

**ANNAMALAI  UNIVERSITY**



**REGULATIONS, CURRICULA AND SYLLABICOMMONLY APPLICABLE  
TO UNIVERSITY DEPARTMENT AND PG EXTENSION CENTRE AT  
VILLUPURAMFROM ACADEMIC YEAR 2023-2024 ONWARDS**

**M.Com. (Two Year) Programme**

**M.COM. (GENERAL)(ACOM 41)**

**M.COM. ACCOUNTING AND FINANCE(ACOM 42)**

**M.COM. CO-OPERATION (ACOM 43)**



**DEPARTMENT OF COMMERCE**

**Faculty of Arts**



**Annamalai University**

**Faculty of Arts**

**Department of Commerce**

**TWO YEAR POST GRADUATE PROGRAMMES UNDER  
CHOICE BASED CREDIT SYSTEM (CBCS)**

**REGULATIONS – 2023-2024**

**M.COM. (GENERAL) (ACOM 41)**

**M.COM. ACCOUNTING AND FINANCE (ACOM 42)**

**M.COM. CO-OPERATION (ACOM 43)**

These Regulations are common to all the students admitted to the Two-Year M.Com., (General), M.Com., (Accounting & Finance), and M.Com., (Co-operation) Master's Programme in the Faculty of Arts from the Academic year 2022-2023 onwards.

**1. Definitions and Nomenclature**

- 1.1 **University** refers to Annamalai University.
- 1.2 **Department** means any of the academic departments and academic centres at the University.
- 1.3 **Discipline** refers to the specialization or branch of knowledge taught and researched in higher education. For example, Botany is a discipline in the Natural Sciences, while Economics is a discipline in Social Sciences.
- 1.4 **Programme** encompasses the combination of courses and/or requirements leading to a Degree. For example, M.A., M.Sc., M.Com.,
- 1.5 **Course** is an individual subject in a programme. Each course may consist of Lectures/Tutorials/Laboratory work/Seminar/Project work/Experiential learning/Report writing/viva-voce etc. Each course has a course title and is identified by a course code.
- 1.6 **Curriculum** encompasses the totality of student experiences that occur during the educational process.
- 1.7 **Syllabus** is an academic document that contains the complete information about an academic programme and defines responsibilities and outcomes. This includes course information, course objectives, policies, evaluation, grading, learning resources and course calendar.
- 1.8 **Academic Year** refers to the annual period of sessions of the University that comprises two consecutive semesters.

- 1.9 **Semester** is a half-year term that lasts for a minimum duration of 90 days. Each academic year is divided into two semesters.
- 1.10 **Core Course**: Completing core course is a necessary condition to be awarded the Degree.
- 1.11 **Elective Course**: An Elective course is a course that students can pick from a variety of choices.
- 1.12 **Skill Enhancement Course**:The Skill Enhanced course is centred around both value and skill, and should encompass theoretical, laboratory, practical and field-related instruction to improve students' chances of employment.
- 1.13 **Professional Competency Skill** :Professional competencies are skills, knowledge and attributes that are specifically valued by the professional associations, organizations and bodies connected to students future career.
- 1.14 **Extension Activities**: Extension Activities are designed to connect the University and the community. A student is encouraged to partake in National Cadet Corps, National Service Scheme, Youth Red Cross, Red Ribbon Club, Sports, or Association Activities.
- 1.15 **Value-added Courses** are optional courses that complement the students' knowledge and skills and enhance their employability.
- 1.16 **Credit refers** to the quantum of course work in terms of number of class hours in a semester required for a programme. The credit value reflects the content and duration of a particular course in the curriculum.
- 1.17 **Credit Hour** refers to the number of class hours per week required for a course in a semester. It is used to calculate the credit value of a particular course.
- 1.18 **ProgrammeOutcomes (POs)** are statements that describe crucial and essential knowledge, skills, and attitudes that students are expected to achieve and can reliably manifest at the end of a programme.
- 1.19 **Programme Specific Outcomes(PSOs)** are statements that list what the graduate of a specific programme should be able to do at the end of the programme.
- 1.20 **Learning Objectives** also known as are statements that define the expected goal of a course in **Course Objectives** terms of demonstrable skills or knowledge that will be acquired by a student as a result of instruction.
- 1.21 **Course Outcomes (COs)** are statements that describe what students should be able to achieve/demonstrate at the end of a course. They allow follow-up and measurement of learning objectives.
- 1.22 **Grade Point Average (GPA)** is the average of the grades acquired in various courses that a student has taken in a semester. The formula for computing GPA is given in section 11.3
- 1.23 **Cumulative Grade Point Average (CGPA)** is a measure of overall cumulative performance of a student over all the semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters.

**Letter Grade is an index of the performance of a student in a particular course.**

**Grades are denoted by the letters S, A, B, C, D, E, RA, and W.**

2. **Programme Offered and Eligibility Criteria**:The Department of Commerce offers Two year M.Com.,Programmes - M.Com.(General), M.Com.(Accounting & Finance), and M.Com.(Co-operation). The Two-Year PG Programmes offered by the University and the eligibility criteria are detailed below.

Faculty of Arts – Department of Commerce	
Programme	Eligibility
<p style="text-align: center;"><b>M.Com. (General)</b></p> <p style="text-align: center;"><b>M.Com. (Accounting &amp; Finance)</b></p> <p style="text-align: center;"><b>M.Com. (Co-operation)</b></p>	<p><b>A Pass in</b></p> <p><b>B.Com. or B.B.A. or B.A. Corporate Secretaryship or B.B.M. or B.Com(Co-operation) B.Com (Co-operative Management) or B.A.(Co-operation) or B.Com. (Computer Applications) or B.Com. /B.A (Bank Management)/ B.Com. (International Business)</b></p> <p><b>Degreeexamination or any other examination accepted by the Syndicate as equivalent thereto, with not less than 40% of marks in the main subjects.</b></p>
	<p><b>In the case of SC/ST and Differently-abled candidates, a pass is the minimum qualification for all the above Programmes.</b></p>

**3. Reservation Policy:** Admission to the various programmes will be strictly based on the reservation policy of the Government of Tamil Nadu.

#### **4. Programme Duration**

- 4.1 The Two Year Master's Programme consist of two academic years.
- 4.2 Each academic year is divided into two semesters, the first being from July to November and the second from December to April.
- 4.3 Each semester will have 90 working days (18 weeks).

#### **5. Programme Structure**

5.1 The Two Year Master's Programme consists of Core Courses, Departmental Elective Courses, Internships and Projects.

##### **5.2 Core courses**

- 5.2.1 These are a set of compulsory courses essential for each programme.
- 5.2.2 The core courses include both Theory (Core Theory) and Practical courses.

##### **5.3 Elective courses**

- 5.3.1 **Departmental Electives (DEs)** are the Centric and Generic Electives that students can choose from a range of Electives offered within the Department. Students shall take a combination of both electives.
- 5.3.2 **Interdepartmental Electives (IDEs)** are Electives that students can choose from amongst the courses offered by other departments of the same faculty as well as by the departments of other faculties.

#### 5.4 **Skill Enhancement Courses**

5.4.1 Skill enhancement Courses are providing life skills either value based or skill-based knowledge by theory and hands on training or field work to increase their employability.

5.4.2 In-plant training/field trips/internships/Industrial visits or Core Industry Module (as applicable) fall under this category.

#### 5.4.3 **Soft Skills**

Soft skills refer to a set of inter personal, communication, and personal attributes that enable effective inter action, collaboration, and problem-solving various settings. These skills include communication, team work, adoptability, time management, empathy and more. Soft skills are essential in both professional and personal contexts, enhancing relationships and overall success. Soft skill course aims to develop and improve the abilities among the students thrive in diverse environment.

#### 5.5 **Project**

5.5.1 Each student shall undertake a Project in the final semester.

5.5.2 The Head of the Department shall assign a Research Supervisor to the student.

5.5.3 The Research Supervisor shall assign a topic for research and monitor the progress of the student periodically.

#### 5.6 **Value added Courses (VACs)**

5.6.1 Students may also opt to take Value added Courses beyond the minimum credits required for award of the Degree. VACs are outside the normal credit paradigm.

