

**E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI -14.**

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC**TANSCHÉ – CBCS with OBE****DEPARTMENT OF COMMERCE – UG****B.COM - PROFESSIONAL ACCOUNTING****COURSE STRUCTURE**  
(w.e.f. 2023 – 2024 Batch onwards)

Semester	Part	Course Code	Course Title	Teaching hrs (per week)	Duration of Exam (hrs.)	Marks Allotted			CREDITS
						CIA	EXT	Total	
I	I	23OU1TA1/23OU1HIN1/23OU1FR1	Tamil/Hindi/French	6	3	25	75	100	3
	II	23OU2EN1	General English 1	6	3	25	75	100	3
	III	23OUCPA11	CC 1: Financial Accounting I	5	3	25	75	100	5
		23OUCPA12	CC 2: Principles of Management	5	3	25	75	100	5
		23OUCPAGEPA1	GEC 1: Business Economics	4	3	25	75	100	3
	IV	23OUCPASECN1	SEC 1(NME) Human Resource Management	2	3	25	75	100	2
23OUCPAFC1		FC : Basic Commerce Knowledge	2	3	25	75	100	2	
II	I	23OU1TA2/23OU1HIN2/23OU1FR2	Tamil/Hindi/French	6	3	25	75	100	3
	II	23OU2EN2	General English 2	6	3	25	75	100	3
	III	23OUCPA21	CC 3: Financial Accounting II	5	3	25	75	100	5
		23OUCPA22	CC 4 : Business Law	5	3	25	75	100	5
		23OUCPAGEPA2	GEC 2: Insurance and Risk Management	4	3	25	75	100	3
	IV	23OUCPASECN2	SEC 2:(NME) Advertising and Salesmanship	2	3	25	75	100	2
23OUCPASEC3		SEC 3: Financial Markets and Services	2	3	25	75	100	2	
III	I	23OU1TA3/23OU1HIN3/23OU1FR3	Tamil/Hindi/French	6	3	25	75	100	3
	II	23OU2EN3	General English 3	6	3	25	75	100	3
	III	23OUCPA31	CC 5: Corporate Accounting I	5	3	25	75	100	5
		23OUCPA32	CC 6: Company Law	5	3	25	75	100	5

		23OUCPAGEPA3	<b>GEC 3:</b> Business Mathematics and Statistics	4	3	25	75	100	3
	IV	23OUCPASEC31P	<b>SEC 4:</b> Commerce Practical	2	3	40	60	100	2
		23OUCPASEC32	<b>SEC 5:</b> General Knowledge	1	3	25	75	100	1
			Environmental Studies	1	-	-	-	-	-
IV	I	23OU1TA4/23OU1HIN4/23OU1FR4	Tamil/Hindi/French	6	3	25	75	100	3
	II	23OU2EN4	General English 4	6	3	25	75	100	3
	III	23OUCPA41	<b>CC 7:</b> Corporate Accounting II	5	3	25	75	100	5
		23OUCPA42	<b>CC 8:</b> Principles of Marketing	5	3	25	75	100	5
		23OUCPAGEPA4	<b>GEC4:</b> R-Programming	3	3	25	75	100	3
	IV	23OUCPASEC4P	<b>SEC 6:</b> Ms Office Practical	2	3	40	60	100	2
		23OUCPASEC42	<b>SEC 7:</b> Soft Skills for Job Seekers	2	3	25	75	100	2
		23OU4EV4	Environmental Studies	1	3	25	75	100	2
	V	III	23OUCPA51	<b>CC 9:</b> Cost Accounting I	5	3	25	75	100
III		23OUCPA52	<b>CC 10:</b> Banking Law and Practice	5	3	25	75	100	4
III		23OUCPA53	<b>CC 11:</b> Income Tax Law and Practice I	5	3	25	75	100	4
III		23OUCPA54	<b>CC 12:</b> Auditing and Corporate Governance	5	3	25	75	100	4
III			<b>DSEC 1:</b>	4	3	25	75	100	3
III			<b>DSEC 2:</b>	4	3	25	75	100	3
IV		23OU4VE5	Value Education	2	3	25	75	100	2
IV		23OUCPAIN5	Internship / Industrial Training	-	-	-	-	-	2
VI	III	23OUCPA61	<b>CC 13:</b> Cost Accounting II	6	3	25	75	100	4
	III	23OUCPA62	<b>CC 14:</b> Management Accounting	6	3	25	75	100	4
	III	23OUCPA63	<b>CC 15:</b> Income Tax Law and Practice II	6	3	25	75	100	4
	III		<b>DSEC 3:</b>	5	3	25	75	100	3
	III		<b>DSEC 4:</b>	5	3	25	75	100	3
	IV	23OUCPASEC6	General Awareness for Competitive Examination	2	3	25	75	100	2

V	23OU5PE6/ 23OU5NS6	Extension Activity- Physical Education/NSS	-	-	-	-	-	1
		<b>Total</b>	<b>180</b>					<b>140</b>

**CC : Core Course**  
**GEC : Generic Elective Course**  
**SEC : Skill Enhancement Course**  
**DSEC : Discipline Specific Elective Course**  
**FC : Foundation Course**

#### Semester V

##### Elective (DSEC 1: -Choose any one)

Strategic Management - 23OUCPADSE5A  
Python Programming -23OUCPADSE5B

##### Elective (DSEC 2: -Choose any one)

Financial Management - 23OUCPADSE5C  
Indirect Taxation - 23OUCPADSE5D

#### Semester VI

##### Elective (DSEC 3: -Choose any one)

Investment Analysis and Portfolio Management - 23OUCPADSE6A  
International Financial Management - 23OUCPADSE6B

##### Elective (DSEC 4: -Choose any one)

Financial Reporting Analysis - 23OUCPADSE6C  
Indian Accounting Standards - 23OUCPADSE6D

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CI A	SE	Total
V	CORE 9	23OUCPA51	Cost Accounting I	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objective:

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile Cost accounts.
3. To gain knowledge regarding valuation methods of material.
4. To familiarize with the different methods of calculating labour cost.
5. To know the apportionment of Overheads.

