



Ramakrishna Mission Vivekananda College (Evening)
(Autonomous)
Mylapore, Chennai - 600 004.
(Affiliated to University of Madras)
Department of Commerce
Grand Total – Subjects, Credit, Hours and Marks

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 Specific Outcomes (PSOs)

An On completion of the B. Com Programme, the student will be able to:	
PSO1	
PSO2	Apply legal provisions of various Acts relating to Trade and Commerce essential for the smooth conduct of business.
PSO3	Audit and Calculate tax liability of Individuals, Firms and Corporates and the incidence of indirect taxation.
PSO4	Pursue professional courses (CA, CMA and CS), Law and Management Courses.
PSO5	Exhibit innovative business ideas and skills by perusing Entrepreneurship.

Program Outcomes (POs)

On completion of the Programme, the learner will be able to:	
PO1	Acquire conceptual understanding of the subject, problem solving and application of skills in the relevant field.
PO2	Develop critical and analytical thinking.
PO3	Undertake/ engage in employment oriented activities, development activities and allied activities particularly in response to the needs of the society.
PO4	Instilling entrepreneurial spirit among the students along with ethics and business orientation.
PO5	Understand the needs and to acquire the required competencies to support local, regional and national development.



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

TIME: 3 Hrs.

Maximum Marks: 75

Core / Major, Allied, Elective Papers

Section and Marks	Verbs to be used	Knowledge Level
<p><u>Section – A (10 X 2 = 20 Marks)</u> Answer any Ten questions</p> <p>Minimum 2 Questions are to be asked from each of the five units.</p>	Choose, Define, Find, Identify, Indicate, List, Label, Match, Name, State, What, When, Where, Which & Who	K 1 – Remembering K 2 – Understanding
<p><u>Section – B (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 3 – Applying K 4 – Analyzing K 5 – Evaluating K 6 -- Creating
<p><u>Section C (2 X 15 = 30 Marks)</u> Answer any Two questions</p> <p>Minimum 1 Question is to be asked from any four 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 K 6 - Creating

Non-Major Elective

<p><u>Section – B (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 3 – Applying K 4 – Analyzing K 5 – Evaluating K 6 -- Creating
<p><u>Section C (5 X 10 = 50 Marks)</u> Answer any Five questions</p> <p>Minimum 1 Question is to be asked from any four 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 K 6 - Creating



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Major Paper - 01	FINANCIAL ACCOUNTING - I	L	T	P	C
Course Code	UCMAM01 / BM01 / CM01	6	-	-	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					
<p>The main objectives of this course are as follows:</p> <ul style="list-style-type: none"> ✪ Familiarizing the students in basic concepts of accounting. ✪ Enabling the students to learn the fundamental aspects of financial accounting and to acquire skills portraying the financial position of the business. ✪ Giving insight on various approaches in current accounting practices. 					
EXPECTED COURSE OUTCOMES					
<p>On the successful completion of the course, student will be able to:</p> <p>CO1 – understand the accounting concepts and conventions as per Ind AS. CO2 – Prepare Sole trading financial statements in accordance with generally accepted accounting principles. CO3 - Demonstrate the understanding of the various methods of Providing depreciation. CO4 – Exposed to accounting methods in Hire purchase and Instalment system. CO5 - Ascertain the loss of stock and Loss of profit for the purpose of insurance Claims.</p>					
FINANCIAL ACCOUNTING - I					
UNIT - I					15 hours
<p>Accounting: Meaning – Definition – Scope – Need – Branches – Concepts – Conventions. Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS) - Objectives – Benefits – Study of Ind AS1. Accounting in Computerised Environment – Features – Significance - Concept of Grouping of Accounts – Accounting packages - Generating Accounting Reports and Tally.</p>					
UNIT - II					20 hours
<p>Preparation of Final Accounts of Sole Trading Concerns: Basic and Advanced Adjustments – Distribution of Samples – Stock Destroyed by Fire – Goods Sent on Sale or Return Basis.</p>					
UNIT - III					20 hours
<p>Depreciation Accounting (as per Ind AS-6): Depreciation - Meaning – Causes – Methods of Providing Depreciation – Straight Line Method – Written Down Value Method – Change in Method of Depreciation (with Prospective and Retrospective Effect).</p>					
UNIT - IV					20 hours
<p>Hire Purchase System: – Definition – Features – Differences between Hire Purchase and Installment Purchase System - Calculation of Interest – Calculation of Cash Price – Accounting treatment - Default and Repossession – Complete and Partial Repossession - Hire Purchase Trading Account. Installment Purchase System – Meaning – Accounting Treatment.</p>					
UNIT - V					15 hours
<p>Insurance Claims: Introduction - Computation of Claim to be lodged for Loss of Stock – Abnormal Items – Average Clause - Computation of Claim to be lodged for Loss of Profit.</p>					
Total Lecture Hours					90 Hours
(Problems: Theory = 80:20)					



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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	M

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

RECOMMENDED BOOKS			
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.Srinivasa Vallabhan	Computer Applications in Business	S. Chand & Sons

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

JOURNALS

1. The Indian Journal of Accounting. ISSN 0927-1479, Indian Accounting Association
2. Journal of Cost Analysis & Parametrics. Print ISSN 1941-658X. Online ISSN 2160-4746.
3. The International Journal of Accounting. ISSN 1094-4060. E-ISSN- 2213-3933

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	5	7	12	10	2	20
Section B	K1,K2 & K3	1	6	7	5	5	25
Section C	K2, K3, K4 & K5	0	4	4	2	15	30
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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from unit II, III, IV & V.



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Major Paper -02	BUSINESS ECONOMICS				L	T	P	C
Course Code	UCMAM02 / BM02 / CM02				6	-	-	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								
The main objectives of this course are as follows: ☆ Understanding the concepts of business economics. ☆ Enriching the knowledge of the students about the demand and supply, laws of production and consumer behaviour.								
EXPECTED COURSE OUTCOMES								
On the successful completion of the course, students will be able: CO1 - To remember the concepts of basic economics. CO2 - To understand utility theory, demand and supply and consumer behaviour theory CO3 - To apply the knowledge of factors of production, economies and diseconomies of scale. CO4 - To Analyse the cost classification and markets CO5 - To understand the Macro Economics concepts.								
BUSINESS ECONOMICS								
UNIT - I								18 hours
Introduction to Economics: Definition (Wealth – Welfare – Scarcity – Growth) – Nature – Scope of Business Economics – Micro and Macro-Economics - Features – Positive Economics and Normative Economics – Inductive Method and Deductive Method – Production Possibility Frontier.								
UNIT - II								18 hours
Consumer Behaviour: Utility theory – Law of Demand – Elasticity of Demand – Law of Supply – Elasticity of Supply – Indifference Curve Analysis.								
UNIT - III								18 hours
Producer Behaviour: Factors of Production – Law of Variable Proportions – Law of Returns to Scale – Economies and Diseconomies.								
UNIT - IV								18 hours
Costs and Markets: Cost Classification – Perfect Competition market- Imperfect Competition market Price and Output Determination (Monopoly – Monopolistic – Oligopoly).								
UNIT - V								18 hours
Macro Economics: National Income, Measurement of National Income, GDP, GNP,NNP – Business Cycles –Inflation - Monetary Policy- Fiscal Policy.								
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	M	M
CO3	M	S	S	S	S
CO4	S	S	M	S	L
CO5	S	S	S	M	M

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



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RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Karl E	Principles of Economics	Pearson Education
2	Ray C. Fair N	Economics: Principles and Applications	Cengage Learning India Private
3	S. Sankaran	Business Economics	Sultan Chand & Sons Publication

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	H.L. Ahuja	Modern Economics	Sultan Chand & Sons Publications
2	R K Lekhi	Business Economics	Kalyani Publishers
3	Kenneth E Boulding	Economic Analysis	Harper& Brothers Publishers

JOURNALS:

1. Journal of Interdisciplinary Economics: SAGE journals
2. Advanced Micro Economic Theory: Financial Times/ Prentice Hall
3. Indian Journal of Economics and Business: Serials Publications - New Delhi.

EARNING RESOURCES:

1. [https:// link springs.com](https://link.springer.com)
2. <https://econpapers.repec.org>.
3. <https://www.coursera.org>
4. <https://www.edx.org/learn/microeconomics>
5. <https://www.edx.org/learn/economics>

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Allied Paper - 01	QUANTITATIVE TECHNIQUES	L	T	P	C
Course Code	UCMAL01 / BL01 / CL01	6	-	-	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					
The main objectives of this course are as follows:					
<ul style="list-style-type: none"> ★ Facilitating the Relevance and Need of Statistics in Current Scenario ★ Customizing the Importance of Business Statistics for the Commerce Students ★ Applying Operations Research Techniques & Mathematics in business for decision making Process. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, students will be able to:					
CO1 - Gain an idea in the area of financial mathematics					
CO2 – Understand the concepts and basis of statistics.					
CO3 – Apply the probability techniques in decision making					
CO4 – Give an insight in the area of decision theory for risk management					
CO5 – Evaluate for the selection of the optimal alternatives.					
QUANTITATIVE TECHNIQUES					
UNIT - I					15 hours
Basic Mathematics: Indices and Logarithms – Permutation and Combinations (Simple Problems)					
Financial Mathematics: Simple Interest – Compound Interest – Annuities - Bills of Exchange – Discounting of Bills (Simple Problems Only).					
UNIT - II					25 hours
Statistics: Meaning and Definition – Nature- importance of statistics in business.					
Measures of Central Tendency: Arithmetic Mean – Median – Mode- Geometric Mean – Harmonic Mean.					
Dispersion: Mean Deviation – Quartile Deviation- Standard Deviation.					
Skewness: Meaning- Karl Pearson’s co-efficient of Skewness- Bowley’s co-efficient of Skewness – Moments and Kurtosis					
UNIT - III					15 hours
Probability: Definition – Addition Theorem – Multiplication Theorem – Bayes’ Theorem, (without Proof) –Random variable (Simple Problems Only)					
Distributions: Binomial, Poisson and Normal Distribution (Simple Problems Only).					
UNIT - IV					15 hours
Decision Theory: Basic Concepts – Criteria for Decision-making under Uncertainty and Risk – Maximax Criterion – Maximin Criterion – Minimax Criterion – Hurwitz Criterion – Laplace Criterion – Decision Tree and rules of Decision Tree (Simple Problems).					
UNIT - V					20 hours
Operations Research: Definition – Scope – Linear Programming Problem – Formulation – Graphical Method and Simplex Method (Maximization Problem Only).					
Total Lecture Hours					90 Hours



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

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

RECOMMENDED BOOKS			
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.