5.6.2 These courses impart employable and life skills. VACs are listed in the University website and in the Handbook on Interdepartmental Electives and VACs.

5.6.3 Each VAC carries 2 credits with 30 hours of instruction, of which 60% (18 hours) shall be Theory and 40% (12 hours) Practical.

5.6.4 Classes for a VAC are conducted beyond the regular class hours and preferably in the II and III Semesters.

#### 5.7 **Online Courses**

5.7.1 The Heads of Departments shall facilitate enrolment of students in Massive Open Online Courses (MOOCs) platform such as SWAYAM to provide academic flexibility and enhance the academic career of students.

5.7.2 Students who successfully complete a course in the MOOCs platform shall be exempted from one elective course of the programme.

#### 5.8 **Credit Distribution:**

The credit distribution is organised as follows:

	<b>Credits</b>
<b>Core Courses</b>	<b>57</b>
<b>Elective Courses</b>	<b>18</b>
<b>Skill Course</b>	<b>06</b>
<b>Projects</b>	<b>10</b>
<b>Total</b>	<b>91</b>



### 5.9 **Credit Assignment**

Each course is assigned credits and credit hours on the following basis:

1 Credit is defined as

1 Lecture period of one hour per week

1 Tutorial period of one hour per week

1 Practical/Project period of two hours (depending on the discipline) per week.

## 6 **Attendance**

6.1 Each faculty handling a course shall be responsible for the maintenance of Attendance and Assessment Record for candidates who have registered for the course.

6.2 The Record shall contain details of the students' attendance, marks obtained in the Continuous Internal Assessment (CIA) Tests, Assignments and Seminars. In addition the Record shall also contain the organisation of lesson plan of the Course Instructor.

6.3 The record shall be submitted to the Head of the Department once a month for monitoring the attendance and syllabus coverage.

6.4 At the end of the semester, the record shall be duly signed by the Course Instructor and the Head of the Department and placed in safe custody for any future verification.

6.5 The Course Instructor shall intimate to the Head of the Department at least seven calendar days before the last instruction day in the semester about the attendance particulars of all students.

6.6 Each student shall have a minimum of 75% attendance in all the courses of the particular semester failing which he or she will not be permitted to write the End-Semester Examination. The student has to redo the semester in the next year.

6.7 Relaxation of attendance requirement up to 10% may be granted for valid reasons such as illness, representing the University in extracurricular activities and participation in NCC/NSS/YRC/RRC.

## 7 **Mentor-Mentee System**

7.1 To help the students in planning their course of study and for general advice on the academic programme, the Head of the Department will attach certain number of students to a member of the faculty who shall function as a Mentor throughout their period of study.

7.2 The Mentors will guide their mentees with the curriculum, monitor their progress, and provide intellectual and emotional support.

7.3 The Mentors shall also help their mentees to choose appropriate electives and value-added courses, apply for scholarships, undertake projects, prepare for competitive examinations such as NET/SET, GATE etc., attend campus interviews and participate in extracurricular activities.

## 8 **Examinations**

8.1 The examination system of the University is designed to systematically test the student's progress in class, laboratory and field work through Continuous Internal Assessment (CIA) Tests and End-Semester Examination (ESE).

8.2 There will be two CIA Tests and one ESE in each semester.

8.3 The Question Papers will be framed to test different levels of learning based on Bloom's taxonomy viz. Knowledge, Comprehension, Application, Analysis, Synthesis and Evaluation/Creativity.

### 8.4 **Continuous Internal Assessment Tests**

8.4.1 The CIA Tests shall be a combination of a variety of tools such as class tests, assignments, seminars, and viva-voce that would be suitable to the course. This

requires an element of openness.

- 8.4.2 The students are to be informed in advance about the assessment procedures.
- 8.4.3 The pattern of question paper will be decided by the respective faculty.
- 8.4.4 CIA Test-I will cover the syllabus of the first two units while CIA Test-II will cover the last three units.
- 8.4.5 CIA Tests will be for two to three hours duration depending on the quantum of syllabus.
- 8.4.6 A student cannot repeat the CIA Test-I and CIA Test-II. However, if for any valid reason, the student is unable to attend the test, the prerogative of arranging a special test lies with the teacher in consultation with the Head of the Department.

### **8.5 End Semester Examinations (ESE)**

- 8.5.1 The ESE for the first/third semester will be conducted in November and for the second/fourth semester in May.
- 8.6 A candidate who does not pass the examination in any course(s) of the first, second and third semesters will be permitted to reappear in such course(s) that will be held in April and November in the subsequent semester/year.
- 8.7 The ESE will be of three hours duration and will cover the entire syllabus of the course.

## **9 Evaluation**

### **9.1 Marks Distribution**

- 9.1.1 Each course, both Theory and Practical as well as Project/Internship/Field work/In-plant training shall be evaluated for a maximum of 100 marks.
- 9.1.2 For the theory courses, CIA Tests will carry 25% and the ESE 75% of the marks.
- 9.1.3 For the Practical courses, the CIA Tests will constitute 40% and the ESE 60% of the marks.

### **9.2 Assessment of CIA Tests**

- 9.2.1 For the CIA Tests, the assessment will be done by the Course Instructor
- 9.2.2 For the Theory Courses, the break-up of marks shall be as follows:

	<b>Marks</b>
<b>Test-I &amp; Test-II</b>	<b>15</b>
<b>Seminar</b>	<b>5</b>
<b>Assignment</b>	<b>5</b>
<b>Total</b>	<b>25</b>

### **9.3 Assessment of End-Semester Examination**

- 9.3.1 DoubleEvaluation for the ESE is done by the Course Teachers.
- 9.3.2 "In case of grievance received from the student, Third evaluation will be done as per the rules".

### **9.4 Assessment of Project/Dissertation**

- 9.4.1 The Project Report/Dissertation shall be submitted as per the guidelines laid down by the University.
- 9.4.2 The Project Work/Dissertation shall carry a maximum of 100 marks.
- 9.4.3 CIA for Project will consist of a Review of literature survey, experimentation/field work, attendance etc.

9.4.4 The Project Report evaluation and viva-voce will be conducted by a committee constituted by the Head of the Department.

9.4.5 The Project Evaluation Committee will comprise the Head of the Department, Project Supervisor, and a senior faculty.

**9.4.6 The Marks shall be distributed as follows:**

Continuous Internal Assessment (25 Marks)		End Semester Examination (75 Marks)	
Review-I 10	Review-II: 15	Project / Dissertation Evaluation	Viva-voce
		<b>50</b>	<b>25</b>

**9.5 Assessment of Value-added Courses**

Assessment of VACs shall be internal.

9.5.1 Two CIA Tests shall be conducted during the semester by the Department(s) offering VAC.

A committee consisting of the Head of the Department, faculty handling the course and a senior faculty member shall monitor the evaluation process. The grades obtained in VACs will not be included for calculating the GPA.

**9.6 Passing Minimum**

9.6.1 A student is declared to have passed in each course if he/she secures not less than 40% marks in the ESE and not less than 50% marks in aggregate taking CIA and ESE marks.

9.6.2 A candidate who has not secured a minimum of 50% of marks in a course (CIA + ESE) shall reappear for the course in the next semester/year.

**10. Conferment of the Master's Degree**

A candidate who has secured a minimum of 50% marks in all courses prescribed in the programme and earned the minimum required credits shall be considered to have passed the Master's Programme.

**11. Marks and Grading**

11.1 The performance of students in each course is evaluated in terms Grade Point (GP).

11.2 The sum total performance in each semester is rated by Grade Point Average (GPA) while Cumulative Grade Point Average (CGPA) indicates the Average Grade Point obtained for all the courses completed from the first semester to the current semester.

11.3 **The GPA** is calculated by the formula

$$GPA = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

where,  $C_i$  is the Credit earned for the Course  $i$  in any semester;

$G_i$  is the Grade Point obtained by the student for the Course  $i$  and

$n$  is the number of Courses passed in that semester.