Course Content:

### UNIT-I Introduction of Cost Accounting

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.

### UNIT-II Cost Sheet and Methods of Costing

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

### UNIT-III Material Costing

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

### UNIT-IV Labour Costing

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.

**UNIT-V Overheads Costing**

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

**THEORY 20% & PROBLEMS 80%****Text Book:**

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

**Reference Book:**

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

**Web Resource:**

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

**E. Books**

1. [chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf](https://efaidnbmnnnibpcajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf)
2. [chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://nibmehub.com/opac-service/pdf/read/principles%20of%20cost%20accounting.pdf](https://efaidnbmnnnibpcajpcglclefindmkaj/https://nibmehub.com/opac-service/pdf/read/principles%20of%20cost%20accounting.pdf)

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Can be a cost controller Accountant and Internal Auditor.

**Activities to be given:** Assign the cost to the products and calculating the efficiency of cost usage.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Remember and recall the various concepts of cost accounting	K3
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K4
CO3	Analyse the various valuation methods of issue of materials.	K3
CO4	Examine the different methods of calculating labour cost.	K4
CO5	Critically evaluate the apportionment of Overheads.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	1	3
CLO2	2	1	3	2	1	2
CLO3	2	1	2	3	1	3
CLO4	1	2	1	3	2	3
CLO5	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 75 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.	15	Chalk and Talk, PPT, quiz, on the spot test
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.K.Padmavathy

III- B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	CORE 10	23OUCPA52	Banking Law and Practice	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
3. To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
5. To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

### Course Content:

#### UNIT I: Introduction to Banking

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion.

#### UNIT II: Central Bank and Commercial Bank

Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.

Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

#### UNIT III : Banking Practice

Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles- Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.

**UNIT IV: Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.

Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances- Grievance Redressal –Banking Ombudsman.

#### **UNIT V: Digital Banking**

Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning- Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

#### **Text books**

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

#### **Reference Books**

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,

3. Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5. NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

### **Web Resources**

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

### **E. Books**

1. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.idrbt.ac.in/wp-content/uploads/2022/07/Digital-Banking-Framework\_Nov2016.pdf
2. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://iife.edu.vn/wp-content/uploads/2020/05/introduction-to-banking.pdf

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To attain the knowledge on the functioning of banks and their regulation

**Activities to be given:** To collect and fill different types of bank forms (Application forms, cheque, Demand Draft etc.,)

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K3
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	K4
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	K3
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	K4
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Introduction to Banking</b></p> <p>History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion</p>	15	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Central Bank and Commercial Bank</b></p> <p>Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.</p> <p>Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Banking Practice</b></p> <p>Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.</p> <p>Loans &amp; Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate &amp; Reverse Repo Rate - securities of lending-Factors influencing bank lending.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Negotiable Instruments Act</b> Negotiable Instruments – Meaning &amp; Definition – Characteristics -Types of negotiable instruments.</p>	15	Chalk and Talk, PPT, quiz, on the spot test

	<p>Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.</p> <p>Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques-Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>		
V	<p><b>Digital Banking</b></p> <p>Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking</p> <p>Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.M.Neelavathy

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total

<b>V</b>	<b>CORE 11</b>	<b>23OUCPA53</b>	<b>Income Tax Law and Practice I</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
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Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To understand the basic concepts & definitions under the Income Tax Act, 1961.
2. To compute the residential status of an assessee and the incidence of tax.
3. To compute income under the head salaries.
4. To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
5. To compute the income from Business & Profession considering its basic principles & specific disallowances.

### Course Content:

#### UNIT I: Introduction to Income Tax

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.

#### UNIT II: Residential Status

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

#### UNIT III: Income from Salary

Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income.

#### UNIT IV: Income from House Property

Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.

**UNIT V: Profits and Gains from Business or Profession**

Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.

**THEORY 20% & PROBLEMS 80%****Text Book:**

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

**Reference Book:**

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

**Web Resources:**

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

**E-Book:**

1. chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://drnishikantjha.com/booksCollection/income-tax-book201384711000.pdf
2. chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.indiacode.nic.in/bitstream/123456789/2435/1/a1961-43.pdf

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To understand the important the important role of Income Tax in all facts of the Income Tax world.

**Activities to be given:** To give the practice to the students filling the necessary forms.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K3
<b>CO2</b>	Assess the residential status of an assessed & the incidence of tax.	K4
<b>CO3</b>	Compute income of an individual under the head salaries.	K3
<b>CO4</b>	Ability to compute income from house property.	K4
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 75 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.	15	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Income from Salary</b> Salary Income - Definition – Allowances – Taxability - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.G.Karthika

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	CORE 12	23OUCPA54	Auditing and Corporate Governance	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To enable students to understand process of auditing and its classification.
2. To impart knowledge on internal check and internal control.
3. To illustrate the role of auditors in company.
4. To help students understand the framework, theories and models of Corporate Governance.
5. To provide insights into the concept of Corporate Social Responsibility

### Course Content:

#### UNIT I: Introduction to Auditing

Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations.

#### UNIT II: Audit Procedures and Documentation

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation.

#### UNIT III: Company Auditor

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.

#### UNIT IV: Introduction to Corporate Governance

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common

Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors.