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	S.D. Sharma	Operations research	Kedar Nath Ram Nath
2	Hira and Prem Kumar Gupta	Operations research	Sultan Chand Publications
3.	Kothari, C. R.	Research methodology	New Age International (P) Ltd

JOURNALS

1. Journal of Research Practice, ISSN 1712-851X, AU Press
2. International Journal of Social Research Methodology, Online ISSN: 1464-5300, Taylor and Francis online
3. European Journal of Operational Research

E-LEARNING RESOURCES

1. <https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>
2. <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	5	7	12	10	2	20
Section B	K1, K2 & K3	1	6	7	5	5	25
Section C	K2, K3, K4 & K5	0	4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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NME – 01	HUMAN RESOURCE MANAGEMENT	L	T	P	C
Course Code	UCMAX01	2	-	-	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:					
The main objectives of this course are:					
1. To provide understanding about basic HRM concepts.					
2. To Learn intricacies of HRP.					
3. To Evaluate methods of training and appraisal system .					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
CO1 - Explain the fundamental concepts of HRM.					
CO2 – Learn the concepts of HRP, its objectives and importance.					
CO3 – Understand the various sources of recruitment- Selection procedures.					
CO4 –Differentiate the various methods of training					
CO5- Assess the performance of the employees .					
HUMAN RESOURCE MANAGEMENT					
UNIT - I		6--hours			
Definition of HRM – Objectives – Scope.					
UNIT – II		6--hours			
Human Resource Planning: Meaning – Objectives – Importance					
UNIT - III		6--hours			
Recruitment: Meaning – Sources – Internal Sources – External Sources. Selection: Meaning – Steps Involved in Selection.					
UNIT - IV		6--hours			
Training and Development: Meaning – Need – Importance – Methods					
UNIT - V		6--hours			
Performance Appraisal: Meaning – Objectives – Methods.					
Total Lecture Hours					30 Hours



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Books for Reference			
Sl.No.	Author(s)	Book title	Publications
01	Prof. Jayashankar	Human Resource Management	Margham Publications
02	Dr. C.B.Gupta	Human Resource Management	S.Chand

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

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

QUESTION PAPER PATTERN				
Pattern	Total Questions	To answer	Marks per Question	Total Marks
Section A	7	5	5	25
Section B	8	5	10	50
Total				75

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
Section-A: Minimum 1 Question to be asked from each of the five Units	
Section-B: Minimum 1 Question to be asked from each of the five Units	



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Major Paper - 03	FINANCIAL ACCOUNTING - II				L	T	P	C	
Course Code	UCMAM03 / BM03 / CM03				6	-	-	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									
The main objectives of this course are as follows:									
<ul style="list-style-type: none"> ❖ Providing conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organisations. ❖ Understanding the accounting procedures in Partnership accounts. ❖ Giving insight on various approaches to current accounting practices. 									
EXPECTED COURSE OUTCOMES									
On the successful completion of the course, student will be able to:									
CO1 – Demonstrate the methods of accounting on dependent and independent branches.									
CO2 – Prepare financial statements for departments in accordance with generally accepted accounting principles.									
CO3 – Understand the importance of accounting for Non-Profit Organisations.									
CO4 – Learn the concept of adjustments to be carried out in Admission, Retirement and Death of partners.									
CO5 - Acquire knowledge on application of provisions of Indian Partnership Act in insolvency of partners.									
FINANCIAL ACCOUNTING - II									
UNIT - I								18 hours	
Branch Accounts: Meaning - Dependent Branches – Debtors System – Stock and Debtors System –Wholesale Branch System – Independent Branches (Foreign Branches Excluded).									
UNIT - II								18 hours	
Departmental Accounting: Meaning – Need – Bases of Apportionment of Expenses – Treatment of Expenses that cannot be Apportioned – Inter-departmental Transfers at Cost Price or Selling Price.									
UNIT - III								18 hours	
Non-Profit Organisations: Meaning – Preparation of Receipts and Payments Account – Income and Expenditure Account and Balance Sheet – Preparation of Receipts and Payment Account from Income and Expenditure Account.									
UNIT - IV								18 hours	
Partnership: Meaning – features – Liability of Partner – Limited Liability Partnership - Accounting for Admission – Retirement – Admission cum Retirement – Death.									
UNIT - V								18 hours	
Dissolution of a Partnership Firm: Meaning – Accounting for Insolvency of a Partner (Application of Indian Partnership Act 1932) – Garner Vs. Murray Rule – Insolvency of All Partners. Piecemeal Distribution: Proportionate Capital Method – Maximum Loss Method.									
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	M	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	M

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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.Srinivasa Vallabhan	Computer Applications in Business	S. Chand & Sons

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

JOURNALS

4. The Indian Journal of Accounting. ISSN 0927-1479, Indian Accounting Association
5. Journal of Cost Analysis & Parametrics. Print ISSN 1941-658X. Online ISSN 2160-4746.
6. The International Journal of Accounting. ISSN 1094-4060. E-ISSN- 2213-3933

E- LEARNING RESOURCES

4. <http://www.accountingnotes.net>
5. <http://www.accountancyknowledge.com>
6. <https://www.fundamentalsofaccounting.org>.

QUESTION PAPER PATTERN							
Pattern	Knowledge Level	Theory	Problems	Total Questions	Questions to be Answered	Marks per Question	Total Marks
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Section B	K1,K2 & K3	1	6	7	5	5	25
Section C	K2, K3, K4 & K5	0	4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper -04	DEVELOPMENT ECONOMICS	L	T	P	C
Course Code	UCMAM04 / BM04 / CM04	6	-	-	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					
The main objectives of this course are as follows:					
<ul style="list-style-type: none"> ★ To Gain knowledge about the National and International economics. ★ To understand the concepts of economic growth and development. ★ To understand the concepts of population, unemployment, HDI. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - Remember the concepts of economic development and growth.					
CO2 - Understand the NEP 1991, LPG and HDI.					
CO3 - Analyse the development in agriculture, industry and infrastructure.					
CO4 - Understand the concepts of international trade, balance of payments and exchange rate.					
CO5 - Gain the knowledge about the economic organizations and trade organizations.					
DEVELOPMENT ECONOMICS					
UNIT - I					18 hours
Growth and Development – Meaning- economic growth and economic development- Population growth- Poverty- Unemployment - Occupational Structure –Features of a Developing Economy – Factors affecting Economic Growth - Rostow’s Theory of growth.					
UNIT - II					18 hours
Economic Reforms and sustainable Development - Economic Reforms Since 1991- Liberalisation, Privatisation and Globalisation- Sustainable Development – Meaning , objectives, pillars of sustainability - Human Development Index- Measuring Human development Index.					
UNIT - III					18 hours
Agriculture, Industry and Infrastructure: Agricultural Trends in India since 1951 – Green Revolution – Agricultural Marketing – Industrial Policies – Role of Public Sector – Private Sector – Small-Scale Industries – Infrastructure Scenario in India – Public-Private Partnership - Global Interdependence Economy.					
UNIT - IV					18 hours
International Trade: Meaning – Importance – Features – Advantages – Problems – Balance of Payments – Free Trade versus Protectionism – Foreign Exchange Market – Determination of Exchange Rates – Types of Exchange Rates – Role of Reserve Bank of India – Role of Multi-National Companies.					
UNIT - V					18 hours
Global Trade and Economic Organisations: World Trade Organisation (Trade Liberalization – TRIPS, TRIMS –GATTS) - IBRD – World Bank Group – IMF. Regional Trade Blocks - UNCTAD – UNIDO - SAARC – ASEAN – BRICS – EU.					
Total Lecture Hours					90 Hours



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

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Uma Kapila	India's Economic Development	Academic Publications
2	S.Chakraborty	Development Planning	The Indian Experience, Clarendon
3	Francis Cherunilam	International Trade and Export Management	Himalaya Publishing House

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
01	S.Sanakran	Indian Economy	Margham Publications
02	Dutt & Sundaram	Indian Economy	Sultan Chand & Sons Publications
03	H.G. Mannur	International Economics	Vikas Publishing
04	C. Jeevanantham	International Trade	Sultan Chand & Sons Publications

JOURNALS:

The Indian Economic Journal: Sage Journals
Journal of Indian Economy: Journal of Press India

EARNING RESOURCES:

<https://exampariksha.com/study-material-notes/economics-study-material-notes/>
<https://exampariksha.com/study-material-notes/economics-study-material-notes/>

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Allied Paper - 02	ADVANCED QUANTITATIVE TECHNIQUES	L	T	P	C
Course Code	UCMAL02 / BL02 / CL02	6	-	-	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					
The main objectives of this course are as follows: ☆ Understanding the importance of Statistics and mathematics for business in Current Scenario ☆ Analyzing the importance of data for decision making process ☆ Applying some concepts of Operational Techniques.					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, students will be able to: CO1 - Gain an idea in the area of basic differentiation and Integration CO2 – Understand the concepts of research tools. CO3 – Analyse different policies for replacement decision CO4 – Evaluate the cost under different scenario under operations research techniques. CO5 – Determine the sequence of the activities under operations research techniques.					
ADVANCED QUANTITATIVE TECHNIQUES					
UNIT - I					12 hours
Fundamentals of Calculus: Functions – Limits – Continuity – Basic Differentiation (Maxima – Minima) – Basic Integration – Definite and Indefinite Integrals (without Trigonometric Functions and Proof).					
UNIT - II					22 hours
Correlation: Meaning-Definition- Karl-Pearson’s Correlation – Rank Correlation. Regression: Meaning-Definition- uses - Regression equations. Sampling: Definition – Types of Sampling – Standard Error – Hypothesis Testing – Large Samples – Difference Between Two Sample Means and Difference Between Sample Mean and Population Mean. Small Samples – t-Test – Chi-Square Test.					
UNIT - III					18 hours
Replacement Theory: Meaning – Replacement Policy – Men, Machine and Material - When Items Deteriorate – When Items Fail Completely (Group and Individual Replacement). Job Sequencing: Definition – Johnson’s Algorithm-n-jobs with Two Machines and Three Machines.					
UNIT - IV					20 hours
Transportation Problem: Introduction – Initial Feasible Solution – NWC – Least Cost – VAM – Degeneracy - Optimization – MODI Method — Maximization Problem (Simple Problems). Assignment: Meaning – Definition – Hungarian Method. Simulation: Manto-Carlo Simulation (Applications to Inventory – Capital Budgeting – Financial Planning – Return on Investment) (Simple Problems).					
UNIT - V					18 hours
Game Theory: Definition – Saddle Point – Two Person Zero Sum Game – Graphical Method – Dominance Property. Network Analysis: Introduction-Rules of Network construction- CPM – PERT (Crashing excluded) (Simple Problems).					
Total Lecture Hours					90 Hours



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

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

RECOMMENDED BOOKS			
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

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	S.D. Sharma	Operations research	Kedar Nath Ram Nath
2	Hira and Prem Kumar Gupta	Operations research	Sultan Chand Publications

JOURNALS

1. Journal of Research Practice, ISSN 1712-851X, AU Press
2. International Journal of Social Research Methodology, Online ISSN: 1464-5300
3. European Journal of Operational Research

E-LEARNING RESOURCES

1. <https://stattrek.com/hypothesis-test/hypothesis-testing.aspx>
2. <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	5	7	12	10	2	20
Section B	K1, K2 & K3	1	6	7	5	5	25
Section C	K2, K3, K4 & K5	0	4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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NME – 01	MARKETING	L	T	P	C
Course Code	UCMAXO2	2	-	-	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:					
The main objectives of this course are:					
1. To provide understanding about basic Marketing concepts.					
2. To learn types of markets and its importance.					
3. To evaluate the functions of marketing and PLC, pricing concepts and advertising..					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
CO1 - Explain the fundamental concepts of marketing.					
CO2 – Learn the concepts of various types of market and their importance.					
CO3 – Understand the functions of marketing.					
CO4 – Find out the use of PLC and effectiveness of branding and packaging.					
CO5- Assess the various pricing concepts					
MARKETING					
UNIT - I		6--hours			
Marketing: Definition – Meaning – Evolution of Marketing.					
UNIT – II		6--hours			
Types of Markets – Importance of Marketing.					
UNIT - III		6--hours			
Functions of Marketing: Functions of Exchange – Functions of Physical Supply – Facilitating Functions.					
UNIT - IV		6--hours			
Product Life Cycle – Branding – Packaging.					
UNIT - V		6--hours			
Pricing: Types of Pricing. Advertising and Sales Promotion					
Total Lecture Hours					30 Hours