11.4 **CGPA** is the Weighted Average Grade Point of all the Courses passed starting from the first semester to the current semester.

$$CGPA = \frac{\sum_{i=1}^m \sum_{i=1}^n C_i G_i}{\sum_{i=1}^m \sum_{i=1}^n C_i}$$

Where,  $C_i$  is the Credit earned for the Course  $i$  in any semester;

$G_i$  is the Grade Point obtained by the student for the Course  $i$  and

$n$  is the number of Courses passed in that semester.



*m* is the number of semesters.

11.5 **Evaluation of the performance of the student will be rated as shown in the Table.**

Range of Marks	Grade Points	Letter Grade
90 and above	10	S
80-89	9	A
70-79	8	B
60-69	7	C
55-59	6	D
50-54	5	E
Less than 50	0	RA
Withdrawn from the examination	0	W

11.6 **Classification of Results.** The successful candidates are classified as follows:

11.6.1 **First Class with Distinction:** Candidates who have passed all the courses prescribed in the Programme in the first attempt with a CGPA of 8.25 and above within the programme duration. Candidates who have withdrawn from the End Semester Examinations are still eligible for First Class with Distinction for details).

11.6.2 **First Class:** Candidates who have passed all the courses with a CGPA of 6.5 and above.

11.6.3 **Second Class:** Candidates who have passed all the courses with a CGPA between 5.0 and less than 6.5.

11.6.4 Candidates who obtain highest marks in all examinations at the first appearance alone will be considered for University Rank.

11.7 **Course-Wise Letter Grades**

11.7.1 The percentage of marks obtained by a candidate in a course will be indicated in a letter grade.

11.7.2 A student is considered to have completed a course successfully and earned the credits if he/she secures an overall letter grade other than RA.

11.7.3 A course successfully completed cannot be repeated for the purpose of improving the Grade Point.

11.7.4 A letter grade RA indicates that the candidate shall reappear for that course. The RA Grade once awarded stays in the grade card of the student and is not deleted even when he/she completes the course successfully later. The grade acquired later by the student will be indicated in the grade sheet of the Odd/Even semester in which the candidate has appeared for clearance of the arrears.

11.7.5 If a student secures RA grade in the Project Work/Field Work/Practical Work/Dissertation, he/she shall improve it and resubmit if it involves only rewriting/ incorporating the clarifications suggested by the evaluators or he/she can re-register and carry out the same in the subsequent semesters for evaluation.

12. **Provision for Withdrawal from the End Semester Examination**

12.1 The letter grade W indicates that a candidate has withdrawn from the examination.

- 12.2 A candidate is permitted to withdraw from appearing in the ESE for one course or courses in ANY ONE of the semesters ONLY for exigencies deemed valid by the University authorities.
- 12.3 Permission for withdrawal from the examination shall be granted only once during the entire duration of the programme.
- 12.4 Application for withdrawal shall be considered only if the student has registered for the course(s), and fulfilled the requirements for attendance and CIA tests.
- 12.5 The application for withdrawal shall be made ten days prior to the commencement of the examination and duly approved by the Controller of Examinations. Notwithstanding the mandatory prerequisite of ten days notice, due consideration will be given under extraordinary circumstances.
- 12.6 Withdrawal is not granted for arrear examinations of courses in previous semesters and for the final semester examinations.
- 12.7 Candidates who have been granted permission to withdraw from the examination shall reappear for the course(s) when the course(s) are offered next.
- 12.8 Withdrawal shall not be taken into account as an appearance for the examination when considering the eligibility of the candidate to qualify for First Class with Distinction.

**13. Academic misconduct:**

Any action that results in an unfair academic advantage/interference with the functioning of the academic community constitutes academic misconduct. This includes but is not limited to cheating, plagiarism, altering academic documents, fabrication/falsification of data, submitting the work of another student, interfering with other students' work, removing/defacing library, or computer resources, stealing other students' notes/assignments, and electronically interfering with other students'/University's intellectual property. Since many of these acts may be committed unintentionally due to lack of awareness, students shall be sensitized on issues of academic integrity and ethics.

- 14. Transitory Regulations:** Wherever there has been a change of syllabi, examinations based on the existing syllabus will be conducted for two consecutive years after implementation of the new syllabus in order to enable the students to clear the arrears. Beyond that, the students will have to take up their examinations in equivalent subjects, as per the new syllabus, on the recommendation of the Head of the Department concerned.

- 15.** Notwithstanding anything contained in the above pages as Rules and Regulations governing the Two-Year Master's Programmes at Annamalai University, the Syndicate is vested with the powers to revise them from time to time on the recommendations of the Academic Council.



**Annamalai University**

**Department of Commerce M.Com. (General)-Two year-CBCS Programme Code: ACOM41 Curricula and Scheme of Examination. For students admitted from the academic year 2023-24)**

Course Code	Course Title	Hours/ Week			C	Marks		
		L	T	P		CIA	ESE	Total
<b>Semester-I</b>								
23ACOM101	Core 1: Business Finance	5			5	25	75	100
23ACOM102	Core 2: Digital Marketing	5			5	25	75	100
23ACOM103	Core 3: Banking and Insurance	4			4	25	75	100
CHOICE 23ACOE104 23ACOE105	Elective 1: Departmental Elective Security Analysis and Portfolio Management (or) Operations Research	3			3	25	75	100
CHOICE 23ACOMX01	Elective 1: Inter- Departmental Elective Digital Banking	3			3	25	75	100
<b>Total Credits Semester I</b>		<b>20</b>			<b>20</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>Semester-II</b>								
23ACOM201	Core 4: Strategic Cost Management	5			5	25	75	100
23ACOM202	Core 5: Corporate Accounting	5			5	25	75	100
23ACOM203	Core 6: Setting up of Business Entities	4			4	25	75	100
CHOICE 23ACOE204 23ACOE205	Elective 2: Departmental Elective Audit and Due Diligence (or) Advanced Financial Accounting	3			3	25	75	100
CHOICE 23ACOMX02	Elective 2: Inter- Departmental Elective Goods & Services Tax	3			3	25	75	100
23TSSC200	Skill Enhancement Course SEC 1 Academic Writing Skills	2			2	25	75	100
<b>Total Credits Semester II</b>		<b>22</b>			<b>22</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>Semester-III</b>								
23ACOM301	Core 7: Taxation	5			5	25	75	100
23ACOM302	Core 8: Research Methodology	5			5	25	75	100
23ACOM303	Core 9: Computer Applications in Business	-		5	5	25	75	100
23ACOD304	Core 10: Core Industry Module	-		4	4	25	75	100
23ACOD305	Institutional Training/Internship	-		2	2	25	75	100
CHOICE 23ACOE306 23ACOE307	Elective 3: Departmental Elective Goods and Services Tax (or) International Financial Management	3			3	25	75	100
23TSSC300	Skill Enhancement Course SEC 2 Employability Skills	2			2	25	75	100
<b>Total Credits Semester III</b>		<b>15</b>		<b>11</b>	<b>26</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Semester-IV</b>								
23ACOM401	Core 11: Corporate Economic Laws	5			5	25	75	100
23ACOM402	Core 12: International Business	5			5	25	75	100
23ACOD403	Project with Viva-Voce	-		7	7	25	75	100
CHOICE 23ACOE404 23ACOE405	Elective 4: Departmental Elective Organisational Behaviour (or) Insolvency Law & Practice	3			3	25	75	100
23ACAS406 23ACPC407	e-filing of GST Returns SEC 3 (or) Professional Competency Skill	-		2	2	25	75	100
23ACEA408	Extension Activity	-		1	1	25	75	100
<b>Total Credits Semester IV</b>		<b>13</b>		<b>10</b>	<b>23</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>Total Credits</b>		<b>70</b>		<b>21</b>	<b>91</b>	<b>600</b>	<b>1800</b>	<b>2400</b>

\*Internship during Second Semester Summer Vacation L- Lectures; P- Practical; C- Credits; CIA- Continuous Internal Assessment; ESE- End-Semester Examination



**Annamalai University**

**Department of Commerce M.Com. (Accounting & Finance) Two year-CBCS Programme Code: ACOM42**  
**Curricula and Scheme of Examination. For students admitted from the academic year 2023-24)**