### **UNIT V: Corporate Social Responsibility**

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules

#### **Text Book:**

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.
2. B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi.
3. Dr. T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahitya Bhawan Publications, Agra.
4. Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

#### **Reference Book:**

1. Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley.
2. Dr. T.R. Sharma, Auditing, Sahitya Bhawan Publications, Agra.
3. C.B. Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

#### **Web Resources:**

1. <https://www.wallstreetmojo.com/audit-procedures/>
2. <https://theinvestorsbook.com/company-auditor.html>
3. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

#### **E-Books:**

1. chromextension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.sultanchandandsons.com/Images/BookImages/Chapters/209\_Principles%20and%20Practice%20of%20Auditing.pdf

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** This course will be make the students to develop the auditing work.

**Activities to be given:** To prepare the audit report and voucher.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Define auditing and its process.	K3
<b>CO2</b>	Compare and contrast essence of internal check and internal control.	K4
<b>CO3</b>	Identify the role of auditors in companies.	K3
<b>CO4</b>	Define the concept of Corporate Governance.	K4
<b>CO5</b>	Appraise the implications of Corporate Social Responsibility	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 75 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Introduction to Auditing</b> Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations	15	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Company Auditor</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Introduction to Corporate Governance</b> Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Corporate Social Responsibility</b> Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: M.Sri Ramajeyam

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 1	23OUCPADSE5A	Strategic Management	3	4	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. The student enables to gain the strategic decisions that organisations make and have an ability to engage in Strategic Management
2. To explain the core relationship of Strategic Management
3. To know about External environment analysis and appraisal
4. To analyse the organisational change
5. To know the concepts of strategic evaluation and control

**Course Content:****UNIT I: Strategic Management: An Introduction**

Strategic thinking VS Strategic management VS Strategic planning, Meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision making, levels of strategies, The strategic management process, strategic management: merits and demerits

**UNIT II: Mission, Objectives, Goals and Ethics**

What is mission, concept of goals, Integration of individual and organisation goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, why do mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision A-must, ethics and strategy

**UNIT III: External environment: Analysis and appraisal**

Concept of environment, environmental analysis and appraisal, why environmental scanning and analysis, component of environment, SWOT:A tool of environment analysis, techniques of environmental search and analysis, ETOP: A technique of diagnosis, decision making on environmental and information

**UNIT IV: Organisational change and innovation**

Planned and unplanned change, causes or forces of organisational change, managing planned change, choosing a change strategy, creativity and innovation in organisations, organizational creativity and innovation process, learning organisation

**UNIT V: Generic competitive strategy**

Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy,

**Corporate strategy**

Concept of corporate strategy , offensive strategy, defensive strategy, scope and significance of corporate strategy

**Text Books:**

1. Dr.C.B. Gupta, Strategic Management Text and Cases, S. Chand Publishing, New Delhi
2. C.N. Sontakki., Neeti Gupta., Anuj Gupta., Strategic Management, Kalyani Publications, New Delhi
3. Dr. Rajiv M. Gupte., Prof.AnandN.Limaye, Strategic Management, Himalaya Publishing, House, Mumbai
4. Dr. S Sankaran, Strategic Management, Margham Publications, Chennai

**Reference Books:**

1. J S Chandan&Nitish K. Sengupta, Strategic Management, Vikas Publishing, Noida
2. G Sudarsana Reddy., K Aswathappa, Strategic Management, Himalaya Publishing, House, Mumbai.
3. Hitt, M.A. Freeman, R.E., & Harrison, J.S, Handbook of Strategic Management, Malden, MA: Blackwell.
4. ICAI Executive Study Material 2016

**Web Resources:**

1. <https://paperpile.com>
2. <https://open.umn.edu>
3. <https://www.startupgrind.com>

**E-Books:**

1. <https://vtechworks.lib.vt.edu/server/api/core/bitstreams/16fbf003-a52b-49d1-9fc4-73f899d5a1a3/content>

**Pedagogy :** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To apply strategic management concepts to a real-world situation and understanding the complexities of strategic decision-making.

**Activities to be given:** Students work individually or in groups to involves defining a clear vision and mission conducting a SWOT analysis in business.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Label an in depth study of the various business process, policy, and approaches to strategic management.	K3
CO2	Identify the mission, goals and ethics are formulated	K4
CO3	Illustrate the components and techniques of Environment analysis, SWOT	K3
CO4	Assess the concepts organisational creativity and innovation	K4
CO5	Insist about the competitive and corporate strategy, strategic control process	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

## LESSON PLAN: 60 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Strategic Management: An Introduction</b> Strategic thinking VS Strategic management VS Strategic planning, Meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision making, levels of strategies, The strategic management process, strategic management: merits and demerits	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Mission, Objectives, Goals and Ethics</b> What is mission, concept of goals, Integration of individual and organisation goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, why do mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision A-must, ethics and strategy	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>External environment: Analysis and appraisal</b> Concept of environment, environmental analysis and appraisal, why environmental scanning and analysis, component of environment, SWOT: A tool of environment analysis, techniques of environmental search and analysis, ETOP: A technique of diagnosis, decision making on environmental and information	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Organisational change and innovation</b> Planned and unplanned change, causes or forces of organisational change, managing planned change, choosing a change strategy, creativity and innovation in organisations, organizational creativity and innovation process, learning organisation	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Generic competitive strategy</b> Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy, <b>Corporate strategy</b> Concept of corporate strategy, offensive strategy, defensive strategy, scope and significance of corporate strategy	12	Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.T.Karthiyayini

III- B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 1	23OUCPADSE5B	Python Programming	3	4	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To Understand fundamental programming concepts of Python programming and its Libraries
2. To study basic programming concepts and packages for data analysis, modeling, and visualization in python language.
3. To study about structure and LOOP
4. To comprehend the Basics of NumPy Arrays
5. To gain inputs in Data structure, plotting & visualisation

### Course Content:

#### UNIT I:

Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.

