT - V		15 Hours			
International Taxation: Tax treaties - Tax credit - Withholding tax - Tax avoidance - General Anti Avoidance Rules - Double taxation avoidance agreement & its purpose - Most Favored Nation Clause - Treaty Shopping - Base Erosion and Profit Shifting - Tax haven & problems they cause.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE		
Authors	Title	Publisher
Cheol S Eun& Bruce G Resnick	International Financial Management	McGraw Hill
V.K.Bhalla	International Financial Management	S.Chand Publication
S.Kevin	International Financial Management	PHI Publication

BOOKS PRESCRIBED		
Authors	Title	Publisher
S.Kevin	International Financial Management	PHI Publication

WEB RESOURCES

- ❖ <https://www.managementstudyguide.com>
- ❖ <https://corporatefinanceinstitute.com>
- ❖ <https://www.investopedia.com>
- ❖ <https://efinancemanagement.com>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Major Paper - 20	INVESTMENT MANAGEMENT	L	T	P	C
Course Code	UAFAM20 / BM20	4	1	-	3
YEAR	THIRD YEAR	SEMESTER : VI			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To equip students with knowledge and skills to make informed investment decisions. ➤ It covers various forms of investment and their returns, risk associated with investment, security analysis, valuation of securities, portfolio analysis, and efficient market theory. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To analyze and assess different forms of investments in terms of their importance.					
CO2 -To evaluate the return on investment by applying various methods of measurement and assess the risks associated with investments and their impact on investment decisions.					
CO3 -To apply different techniques of security analysis such as fundamental analysis, economic, industry and company analysis, and technical analysis					
CO4 -To analyze and evaluate the Efficient Market Theory and apply Portfolio Analysis through Markowitz Theory to determine the optimum portfolio.					
CO5 -To communicate investment analysis effectively and critically evaluate investment opportunities in different sectors using appropriate tools and techniques.					
UNIT - I		15 Hours			
Concept and Investment - Importance - Alternative forms of Investment - LIC Schemes - Bank Deposits - Government Securities - Mutual Funds Schemes - Post Office Schemes - Provident Fund - Company Deposits - Real Estate - Gold and Silver.					
UNIT - II		20 Hours			
Return on Investment - Measurement of Returns -Methods of Measurements - Risk on Investments - Meaning and Classification - Measurement of Risk and its impact on Investment Decision.					
UNIT- III		20 Hours			
Security Analysis -Fundamental Analysis - Economic, Industry and Company Analysis, Technical Analysis -Dow theory - Types of Charts - Important Chart Pattern.					
UNIT- IV		20 Hours			
Valuation of Shares, Debentures, bonds, Common Stock and other Commercial Papers - Portfolio Analysis - Selection - Diversification - Performance Evaluation.					
UNIT - V		15 Hours			
Efficient Market Theory - Random Walk Theory - Weak - Semi Strong Theory - Strong Theory - Portfolio Analysis - Markowitz Theory - Optimum Portfolio					
Total Lecture Hours				90 Hours	

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
01	Dr. Punithavathi Pandian	Portfolio Management and Security Analysis	Vikas Publications.
02	Dr. L. Natarajan	Investment Analysis	Margham Publications
03	Dr. Preeti Singh	Portfolio Management	Himalaya Publishing House
04	Shashi K. Gupta	Security Analysis and Portfolio Management	Kalyani Publishers

BOOKSPRESCRIBED		
Authors	Title	Publisher
Dr. L. Natarajan	Investment Management	Margham Publication

WEB RESOURCES:

<https://in.coursera.org>

<https://www.researchgate.net>

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Elective Paper -03	MANAGEMENT OF LENDING	L	T	P	C
Course Code	UAFAE03/ BE03	4	1	-	5
YEAR	THIRD YEAR	SEMESTER : V			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ The course on Management of Lending aims to equip students with the knowledge and skills necessary to effectively manage lending operations in a financial institution. ➤ The course covers principles of lending, advance against various securities, credit evaluation, credit monitoring and follow up, and recovery management. 					
EXPECTED COURSE OUTCOMES					
<p>On the successful completion of the course, student will be able to:</p> <p>CO1 - Understand the principles of lending and differentiate between fund-based and non-fund based advances.</p> <p>CO2 -Evaluate the quality of securities and determine their margin, mode of charging, and essential clauses in documentation.</p> <p>CO3 -Understand the causes of Non-Performing Assets (NPAs), manage them, and recover them through legal and non-legal measures.</p> <p>CO4 -Analyze the provisions of the SARFAESI Act and the role of debt recovery tribunals and asset reconstruction companies in managing bank recoveries.</p> <p>CO5 -Explain the concept of NPA</p>					
UNIT - I		15 Hours			
Principles of Lending: Forms of Advances- Fund Based and Non- Fund based -The Study of Borrower-Types of Borrowers- Assessing the Borrower- Precautions to be taken by banker before lending					
UNIT - II		20 Hours			
Advance against Various Securities: Classification of Securities- Qualities of a Good Security-Margin-Modes of Charging Securities-Advance Against Various Securities- Valuation of Securities-Essential Clauses in Documentation-Release of Securities on Repayment of Debts					
UNIT- III		20 Hours			
Credit Evaluation: Working capital Finance-Meaning- Types of Working Capital Finances- Committees on Working Capital- Tandon, Chore and Marathe Committee Report-Assessment of Working Capital-Factors affecting the level of working capital-Evaluation of Term Loan- Meaning- Appraisal of Term Loan Technical, Economic, Financial and Managerial Feasibility of a project-Tools of Financial Analysis used in Term Loan Appraisal.					
UNIT- IV		20 Hours			
Credit Monitoring & Follow Up: Monitoring of Advances -Pre-Disbursement and Post Disbursal follow up-Follow up of Satisfactory Loans- Irregular Loans- Causes for Sick- viable-under nursing and rehabilitation- viability study-Follow up of loans by RBI.					
UNIT - V		15 Hours			
Recovery Management: NPA-Meaning-Causes-Managing of NPA-Recovery through Legal and Non-Legal Measures -Recovery Procedure-Debt Recovery Tribunal-Asset Reconstruction Companies-SARFAESI ACT-Provisions Applicable to Bank Recoveries.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	M	M	S	M	S
CO3	M	M	M	S	M
CO4	M	M	M	S	S
CO5	S	M	S	S	M