Course Code	Course Title	Hours/ Week			C	Marks		
		L	T	P		CIA	ESE	Total
<b>Semester-I</b>								
23AFCO101	Core 1: <b>Business Finance</b>	5			5	25	75	100
23AFCO102	Core 2: <b>Digital Marketing</b>	5			5	25	75	100
23AFCO103	Core 3: <b>Banking and Insurance</b>	4			4	25	75	100
<b>CHOICE</b> 23AFCE104 23AFCE105	<b>Elective 1: Departmental Elective</b> <b>Security Analysis and Portfolio Management (or)</b> <b>Operations Research</b>	3			3	25	75	100
<b>CHOICE</b> 23ACOMX01	<b>Elective 1: Inter- Departmental Elective</b> <b>Digital Banking</b>	3			3	25	75	100
<b>Total Credits Semester I</b>		<b>20</b>			<b>20</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>Semester-II</b>								
23AFCO201	Core 4: <b>Strategic Cost Management</b>	5			5	25	75	100
23AFCO202	Core 5: <b>Corporate Accounting</b>	5			5	25	75	100
23AFCO203	Core 6: <b>Setting up of Business Entities</b>	4			4	25	75	100
<b>CHOICE</b> 23AFCE204 23AFCE205	<b>Elective 2: Departmental Elective</b> <b>FOREX Management (or)</b> <b>Advanced Financial Accounting</b>	3			3	25	75	100
<b>CHOICE</b> 23ACOMX02	<b>Elective 2: Inter- Departmental Elective</b> <b>Goods &amp; Services Tax</b>	3			3	25	75	100
23TSSC200	Skill Enhancement Course SEC 1 Academic Writing Skills	2			2	25	75	100
<b>Total Credits Semester II</b>		<b>22</b>			<b>22</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>Semester-III</b>								
23AFCO301	Core 7: <b>Taxation</b>	5			5	25	75	100
23AFCO302	Core 8: <b>Research Methodology</b>	5			5	25	75	100
23AFCO303	Core 9: <b>Computer Applications in Business</b>	-		5	5	25	75	100
23AFCD304	Core 10: <b>Core Industry Module</b>	-		4	4	25	75	100
23AFCD305	Institutional Training/Internship	-		2	2	25	75	100
<b>CHOICE</b> 23AFCE306 23AFCE307	<b>Elective 3: Departmental Elective</b> <b>Goods and Services Tax (or)</b> <b>International Financial Management</b>	3			3	25	75	100
23TSSC300	Skill Enhancement Course SEC 2 Employability Skills	2			2	25	75	100
<b>Total Credits Semester III</b>		<b>15</b>		<b>11</b>	<b>26</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Semester-IV</b>								
23AFCO401	Core 11: <b>Corporate Economic Laws</b>	5			5	25	75	100
23AFCO402	Core 12: <b>International Business</b>	5			5	25	75	100
23AFCD403	Project with Viva-Voce	-		7	7	25	75	100
<b>CHOICE</b> 23AFCE404 23AFCE405	<b>Elective 4: Departmental Elective</b> <b>Insurance and Actuarial Concepts (or)</b> <b>Company Law &amp; Secretarial Practice</b>	3			3	25	75	100
23ACAS406 23ACPC407	e-filing of GST Returns SEC 3 (or) Professional Competency Skill	-		2	2	25	75	100
23ACEA408	Extension Activity	-		1	1	25	75	100
<b>Total Credits Semester IV</b>		<b>13</b>		<b>10</b>	<b>23</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>Total Credits</b>		<b>70</b>		<b>21</b>	<b>91</b>	<b>600</b>	<b>1800</b>	<b>2400</b>

\*Internship during Second Semester Summer Vacation L- Lectures; P- Practical; C- Credits; CIA- Continuous Internal Assessment; ESE- End-Semester Examination



**Annamalai University**

**Department of Commerce M.Com. (Co-operation) Two year-CBCS Programme Code: ACOM43**  
Curricula and Scheme of Examination. For students admitted from the academic year 2023-24)

Course Code	Course Title	Hours/ Week			C	Marks		
		L	T	P		CIA	ESE	Total
<b>Semester-I</b>								
23ACCO101	Core 1: <b>Business Finance</b>	5			5	25	75	100
23ACCO102	Core 2: <b>Digital Marketing</b>	5			5	25	75	100
23ACCO103	Core 3: <b>Banking and Insurance</b>	4			4	25	75	100
<b>CHOICE</b> 23ACCE104 23ACCE105	<b>Elective 1: Departmental Elective</b> Co-operation Theory & Practice (or) Rural Development	3			3	25	75	100
<b>CHOICE</b> 23ACOMX01	<b>Elective 1: Inter- Departmental Elective</b> Digital Banking	3			3	25	75	100
Total Credits Semester I		20			20	125	375	500
<b>Semester-II</b>								
23ACCO201	Core 4: <b>Strategic Cost Management</b>	5			5	25	75	100
23ACCO202	Core 5: <b>Corporate Accounting</b>	5			5	25	75	100
23ACCO203	Core 6: <b>Setting up of Business Entities</b>	4			4	25	75	100
<b>CHOICE</b> 23ACCE204 23ACCE205	<b>Elective 2: Departmental Elective</b> Co-operative Credit & Banking (or) Co-operative Management and Administration	3			3	25	75	100
<b>CHOICE</b> 23ACOMX02	<b>Elective 2: Inter- Departmental Elective</b> Goods & Services Tax	3			3	25	75	100
23TSSC200	Skill Enhancement Course SEC 1 Academic Writing Skills	2			2	25	75	100
Total Credits Semester II		22			22	150	450	600
<b>Semester-III</b>								
23ACCO301	Core 7: <b>Taxation</b>	5			5	25	75	100
23ACCO302	Core 8: <b>Research Methodology</b>	5			5	25	75	100
23ACCO303	Core 9: <b>Computer Applications in Business</b>	-		5	5	25	75	100
23ACCD304	Core 10: <b>Core Industry Module</b>	-		4	4	25	75	100
23ACCD305	Institutional Training/Internship	-		2	2	25	75	100
<b>CHOICE</b> 23ACCE306 23ACCE307	<b>Elective 3: Departmental Elective</b> Agricultural Marketing & Co-operatives (or) Co-operative Laws & Allied Laws	3			3	25	75	100
23TSSC300	Skill Enhancement Course SEC 2 Employability Skills	2			2	25	75	100
Total Credits Semester III		15		11	26	175	525	700
<b>Semester-IV</b>								
23ACCO401	Core 11: <b>Corporate Economic Laws</b>	5			5	25	75	100
23ACCO402	Core 12: <b>International Business</b>	5			5	25	75	100
23ACCD403	Project with Viva-Voce	-		7	7	25	75	100
<b>CHOICE</b> 23ACCE404 23ACCE405	<b>Elective 4: Departmental Elective</b> Non-Credit Co-operatives Co-operative Accounts & Audit	3			3	25	75	100
23ACAS406	e-filing of GST Returns SEC 3 (or)	-		2	2	25	75	100
23ACPC407	Professional Competency Skill	-						
23ACEA408	Extension Activity	-		1	1	25	75	100
Total Credits Semester IV		13		10	23	150	450	600
<b>Total Credits</b>		<b>70</b>		<b>21</b>	<b>91</b>	<b>600</b>	<b>1800</b>	<b>2400</b>
*Internship during Second Semester Summer Vocation L- Lectures; P- Practical; C- Credits; CIA- Continuous Internal Assessment; ESE- End-Semester Examination								



**Skill Enhancement Course**  
**M.Com (General), M.Com (Accounting & Finance) and (Co-operation)**

S. No.	Course Code	Semester	Course Title	Hours/ week				Marks		
				L	T	P	C	CIA	ESE	Total
1.	23TSSC200	Second	Academic Writing Skills			2	2	25	75	100
2	23TSSC300	Third	Employability Skills			2	2	25	75	100
3	23ACAS406	Fourth	e-filing of Income tax returns			2	2	25	75	100