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Books for Reference			
Sl.No.	Author(s)	Book title	Publications
01	Prof. Jayashankar	Marketing Management	Margham Publications
02	Dr.L.Natarajan	Marketing Management	Kalyani publishers

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

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

QUESTION PAPER PATTERN				
Pattern	Total Questions	To answer	Marks per Question	Total Marks
Section A	7	5	5	25
Section B	8	5	10	50
Total				75

INSTRUCTIONS TO THE QUESTION PAPER SETTER

Section-A: Minimum 1 Question to be asked from each of the five Units

Section-B: Minimum 1 Question to be asked from each of the five Units



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Major Paper - 05	CORPORATE ACCOUNTING - I	L	T	P	C
Course Code	UCMAM05 / BM05 / CM05	6	-	-	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					
The main objectives of this course are as follows:					
1. To understand the Accounting steps in issue of Shares and Debentures.					
2. To know the accounting procedures of Redeeming Preference Shares and Debentures.					
3. To acquire knowledge about the preparation of Statement of Profit and Loss and Balance Sheet.					
4. To get familiar in Amalgamation, Absorption and Internal and External reconstruction.					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, students will be able to:					
CO1 - Explain the concepts in issue of Shares and Debentures					
CO2 - Examine the Accounting process of Redemption of Preference shares.					
CO3 - Examine the various schedules to be prepared in the final accounts of Companies.					
CO4 - Summarise the accounting procedures followed in the reduction of share capital					
CO5 - Understating the accounting Methods of Amalgamation, Absorption and External reconstruction.					
CORPORATE ACCOUNTING - I					
UNIT - I					18 hours
Introduction: Joint Stock Company – Meaning – Definition – Salient Features – Kinds of Company – Formation of a Company – Certificate of Incorporation – Accounting Standards – Brief note on Indian AS – 4, 5, 10,12 and 26. Issue of Shares: Kinds of Shares – Kinds of Share Capital – Issue of Shares for Cash – Issue of shares for a consideration other than cash – Book Building - Issue of Bonus Shares – Right Issue - Issue of Sweat Equity Shares – Issue of shares through Private Placement – Issue of shares at Par or at a Premium – Under / Over-subscription of shares – Pro-rata Allotment – Forfeiture and Reissue of Shares. Underwriting of Shares and Debentures.					
UNIT - II					18 hours
Redemption of Preference Shares: Redemption at Par or at a Premium – Redemption out of Profits – Redemption out of Capital – Redemption Partly out of Profits and Partly out of Capital - Minimum fresh issue of shares for redemption – Issue and Redemption of Debentures – Issued at Par, Discount and Premium – Issued under certain Conditions – Issued as Collateral Security – Redemption without Provisions – Redemption out of Provisions – Profit Prior to Incorporation.					
UNIT - III					18 hours
Final Accounts of Companies: Preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of the Companies Act, 2013 with Adjustments. Computation of Managerial Remuneration.					
UNIT - IV					18 hours
Alteration of Share Capital: Consolidation of Shares – Sub-division of shares – Internal Reconstruction of Companies. Conversion of Shares in to Stock and Stocks in to Shares vice versa – Reduction of Share Capital.					
UNIT - V					18 hours
Amalgamation, Absorption and External Reconstruction of Companies: Meaning – Definition – Types – Methods of Amalgamation – Calculation of Purchase Consideration – Net Assets Method – Net Payments Method – Accounting Under Pooling of Interests Method – Purchase Method.					
Total Lecture Hours					90 Hours
(Problems: Theory = 80:20)					



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Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

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

RECOMMENDED BOOKS			
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	Company Accounts	Kalyani Publishers
3	Gupta R.L. and Gupta V.K	Advanced Accounting	Sulthan Chand

BOOKS FOR REFERENCE			
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

JOURNALS

1. Journal of Finance and Accounting - ISSN: 2347-4467; e-ISSN: 2395-2598
2. Indian Journal of Accounting, ISSN-0972-1479 (Print) ISSN- 2395-6127

WEB RESOURCES

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20>
2. 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	5	7	12	10	2	20
Section B	K1,K2 & K3	1	6	7	5	5	25
Section C	K2, K3, K4 & K5	0	4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper - 06	BUSINESS LAW				L	T	P	C
Course Code	UCMAM06 / BM06 / CM06				6	-	-	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								
<p>The main objectives of this course are as follows:</p> <ul style="list-style-type: none"> ✳ Providing knowledge on the laws relating to general contracts ✳ Creating awareness about the mode of engaging in contracts, performance of contracts and the remedies available for breach of contract ✳ Making the students understand the creation and termination of contract of agency ✳ Giving insight on legal rules relating to contract of Indemnity, Guarantee Bailment and Pledge ✳ Creating awareness about the legal provisions of the Sale of Goods Act,1930 								
EXPECTED COURSE OUTCOMES								
<p>On the successful completion of the course, students will be able to:</p> <p>CO1 – Know the basic elements of a valid contract under the Indian Contract Act, 1872</p> <p>CO2 – Outline the remedies available to individuals in case of breach of a contract</p> <p>CO3 – Clearly understand the relationship between an agent and a principal</p> <p>CO4 –Understand legal provisions relating to Contract of Indemnity, Guarantee, Bailment and Pledge</p> <p>CO5 – Gain knowledge regarding the important provisions of the Sale of Goods Act,1930</p>								
BUSINESS LAW								
UNIT - I					20 hours			
<p>Contract: Indian Contract Act 1872 - Definition – Distinction between an Agreement and a Contract – Essential Elements of a Valid Contract – Classification of Contracts – Offer – General Offer – Particular Offer – Counter Offer – Cross Offers – Rules relating to offer – Methods of Revocation of Offer – Acceptance – Rules relating to Acceptance – Consideration – Definition – Kinds of Consideration – Rules Governing Consideration – Exceptions to the Rule “No Consideration, No Contract” – Capacity to Contract – Law relating to a Minor’s Agreements – Persons of Unsound Mind – Persons Disqualified by Law – Free Consent – Definition – Coercion – Undue Influence – Difference between Coercion and Undue Influence – Misrepresentation – Fraud – Elements of Fraud – Mistake – Kinds of Mistake.</p>								
UNIT - II					20 hours			
<p>Legality of Object: Cases of Unlawful Object or Consideration – Void Agreements – Unlawful Agreements – Illegal Agreements – Agreements opposed to Public Policy – Contingent Contract – Definition – Wagering Agreement – Difference between a Wagering Agreement and a Contingent Contract – Performance of Contract – Tender – Essentials of a Valid Tender – Persons to Perform a Contract – Demand to Perform – Time and Place Of Performance – Reciprocal Promises – Rules regarding Performance of Reciprocal Promises – Appropriation of Payments – Assignment of Contracts – Discharge of Contract – Meaning – Modes of Discharge of a Contract – Remedies for Breach of a Contract – Quasi Contracts – Meaning – Kinds of Quasi-Contracts.</p>								
UNIT - III					10 hours			
<p>Contract of Agency: Essential Elements of Agency – Creation of Agency – Classification of Agents – Relationship between Principal and Agent – Duties and Rights of an Agent – Duties and Rights of a Principal – Relationship of a Principal with Third Parties – Liabilities of an Agent to Third Parties – Personal Liability of an Agent – Termination of Agency.</p>								



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UNIT - IV		20 hours
Contract of Indemnity: Meaning – Kinds of Indemnity – Contract of Guarantee – Meaning – Essential Features – Difference between a Contract of Indemnity and a Contract of Guarantee – Kinds of Guarantee – Revocation of a Continuing Guarantee – Rights of the Surety – Rights against the Creditor – Rights against Principal Debtor – Right against Co-Sureties – Discharge of Surety – Bailment – Meaning – Essentials of a Bailment – Classification of Bailment – Rights, Duties and Liabilities of Bailee – Rights and Duties of Bailor – Finder of Lost Goods – Rights and Duties of the Finder of Lost Goods – Pledge – Meaning – Rights of the Pledgee – Lien – Meaning – Kinds of Lien – Persons Entitled to General Lien.		
UNIT - V		20 hours
Sale of Goods Act, 1930: Definition of ‘Goods’ and ‘Sale’ – Essential Elements of Sale – Difference between Sale and Agreement to Sell – Conditions and Warranties – Express and Implied Conditions and Warranties – Caveat Emptor – Exceptions to the Doctrine of Caveat Emptor – Unpaid Seller – Meaning – Rights of an Unpaid Seller.		
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	M	M
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	M	M

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Kapoor N.D.	Business Law	Sultan Chand & co.
2	Kapoor N.D.	Elements of Mercantile Law	Sultan Chand & co.

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	Krishnan Nair	Law of Contracts	Orient Longman Publishers
2	Pillai R.S.N and Bhagavathi	Business Law	S. Chand & Co
3	Gulshan S.S.& Kapoor G.K.	Business Laws	New Age International
4	Tulsian P.C	Business Laws	Tata Mcgraw Hill
5	Bare Act	Indian Contract Act, 1872	-
6	Bare Act	Sale of Goods Act, 1930	-

JOURNALS

1. International Journal of Law, Crime and Justice, Elsevier Publications, ISSN: 1756-0616
2. Journal of National Law University Delhi, Sage Publications, ISSN: 2277-4017
3. Journal of Legal Studies & Research (JLSR), The Law Brigade Publisher (India) ISSN 2455-2437

E-LEARNING RESOURCES

1. <https://www.netlawman.co.in/ia/indian-contract-act>



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2. https://www.tutorialspoint.com/business_law/business_law_of_contract_act.htm
3. <https://courses.lumenlearning.com/masterybusinesslaw/chapter/introduction-to-agency-and-the-types-of-agents/>
4. <http://www.simplynotes.in/m-comb-com-2/special-contracts-indemnity-guarantee-bailment-andpledge-agency/>
5. <https://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/>
6. <https://www.lawteacher.net>

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper - 07	BANKING THEORY LAW AND PRACTICE		L	T	P	C
Course code	UCMAM07 / BM07 / CM07		6	-	-	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						
The main objectives of this course are as follows: ⚙ Making the students to understand the origin and the growth of the Indian Banking System. ⚙ Familiarizing the students with the functions of modern banks. ⚙ Creating awareness about the changing trends in banking industry.						
EXPECTED COURSE OUTCOMES						
On The Successful Completion of the Course, Student will be able to: CO1 – Understand the Concepts of Indian Banking and Financial System. CO2 – Understand about the Banker, Customer Relationship and Customers’ Grievances & Redressal System. CO3 - Develop Insights on Lending Operations of Banking and Causes of NPA in The Banking Sector. CO4 - Update the Modern Day Developments in Indian Banking Sector. CO5 - Know the Basic Elements of Negotiable Instruments.						
BANKING THEORY LAW AND PRACTICE						
UNIT - I						18 hours
Banking: Meaning - Definition - Evolution – Classification of Banks. Non-Banking Financial Institution – Meaning – Origin and Types. Commercial Bank – Functions – Role of Commercial Bank in Economic Development. Reserve Bank of India – Establishment – Functions – Credit Control – Qualitative and Quantitative Measures.						
UNIT - II						18 hours
Banker – Customer Relationship: Meaning - General Relationship - Special Relationship. Special Types of Customers – Minor - Married Women – Drunkard – Lunatics - Illiterate Person – Partnership firm - Joint Stock Company. Customers’ Grievances and Redressal - The Consumer Protection Act, 1986 – Ombudsman.						
UNIT - III						18 hours
Loans and advances: Meaning - Principles of Sound Lending – Classification of Loans and Advances – Secured and Unsecured – Credit Worthiness of Borrowers –NPA &Risk Management. Modes of Creating Charge - Lien - Pledge - Hypothecation – Mortgage. Basel Accord – Basel I,II and III.						
UNIT - IV						18 hours
E-Banking: Meaning – Benefits - Internet Banking - Mobile Banking - Virtual Banking - E-payments - ATM Card - Debit/Credit Card - Smart Card - NEFT, RTGS, ECS (credit/debit) - E-money - Electronic Purse - Digital Cash.						
UNIT - V						18 hours
Introduction to Negotiable Instruments Act, 1881: Negotiable Instruments - Definition –Promissory Note- Bill of Exchange – Cheque. Endorsement of Negotiable Instruments– Essentials of Endorsements – Type of Endorsements. Holder and Holder in Due Course – Holder for Value - Paying Banker – Collecting Banker.						
Total Lecture Hours						90 Hours



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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	M	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	M

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Gordon and Natarajan	Banking theory Law and practice	Himalaya Publishing House
2	Sundaram & Varshney	Banking Theory Law and Practice	Sulthan Chand & Sons

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	S.Gurusamy	Banking Theory Law and Practice	Vijay Nicole Imprints
2	S.N.Maheshwari & S.K.Maheshwari	Banking Theory Law and Practice	Kalyani Publishers.