**UNIT II:** Imperative programming: Python modules – Built-in-function: print() function – eval() function – user-defined function & assignments -parameter passing.

**UNIT III:** Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.

**UNIT IV:** NumPy Basics :Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays, File Input and Output with Arrays – Linear Algebra – Random Number Generation.

**UNIT V:** Pandas – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats- Data wrangling- Plotting and Visualization -Time Series – Financial and Economic Data applications.

**Text Books:**

1. Wes McKinney, Python for Data Analysis, O’Reilly Media, Inc., 1005 Gravenstein Highway North, Sebastopol
2. Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi
3. ChSatyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.

**Reference Books:**

1. J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing.
2. Ljubomir Periodic, “Introduction to Computing Using Python: An Application Development Focus”, John Wiley & Sons,2012 2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
3. Wesley J. Chun, “Core Python Programming”, Pearson Education.

**Web Resources:**

1. [https://onlinecourses.nptel.ac.in/noc20\\_cs46/preview](https://onlinecourses.nptel.ac.in/noc20_cs46/preview)
2. <https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf>

**E-Books:** <https://www.latex-project.org>

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Python is commonly used for developing websites and software, task automation, data analysis, and data visualization.

**Activities to be given:** Students make decent text editor available.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Demonstrate the understanding of basic programming terminologies and packages of python language.	K3
CO2	Will gain knowledge on concepts and packages for data analysis, modeling, and visualization in python language.	K4
CO3	In depth understanding about structure and LOOP	K3
CO4	Analyze the time series data to design an optimized investment plan.	K4
CO5	Demonstrate financial and Economic	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 60 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.	12	Chalk and Talk, PPT, quiz, on the spot test
II	Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments - parameter passing.	12	Chalk and Talk, PPT, quiz, on the spot test
III	Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.	12	Chalk and Talk, PPT, quiz, on the spot test
IV	NumPy Basics :Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays,File Input and Output with Arrays – Linear Algebra – Random Number Generation.	12	Chalk and Talk, PPT, quiz, on the spot test
V	Pandas – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats- Data wrangling- Plotting and Visualization -Time Series – Financial and Economic Data applications.	12	Seminar, PPT presentation , Activity and Model Preparation
	Total	60	

Course Designer: Mrs.S.Chitradevi

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 2	23OUCPADSE5C	Financial Management	3	4	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

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

**Course Content:****UNIT I: Introduction**

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.

**UNIT II: Financial Decision**

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure- Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.

**UNIT III: Investment Decision****Investment Decision**

Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods : Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index

**UNIT IV: Dividend Decision**

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model.

**UNIT V: Working Capital Decision**

Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.

**THEORY 40% & PROBLEMS 60%****Text Books:**

1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2. M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3. I.M. Pandey, Financial Management, Vikas Publications, Noida.
4. Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5. Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

**Reference Books:**

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

**Web Resources:**

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

**E-Books:**

1. [chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://ddceutkal.ac.in/Downloads/UG\\_SLM/Commerce/Core\\_12.pdf](chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Core_12.pdf)

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To maximize shareholder wealth while ensuring the long-term sustainability and growth of the organization.

**Activities to be given:** Financial planning activity. This activity provides students the opportunity to make financial decisions and allows them to see things from a real world perspective.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Recall the concepts in financial management.	K3
CO2	Apply the various capital structure theories.	K4
CO3	Apply capital budgeting techniques to evaluate investment proposals.	K3
CO4	Determine dividend pay-outs.	K4
CO5	Estimate the working capital of an organization.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 60 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Introduction</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing- Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure- Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Investment Decision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods : Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Dividend Decision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model - M. M. Model.	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.K.Padmavathy

III– B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 2	23OUCPADSE5D	Indirect Taxation	3	4	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To get introduced to indirect taxes.
2. To have an overview of Indirect taxes.
3. To be familiar the CGST and IGST Act
4. To learn procedures under GST
5. To gain knowledge about Customs Duty.

### Course Content:

#### UNIT I: Introduction to Indirect Tax

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023.

#### UNIT II: An Overview of Goods & Service Tax (GST)

Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

#### UNIT III: CGST & IGST Act 2017

Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment.

**UNIT IV: Procedures under GST**

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

**UNIT V: Customs Act 1962**

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.

**Text Books:**

1. Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2. Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

**Reference Books:**

1. V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2. T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3. Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.

**Web Resources:**

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
2. <https://tax2win.in/guide/gst-procedure.>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

**E-Books:**

1. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://mu.ac.in/wp-content/uploads/2022/11/Indirect-Taxes.pdf

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To understand the important the important role of Income Tax in all facets of the Income Tax world.

**Activities to be given:** To give the practice to the students filling the necessary forms.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Acquaintance with Indirect tax laws	K3
<b>CO2</b>	Exposed to the overview of GST.	K4
<b>CO3</b>	Apply provisions of CGST and IGST	K3
<b>CO4</b>	Summarise procedures of GST	K4
<b>CO5</b>	Discuss aspects of Customs Duty in India	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 60 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Introduction to Indirect Tax</b> Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>An Overview of Goods &amp; Service Tax (GST)</b> Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>CGST &amp; IGST Act 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.	12	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.G.Karthika

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	Core 13	23OUCPA61	Cost Accounting II	4	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To understand the standards in Cost Accounting.
2. To know the concepts of contract costing.
3. To be familiar with the concept of process costing.
4. To learn about operation costing.
5. To gain insights into standard costing.