**Professional Competency Skill**  
**M.Com (General), M.Com (Accounting & Finance) and (Co-operation)**

S. No.	Course Code	Semester	Course Title	Hours/ week				Marks		
				L	T	P	C	CIA	ESE	Total
1.	23ACPC407	Fourth	MS OFFICE 365 PRODUCTIVITY TOOLS			2	2	25	75	100

## PROGRAMME OUTCOMES

<b>PO1:</b>	<b>Problem Solving Skill</b>
<b>PO2:</b>	<b>Decision Making Skills</b>
<b>PO3:</b>	<b>Ethical Value</b>
<b>PO4:</b>	<b>Employability Skill</b>
<b>PO5:</b>	<b>Entrepreneurial skill</b>
<b>PO6:</b>	<b>Contribution to Society</b>
<b>PO7:</b>	<b>Communication Skill</b>
<b>PO8:</b>	<b>Individual and Team Leadership Skill</b>
<b>PO9:</b>	<b>Multicultural Competence</b>
<b>PO10:</b>	<b>Moral and Ethical awareness/reasoning</b>
<b>PO11:</b>	<b>Leadership readiness qualities</b>
<b>PO12:</b>	<b>Lifelong learning</b>

**M.Com (General)**

**M.Com (Accounting & Finance)**

**M.Com (Co-operation)**

**Programme Specific Outcomes (PSOs)**

This programmes M.Com (General) / M.Com (Accounting & Finance) and M.Com (Co-operation) would enable the students to gain expert knowledge and applied practical exposure in the field of Accounting, Finance, Taxation and Portfolio Management and Co-operation. After the successful completion of the M.Com (General) M.Com (Accounting & Finance) and M.Com (Co-operation) Degree programme, the students will be able to

<b>PSO1</b>	<b>Exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will</b>
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	<b>facilitate startups and high potential organisations.</b>
<b>PSO2</b>	Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organisation towards growth and development.
<b>PSO3</b>	Contribute to the development of the society by collaborating with stakeholders for mutual benefit.
<b>PSO4</b>	Demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply in diverse frames of decisions and actions.
<b>PSO5</b>	Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.

ANNAMALAI UNIVERSITY							
Faculty of Arts Department of Commerce [2023-24 ONWARDS]							
[ Semester Examinations]							
Bloom's Taxonomy - Questions Conforming to Levels K1 to K6							
I Year (Two-year PG)				II Year (Two Year PG)			
Level	Part	Questions & Marks	Total Marks	Level	Part	Questions & Marks	Total Marks
<b>K1</b>	<b>A</b>	5 x 1	05	<b>K1</b>	<b>A</b>	5 x 1	05
<b>K2</b>		5 x 1	05	<b>K2</b>		5 x 1	05
<b>K3</b>	<b>B</b>	4 x5	20	<b>K3</b>	<b>B</b>	4 x 5	20
<b>K4</b>		3 x5	15	<b>K4</b>		3 x 5	15
<b>K5/K6</b>	<b>C</b>	3 x 10	30	<b>K5/K6</b>	<b>C</b>	3 x10	30
			<b>75</b>				<b>75</b>
<b>Notes:</b>							
(i) All QPs of both internal and ESE shall contain Three sections of A,B,&C with the prescribed levels of 'K <sub>s</sub> '.							
(ii) Part - A has no choice.							
(iii) Open Choice is followed for Parts B, AND C .							
(v) Actions verbs are appended for reading/reference and as guidelines for adherence.							
(vi) Please ensure equal/fairly equal weight to all Units and COs.							

**Model Question Paper**

**ANNAMALAI UNIVERSITY**

**Faculty of Arts  
Department of Commerce  
[2023-24 ONWARDS]**

Bloom's Taxonomy - Questions Conforming to Levels K1 to K6

**M.Com (General), M.Com (Accounting & Finance) and M.Com (Co-operation)  
M. Com. DEGREE EXAMINATION**

**Programme:** \_\_\_\_\_ : Two Year PG

**Year :** I & II

**Semester:**

**Course Code:**            **Course Name:**

**Time: 3 Hrs**

**Max.Marks:75**

**Part-A**

**(Marks: (10x1=10))**

**(Answer ALL of the questions)**

1. Define.....
2. Multiple Choices    a.      b.      c.      d.
3. Multiple Choices    a.      b.      c.      d.
4. Match the following    i - a    ii - b    iii - c    iv -d    v - .....
5. Match the following    i - a    ii - b    iii - c    iv -d    v - .....
6. Explain.....
7. Select.....
8. Describe.....
9. Classify....
10. Elucidate....

**Part-B            Marks: (7x5=35)**

**(Answer any SEVEN of the questions)**

11. Prepare.....
12. Solve.....
13. Apply.....
14. Show.....
15. Categorize...
16. Analyze...
17. Distinguish....
18. Infer....
19. Compare.....
20. Compute

**Part-C    Marks: (3x10=30)**

**(Answer any THREE of the questions)**

21. Discuss...
22. Summarize....
23. Evaluate.....
24. Disprove....
25. Design....

# SYLLABUS 2023-24 ONWARDS

**M.Com. (GENERAL)**  
ProgrammeCode: **ACOM41**





<b>23ACOM101</b>	<b>BUSINESS FINANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>5</b>			<b>5</b>

### Learning Objectives:

<b>LO1:</b>	To outline the fundamental concepts in finance
<b>LO2:</b>	To estimate and evaluate risk in investment proposals
<b>LO3:</b>	To evaluate leasing as a source of finance and determine the sources of startup financing
<b>LO4:</b>	To examine cash and inventory management techniques
<b>LO5:</b>	To appraise capital budgeting techniques for MNCs

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain important finance concepts
<b>CO2:</b>	Estimate risk and determine its impact on return
<b>CO3:</b>	Explore leasing and other sources of finance for startups
<b>CO4:</b>	Summarise cash receivable and inventory management techniques
<b>CO5:</b>	Evaluate techniques of long term investment decision incorporating risk factor

#### **Unit I: Introduction to Business Finance and Time value of money**

Business Finance: Meaning, Objectives, Scope - Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

#### **Unit II: Risk Management**

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.

#### **Unit III: Startup Financing and Leasing**

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

#### **Unit IV: Cash, Receivable and Inventory Management**

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

#### **Unit V: Multi National Capital Budgeting**

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

### Recent Trends in Business Finance

Faculty member will impart the knowledge on recent trends in Business Finance to the students and these components will not cover in the examination.

**Text Books:**

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

**Supplementary Readings:**

1. Pandey I. M., (2021), “Financial Management”, 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Srinivasan T (2023) “Financial Management” Vijay Nicole Imprints Pvt Ltd., Chennai

**Web Reference:**

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

**Note:** Latest edition of the books may be used

**Note:** Question Paper shall cover 40%Theory and 60% Problems.

**Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	1	3	3	3	1	3	3	1	3	3	3	2	2
CO2	3	3	2	3	2	3	3	3	2	3	3	2	3	3	3	3	3
CO3	2	2	1	2	1	2	2	2	1	2	2	1	2	2	2	3	2
CO4	2	2	1	2	1	2	2	2	1	2	2	1	2	2	2	2	2
CO5	3	3	2	3	2	3	3	3	2	3	3	2	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACOM102</b>	<b>DIGITAL MARKETING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>5</b>			<b>5</b>

### Learning Objectives:

<b>LO1:</b>	To assess the evolution of digital marketing
<b>LO2:</b>	To appraise the dimensions of online marketing mix
<b>LO3:</b>	To infer the techniques of digital marketing
<b>LO4:</b>	To analyse online consumer behaviour
<b>LO5:</b>	To interpret data from social media and to evaluate game based marketing

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain the dynamics of digital marketing
<b>CO2:</b>	Examine online marketing mix
<b>CO3:</b>	Compare digital media channels
<b>CO4:</b>	Interpret online consumer behavior
<b>CO5:</b>	Analyse social media data

#### Unit I: Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

#### Unit II: Online Marketing Mix

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

#### Unit III: Digital Media Channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing

#### Unit IV: Online Consumer Behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

#### Unit V: Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media –

Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

### **Recent Trends in Digital Marketing**

Faculty member will impart the knowledge on recent trends in Digital Marketing to the students and these components will not cover in the examination.