JOURNALS

- ❖ International Journal of Banking, Risk and Insurance, Publishing India Group, ISSN- 2320- 7507.
- ❖ SAARJ Journal on Banking and Insurance Research, South Asian Academic Journals, ISSN- 2319-1422.
- ❖ Journal of Banking and Finance ISSN: 0378-4266, Elsevier

WEB RESOURCES

- ❖ <https://www.rbi.org.in>
- ❖ <http://www.allbankingsolutions.com>
- ❖ <https://www.investopedia.com>
- ❖ <https://www.enterprisedges.com>
- ❖ <http://www.allbankingsolutions.com>



Ramakrishna Mission Vivekananda College (Evening)
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Department of Commerce

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper – 08	BUSINESS MANAGEMENT	L	T	P	C
Course Code	UCMAM08 / BM08 /CM08	6	-	-	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					
The main objectives of this course are as follows: ★ Providing understanding about basic terminologies of management. ★ Explore the process of Management. ★ Gain Knowledge to manage a business.					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, students will be able to: CO1 - Explain the concepts based on management and its features. CO2 - Summaries the principles and importance of planning. CO3 - Summaries the Organizing, Committee and Techniques of Management. CO4 - Examine the motivation theories, Leadership theories and Staffing. CO5 - Summarize the Controlling techniques and Coordination.					
BUSINESS MANAGEMENT					
UNIT - I		18 hours			
Management: Definition – Meaning – Definitions – Objective - Importance - Nature and Scope of Management – Principles of Management - Functions of Management - Levels of Management. Steps in Management Process – Management and Administration - Role and Functions of a Manager –Taylor’s Scientific Management- Fayol’s Fourteen Principles of Management.					
UNIT - II		18 hours			
Planning: Nature and Process of planning – Meaning, Definition, Nature, Characteristics, Objectives, Importance, Advantages, Limitations, Principles, features, Types, Steps in the Process of Planning. Methods & Types of plans: Forecasting and Decision Making: Types of Managerial Decision, Process of Decision Making – Condition and Techniques of Decision Making.					
UNIT - III		18 hours			
Organizing: Meaning – Importance - Types of Organisations – Theories of Organisation – Departmentation – Span of Management – Organisation – Group, Charts and Manuals – Authority, Responsibility, Power, Accountability, Committees, Centralization, Decentralization and Delegation. Techniques of Management: MBO – MBE and MBS.					
UNIT - IV		18 hours			
Directing: Nature and Scope – Supervision – Theories of Motivation - Hierarchy Needs Theory – Two Factor Theory – X and Y Theories. Staffing - Nature and Scope. Leadership Styles – Theories. Communication: Principles – Channels - Types – Media and Methods of Communication – Barriers to Communication – Steps to overcome Barriers to Communication.					
UNIT - V		18 hours			
Controlling: Nature and Process of Controlling – Techniques of Managerial Control: External Audit Control, Management Audit, Benchmarking. Co-ordination: Meaning, Nature, Characteristics, Need, Importance, Types, Principles of Co-ordination. Co-ordination and Co-operation.					
Total Lecture Hours					90 Hours



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

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	C.B. Gupta	Business Management	Sultan Chand & Sons
2	L.M. Prasad	Principles of Management	Sultan Chand & Sons
3	Ramasamy	Principles of Management	Himalaya Publishing
4	Balaji C.D	Principles of Management	Margham Publications
5	Peter F Drucker	Practice of Management	Mercury Books

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	P.C. Tripathi	Principles of Management	TATA McGraw Hill
2	Dinkar Pagare	Principles of Management	Sultan Chand & Sons
3	Dr.G.Ramesh	Principles of Management	Dhanam Publications
4	Jayasankar	Principles of Management	Margham Publications

JOURNALS

1. Prabandhan: Indian Journal of Management (ISSN 0975-2854) Indian
2. Indian Journal of Business Administration & Management, Sciedu Press.
3. International Journal of Management & Technology, Inder science Publishers

E-LEARNING RESOURCES

1. <https://open.umn.edu/opentextbooks/subjects/management>.

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Allied Paper -03	CORPORATE GOVERNANCE, ETHICS AND SUSTAINABILITY	L	T	P	C
Course Code	UCMAL03 / BL03 / CL03	6	-	-	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					
The main objectives of this course are as follows:					
<ul style="list-style-type: none"> ✪ To Provide knowledge about the corporate governance and ethics. ✪ To educate the concepts of corporate boards, ethics and sustainability. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - Understand the concepts, need and scope of corporate governance.					
CO2 - Apply the knowledge of board composition and corporate governance committees.					
CO3 - Analyse the need for legislation of Corporate Governance.					
CO4 - Remember the concepts and business ethics and social responsibilities.					
CO5 - Evaluate the concepts of sustainable development.					
CORPORATE GOVERNANCE, ETHICS AND SUSTAINABILITY					
UNIT - I		18 hours			
Corporate Governance: Meaning and Definition – Conceptual Framework of Corporate Governance – Need – Scope – Evolution of Corporate Governance - Elements of Good Corporate Governance -- corporate Governance in India – National Committees on Corporate governance – CII, Code of desirable Corporate Governance 1998, Kumar Mangalam Birla committee 2000, Naresh Chandra committee 2002, N.R. Narayana Murthy Committee 2003.					
UNIT - II		18 hours			
Corporate and Board Management: Board Composition – Diversity in Board- – Types of Directors – Roles and Responsibilities of the Board of Directors - Functions and Powers of the board of directors — Chairman – CEO – Relationship between Directors and Executives – Board Committees – Various Board Committees – Composition – Role and Responsibilities – Contribution to Board Governance – Audit Committee – Shareholders Grievance Committee – Remuneration Committee – Nomination Committee – Corporate Governance Committee – Corporate Compliance Committee – Other Committees.					
UNIT - III		18 hours			
Need for Legislation of Corporate Governance – Legislative Provisions of Corporate Governance in Companies Act 1956 and 2013 – Corporate Governance in PSUs, Banks and Insurance Companies.					
UNIT - IV		18 hours			
Business Ethics: Meaning – definition- Nature - Types- sources- Ethical principles- Ethical dilemma- – Ethics and Conflicts of Interests – Factors influencing in business ethics- Corporate social responsibility – Ethical Issues in Corporate Governance.					
UNIT - V		18 hours			
Sustainability: Meaning – Definition - Scope - Corporate Sustainability – Sustainability Terminologies– Triple Bottom Line (TBL) – Sustainable Development.					
Total Lecture Hours					90 Hours



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

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	G. N. Bajpai	The Essential Book of Corporate Governance.	SAGE
2	Subhash Chandra Das	Corporate Governance In India: An Evaluation	Eastern Economy

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
01	Dr. S.S Khanka	Business Ethics and Corporate Governance	S. Chand
02	Sandeep Goel	Corporate Governance	McGraw Hill India
03	Bhuvaneshwar	Ethics, Governance & Sustainability	Taxmann Publications.
04	Deepankar Sharma	Law of Corporate Governance	Central Law publications
05	Dr. V.N.Parthiban	Corporate Governance, Ethics and Sustainability	Maruthai Publishers

JOURNALS

1. Journal of Corporate Law Studies, ISSN: 1757-8426, Taylor & Francis Online.
2. International Company and Commercial Law Review, ISSN: 0958-5214.

E-LEARNING RESOURCES

1. <https://www.setindiabiz.com/learning/types-of-company-companies-act-2013/>
2. <http://www.mca.gov.in/MinistryV2/stepstoformanewcompany.html>
3. <https://edurev.in/studytube/Modes-of-Acquiring-Membership--Rights--Duties>

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper - 09	CORPORATE ACCOUNTING - II	L	T	P	C
Course Code	UCMAM09 / BM09 / CM09	6	-	-	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					
The main objectives of this course are as follows: 1. To Impart knowledge about Human Resource Accounting and Accounting for price level changes. 2. To understand about the preparation of final accounts of Banking and Insurance companies. 3. To get familiar in the preparation of statement of affairs and Liquidator’s final Statement of Account.					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, students will be able to: CO1 - Explain the concepts in Human Resource Accounting and Environmental accounting. CO2 - Summarise the various schedules to be prepared in the final accounts of Banking CO3 - Examine the Profit and Loss account and balance sheet of Insurance companies. CO4 - Examine the accounting methods followed in the accounts of Holding Companies. CO5 - Summarize the Concept of realization of assets and Liquidation of Companies.					
CORPORATE ACCOUNTING - II					
UNIT - I					18 hours
Human Resource Accounting. Accounting Standards. Financial Reporting Practices. Accounting for Price Level Changes / Inflation Accounting. Sustainability Reporting on Environmental Accounting.					
UNIT - II					18 hours
Final Accounts of Banking Companies: Guidelines of Reserve Bank of India – Classification of Bank Advances – Performing and Non-Performing Assets – Provisioning Norms — Treatment of Interest on bad and doubtful assets – Rebate on Bills Discounted – Items requiring Special Attention in the Preparation of Final Account – Preparation of Profit and Loss Account and Balance Sheet.					
UNIT - III					18 hours
Holding Company Accounts: Calculation of Holding-Minority Ratio – Capital Profits – Revenue Profit – Goodwill or Capital Reserve – Minority Interest – Mutual Owings – Unrealised Profit included in Stock – Preparation of Consolidated Balance Sheet.					
UNIT - IV					18 hours
Final Accounts of Insurance Companies: Important Terms Used in Insurance Business – Life Insurance – Calculation of Correct Life Assurance Fund – Calculation of Net Claims – IRDA Regulations regarding Insurance Business – Preparation of Revenue Account – Profit and Loss Account and Balance Sheet of Life Insurance Companies and General Insurance Companies (Fire – Marine – Miscellaneous).					
UNIT - V					18 hours
Liquidation of a Company: Meaning – Methods – Appointment of a Liquidator – Duties, Powers and Responsibilities of a Liquidator – Preparation of Statement of Affairs – Preparation of Deficiency or Surplus Account – Preparation of Liquidator’s Final Statement of Account.					
Total Lecture Hours					90 Hours
(Problems: Theory = 80:20)					



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Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

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

RECOMMENDED BOOKS			
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	Company Accounts	Kalyani Publishers
3	Gupta R.L. and Gupta V.K	Advanced Accounting	Sulthan Chand

BOOKS FOR REFERENCE			
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

JOURNALS

1. Journal of Finance and Accounting - ISSN: 2347-4467; e-ISSN: 2395-2598
2. Indian Journal of Accounting, ISSN-0972-1479 (Print) ISSN- 2395-6127