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE
a) Chatterjee A.J., & Sharma D.P., Management Techniques of Bank Lending, Bombay. b) Bindhi S.N. and Sahae D. B. How bank credit is administered – supervision and follow up, New Delhi, vision books 1988. c) Srinivasa H. V. Banker Handbook of Credit Management, New Delhi, Criterion Publication 1989. d) Gupta L.C Controlling Corporate Sickness – lessons from experiences for manager and banker, New Delhi: Oxford University Press. e) Singh S. P. Bank lending some controversial issues (Ed) Bombay: national Institute of bank Management.

BOOKS PRESCRIBED		
Authors	Title	Publisher
Indian Institute of Banking & Finance	Legal Aspects of Banking Operations	Macmillan
Prasad S. Vipradas Prof. (Dr.)J.K.Syan	Bank Lending	Himalaya Publishing House

QUESTION PAPER PATTERN						
Pattern	Knowledge Level	Theory	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	7	7	5	5	25
Section -B	K2,K3,K4 &K5	7	7	5	10	50
Total Marks						75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate						

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Self -Study	BUSINESS PLANNING& VIVA VOCE	L	T	P	C
Course Code	UAFAC01/UAFBC01	-	-	-	3
YEAR	THIRD YEAR	SEMESTER :VI			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To understand the importance of business planning in achieving business goals and success ➤ To identify the essential components of a business plan and how to develop each component effectively ➤ To evaluate the feasibility of a business idea and determine the market demand and competition ➤ To apply critical thinking and problem-solving skills to create a practical and effective business plan. 					
EXPECTED COURSE OUTCOMES					
<p>On the successful completion of the course, student will be able to:</p> <p>CO1:Analyze and interpret the market conditions and competitive landscape to develop a realistic business plan</p> <p>CO2:Create a comprehensive business plan that includes executive summary, company description, market analysis, product/service description, marketing and sales strategy, financial projections, and implementation plan.</p> <p>CO3:Develop and present a professional and persuasive business plan to potential investors or stakeholders</p> <p>CO4:Evaluate the risks and opportunities associated with a business plan and develop contingency plans to mitigate risks</p> <p>CO5:Utilize financial analysis tools to project revenue, costs, and profits for a business plan</p> <p>CO6:Understand the legal and regulatory requirements involved in starting and operating a business and ensure compliance with applicable laws and regulations.</p>					
<p>The Business Plan will be evaluated by a Banker, a Chartered Accountant and an entrepreneur (from the panel of Experts suggested by the Chairman of BoS to the COE) and Internal Examiner (drawn by the Chairman of BOS).</p> <p>Business Plan will be an individual proposal proposed by each and every student separately. It shall carry 50 marks and Viva -Voce examination 25 marks, in addition to Continuous Internal Assessment marks of 25. The CIA marks will be awarded by the Guide/Supervisor, who is nominated by the Department for each student.</p> <p>For the Business Plan and Viva - Voce examination, the student must secure 40% to obtain a pass (i.e., 30 marks out of 75 in the end semester examination)</p>					
<p>The Business Proposal may be containing:</p> <ol style="list-style-type: none"> a) Proposal of small business with proper components of a Business Plan. b) Techniques and Methods adopted for proper Market Research. c) Identification of target market and customer needs. d) Forecasts of financial projections, budgets and planning purposes. e) Marketing and sales strategies adopted. f) Identifying of key performance indicators (KPIs). g) Creation of contingency plans to address potential challenges and risks. 					