#### **Text Books:**

1. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
2. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.
3. Seema Gupta, (2022) “Digital Marketing” 3<sup>rd</sup> Edition, McGraw Hill Publications Noida.
4. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2<sup>nd</sup> Edition, Pearson Education Pvt Ltd, Noida.

#### **Supplementary Readings:**

1. MaityMoutusy, (2022) “Digital Marketing” 2<sup>nd</sup> Edition, Oxford University Press, London.
2. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom
3. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
4. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.

#### **Supplementary Readings:**

1. MaityMoutusy, (2022) “Digital Marketing” 2<sup>nd</sup> Edition, Oxford University Press, London.
2. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom
3. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
4. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.

**Note: Latest edition of the books may be used**

#### **Web Reference:**

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

### Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	3	3	1	3	3	2	3	3	2

\*3– Strong, 2- Medium, 1- Low



<b>23ACOM103</b>	<b>BANKING AND INSURANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>4</b>			<b>4</b>

### Learning Objectives:

<b>LO1:</b>	To understand the evolution of new era banking
<b>LO2:</b>	To explore the digital banking techniques
<b>LO3:</b>	To analyse the role of insurance sector
<b>LO4:</b>	To evaluate the mechanism of customer service in insurance and the relevant regulations
<b>LO5:</b>	To analyse risk and its impact in banking and insurance industry

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Relate the transformation in banking from traditional to new age
<b>CO2:</b>	Apply modern techniques of digital banking
<b>CO3:</b>	Evaluate the role of insurance sector
<b>CO4:</b>	Examine the regulatory mechanism
<b>CO5:</b>	Assess risk mitigation strategies

#### Unit I: Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

#### Unit II: Contemporary Developments in Banking

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

#### Unit III: Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduc

#### Unit IV: Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines

#### Unit V: Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

### Recent Trends in Banking and Insurance

Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination.

#### Text Books:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22<sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11<sup>th</sup> Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

#### Supplementary Readings:

- 1 Sundharam KPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
- 2 Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- 3 Gupta P. K. (2021), "Insurance and Risk Management" 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

#### Web Reference:

- 1 <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
- 2 [https://mrcet.com/downloads/digital\\_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)

Semester-1	MANAGEMENT	3			3
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### Learning Objectives:

LO1:	To become familiar with various Investment avenues and Portfolio Construction
LO2:	To understand the Equity Shares, Preference Shares and Bonds valuation models
LO3:	To learn about long-term and short-term investment analysis tools.
LO4:	To analyse with Portfolio theories.
LO5:	To gain knowledge in Portfolio performance methods.

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Examine investment options and structure a portfolio
CO2:	Assess the value of Equity Shares, Preference Shares and Bonds
CO3:	Forecast stock performance through fundamental and technical analysis
CO4:	Examine the various Portfolio Theories.
CO5:	Evaluate the portfolio performance.

#### Unit I: Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

#### Unit II: Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds – Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds – Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call – Concept of Present Value – Equity Share Valuation Models.

#### Unit III: Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis – Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis – Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

#### Unit IV: Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

#### Unit V: Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

### Recent Trends in Security Analysis and Portfolio Management

Faculty member will impart the knowledge on recent trends in Security Analysis and Portfolio Management to the students and these components will not cover in the examination.

### Text Books:

1. Prasanna Chandra 2021, "Investment Analysis and Portfolio Management", 6<sup>th</sup> Edition, McGraw Hill, Noida, UP
2. Rustagi RP 2022, "Investment Analysis and Portfolio Management", 5<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. 2019, "Investment Management", 19<sup>th</sup> Edition, S.Chand& Co. Ltd., New Delhi
4. Avadhani V.A. 2016, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.

### Supplementary Readings:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan 2018, "Security Analysis Portfolio Management", 7<sup>th</sup> Edition, Pearson Publication Pvt. Ltd., India, Noida
2. Ranganathan M. and Madhumathi R 2012, "Security Analysis and Portfolio Management", 2<sup>nd</sup> Edition., Pearson Education India Pvt Ltd, Noida
3. Punithavathy Pandian 2019, "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai
4. Subrata Mukherjee 2021, "Security Analysis and Portfolio Management", S.Chand& Co. Ltd, New Delhi

### Web Reference:

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used

### Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	2	3	3	3	3	3	2	3	2	2	3	3	3
CO2	3	3	1	3	2	3	3	3	3	3	2	3	2	3	2	3	3
CO3	3	3	2	3	2	3	3	3	3	3	2	2	2	3	2	3	2
CO4	2	3	1	3	2	2	3	3	3	3	2	2	2	3	2	3	3
CO5	3	3	1	3	2	2	3	3	3	3	1	3	2	3	2	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOE105</b>	<b>OPERATIONS RESEARCH</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>3</b>			<b>3</b>

### Learning Objectives:

<b>LO1:</b>	To outline the fundamentals of Operations Research
<b>LO2:</b>	To use OR models for problem solving
<b>LO3:</b>	To examine the role of sequencing and game theory
<b>LO4:</b>	To design and apply network analysis
<b>LO5:</b>	To apply modelling techniques

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Demonstrate knowledge of OR fundamentals
<b>CO2:</b>	Identify models for problem solving
<b>CO3:</b>	Apply sequencing and game theory
<b>CO4:</b>	Apply network analysis to enhance effectiveness
<b>CO5:</b>	Examine the models for decision making

#### **Unit I: Introduction and Linear Programming Problem**

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

#### **Unit II:Transportation and Assignment Problems**

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

#### **Unit III:Sequencing and Game Theory**

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

#### **Unit IV:Replacement and Network Analysis**

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

#### **Unit V:Decision Tree Analysis and Queuing Theory**

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

#### **Recent Trends in Operations Research**

Faculty member will impart the knowledge on recent trends in Operations Research Management to the students and these components will not cover in the examination.

#### **Text Books:**

1. Gupta P.K and Hira D.S., 2022 "Operations Research", 7<sup>th</sup> Edition, S.Chand, Noida (UP).
2. Kapoor V.K., 2014 "Operations Research", 9<sup>th</sup> Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, 2014 "Operations Research", 2<sup>nd</sup> Edition,



Pearson Education India, Noida.

4. Kothari C.R., 2022 “An Introduction to Operational Research”, 3<sup>rd</sup> Edition, S. Chand, Noida (UP)

**Supplementary Readings:**

1. Tulsian P.C. and Bharat Tulsian, 2022 “Fundamentals of Operations Research (Theory and Practice)”, 3<sup>rd</sup> Edition, S. Chand, Noida (UP).
2. Sharma J.K., 2016 “Operations Research”, 6<sup>th</sup> Edition, Lakshmi Publications, Chennai.
3. Nagarajan N., 2017 “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath, 2021 “Operations Research”, 2<sup>nd</sup> Edition, Bhavya Books, New Delhi.