WEB RESOURCES

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
2. 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	5	7	12	10	2	20
Section B	K1,K2 & K3	1	6	7	5	5	25
Section C	K2, K3, K4 & K5	0	4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper -10	COMPANY LAW	L	T	P	C
Course Code	UCMAM10 / BM10 / CM10	6	-	-	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					
<p>The main objectives of this course are as follows:</p> <ul style="list-style-type: none"> ✪ Providing knowledge on the nature, kinds of companies and procedure for incorporation of companies. ✪ Making the students gain in depth knowledge of the important documents forming part of the incorporation of a company ✪ Making the students acquire knowledge on the provisions relating to membership of a company, transfer of shares and transmission of shares ✪ Enlightening the students on the various kinds of meetings of a company, structure of the Board of Directors, provisions relating to winding up of a company and law relating to Insolvency and Bankruptcy Code. 					
EXPECTED COURSE OUTCOMES					
<p>On the successful completion of the course, students will be able to:</p> <p>CO1 – Explain the nature and kinds of companies and procedure in the formation of companies</p> <p>CO2 – Gain knowledge on the Memorandum of Association, Articles of Association and Prospectus and the doctrines of Ultra Vires, Constructive Notice and Indoor Management</p> <p>CO3 – Learn different ways of obtaining membership in a company and its termination and the procedure for transfer and transmission of shares</p> <p>CO4 –Understand the provisions regarding conduct of meetings of the Board of Directors and Shareholders, Voting Rights and Resolutions</p> <p>CO5 – Understand the provisions regarding the procedure for winding up and law relating to Insolvency and Bankruptcy Code(IBC)</p>					
COMPANY LAW					
UNIT - I					20 hours
Joint Stock Company: Companies Act 2013 - Definition - Kinds of Companies – Differences between private limited companies and public limited companies – Incorporation of a company – Memorandum of Association – Contents – Alteration – Doctrine of Ultra Vires.					
UNIT - II					20 hours
Articles of Association – Difference between Memorandum of Association and Articles of Association – Doctrine of Indoor Management. Prospectus – Contents – Types of Prospectus – Mis-statements in Prospectus – Book Building Process – Green Shoe Option – E-Filing – Dematerialization.					
UNIT - III					20 hours
Meaning of Shares – Kinds of Shares – Voting Rights – Issue of shares at a Premium - Transfer of Shares – Transmission of Shares – Debentures – Meaning – Types – Directors – Meaning – Number of Directors – Number of Directorship – Woman Director –Types of Directors – Director Identification Number – Legal Position of Directors – Appointment of Directors – Powers of Directors – Duties of Directors.					
UNIT - IV					15 hours
Meetings: Annual General Meeting – Extraordinary General Meeting – Notice of Meeting – Quorum – Proxy – Board of Directors Meeting – Resolution – Ordinary Resolution – Special Resolution – Resolution requiring Special Notice.					



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UNIT - V		15 hours
Winding Up: Meaning - Modes of Winding up – Winding up by Court – Voluntary Winding up – Members’ Voluntary Winding up – Creditors’ Voluntary Winding up – National Company Law Appellate Tribunal – Insolvency and Bankruptcy Code (IBC) – Valuation under IBC - Role of NCLT in Insolvency.		
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	M	M
CO3	M	S	S	S	S
CO4	S	S	M	S	L
CO5	S	S	S	M	M

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Kapoor.N.D.	Elements of Company Law	Sultan Chand & Sons
2	Tulsian, P.C.	Business and Corporate Laws	Tata Mcgraw Hill

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	K.C.Garg, Vijay Gupta & Joy Dhingra	Company Law	Kalyani Publishers
2	Garg, Kamal.	Insolvency and Bankruptcy Code Ready Reckoner	ICSI
3	Kapoor, G.K, et al.	Company Law	Taxmann
4	Singh, Avatar	Company Law	Eastern Book Company.

JOURNALS

1. Journal of Corporate Law Studies, ISSN: 1757-8426, Taylor & Francis Online
2. International Company and Commercial Law Review, ISSN: 0958-5214, Sweet & Maxwell
3. The Chartered Secretary, ISSN: 0972-1983, ICSI
4. ICSI IPA Insolvency and Bankruptcy Journal, ICSI Insolvency Professionals Agency
5. Corporate Governance: An International Review, ISSN:1467-8683, Wiley Online
6. The Yale Law Journal, ISSN: 0044-0094, Yale Law Journal Company

E-LEARNING RESOURCES

1. <https://www.setindiabiz.com/learning/types-of-company-companies-act-2013/>
2. <http://www.mca.gov.in/MinistryV2/stepstoformanewcompany.html>
3. https://edurev.in/studytube/Modes-of-Acquiring-Membership--Rights--Duties-Memb/b0f592fbb66d-453d-b5de-38a4df5d9163_t



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

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

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper -11	AUDITING AND ASSURANCE	L	T	P	C
Course Code	UCMAM11 / BM11 / CM11	6	-	-	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					
The main objectives of this course are as follows:					
<ul style="list-style-type: none"> ✪ Understanding the basic concepts of Auditing and its nature. ✪ Identifying the facets of Assurance and its importance in the Auditing practice. ✪ Studying the essentialities of the company audit. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, students will be able to:					
CO1 – Understand the meaning and objectives of audit.					
CO2 – Identify the facets of Assurance.					
CO3 – Understand the importance of vouchers, internal check and control.					
CO4 – Learn the various techniques of Vouching and verification of assets and liabilities					
CO5 – Know the rules for appointment of company auditor and contents of auditor’s report.					
AUDITING AND ASSURANCE					
UNIT - I					18 hours
Auditing: Meaning – Definition – Nature – Scope – Objectives – Types –Advantages - Limitations. Audit Planning – Audit Programme - Objectives and Contents – Audit Note Book – Contents – Audit Working Papers.					
UNIT - II					18 hours
Standards on Auditing and Guidance Notes: Overview – Standard Setting Process – Role of International Auditing and Assurance Standards Board – Standards on Auditing issued by ICAI- SA 200,230,240,250,299,500 and SA 530.					
UNIT - III					18 hours
Vouching: Meaning – Importance of vouching– Types - Vouching of Cash and Trading Transactions. Internal Audit: Meaning – Nature – Scope. Internal Control – Meaning – Elements of Internal Control. Internal check: Meaning – Objectives – Advantages and Disadvantages of Internal Check – Internal Check Regarding Cash, Wages, Purchase and Purchases Returns, Sales and Sales Returns.					
UNIT - IV					18 hours
Verification and Valuation of Assets and Liabilities: Meaning – Classification of Assets – Verification and Valuation of Different Types of Assets – Verification and Valuation of Liabilities. Audit evidence :Meaning –Tools and Techniques.					
UNIT - V					18 hours
Company Audit: Provisions Under the Companies Act, 2013 Relating to Qualification – Disqualification – Appointment – Remuneration – Removal – Rights – Duties – Liabilities – Auditor’s report – Contents- e-Audit. Introduction to Cost and Secretarial Audit.					
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	S	S	S	M



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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Dinkar Pagare	Principles and Practice of Auditing	Sultan-Chand & Co.
2	Tandon, B. N., Sudharsanam, S., & Sundarababu, S	Handbook of Practical Auditing	S. Chand & Company limited
3	Pradeep Kumar, Baldev Sachdeva and Jagwant Singh	Auditing Principles and Practices	Kalyani Publishers.

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	Sanjib Kumar Basu	Auditing and Assurance	Pearson
2	Sharma T.R.	Auditing Principles & Problems	Sharma T.R

JOURNALS

- ❖ Journal of International Accounting, Auditing and Taxation, ELSEVIER.
- ❖ International Journal of Auditing, WILEY, ISSN 1099-1123,
- ❖ Journal of Accounting, Auditing & Finance, SAGE PUBLISHING, EISSN: 21604061,

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	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper - 12	INSURANCE AND RISK MANAGEMENT			L	T	P	C
Course Code	UCMAM12 / BM12 / CM12			6	-	-	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							
The main objectives of this course are as follows:							
<ul style="list-style-type: none"> ★ Understanding the basic concepts of Insurance. ★ Analysing the Insurance Law and Regulations. ★ 3. Evaluating the functioning of LIC and GIC in India. 							
EXPECTED COURSE OUTCOMES							
On the successful completion of the course, students will be able to:							
<ol style="list-style-type: none"> 1. CO1 - Define the basic concepts of Insurance. 2. CO2 – Understand the Insurance Law and Regulations. 3. CO3 – Learn the about the functioning of Life Insurance 4. CO4 – Acquire knowledge on General Insurance 5. CO5 – Gain the Knowledge the Risk Management. 							
INSURANCE AND RISK MANAGEMENT							
UNIT - I							18 hours
Insurance: Meaning – Nature – Functions – Importance - Principles of Insurance - Rights and Liabilities of Insurer - Duties of Insured – Current scenario of Insurance in Public and Private Sector.							
UNIT - II							18 hours
Insurance Laws and Regulations: Insurance Act, IRDA Act, LIC Act, GIC Act. Powers and Functions of IRDA. Insurance Ombudsman.							
UNIT - III							18 hours
Life Insurance: Meaning – Features – Selection of Risk – Age Admission – Computation of Premium. Life Insurance Products: Term Insurance, Whole Life Policies – Endowment Annuities – Money Back Policies. Insurance Documents –Proposal Forms – Agents Confidential Report – Declaration of Good Health – Medical Report – Policy Form – Policy Conditions – Policy Procedures – Revival – Loans – Claims – Re-insurance – Double Insurance.							
UNIT - IV							18 hours
Introduction to General Insurance: Fire Insurance – Marine Insurance – Motor Insurance – Health Insurance –Rural Insurance – Officers Liability Insurance - Insurance for Weaker Sections of the Society. Marketing of Insurance Products – Selling Process.							
UNIT - V							18 hours
Risk: Meaning – Classification of Risk – Cost of Risk. Risk Management: Meaning – Objectives – Characteristics – Significance – Principles – Organisation of Risk Management in Business – Process of Risk Management – Risk Management Techniques.							
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	M	M
CO3	M	S	S	S	S
CO4	S	S	M	S	L
CO5	S	S	S	M	M

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



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RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Sharma R.S	Insurance : Principles and Practice	Vora Bombay
2	Periasamy.P	Principles & practice of insurance	Himalaya publication
3	Dr. A. Murthy	Principles and Practice of Insurance	Margham Publications
4	Priyanka Singh	Insurance and Risk Management	Thakur publishers

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	Institute Committee	Life Insurance	Institute of Insurance, Mumbai
2	Institute Committee	General Insurance.	Institute of Insurance, Mumbai
3	Murthy.A	Elements of insurance	Margham publications

JOURNALS

1. The Journal of Risk Management and Insurance - 2021-12-04
2. International Journal of Banking, Risk and Insurance, Publishing India Group.
3. SAARJ Journal on Banking and Insurance Research, South Asian Academic Journals.
4. International Journal of Finance, Insurance and Risk Management.
5. International Journal of Banking, Risk and Insurance
6. The Journal of Corporate Governance, Insurance, and Risk Management (JCGIRM).
7. Journal of Risk and Insurance

E-LEARNING RESOURCES

1. <https://www.jstor.org/journal/jriskinsurance>
2. <http://insuranceissues.org/>
3. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
4. <https://www.marineinsight.com/know-more/what-is-marine-insurance/>
5. <https://www.indiafilings.com/learn/fire-insurance-types/>
6. <https://www.slideshare.net/neetups14/rural-insurance>