### Course Content:

#### UNIT I: Cost Accounting Standards

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

#### UNIT II: Job Costing, Batch Costing and Contract Costing

Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.

#### UNIT III: Process Costing

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.

#### UNIT IV: Operation Costing

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

**UNIT V: Standard Costing and Variance Analysis**

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

**THEORY 20% & PROBLEMS 80%****Text Books:**

1. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

**Reference Books:**

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2. Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4. Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5. Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.

**Web Resources:**

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

**E-Books:**

1. chrome-extension://efaidnbmnnnibpajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
2. chrome-extension://efaidnbmnnnibpajpcglclefindmkaj/https://nibmehub.com/opac-service/pdf/read/principles%20of%20cost%20accounting.pdf

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Can be a cost controller Accountant and Internal Auditor.

**Activities to be given:** Assign the cost to the products and calculating the efficiency of cost usage.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Remember and recall standards in cost accounting	K3
CO2	Apply the knowledge in contract costing	K4
CO3	Analyze and assimilate concepts in process costing	K3
CO4	Understand various bases of classification cost and prepare operating cost statement.	K4
CO5	Set up standards and analyse variances.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 90 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	18	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	18	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Process Costing</b> Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	18	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	18	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	18	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>90</b>	

Course Designer: Dr.K.Padmavathy

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	Core 14	23OUCPA62	Management Accounting	4	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To understand basics management accounting.
2. To know the aspects of Financial Statement Analysis.
3. To familiarize with fund flow and cash flow analysis
4. To learn about budgetary control
5. To gain insights into marginal costing.

**Course Content:****UNIT I: Introduction to Management Accounting**

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

**UNIT II: Ratio Analysis**

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

**UNIT III: Funds Flow & Cash Flow Analysis**

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

**Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities.

**UNIT IV: Budget and Budgetary Control**

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits.

**UNIT V: Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.

Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

**THEORY 20% & PROBLEMS 80%****Text Books:**

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2. Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications,Chennai.

**Reference Books:**

1. Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4. Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

**Web Resources:**

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

**E-Books:**

1. [chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://backup.pondiuni.edu.in/storage/dde/dde\\_ug\\_pg\\_books/B.Com%20III%20%20BCOM%203004%20Management%20Accounting.pdf](chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/B.Com%20III%20%20BCOM%203004%20Management%20Accounting.pdf)
2. <chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://icmai.in/upload/Students/Syll>

abus2022/Inter\_Stdy\_Mtrl/P12\_new.pdf

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Management accounting is an internal process for business transactions and is aimed of helping decision makers within the organization make well informed business decision..

**Activities to be given:** The practice of identifying measuring, analysing, and communicating financial information to managers for the pursuit of an organizations goals.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Remember and recall basics in management accounting	K3
CO2	Apply the knowledge of preparation of Financial Statements	K4
CO3	Analyse the concepts relating to fund flow and cash flow	K3
CO4	Evaluate techniques of budgetary control	K4
CO5	Formulate criteria for decision making using principles of marginal costing.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	1	3
CLO2	2	1	3	2	1	2
CLO3	2	1	2	3	1	3
CLO4	1	2	1	3	2	3
CLO5	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 90 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	18	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Ratio Analysis</b> Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios - Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	18	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Funds Flow &amp; Cash Flow Analysis</b> Introduction, Meaning of Funds Flow Statement- Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations –Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	18	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Budget and Budgetary Control</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	18	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>90</b>	

Course Designer: Dr.M.Neelavathy

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	Core 15	23OUCPA63	Income Tax Law and Practice II	4	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To understand provisions relating to capital gains
2. To know the provisions for computation of income from other sources.
3. To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
4. To learn about assessment of individuals
5. To gain knowledge about assessment procedures.

### Course Content:

#### UNIT I: Capital Gains

Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.

#### UNIT II: Income From Other Sources & Clubbing of Income

Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept.

#### UNIT III: Set Off and Carry Forward of Losses and Deductions From Gross Total Income

Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

#### UNIT IV: Computation of Total Income – Individual

Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime).

**UNIT V: Income Tax Authorities**

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).

**THEORY 20% & PROBLEMS 80%****Text Books:**

1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

**Reference Books:**

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3. Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4. Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

**Web Resources:**

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

**E-Books:**

1.chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://drnishikantjha.com/booksCollection/income-tax-book201384711000.pdf

2.chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.indiacode.nic.in/bitstream/123456789/2435/1/a1961-43.pdf

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To understand the important role of INCOME TAX in all facets of the INCOME TAX WORLD.

**Activities to be given:** To give practice to the students fill the necessary forms and e- PAN.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Remember and recall provisions on capital gains	K3
CO2	Apply the knowledge about income from other sources	K4
CO3	Analyse the set off and carry forward of losses provisions	K3
CO4	Learn about assessment of individuals	K4
CO5	Apply procedures learnt about assessment procedures.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	1	3
CLO2	2	1	3	2	1	2
CLO3	2	1	2	3	1	3
CLO4	1	2	1	3	2	3
CLO5	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 90 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	18	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	18	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	18	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)	18	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	18	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>90</b>	

Course Designer: Dr.G.Karthika

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	DSEC 3	23OUCPADSE6A	Investment Analysis and Portfolio Management	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To inculcate interest in students towards investment science and financial management.
2. To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes
3. To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process
4. To develop knowledge in the areas of systematic savings for tax-planning and investment planning
5. To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products

**Course Content:****UNIT I: Introduction to Investment**

Meaning of investment, Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies.

Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds- Debentures-Preference Shares- Equity Shares- Life Insurance Schemes- ULIP- Real Estate - Pension funds-exchange traded funds (ETF) and gold ETFs,

**UNIT II: Risk- Return Concepts**

Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta.

**UNIT III: Ssecurity Analysis :** Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning, Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter's model, Company Analysis - Analysis of financial statements, future prospects of a company- Equity instrument Valuation -Time value of money- Concept of present value- Equity instrument and valuations- Earning valuations Revenue valuations - Yield valuation (simple problems).

**UNIT IV: Introduction to Portfolio Management**

Meaning-The Portfolio management Process Categories. Investment strategy objectives—Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio managers-Portfolio managers portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview of allocation techniques

**UNIT V:Portfolio Selection and Construction**

Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The sharpe Index model Single index model Measuring security and portfolio's return and risk under single index model.

Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.

**THEORY 80% & PROBLEMS 20%**

**Text Books:**

1. Arshdeep, Kiran Jindal, Security Analysis and Portfolio Management, Kalyani Publishing House, New Delhi
2. Pandian P. (2018). Security analysis and portfolio management. Vikas publishing house Pvt Ltd. Noida
3. V.K. Bhalla, Investment Management, S Chand & Co, New Delhi

**Reference Books:**

1. Bhalla, V. (2018). Investment Management. New Delhi: Sultan Chand Publications
2. Fischer, D. E., & Jordon, R. J. (2018). Security Analysis and Portfolio Management . Prentice Hall Of India, New Delhi
3. Chandra, P. (2019). Investment Analysis and Portfolio Management . McGraw Hill Education

**Web Resources:**

1. [www.nseindia.com](http://www.nseindia.com)
2. [www.moneycontrol.com](http://www.moneycontrol.com)

3. [www.sebi.gov.com](http://www.sebi.gov.com)

**E-Books:**

1. [http://121.121.140.173:8887/filessharing/kohasharedfolders/Investment%20Analysis%2011th%20ed.%20\(2019\).pdf](http://121.121.140.173:8887/filessharing/kohasharedfolders/Investment%20Analysis%2011th%20ed.%20(2019).pdf)

2. [http://213.55.90.4/admin/home/Dmu%20Academic%20Resource/FBE/Accounting%20And%20Finace/3rd%20Year/Investment\\_Analysis\\_and\\_Portfolio\\_Management\(marked\).pdf](http://213.55.90.4/admin/home/Dmu%20Academic%20Resource/FBE/Accounting%20And%20Finace/3rd%20Year/Investment_Analysis_and_Portfolio_Management(marked).pdf)

**Pedagogy :** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Students will be able to apply concept of time value money in computing the value of fixed income securities.

**Activities to be given:** To give assignment to compute and compare the value of a company's equity share with other company equity by using various methods.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process;	K3
CO2	Calculate the risk and expected return of various financial instruments and investment portfolios;	K4
CO3	Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management	K3
CO4	Explain the various mutual fund scheme and systematic investment plans under SEBI guidelines	K4
CO5	Elaborate the concepts of portfolio management, selection, and construction	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Introduction to Investment</b>  Meaning of investment, Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies.  Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds- Debentures-Preference Shares- Equity Shares- Life Insurance Schemes- ULIP- Real Estate - Pension funds-exchange traded funds (ETF) and gold ETFs,</p>	15	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Risk- Return Concepts</b>  Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Security Analysis</b>  Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning, Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter’s model, Company Analysis - Analysis of financial statements, future prospects of a company- Equity instrument Valuation - Time value of money-Concept of present value- Equity instrument and valuations- Earning valuations Revenue valuations - Yield valuation (simple problems).</p>	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Introduction to Portfolio Management</b>  Meaning-The Portfolio management Process Categories. Investment strategy objectives—Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio managers-Portfolio managers portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview of allocation techniques</p>	15	Chalk and Talk, PPT, quiz, on the spot test
V	<p><b>Portfolio Selection and Construction</b>  Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The sharpe Index model Single index model Measuring security and portfolio’s return and risk under single index model.  Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.</p>	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.M.Alagupriya

III- B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	DSEC 3	23OUCPADSE6B	International Financial Management	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. Provide students with a basic knowledge of how international financial markets work.
2. Provide students with an understanding of exchange rates and why currency values fluctuate
3. Explore methods used to manage risk in the global markets
4. Support student learning through site visits to cultural and financial centers
5. Provide an in-depth understanding of the process and techniques used to make international investment decisions.

### Course Content:

#### UNIT I: International Financial Environment

Financial Management in a Global Context, Recent Changes in Global Financial Markets, International Monetary System, Foreign exchange reserves, Balance of payments, Balance of Trade, Bilateral and multilateral agreements relating to financial transactions, Flow of funds internationally through FDI and FII, Govt Policies regarding FII & FDI, Integration of global developments with the changing business environment in India.

#### UNIT II: Foreign Exchange Markets

Foreign Exchange Market Structure of the Foreign Exchange Market, Types of Transactions and Settlements, Exchange Rate Quotations and Arbitrage, Direct and indirect quote, Spot rate and forward rates, Swap Points, Currency premium and discount, triangular arbitrage.

#### UNIT III: Foreign Exchange Rate Determination

Discussion on devaluation of Rupee, Theories of Exchange Rate Determination, Fundamental International Parity Conditions, Purchasing Power and Interest Rate Parity, Fisher Effect and International Fischer Effect

**UNIT IV Managing Foreign Exchange Risk**

The Concept of Hedging and Speculation, Currency Forwards, Currency Futures, Currency Options, Currency swaps.