**Web Reference:**

1. <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queueing%20theory.pdf>
2. [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4\\_06-11-2021\\_16-06-34\\_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
3. <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
4. <https://hbr.org/1964/07/decision-trees-for-decision-making>

Note: Latest edition of the books may be used

**Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	2	3	3	3	3	2	3	2	3	3	3	3
CO2	3	3	1	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	1	3	3	2	3	3	3	3	2	2	3	3	2	3	2
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	3	3	1	3	3	3	2	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOMX01</b>	<b>DIGITAL BANKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>3</b>			<b>3</b>

**Learning Objectives:**

<b>LO1:</b>	To acquaint knowledge on the provisions of Banking Legislations
<b>LO2:</b>	To educate the students with the changing scenario of banking operations with digitalization

<b>LO3:</b>	To analyse with Bank Deposits and Loans & Advances
<b>LO4:</b>	To educate the students with Demonetization and Remonetization
<b>LO5:</b>	To impart knowledge on innovative banking payment system in India

<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Understand the Banking Legislations in India.
<b>CO2:</b>	Recall the significance of digitalization of banking operations
<b>CO3:</b>	Describe the various types of bank deposits and rules for sound lending.
<b>CO4:</b>	Familiarize the role of RBI in demonetization and remonetization.
<b>CO5:</b>	Explain innovative digital payment system offered by banks

**Unit I:Banking Legislations**

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 -Major provisions of Banking Regulation Act 1949/1970 Act – The Banking Regulation Amendment Act, 2017

**UnitII:Changing Profile of Indian banking**

Changing scenario of Indian Banking System- Shift from security to purpose orientation-Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

**UnitIII:Bank Deposits, Loans and advances**

Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances

**Unit IV:Demonetization and Remonetization**

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money-Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization

**Unit V:Payment System & Digital banking**

Innovative Banking Payment System -Rupay- Rupay Secure- IMPS – National Unified USSD Platform (USSD)-National Automated Clearing House (NACH)- Aadhaar Enabled payment System (AEPSC-KYC/MICR Vs CTS- Comparison –National Financial Switch (NFS) RTGS,NEFT,UPI,CCIL-National Payment Corporation – Forex Settlements, Securities Settlement enhanced Mobile Banking and UPI (Unified Payments Interface) – FinTech-NeoBanking –Payment Banking and Small Finance Banking – Competitive and Collaborative Services

**Recent Trends in Digital Banking**

Faculty member will impart the knowledge on recent trends in Digital Banking to the students and these components will not cover in the examination.

**Text Books:**

1. Gurusamy S 2017, Banking Theory Law and Practice, Vijay Nicole Imprints (P) Ltd,Chennai

2. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
3. Digital Banking 2016 Indian Institute of Banking and Finance, Taxmann Publication New Delhi.

**Supplementary Readings:**

1. Subba Rao S and P.L Khanna 2018 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.
2. Gurusamy S 2017 Banking Theory Law and Practice, Tata McGraw Hill,Uttarpradesh
3. MuraliS.andSubbakrishna , 2018 Bank and Credit Management, Himalaya Publishing House,New Delhi.
4. Indian Institute of Banking and Finance, 2016 ,Principles and Practice of Banking, McMillan, Mumbai
5. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai

Note: Latest edition of the books may be used

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO2	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO3	1	3	3	3	1	3	3	3	3	3	2	2	1	1	3	3	2
CO4	1	3	3	3	2	3	3	3	3	3	2	2	2	1	3	3	3
CO5	1	3	3	3	1	3	3	3	3	3	1	3	1	1	3	3	2

\*3– Strong, 2- Medium, 1- Low

Websites:National Payment Corporation of India, CCIL., RBI

<b>23ACOM201</b>	<b>STRATEGIC COST MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>5</b>			<b>5</b>

**Learning Objectives:**

<b>L01:</b>	To analyse the aspects of strategic and quality control management
<b>L02:</b>	To analyse and select cost control techniques
<b>L03:</b>	To apply activity-based costing for decision making

<b>L04:</b>	To utilise transfer pricing methods in cost determination
<b>L05:</b>	To apply cost management techniques in various sectors

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Discuss strategic cost management and QC
<b>CO2:</b>	Choose the appropriate technique for cost control
<b>CO3:</b>	Utilise activity based costing in practice
<b>CO4:</b>	Adopt transfer pricing methods
<b>CO5:</b>	Build cost structure for Agriculture and IT sector

#### Unit I: Introduction to Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

#### Unit II: Cost Control and Reduction

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications

#### Unit III: Activity Based Cost Management

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

#### Unit IV: Transfer Pricing

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

#### Unit V: Cost Management in Agriculture and IT sector

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

### Recent Trends in Strategic Cost Management

Faculty member will impart the knowledge on recent trends in Strategic Cost Management Business Analytics to the students and these components will not cover in the examination.

#### Text Books:

1. Ravi M Kishore 2018, "Strategic Cost Management", 5<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., 2017, "Strategic Cost Management", 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., 2020, "Strategic Cost Management and Performance Evaluation", 1<sup>st</sup> Edition, Sultan Chand & Sons, New Delhi.

- Jain S.P. and Narang KL 2016, Cost Accounting, Kalyani Publishers, Ludhiana

**Supplementary Readings:**

- John K Shank and Vijay Govindarajan 2008, Strategic Cost Management, Simon & Schuster; Latest edition, UK
- Jawahar Lal, 2015, "Strategic Cost Management", 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
- Arora M. N., 2021, "A Text Book of Cost and Management Accounting", 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
- Lal Nigam B.M. and Jain I.C 2017, Cost Accounting Principles and Practice Hall of India, New Delhi,.

**Note: Latest edition of the books may be used**

**Web Reference:**

- <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
- <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
- <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

**Question pattern: Theory: 40%; Problems: 60%**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	1	3	3	3	3	3	3	3	1	3	3	3	3	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOM202</b>	<b>CORPORATE ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>5</b>			<b>5</b>

**Learning Objectives:**

<b>LO1:</b>	To understand the accounting treatment for issue of shares
<b>LO2:</b>	To determine profits for fire and marine insurance
<b>LO3:</b>	To prepare consolidated financial statements
<b>LO4:</b>	To account for price level changes
<b>LO5:</b>	To adopt financial reporting standards

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
<b>CO2:</b>	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
<b>CO3:</b>	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.
<b>CO4:</b>	Assess contemporary accounting methods
<b>CO5:</b>	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

#### **Unit I: Issue of Shares and Final Accounts of Companies**

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

#### **Unit II: Insurance Company Accounts**

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.

#### **Unit III: Consolidated Financial Statements**

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

#### **Unit IV: Contemporary Accounting Methods**

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

#### **Unit V: Financial Reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

### **Recent Trends in Corporate Accounting**

Faculty member will impart the knowledge on recent trends in Corporate Accounting to the students and these components will not cover in the examination.

**Note: Question Paper shall cover 20% Theory and 80% Problems.**

#### **Text Books:**

1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", 22<sup>nd</sup> Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17<sup>th</sup> Edition, Margham Publications, Chennai.

#### **Supplementary Readings:**

1. Arulanandam M.A & Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.



- Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II", 19<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
- Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2<sup>nd</sup> Edition, Sultan Chand & Sons, New Delhi.
- Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi

Note: Latest edition of the books may be used

#### Web Reference:

- <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
- <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
- <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
- <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3	2	3	2	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOM203</b>	<b>SETTING UP OF BUSINESS ENTITIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>4</b>			<b>4</b>

#### Learning Objectives:

<b>LO1:</b>	To understand the startup landscape and its financing
<b>LO2:</b>	To analyse the formation and registration of Section 8 company
<b>LO3:</b>	To outline the concept of LLP and business collaboration
<b>LO4:</b>	To understand the procedure for obtaining registration and license
<b>LO5:</b>	To create awareness about the legal compliances governing business entities

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Assess the various avenues of acquiring finance to setup a business entity
<b>CO2:</b>	Recall the legal requirements for Section 8 Company

<b>CO3:</b>	Examine the proceedings for LLP and joint venture
<b>CO4:</b>	Describe the registration and licensing procedure
<b>CO5:</b>	Examine the compliance of regulatory framework

### **Unit I: Startups in India**

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

### **Unit II: Not-for-Profit Organisations**

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

### **Unit III: Limited Liability Partnership and Joint Venture**

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

### **Unit IV: Registration and Licenses**

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

### **Unit V: Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

### **Recent Amendments in Setting up of Business Entities**

Faculty member will impart the knowledge on recent Amendments in Setting up of new Business Entities to the students and these components will not cover in the examination.

### **Text Books:**

1. Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2<sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", 6<sup>th</sup> Edition, Bharath Law House, New Delhi

### Supplementary Readings:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air/Water(Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
4. Daniel Sitarz, (2011) "Sole Proprietorship: Small Business Start-up Kit", 3<sup>rd</sup> Edition, Nova Publishing, USA

### Web Reference:

- 1 [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
- 2 [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](https://www.mca.gov.in/MinistryV2/incorporation_company.html) 3)
- 3 <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
- 4 <https://legislative.gov.in/sites/default/files/A1999-48.pdf>

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3	2	3	2	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOE204</b>	<b>AUDIT AND DUE DILIGENCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>3</b>			<b>3</b>

#### Learning Objectives:

<b>LO1:</b>	To understand different types of audit
<b>LO2:</b>	To gain knowledge on secretarial audit
<b>LO3:</b>	To understand the basics of due diligence
<b>LO4:</b>	To analyse different types of due diligence
<b>LO5:</b>	To understand due diligence for take overs and due diligence report

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Analyse different types of audit
<b>CO2:</b>	Assess the provisions relating to secretarial audit
<b>CO3:</b>	Recall the basics of due diligence

<b>CO4:</b>	Evaluate the various types of due diligence
<b>CO5:</b>	Examine due diligence for take overs and prepare due diligence report

### **Unit I: Introduction to Audit**

Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.