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Allied Paper -04	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	L	T	P	C
Course Code	UCMAL04 / BL04 / CL04	6	-	-	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					
The main objectives of this course are as follows:					
<ul style="list-style-type: none"> ☛ To Gain knowledge about the various investments and mutual funds. ☛ To understand the concepts of capital markets. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1- Understand the concepts, need and scope of investment.					
CO2- Understand the capital markets, derivatives markets					
CO3 - Analyse the security markets by fundamental and technical analysis.					
CO4 –Evaluate the risk and return on investment.					
CO5- Create the portfolio management constructions and process.					
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT					
UNIT - I					18 hours
Investment Management: Meaning – Nature – Scope – Classification of Investments – Investment and Speculation – Investment Objectives – Investment Process – Investment Alternatives- Intermediaries Mutual Funds: Meaning – Origin – Importance – Schemes.					
UNIT - II					18 hours
Capital Market: Primary Market -New Issue Market - NSDL – CDSL – Secondary Market – Listing of Securities – BSE – NSE. SEBI: Functions – Powers. Derivatives market (Options & Futures): Types of Options – Put Option – Call Option – Advantages – Limitations – Futures – Forwards and Futures – Distinction between Forwards and Futures – Distinction between Futures and Options.					
UNIT - III					18 hours
Security Analysis: Fundamental Analysis – Macro-Economic Analysis – Industry Analysis – Company Analysis. Technical Analysis: Dow Theory – Charts – Moving Average – Rate of Change.					
UNIT - IV					18 hours
Risk and Return Analysis: Systematic Risk – Unsystematic Risk. Return Analysis: Meaning – Factors Determining the Return on Investment – Methods of Measurement of Return.					
UNIT - V					18 hours
Portfolio Management: Meaning – Objectives – Selection of Portfolio – Construction –Traditional and Modern approach – Evaluation and Revision.					
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	M	M
CO3	M	S	S	S	S
CO4	S	S	M	S	L
CO5	S	S	S	M	M

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



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RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Samuel Thomas	Security Analysis and Portfolio Management	Kalyani Publishers
2	S.Kevin	Security Analysis and Portfolio Management	EEE

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

JOURNALS

1. International Journal of Portfolio Analysis and Management - ISSN online 2048-237X Inderscience publishers
2. The journal of portfolio Management.
3. Financial market and Portfolio Management- Springer

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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EVS	ENVIRONMENTAL STUDIES	L	T	P	C
Course Code	UESBV01	2	-	-	2
YEAR	SECOND YEAR	SEMESTER - IV			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L –Lecture; T – Tutorial; P – Practical; C – Credit					



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Major Paper - 13	COST ACCOUNTING	L	T	P	C
Course Code	UCMAM13/BM13 / CM13	6	-	-	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					
<p>The main objectives of this course are as follows:</p> <ul style="list-style-type: none"> ★ Providing better clarity of the basic concepts of cost accounting ★ Enlightening the students on the importance of cost ascertainment, reduction and control ★ Enabling the students to understand the methods of ascertaining the product cost ★ Teaching the students to calculate the element-wise cost and the total cost. ★ Making the students understand the methods of costing adopted by different types of industries. ★ Exposing the students to the practical application of costing 					
EXPECTED COURSE OUTCOMES					
<p>On the successful completion of the course, students will be able to:</p> <p>CO1 – Differentiate Cost Accounting from other branches of Accounting and prepare Cost Sheet. CO2 – Prepare Stores Ledger Account and calculate the labour cost CO3 – Apportion overheads and calculate machine hour rate CO4 – Prepare Reconciliation Statement and Process Accounts CO5 – Prepare Contract Accounts and Operating Cost Sheet</p>					
COST ACCOUNTING					
UNIT - I					15 hours
<p>Cost Accounting: Meaning – Definition – Objectives – Advantages – Limitations – Difference between Financial Accounting and Cost Accounting – Difference between Management Accounting and Cost Accounting – Classification of Cost – Cost Centre – Cost Unit – Profit Centre – Methods of Costing – Techniques of Costing - – Introduction to Cost Accounting Standards. Cost Sheet: Meaning – Preparation of Cost Sheet. Tenders and Quotations: Meaning – Preparation of Tenders and Quotations</p>					
UNIT - II					20 hours
<p>Material: Material Control – Meaning – Objectives – Advantages. Inventory Control: Meaning – Techniques – ABC Analysis – Perpetual Inventory System – Just-in-time Inventory – VED Analysis – FNSD Analysis – Automatic Order System. Stock: Determination of various levels – Economic Ordering Quantity (EOQ). Stores Ledger: Preparation of Stores Ledger – FIFO, LIFO, Simple Average and Weighted Average methods only. Labour: Time Rate System – Halsey Plan and the Rowan Plan – Piece-rate System – Straight Piece-Rate System – Taylor’s differential Piece-Rate System – Merrick’s Multiple Piece-Rate System – Computation of Labour Turnover</p>					
UNIT - III					15 hours
<p>Overheads: Meaning – Definition – Classification of Overheads – Meaning of Allocation of Overheads Apportionment: Meaning – Primary Distribution – Secondary Distribution under the Direct Re-Distribution, Step Distribution and Repeated Distribution methods. Absorption: Meaning – Computation of Machine Hour Rate.</p>					
UNIT - IV					20 hours
<p>Reconciliation of Cost and Financial Accounts: Integrated Accounting System – Non-Integrated Accounting System – Need for Reconciliation – Causes for disagreement in profits – Preparation of Reconciliation Statement (Simple Problems Only). Process Costing: Meaning – Features – Preparation of Process Accounts with Normal Loss, Abnormal Loss and Abnormal Gain</p>					



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UNIT - V		20 hours
Contract Costing: Meaning – Definition – Definition – Features – Preparation of Contract Account – Completed Contracts – Incomplete Contracts. Operating Costing: Meaning – Definition – Preparation of Operating Cost Sheet and Calculation unit cost of Passenger Transport and Goods Transport Undertakings.		
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	S	S	M	M
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	S	S	M	M

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Jain, S.P. and Narang K.L.	Cost Accounting	Kalyan Publishers, New Delhi
2	Reddy, T.S and Hari Prasad Reddy Y	Cost Accounting	Margham Publishers, Chennai

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

JOURNALS

- ❖ Cost Accounting Standards - The ICWA of India Management Accountant - The ICWA of India Indian Journal of Finance

WEB RESOURCES

- ❖ icwajournal@hotmail.com www.accaglobal.com



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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	7	12	10	2	20
Section B	K1,K2 & K3	1	6	7	5	5	25
Section C	K2, K3, K4 & K5	0	4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper – 14	FINANCIAL SERVICES AND FOREIGN EXCHANGE MANAGEMENT	L	T	P	C
Course Code	UCMAM14 / BM14 / CM14	6	-	-	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					
The main objectives of this course are to:					
<ul style="list-style-type: none"> ★ Understanding the basic concepts of financial services ★ Analyzing the working and components of corporate securities market ★ Evaluating the functioning of stock exchanges in India ★ Evaluating the role of intermediaries in financial market 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, students will be able to:					
CO1 – Gain the Knowledge of concepts of financial Services.					
CO2 – Understand the Merchant Banking and Consumer Finance.					
CO3 – Understand about the Mutual Fund and Securitization.					
CO4 – Learn the Concept SEBI Guidelines and Credit Rating Agencies					
CO5 – Acquire Knowledge in the Foreign Exchange Management.					
FINANCIAL SERVICES AND FOREIGN EXCHANGE MANAGEMENT					
UNIT - I					18 hours
Financial Services: Meaning – Importance – Types – Functions of Financial Services - Players in Financial Services Sector - Financial Services in India.					
UNIT - II					18 hours
SEBI: Guidelines - Primary Markets and Secondary Markets - Role of SEBI – Regulation of Stock Exchange. Merchant Banking: Meaning – Functions – Issue Management – Managing of New Issues – Underwriting – Introduction to securities Market Intermediaries.					
UNIT - III					18 hours
Stock Exchange - Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions. Dematerialization of Shares and Securities.					
UNIT - IV					18 hours
Leasing and Hire purchase: Concepts – Features – Types of Lease Accounts. Factoring: Meaning – Functions of a Factor. Consumer Finance - Venture Capital - Mutual Funds: Meaning – Concept – Types. Securitization: Meaning – Concept and Procedures in India. Credit Rating: Meaning – Objectives – Scope – Credit Rating Agencies in India.					
UNIT - V					18 hours
Foreign Exchange Management: Meaning of Foreign Exchange – Foreign Exchange Management Act - Rates - SPOT- Forward - Exchange rates quotes - Direct – Indirect – Buying rate - Selling rate – Risk Management - Hedging - Forward Contracts – Options – Futures – Swaps.					
Total Lecture Hours					90 Hours

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



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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Dr.S.Gurusamy	Financial Services	Vijay Nicole Imprints
2	M.Y. Khan	Financial Services	Tata McGraw-Hill Education
3	Natrajan. L	Financial Markets	Margham Publications
4	C. Jeevanandam	Foreign Exchange	Sultan Chand & Sons

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	B. Santhanam	Financial Services	Margham Publications
2	Shashi, Gupta	Financial Services	Kalyani Publishers
3	Dr.V.N.Parthiban	Financial Services	Maruthai Publishers
4	Saroj Kuamr	Financial Services	Thakur Publishers
5	Nisha Aggarwal	Financial Services	Kalyani Publishers

JOURNALS

1. International Journal of Financial Services Management, ISSN 1741-8062.
2. International Journal of Financial Markets and derivatives, ISSN online - 1756-7149
3. Journal of Financial Services Marketing, ISSN 1573-0735, Springer Link
4. Journal of Financial Markets –ISSN 1386-4181, Elsevier.
5. International Journal of Financial Research ISSN: 1923-4023

E-LEARNING RESOURCES

1. <https://www.insuranceinstituteofindia.com/web/guest/home>
2. <https://www.irda.gov.in/>
3. <https://www.kolkatainsuranceinstitute.com/>
4. <https://www.cii.co.uk/>
5. <https://niapune.org.in/>
6. <https://www.igie.org/>

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper -15	HUMAN RESOURCE MANAGEMENT	L	T	P	C
Course Code	UCMAM15 /BM15 / CM15	6	-	-	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					
The main objectives of this course are as follows:					
<ul style="list-style-type: none"> ★ To impart knowledge on basic concepts, procurement, training and development of employees. ★ To learn performance appraisal techniques and compensation components. ★ To know the employees safety, welfare measures and grievance handling. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, students will be able:					
CO1: Identify the Environment in which HR activities are carried on					
CO2: Analyse about the various processes of HR planning and recruitment process.					
CO3: Highlight the Training needs and Career development.					
CO4: Importance of PA and its link with Compensation management.					
CO5: Assess about Employee welfare and Grievance handling					
HUMAN RESOURCE MANAGEMENT					
UNIT - I					18 hours
Human Resource Management - Meaning - Objectives- Importance- Scope - Functions- Environment of HRM- Personnel Management vs HRM – Difference between Traditional HRM and Strategic HRM- Human Resource Information System.					
UNIT - II					18 hours
Acquisition of Human Resource - Human Resource Planning- Quantitative and Qualitative dimensions - Job analysis – Job description and Job specification. Recruitment – Sources – Internal and External – Selection – Process of Selection – Use of Various tests – Interviews – Interview Techniques in Selection – Induction – Placement					
UNIT - III					18 hours
Training and Development - Concept and Importance - Identifying training and development needs – Methods of Training – on the Job and off the Job Training Methods - Career development- Transfers and Promotions.					
UNIT - IV					18 hours
Performance Appraisal System – Meaning - Nature and objectives - Techniques of performance appraisal - Traditional and modern methods. Compensation – Concept - Policies and administration - Job evaluation - Methods of wage payments and incentive plans - Fringe benefits.					
UNIT - V					18 hours
Maintenance - Employee health and safety - Employee welfare - Social Security –Grievance handling and Redressal – Worker’s participation in management – Collective bargaining.					
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	M	M
CO3	M	S	S	S	S
CO4	S	S	M	S	L
CO5	S	S	S	M	M



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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	SS Khanka	Human Resource Management	S.Chand
2	CB Gupta	Human Resource Management	Sultan Chand & sons

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
01	Aswathappa. K.	Human Resource Management	Tata McGraw-Hill Education
02	Prasad, L. M	Human Resource Management	Sultan Chand & Sons
03	Rao. P. S.	Personnel and Human Resource Management	Himalaya Publishing House.