**UNIT V: Corporate Exposure Management**

The Risk Management Process, Exposure Management, Transactions Exposure, Operations Exposure, Interest Rate Exposure, Financial Swaps and Credit Derivatives, Techniques of managing foreign currency exposures.

**Text Books:**

1. Jeff Maruda; International Financial Management; Cengage publication; Latest Edition
2. Eun&Resnick, International Finance Management - 4/e, Tata McGraw Hill
3. MadhuVij International Financial Management, Excel BOOKS, 2010.
4. Apte P. G, International Financial Management –6/e, TMH, 2011
5. Eiteman, Multinational Business Finance – Moffett and Stonehill, 12/e, Pearson, 2011.

**Reference Books:**

1. Eun C.S., Resnick B.G., “International Financial Management”, 2010, Tata McGraw Hill Education Pvt. Ltd., 4th Ed. Special Indian Edition
2. Shailaja G, “International Finance”, 2010, 2nd Ed. Orient Black’swan.
3. Hendrik Van den Berg, “International Finance and Open Economy Macro Economics”, 2009, 1st Ed. Cambridge
4. Sharan V., “International Financial Management”, 2009, 5th Ed. PHI, EEE
5. Madura J., “International Financial Management”, 2010, 4th Ed. Cengage Learning.

**Web Resources:**

1. [www.iare.ac.in](http://www.iare.ac.in)
2. [www.rug.nl](http://www.rug.nl)
3. [www.soas.ac.uk](http://www.soas.ac.uk)

**E-Books:**

1.chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://ddceutkal.ac.in/Downloads/UG\_SLM/Commerce/Core\_12.pdf

**Pedagogy :** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To maximize shareholder wealth while ensuring the long-term sustainability and growth of the organization.

**Activities to be given:** Financial planning activity. This activity provides students the opportunity to make financial decisions and allows them to see things from a real world perspective

### **COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Discuss about foreign exchange markets and international financial markets	K3
<b>CO2</b>	Explain the various instruments traded in forex markets	K4
<b>CO3</b>	Analyze international investment avenues	K3
<b>CO4</b>	Analyze foreign exchange risks and risk management strategies	K4
<b>CO5</b>	Evaluate and manage foreign exchange risk exposure	K4

### **Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>International Financial Environment</b> Financial Management in a Global Context, Recent Changes in Global Financial Markets, International Monetary System, Foreign exchange reserves, Balance of payments, Balance of Trade, Bilateral and multilateral agreements relating to financial transactions, Flow of funds internationally through FDI and FII, Govt Policies regarding FII & FDI, Integration of global developments with the changing business environment in India.	15	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Foreign Exchange Markets</b> Foreign Exchange Market Structure of the Foreign Exchange Market, Types of Transactions and Settlements, Exchange Rate Quotations and Arbitrage, Direct and indirect quote, Spot rate and forward rates, Swap Points, Currency premium and discount, triangular arbitrage	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Foreign Exchange Rate Determination</b> Discussion on devaluation of Rupee, Theories of Exchange Rate Determination, Fundamental International Parity Conditions, Purchasing Power and Interest Rate Parity, Fisher Effect and International Fischer Effect	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Managing Foreign Exchange Risk</b> The Concept of Hedging and Speculation, Currency Forwards, Currency Futures, Currency Options, Currency swaps	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Corporate Exposure Management</b> The Risk Management Process, Exposure Management, Transactions Exposure, Operations Exposure, Interest Rate Exposure, Financial Swaps and Credit Derivatives, Techniques of managing foreign currency exposures.	15	Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.T.Karthiyayini

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	DSEC 4	23OUCPADSE6C	Financial Reporting Analysis	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To interpret and analyse the general purpose of financial reporting and IND AS
2. To evaluate the knowledge of disclosures like Accounting Standards, SEBI
3. To understand differing accounting policies and their impact on financial statements
4. To demonstrate about financial statements with the help of Ratio Analysis.
5. To provide knowledge in emerging trends in E-commerce reports.

### Course Content:

#### UNIT I: Introduction

Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company: Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.

#### UNIT II: Disclosures

Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.

**UNIT III:** Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.

**UNIT IV:** Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.

**UNIT V:Emerging Trends in Reporting**

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies  
 Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation ,Value Added Statement

**THEORY 60% & PROBLEMS 40%****Text Books:**

1. Bhattacharya. K Ashish, Corporate Financial Reporting and Analysis, PHI Learning, New Delhi
2. Gupta, Ambrish, Financial Accounting for Management: An analytical perspective, Pearson education, New Delhi
3. Lal, Jawahar&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
4. Sapra, Ritu, Kaur, Kamaldeep&ChawlaKanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.

**Reference Books:**

1. George J. Benston et. Al, World Financial Reporting, Oxford University Press.
2. Gibson, C. H., Financial reporting and analysis. Nelson Education.
3. Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education
4. R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA.

**Web Resources:**

1. <https://core.ac.uk>
2. <https://afm.utexas.edu/financial-accounting-and-reporting>
3. <https://www.udemy.com>

**E-Books:**

1. <https://mrcet.com/downloads/MBA/digitalnotes/I-I/FRA%20DIGITAL%20NOTES.pdf2>.  
<https://ncert.nic.in/textbook/pdf/leac204.pdf>

**Pedagogy:**Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To analyse a company's financial health access its performance and understand its financial position using various analytical.