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

Evaluation and Examination:

Viva - Voce will be conducted based Proposal submitted, by both Internal and External Examiners

Proposal Presentation	Business Proposal	Total
25	50	75

Non-Major Elective 01	COST AND MANAGEMENT ACCOUNTING	L	T	P	C
Course Code	UAFAX01	5	-	-	2
YEAR	FIRST YEAR	SEMESTER : I			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment. ➤ To effectively analyze, interpret, and use financial statements. ➤ To enhance the abilities of learners to analyze the financial statements. ➤ To enable the learners to understand, develop and apply the techniques of management Accounting in the financial decision making in the business corporates 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To apply the double-entry system of accounting and understand the basic accounting concepts and conventions.					
CO2 -To prepare financial statements and use the statements of affairs method and conversion method for accounts from incomplete records.					
CO3 -To apply ratio analysis to assess the financial performance of a company, including profitability, liquidity, turnover, and long-term solvency.					
CO4 -To analyze funds flows and cash flows to identify the sources and uses of funds in a company and understand the impact of cash flows on financial performance.					
UNIT - I		15 Hours			
Meaning and Scope of Accounting - Need, Development and Definition of Accounting - persons interested in Accounting - Branches of Accounting - Objectives of Accounting- Accounting Principles - Accounting concept of income.					
UNIT - II		20 Hours			
Income Measurement - Accounting Transactions - Accounting Cycle - Journal - Ledger - Trial Balance.					
UNIT- III		20 Hours			
Preparation of Final Accounts (Simple Problems).					
UNIT- IV		20 Hours			
Ratio Analysis: Meaning - Advantages & Limitations - Classification of ratios - Profitability ratios - Turnover ratios - Liquidity ratios - Long term solvency Ratios.					
UNIT - V		15 Hours			
Meaning - Absorption Costing Vs Marginal Costing - CVP Analysis - Breakeven Point - Advantages and Limitations.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
01	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publications
02	T.S.Reddy&A.Murthy	Management Accounting	Margham Publications

WEB RESOURCES:

www.icaiglobal.com

www.cimaglobal.com

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks Per Question	Total Marks
Section -A	K1 , K2 & K3	3	4	7	5	5	25
Section -B	K2,K3,K4 &K5	2	5	7	5	10	50
Total Marks							75
K1 : Remember ; K2 : Understand ; K3 : Apply ; K4 : Analyse ; K5 : Evaluate							

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units

Non-Major Elective 02	FUNDAMENTALS OF INVESTMENT	L	T	P	C
Course Code	UAFAX02	5	-	-	2
YEAR	FIRST YEAR	SEMESTER :II			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L- Lecture ;T- Tutorial ; P- Practical ; C - Credit					
COURSE OBJECTIVES					
<ul style="list-style-type: none"> ➤ To equip students with knowledge and skills to make informed investment decisions. ➤ It covers various forms of investment and their returns, risk associated with investment, security analysis, valuation of securities, portfolio analysis, and efficient market theory. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - To analyze and assess different forms of investments in terms of their importance.					
CO2 -To evaluate the return on investment by applying various methods of measurement and assess the risks associated with investments and their impact on investment decisions.					
CO3 -To apply different techniques of security analysis such as fundamental analysis, economic, industry and company analysis, and technical analysis					
CO4 -To analyze and evaluate the Efficient Market Theory and apply Portfolio Analysis through Markowitz Theory to determine the optimum portfolio.					
CO5 -To communicate investment analysis effectively and critically evaluate investment opportunities in different sectors using appropriate tools and techniques.					
UNIT - I		15 Hours			
Financial System: Nature - Financial System and Economic Development – Composition of Indian Financial System.					
UNIT - II		20 Hours			
Concept & Investment-Importance - Alternative forms of Investment - LIC Schemes – Bank Deposits - Government Securities - Mutual fund schemes - Post office schemes - Provident Fund - Company deposits - Real Estate - Gold& Silver.					
UNIT- III		20 Hours			
Risk Analysis - Risk on Investment - Meaning and Classification - Measurement of Risk and its impact on Investment Decision.					
UNIT- IV		20 Hours			
Capital Market: Primary & Secondary Market - Functions of SEBI - Money Market Instruments & Participants.					
UNIT - V		15 Hours			
Secondary Markets - Introduction - Stock Exchange – Origin - Growth - Characteristics –Functions - Organization - Limitations - Membership in Stock Exchanges.					
Total Lecture Hours					90 Hours

MAPPING COURSE OBJECTIVES AND COURSE OUTCOMES					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

Program Outcomes (POs): Course Outcomes (COs) S-Strong ; M-Medium ; L-Low

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04	Shashi K. Gupta	Security Analysis and Portfolio Management	Kalyani Publishers

BOOKS PRESCRIBED		
Authors	Title	Publisher
Dr. L. Natarajan	Investment Management	Margham Publication
B.Santhanam	Financial Services	Margham Publishers

WEB RESOURCES:

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INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section	Number of Questions to be asked
A	Minimum 1 Question is to be asked from each of the Five Units
B	Minimum 1 Question is to be asked from each of the Five Units