JOURNALS

1. International Journal of Human Resource Management, ISSN: 1466-4399.
2. SA Journal of Human Resource Management, ISSN: 2071-078X, AOSIS Publishing.
3. Journal of Strategic Human Resource Management, ISSN Number: 2277-2138
4. IBIMA Journal of Human Resource Management Research, ISSN: 2166-0018

E-LEARNING RESOURCES

1. <https://bohatala.com/impact-of-internal-and-external-environment-on-human>
2. <https://studiousguy.com/human-resource-planning/>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>
5. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality>

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper – 16	MARKETING	L	T	P	C
Course Code	UCMAM16/BM16 / CM16	6	-	-	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					
The main objectives of this course are as follows:					
❖ Understanding about the basic concepts of marketing.					
❖ Making the students to get familiar in elements of marketing mix.					
❖ Creating awareness about the contemporary issues in marketing.					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, students will be able to:					
CO1 - Explain the features of marketing and modern marketing concept.					
CO2 - Understand the consumer decision making process.					
CO2 - Narrate the steps involved in new product development.					
CO3 - Examine the impact of promotional mix.					
CO4 –Understand about the contemporary issues in marketing.					
MARKETING					
UNIT - I					18 hours
Marketing: Definition- Functions - Advantages- Evolution of Marketing Concept- Modern Marketing Concepts. Marketing Environment – Micro and Macro Environment.					
UNIT - II					18 hours
Consumer Behaviour: Meaning - Importance - Consumer Decision Making Process. Market Segmentation: Definition – Bases of Segmentation – Benefits.					
UNIT - III					18 hours
Marketing Mix – Meaning – Importance – Factors Affecting Marketing Mix.					
Product: Meaning - Product Policies- Product Mix-Product Line- New Product Development- Product Life Cycle. Brand- Advantages and Limitations- Kinds of Brands- Brand Equity. Packaging- Functions-Kinds of Packaging. Labelling.					
Pricing: Meaning- Importance-Objectives- Factors- Bases and Kinds of Pricing.					
UNIT - IV					18 hours
Promotion: Meaning - Objectives-Promotion Mix - Factors Influencing Promotion Mix – Advertisement - Objectives- Functions - Advantages - Disadvantages – Types -Steps in Advertising Process. Personal Selling- Objectives-Steps in Selling- Qualities of a Salesman. Sales Promotion- Objectives-Merits and Demerits-Kinds.					
UNIT - V					18 hours
Channels of distribution: Meaning - Importance- Types of Channels –Factors Affecting Choice of Channels. Contemporary issues in Marketing – Ethics in Marketing – Technology in Marketing mix.					
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	S
CO3	S	S	S	S	M
CO4	S	M	S	S	S
CO5	S	S	S	S	M

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



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RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Rajan Saxena	Marketing Management	Tata McGraw Hill
2	Philip Kotler	Principles of Marketing	Pearson
3	C.B.Gupta & N Rajan Nair	Marketing Management	Sulthan Chand & Sons

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	Mullins, J., Walker	Marketing	McGraw-Hill
2	Ramaswamy, V. S & Namakumari, S	Marketing management	Macmillan

JOURNALS

1. Indian Journal of Marketing ISSN: 9738703 Associated Management Consultants
2. Journal of Marketing ISSN: 00222429 Sage publishing
3. Journal of Marketing Research ISSN: 00222437 Sage publishing
4. Journal of Marketing Management ISSN: 1472-1376 Taylor & Francis Online
5. Journal of Consumer Marketing ISSN: 0736-3761 Emerald Publishing Limited
6. International Journal of Internet Marketing and Advertising ISSN: 1477-5212

E-LEARNING RESOURCES

1. <https://iedunote.com/marketing>
2. <http://www.yourarticlelibrary.com/marketing>
3. <http://www.notesdesk.com/notes/marketing>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Elective - 01	INCOME TAX LAW AND PRACTICE –I	L	T	P	C
Course Code	UCMAE01/BE01 /CE01	6	-	-	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					
The main objectives of this course are to:					
<ul style="list-style-type: none"> ★ Understating the basic concept of Income Tax, Agricultural Income. ★ Enable students to understand and compute income from salaries ★ Teach the students to calculate the Income from House Properties. ★ Make the students understand and compute Profit and gains of Business and Profession. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1- Understand and determine Residential status, Incidence of Tax.					
CO2- Understand Agricultural Income and hierarchy of Income Tax Authorities					
CO3 - Compute the taxable Salary Income.					
CO4- Compute Income from House Properties					
CO5- Compute Profit and gains from Business and Profession.					
INCOME TAX LAW AND PRACTICE –I					
UNIT - I		10 hours			
Income: Income Tax Act 1961 - Concepts – Features of Income – Types of Income – Previous year and Assessment year – distinction between Capital and Revenue – Receipts, Expenditures and Losses – Exemptions under Section 10.					
UNIT - II		20 hours			
Agricultural Income: Computation of Agricultural Income. Residential Status of a Person - Incidence of Taxation.					
UNIT - III		20 hours			
Income from Salaries: Meaning of Salary – Features – Kinds of Salary Income – Allowances – Perquisites – profit-in-lieu – Provident Fund – Deductions from Salary – Computation of Salary Income.					
UNIT - IV		15 hours			
Income from House Property: Basis of Charge – Annual Value – Deductions from Annual Value – Expenses not allowed as Deduction – Loss from House Property – Computation of Income from House Property.					
UNIT - V		25 hours			
Profits and gains of business or profession: Vocational income – Deductions Expressly Allowed – Allowable losses – Expenses Expressly Disallowed – Deductions allowable only on actual payment – General Deductions – Computation of Depreciation – Computation of income from Profits and gains of Business or Profession.					
Total Lecture Hours					90 Hours
(Problems: Theory = 80:20)					



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

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

RECOMMENDED BOOKS			
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	Sathiya Bhawan Publications

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	Naveen Mittal	Principles of Income Tax Law & Practice	Cengage India
2	T.S. Reddy & Y.Hari Prasad Reddy	Income Tax Theory, Law & Practice	Margham Publication

JOURNALS

1. VISION: Journal of Indian Taxation - ISSN: 2347-4475; e-ISSN: 2395-2571

WEB RESOURCES

1. https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
2. 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	5	7	12	10	2	20
Section B	K1,K2 & K3	1	6	7	5	5	25
Section C	K2, K3, K4 & K5	0	4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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VBE	VALUE BASED EDUCATION	L	T	P	C
Course Code	URKBT01	1	-	-	2
YEAR	THIRD YEAR	SEMESTER - V			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L –Lecture; T – Tutorial; P – Practical; C – Credit					



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Major Paper - 17	MANAGEMENT ACCOUNTING	L	T	P	C
Course Code	UCMAM17/BM17 /CM17	6	-	-	5
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					
<p>The main objectives of this course are as follows:</p> <ul style="list-style-type: none"> ✪ Emphasizing the need for analyzing the financial data for internal reporting, cost control and effective decision-making ✪ Making the students to have a focus on the applications of cost control concepts and techniques ✪ Enabling the students to understand analyse and interpret financial statements. ✪ Teaching the students to prepare statements like Cash Flow, Funds Flow, and Budgets ✪ Enlightening the students on the making of Cost-Volume-Profit analysis and Break-Even Analysis 					
EXPECTED COURSE OUTCOMES					
<p>On the successful completion of the course, students will be able to:</p> <p>CO1 – Differentiate management accounting from financial accounting and explain the application of management accounting and the various tools used</p> <p>CO2 – Analyse and interpret the financial statements using various ratios</p> <p>CO3 – Prepare Funds Flow Statement and Cash Flow Statement</p> <p>CO4 – Prepare different budgets for the business</p> <p>CO5 – Know the application of marginal costing for managerial decisions and compute variances</p>					
MANAGEMENT ACCOUNTING					
UNIT - I					10 hours
<p>Management Accounting: Meaning – Definition – Characteristics – Scope – Functions – Limitations – Difference Between Financial Accounting and Management Accounting. Financial Statements: Meaning – Nature – Analysis and Interpretation of Financial Statements – Techniques – Preparation of Comparative Statements – Preparation of Common-Size Statements – Trend Analysis</p>					
UNIT - II					20 hours
<p>Ratio Analysis: Meaning – Advantages – Limitations - Calculation of Ratios: Profitability Ratios– Activity Ratios – Solvency Ratios - Preparation of Balance Sheet with the help of given ratios</p>					
UNIT - III					20 hours
<p>Funds Flow Analysis: Meaning – Concept of Fund – Preparation of Schedule of Changes in Working Capital – Calculation of Funds from Operations – Preparation of Funds Flow Statement. Cash Flow Analysis: Meaning – Concept of Cash and Cash Equivalents – Preparation of Cash Flow Statement (As per AS 3 under the Indirect Method)</p>					
UNIT - IV					15 hours
<p>Budgetary Control: Meaning – Definition – Objectives – Advantages – Limitations - Preparation of Budgets: Production Budget – Raw Materials Purchase Budget – Cash Budget – Flexible Budget - Zero-Base Budgeting.</p>					
UNIT - V					25 hours
<p>Marginal Costing: Meaning – Definition – Features – Advantages – Limitations - CVP Analysis and Break Even Analysis: Calculation of Profit-Volume Ratio – Break-Even Point – Margin of Safety – Profit – Calculation of sales required to earn a specific amount of profit. Decision-making: Make or Buy Decisions – Key Factor Decisions – Sales-mix Decisions. Standard Costing: Meaning – Definition – Computation of Material Variances and Labour Variances.</p>					
Total Lecture Hours					90 Hours
(Problems: Theory = 80:20)					



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

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Maheshwari S.N.	Principles of Management Accounting	Sultan Chand & Sons
2	Reddy, T.S and Hari Prasad Reddy Y	Management Accounting	Margham Publishers

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

JOURNALS

1. International Journal of research in Commerce and Management
2. Management Accountant - The ICWA of India
3. Indian Journal of Finance