**Activities to be given:** To analysing the financial statement calculating and interpreting financial rational and performing trend analysis.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Identify the basic reporting structure of accounting information, statements framework and Indian Accounting Standards	K3
CO2	Describe the process of Disclosures under Companies Act, 2013	K4
CO3	Prepare various financial statement, Ratio Analysis and cash Flow Analysis	K3
CO4	Understand the techniques of financial decision making in the business corporates.	K4
CO5	Explain the recent trends on reporting and integrated reports.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 75HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Introduction</b> Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.	15	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Disclosures</b> Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.	15	Chalk and Talk, PPT, quiz, on the spot test
III	Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Emerging Trends in Reporting</b> Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation ,Value Added Statement	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.G.Karthika

III- B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	DSEC 4	23OUCPADSE6D	Indian Accounting Standards	3	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To understand the concept of Accounting Standards and their Committee
2. To familiarize with the framework and presentation of Financial Statements
3. To disclosure requirements and valuation of numerous financial transactions
4. To identify the treatments of issue and redemption of shares,
5. To provide insight into the revaluation, depreciation and useful for economic life

**Course Content:****UNIT I:**

The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice - The powers and duties of the external auditors - the audit report and its qualification for accounting statements not in accordance with best practice

**UNIT II:**

The IASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IAS 1)- The preparation of cash flow statements (IAS 7) - Reporting Performance; the measurement of income - extraordinary items prior period items

**UNIT III:**

The treatment in an enterprise's financial statements of shares, debentures, dividends and interest – the recognition of revenue (IAS 18) - the distribution of profit and the maintenance of capital – The disclosure of related parties to a business (IAS 24).

**UNIT IV:**

The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for

maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet date (IAS 10)- Provisions, contingent liabilities and contingent assets (IAS 37).

#### **UNIT V:**

Property, Plant and Equipment (IAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals - Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets (IAS 38 and IAS 36) - recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IAS 12+20), and deferred tax (IAS 12).

#### **Text Books:**

1. Taxmann's Indian Accounting Standards
2. Dolphy D'Souza, Indian Accounting Standards, Snow white publications
3. MukeshSaraf, Indian Accounting Standards, Bharat

#### **Reference Books:**

1. Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis
2. Snowwhite's , Indian Accounting Standards
3. T P Ghosh, Indian Accounting Standards, Taxmann's

#### **Web Resources:**

1. <http://www.icai.org>
2. <http://www.udemy.com>
3. <http://www.indianaccountind.in>
4. <http://www.webtel.in>

#### **E-Books:**

<https://www.icai.org/post/indian-accounting-standards-indas>

**Pedagogy :** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Helps an accounting system be uniform. Provides acceptance on a global level.

**Activities to be given:** Financial statements can be easily compared.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Understood the content of IND AS and audit report process	K3
<b>CO2</b>	Analyse the required financial statements for preparation of cash flow statements	K4
<b>CO3</b>	Interpret the treatments of financial treatments and make use of the requirements	K3
<b>CO4</b>	Explain accounting treatments share issue, redemption, and contingencies	K4
<b>CO5</b>	Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 75 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice - The powers and duties of the external auditors - the audit report and its qualification for accounting statements not in accordance with best practice	15	Chalk and Talk, PPT, quiz, on the spot test
II	The IASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IAS 1)- The preparation of cash flow statements (IAS 7) - Reporting Performance; the measurement of income - extraordinary items prior period items	15	Chalk and Talk, PPT, quiz, on the spot test
III	The treatment in an enterprise's financial statements of shares, debentures, dividends and interest – the recognition of revenue (IAS 18) - the distribution of profit and the maintenance of capital – The disclosure of related parties to a business (IAS 24).	15	Chalk and Talk, PPT, quiz, on the spot test
IV	The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet date (IAS 10)- Provisions, contingent liabilities and contingent assets (IAS 37).	15	Chalk and Talk, PPT, quiz, on the spot test
V	Property, Plant and Equipment (IAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals - Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets (IAS 38 and IAS 36) - recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IAS 12+20), and deferred tax (IAS 12).	15	Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.V.Pushpalatha

III– B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	SEC 6	23OUCPASEC6	General Awareness for Competitive Examinations	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. Develop board knowledge of the different components in polity
2. Understand the Geographical features across countries and in India
3. Acquire knowledge on the aspects of Indian Economy
4. Understand the significance of India's Freedom Struggle
5. Gain knowledge on Ecology and Environment

### Course Content:

#### UNIT I: Indian Polity

Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission,pCAG.

#### UNIT II: Geography

Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.

#### UNIT III: Economy

National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.

**UNIT IV: History**

Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.

**UNIT V:Environment and Ecology**

Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation

**Text Books:**

1. Class XI and XII NCERT Geography
2. History – Old NCERT’S Class XI and XII

**Reference Books:**

1. M. Laxmikant (2019) , Indian polity, McGraw- Hill
2. Ramesh Singh (2022) , Indian Economy , McGraw - Hill
3. G.C Leong, Physical and Human Geography, Oxford University Press
4. MajidHussain- India Map Entries in Geography, GK Publications Pvt , Ltd.

**Web Resources:**

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)

**E-Books:**

1. <https://testbook.com/static-gk>

**Rationale for nature of Course:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Activities to be given:** To develop the procedure involved in Absorption of companies.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	On completion of this course, students will	K3
CO2	Develop board knowledge of the different components in polity	K4
CO3	Understand the Geographical features across countries and in India	K3
CO4	Acquire knowledge on the aspects of Indian Economy	K4
CO5	Understand the significance of India's Freedom Struggle	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

**3 – Basic Level, 2- Intermediate Level, 1- Advanced Level**

**LESSON PLAN: 30 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Indian Polity</b> Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, pCAG.	6	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Geography</b> Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.	6	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	6	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Environment and Ecology</b> Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6	Seminar, PPT presentation , Activity and Model Preparation
<b>Total</b>		<b>30</b>	

Course Designer: Dr.K.Padmavathy