WEB RESOURCES

1. www.icaai.org
2. 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	5	7	12	10	2	20
Section B	K1,K2 & K3	1	6	7	5	5	25
Section C	K2, K3, K4 & K5	0	4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper – 18	INDIRECT TAXES	L	T	P	C
Course Code	UCMAM18/BM18 /CM18	6	-	-	5
Year	THIRE YEAR	SEMESTER: VI			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L –Lecture; T – Tutorial; P – Practical; C – Credit					
COURSE OBJECTIVES					
The main objectives of this course are to:					
❖ Understanding the applicability of indirect taxes in India					
❖ Familiarizing with the calculation and execution of goods and service tax in India					
❖ Understanding the working of custom law in India					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 - Recall various concepts relating to Indirect tax regime in India					
CO2 - Analyse the concept and applicability of GST in businesses					
CO3 - Compare the GST regime with other indirect tax laws prior to it					
CO4 - Illustrate GST system in own business and other prototypes					
CO5 - Examine the custom law and related duties and taxes					
INDIRECT TAXES					
UNIT - I					18 hours
Tax and Taxation: Meaning - Types of Taxes - Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes - Contribution of Indirect taxes Revenues to State.					
UNIT - II					18 hours
Goods and Services Tax in India: Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST - SGST – UTGST – IGST and GST Compensation Cess. Subsuming of Taxes - GST Rate Structure in India.					
UNIT - III					18 hours
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable Supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability. UTGST – Union Territory Goods and Services Tax.					
UNIT - IV					18 hours
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.					
UNIT - V					18 hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.					
Total Lecture Hours					90 Hours
(Theory = 100 %)					



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

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	Dr. S.Varadharaj	Goods and Services Tax	Sri Rudra learning publication
2	Joy Dhubgar	Indirect Taxation	Kalyani Publishers
3	Datey. V.S	GST law & practice	Taxmann publication
4	H.C. Mehrotra	Goods and services tax	Sahitya Bhawan publications
5	Jayachandran	Indirect Tax	S.Chand

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	R.Parameswaran	GST and Customs Laws	Kavin Publications
2	Manoharan	Taxation	Snow White Publication
3	MohammadRafi	Indirect tax laws,	Bharat publication.
4	Joy Dhingra	Indirect taxation	Kalyani publishers

JOURNALS

1. Vision: Journal of Indian Taxation - ISSN: 2347-4475; e-ISSN: 2395-2571
2. International Journal of Accounting and Taxation - ISSN: 2372-4978 (Print Version).
3. Journal of International Accounting, auditing and taxation, Elsevier, ISSN:1061-9518

E-LEARNING RESOURCES

1. <https://www.gst.gov.in> - Goods and Services Tax Common Portal
2. <https://gstcouncil.gov.in> - GST Council
3. <https://ctd.tn.gov.in> – Government of Tamil Nadu

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Major Paper – 19	ENTREPRENEURIAL DEVELOPMENT	L	T	P	C
Course Code	UCOAM19 / BM19	6	-	-	4
Year	THIRE YEAR	SEMESTER: VI			
External : 75 Marks	Continuous Internal Assessment : 25 Marks	Total : 100 Marks			
L –Lecture; T – Tutorial; P – Practical; C – Credit					
COURSE OBJECTIVES					
The main objectives of this course are: 1. To Understand the basic concepts of Entrepreneurship. 2. To Acquire the knowledge about entrepreneurial agencies. 3. To Know the various idea generation techniques to become an entrepreneur. 3. To Examine the role of entrepreneurs in Economic Development.					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to: CO1 - Identify the concept of entrepreneurship. CO2 - Analyse the various functions of financial and support institutions. CO3 – Familiar with preparation of Project Report CO4 – Examine the phases and role of EDPs CO5 - Analyse the Entrepreneurial growth and Significance of SSIs in Economic Development					
ENTREPRENEURIAL DEVELOPMENT					
UNIT - I		18 hours			
Entrepreneurship: Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.					
UNIT - II		18 hours			
Entrepreneurial Development Agencies: Commercial Banks – District Industries Centre – Small Industries Development Organisation – Micro Small and Medium Enterprises – Industrial Finance Corporation of India Limited – Technical Consultancy Organisations – National Small Industries Corporation Limited.					
UNIT - III		18 hours			
Project Management: Business Idea Generation Techniques – Identification of Business Opportunities – Feasibility Study – Marketing – Finance – Technology – Legal – Preparation of Project Report – Tools of Appraisal. Model Project Proposals of Entrepreneurs.					
UNIT - IV		18 hours			
Entrepreneurial Development Programmes (EDPs): Meaning – Need – Major Objectives – Phases of EDPs – Role of EDPs – Achievements – Role of Government in organizing EDPs.					
UNIT - V		18 hours			
Entrepreneurial Growth and Economic Development: Role of Entrepreneurs in Economic Development – Small Scale Entrepreneurs: Meaning and Definition – Ancillary Units – Tiny Sector – Reasons for the Significance of SSIs in Economic Development – Incentives offered by Governments to SSIs – Problems of SSIs in India. Women Entrepreneurs – Problems Faced By Women Entrepreneurs – Tamilnadu Women Development Corporation -Governmental and Institutional Schemes for Women Entrepreneurs.					
Total Lecture Hours					90 Hours



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

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	C.B.Gupta, N.P.Srinivasan	Entrepreneurship Development	Sultan Chand & Sons.
2	Khanka S. S	Entrepreneurial development	S. Chand

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	Abha Mathur	Entrepreneurship Development	Taxmann Publications
2	Jayashree Suresh	Entrepreneurial Development	Margham Publications

JOURNALS

1. IUP Journal of Entrepreneurship Development ISSN: 0973-2659 IUP Publications
2. International Journal of Entrepreneurship and Innovation ISSN: 14657503
3. Journal of Small Business and Entrepreneurship ISSN: 2169-2610 Taylor & Francis
4. Journal of Entrepreneurship & Management ISSN: 2277-6850

E-LEARNING RESOURCES

1. <https://landor.com/thinking/eight-principles-of-innovation>
2. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
3. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>

QUESTION PAPER PATTERN					
Pattern	Knowledge Level	Total Questions	Questions to be Answered	Marks per Question	Total Marks
Section A	K1	12	10	2	20
Section B	K1,K2	7	5	5	25
Section C	K2, K3 & K4	4	2	15	30
	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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Elective - 02	INCOME TAX LAW AND PRACTICE –II		L	T	P	C
Course Code	UCMAE02/BE02 /CE02		6	-	-	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						
The main objectives of this course are as follows: <ul style="list-style-type: none"> ✪ Understanding the basic concepts of Income tax. ✪ Make the students understand and compute Tax liabilities for individual and firm. ✪ Giving insight on Assessments, PAN, TDS. ✪ Expose practical application of Income Tax. 						
EXPECTED COURSE OUTCOMES						
On the successful completion of the course, student will be able to: CO1- Understand and Compute Capital Gains. CO2 - Compute the Income from Other sources. CO3- Compute Tax liabilities of an Individuals. CO4- Compute Tax liabilities of a Firm. CO5 – Understand Types of Assessment, PAN, TDS.						
INCOME TAX LAW AND PRACTICE –II						
UNIT - I						10 hours
Capital Gains: Basis of Charge – Long term and Short term capital gains – Cost of Acquisition – Cost of Improvement – Cost of Inflation Index – Exempted Capital Gains – Computation of Capital Gain.						
UNIT - II						20 hours
Income from Other Sources: Methods of Accounting – Deductions – Computation of Income from Other Sources.						
UNIT - III						20 hours
Income of persons to be included in other person’s income under Clubbing Provisions – Deemed Incomes – Set off and Carry Forward of Losses – Deductions u/s 80.						
UNIT - IV						15 hours
Assessment of Individuals – Assessment of Firms.						
UNIT - V						25 hours
CBDT – Other Income Tax Authorities. Types of Assessment: Self – Regular – Best Judgment Assessment. PAN. Deduction of Tax at Source –Salaries – Interest on Securities – Advance Payment of Tax – Due Dates – E-Filing of Returns.						
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	S	S	S	M
CO3	S	M	S	S	S
CO4	S	M	S	S	S
CO5	S	M	S	S	M

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



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RECOMMENDED BOOKS			
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	Sathiya Bhawan Publications

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	Naveen Mittal	Principles of Income Tax Law & Practice	Cengage India
2	T.S. Reddy & Y.Hari Prasad Reddy	Income Tax Theory, Law & Practice	Margham Publication

JOURNALS

1. Vision: Journal of Indian Taxation - ISSN: 2347-4475; e-ISSN: 2395-2571

WEB RESOURCES

1. https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.

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	7	12	10	2	20
Section B	K1,K2 & K3	1	6	7	5	5	25
Section C	K2, K3, K4 & K5	0	4	4	2	15	30
	Total Makrs						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 2 Questions are to be asked from each of the five units
B	Minimum 1 Question is to be asked from each of the five units
C	Minimum 1 Question is to be asked from any four units



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Elective - 03	FINANCIAL MANAGEMENT	L	T	P	C
Course code	UCMAE03 / BE03 / CE03	6	-	-	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					
The main objectives of this course are as follows:					
<ul style="list-style-type: none"> ★ Providing an exposure in the fundamentals of Finance. ★ Familiarising the students to manage funds in an organisation. ★ Enriching the knowledge in various financial management techniques. 					
EXPECTED COURSE OUTCOMES					
On the successful completion of the course, student will be able to:					
CO1 – Understand how crucial financial decisions are taken in a firm and gain insight into wealth maximization versus profit maximization.					
CO2 – Understand the importance of cost of capital.					
CO3 - Estimate various theories of capital structure and factors affecting capital structure decisions in a firm.					
CO4 - Select and apply techniques for long term decision making using capital budgeting concept					
CO5 - Formulate dividend decisions in a firm and apply appropriate techniques for short term financial needs of the firm using working capital management concepts.					
FINANCIAL MANAGEMENT					
UNIT - I					18 hours
Financial Management: Meaning - Definition – Objectives – Functions of a Finance Manager – Financial Planning –Concept of Time Value of Money – Risk and Return.					
UNIT - II					18 hours
Cost of Capital : Meaning – Significance – Measures of Specific and Overall Cost of Capital- Cost of Debt - Cost of Preference Capital – Cost of Equity - Cost of Retained Earnings - Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital.					
UNIT - III					18 hours
Capital Structure: Meaning - Sources of Long-term Finance - Factors Influencing Capital Structure – Importance of Capital Structure – EBIT / EPS Analysis – Indifference Point – Capital Structure Theories (MM Approach Excluded) - Leverage - Meaning – Types of Leverage.					
UNIT - IV					18 hours
Capital Budgeting: Meaning - Capital Budgeting Process – Evaluation of capital Budgeting Proposals- Payback Period Method - Accounting Rate of Return - Net Present Value (NPV) - Internal Rate of Return (IRR) - Profitability Index - Capital Budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.					
UNIT - V					18 hours
Dividend Decision: Meaning - Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation (Theoretical Concepts).					
Working Capital Management: Meaning - 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 = 60:40)					



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

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

RECOMMENDED BOOKS			
Sl. No.	Author/s	Title	Publisher
1	S.N.Maheshwari	Financial Management	Sultan Chand & Sons
2	A.Murthy	Financial Management	Margham Publications

BOOKS FOR REFERENCE			
Sl. No.	Author(s)	Title	Publisher
1	Khan & Jain	Financial Management	Tata McGraw Hill
2	Kishore M Ravi	Financial Management	Taxman Publication
3	R.K.Sharma, Shashi K.Gupta &Neeti Gupta	Financial Management	Kalyani Publications

JOURNALS

1. Journal of Multinational Financial Management-Elsevier ISSN: 1462-6004.
2. Financial Management – Wiley Online ISSN:1745-6622.
3. International Journal of Financial Management, Publishing India Group,
4. Indian Journal of Finance, Associated Management Consultants Private Limited

WEB RESOURCES

1. <https://www.managementstudyguide.com>
2. <https://corporatefinanceinstitute.com>
3. <https://www.investopedia.com>

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Section C	K2, K3, K4 & K5	2	2	4	2	15	30
	Total Marks						75

K1: Remember; K2: Understand; K3:Apply; K4: Analyse; K5:Evaluate & K6: Create

INSTRUCTIONS TO THE QUESTION PAPER SETTER	
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