### **Unit II: Secretarial Audit**

Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

### **Unit III: Introduction to Due Diligence**

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

### **Unit IV: Types of Due Diligence**

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

### **Unit V: Due Diligence for Take overs and Due Diligence Report**

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

### **Recent Trends in Audit and Due Diligence**

Faculty member will impart the knowledge on recent trends in Audit and Due Diligence to the students and these components will not cover in the examination.

### **Text Books:**

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19<sup>th</sup> Edition, A J Publications Chennai, Tamil Nadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1<sup>st</sup> Edition, New Delhi
4. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15<sup>th</sup> Edition, A J Publications, Chennai, Tamil Nadu.

### **Supplementary Readings:**

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” ,Taxmann Publications, New Delhi
2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.
4. Jason Schenker (2018) A Gentle Introduction to Audit and Due Diligence Prestige Professional Publishing New Delhi

### **Web Reference:**

- 1 <https://www.icsi.edu/media/portals/70/241120123.pdf>
- 2 [https://www.icsi.edu/media/webmodules/publications/FULL% 20BOOK-PP-](https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-)

- DD&CCM-PDF%20FILE.pdf
- 3 [https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-\\_61425.html](https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-_61425.html)
- 4 <https://www.icsi.edu/media/webmodules/pcs/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Note: Latest edition of the books may be used

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	2	2	3	3	3	3	3	2	3	2	1	3	2	1
CO2	3	3	3	2	2	3	3	3	3	3	2	3	2	1	3	2	1
CO3	3	3	3	2	2	3	3	3	3	3	2	2	2	1	3	2	1
CO4	2	2	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3	3	1	3	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACOE205</b>	<b>ADVANCED FINANCIAL ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>3</b>			<b>3</b>

### Learning Objectives:

<b>LO1:</b>	To provide in-depth knowledge on partnership, admission, retirement, and death of a partner.
<b>LO2:</b>	To comprehend the accounting procedure in partnership, dissolution, and sale of the partnership firm.
<b>LO3:</b>	To become familiarized with long-term and short-term investment analysis tools.
<b>LO4:</b>	To encourage students' analytical thinking in accounting-related topics such as branch and departmental accounting.
<b>LO5:</b>	To educate students on current developments in specialist accounting.

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Resolve partnership accounting issues related to partner admission
<b>CO2:</b>	Resolve partnership account issues related to partnership dissolution and sale
<b>CO3:</b>	Practice accounting problems involving Branch and Departmental Accounts.

<b>CO4:</b>	Solve the accounting problems relating to Hire Purchase and Installment System
<b>CO5:</b>	Recognize developing areas of Specialized Accounting

**Unit I: Partnership Accounts – Admission, Retirement and Death of Partner**

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

**Unit II: Partnership Accounts -Dissolution and Sale of Partnership**

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

**Unit III: Hire Purchase and Installment system**

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

**Unit IV: Branch and Departmental Accounts**

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit.

**Unit V: Responsibility Accounting and Financial Reporting**

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

**Recent Trends in Financial Accounting**

Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination.

**Note: Question Paper shall cover 20% Theory and 80% Problems.**

**Text Books:**

1. Gupta R.L and Radhasamy, 2015, Advanced Accounting, S.Chand and Sons Publishers, New Delhi.
2. Shukla M.C Grewal T.S 2015 Advanced Accounts 2015 .Chand and Sons Publishers, New Delhi.
3. Jain S.P Narang KL 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana

**Supplementary Readings:**

1. Charumathi, B Vinayagam 2015 Financial Accounting S.Chand and Sons Publishers, New Delhi.
2. Battacharyya SK 2015 Accounting for Management Vikas Publications New Delhi
3. Jawarhar Lal and Seema Srivastava, 2016 Financial Accounting (Principles and Practices) S.Chand and Sons Publishers, New Delhi.
4. Pillai R.S.N Bagavathi and Uma S., 2015, Fundamentals of Advanced Accounting, S.Chand and Sons Publishers, New Delhi.
5. Reddy T.Sand Murthy A 2016, Financial Accounting, Margham Publications Chennai.

**Note: Latest edition of the books may be used**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3



<b>CO2</b>	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
<b>CO3</b>	1	3	3	3	1	3	3	3	3	3	2	2	1	1	3	3	2
<b>CO4</b>	1	3	3	3	2	3	3	3	3	3	2	2	2	1	3	3	3
<b>CO5</b>	1	3	3	3	1	3	3	3	3	3	1	3	1	1	3	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOMX02</b>	<b>GOODS AND SERVICES TAX</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester 2</b>		<b>3</b>			<b>3</b>

#### Learning Objectives:

<b>LO1:</b>	To enable the students to understand the basic concept of indirect tax
<b>LO2:</b>	To provide the students to know the structure of GST
<b>LO3:</b>	To educate the students with registration process of GST
<b>LO4:</b>	To educate the students for Input Tax Credit
<b>LO5:</b>	To understand the filing of returns and payment procedure of GST and Refund process and assessment.

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Comprehend the fundamentals of indirect tax and need for GST
<b>CO2:</b>	Understand the structure of GST and their schemes in practice
<b>CO3:</b>	Disseminate various modes of registration of GST
<b>CO4:</b>	Familiarize themselves with the adjustment of debit and credit notes
<b>CO5:</b>	Understand and apply the e-filing of GST in practice

#### Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

#### Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

**Unit III: GST Registration Process**

Registration process in GST – Types – Compulsory Registration - Cancellation

**Unit IV: Input Tax Credit**

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

**Unit V: Returns, Payments, Refund Process and Assessment**

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

**Recent Amendments in Goods and Services Tax**

The faculty member will impart the knowledge on recent trends in Goods and Services Tax to the students and these components will not cover in the examination.

**Text Books:**

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Sarangi 2024 Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2024, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

**Supplementary Readings:**

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

**Web Reference:**

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

**Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3

<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACOM301</b>	<b>TAXATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>		<b>5</b>			<b>5</b>

### Learning Objectives:

<b>LO1:</b>	To identify deductions from gross total income and computation of income for different classes of assesseees
<b>LO2:</b>	To understand the procedure for filing of returns and tax planning
<b>LO3:</b>	To analyse the structure on international business taxation
<b>LO4:</b>	To assess Goods and Services Tax and filing GST returns
<b>LO5:</b>	To compute customs duty as per Customs Act

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Estimate taxable income
<b>CO2:</b>	File returns and plan taxes
<b>CO3:</b>	Illustrate the nuances of international business taxation
<b>CO4:</b>	Apply the provisions of GST
<b>CO5:</b>	Assess the provisions of Customs Act

### Unit I: Assessment of persons

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

## **Unit II: Tax Returns and Tax planning**

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

## **Unit III:International business taxation**

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

## **Unit IV:Goods and Services Tax**

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

## **Unit V: Customs Act, 1962**

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

### **Recent Amendments in Taxation**

Faculty member will impart the knowledge on recent Amendments in Taxation to the students and these components will not cover in the examination.

#### **Text Books:**

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, "Direct Taxes" - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.
4. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints Pvt Limited, Chennai

#### **Supplementary Readings:**

1. Sha R. G. and Usha Devi N. "Income Tax" (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.
4. Daty V.S., "GST - Input Tax Credit", Taxmann Publishers, Chennai.

#### **Web Reference:**

- 1 [https://www.icsi.edu/media/webmodules/16112021\\_Advance\\_Tax\\_Laws.pdf](https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf)
- 2 [https://www.icsi.edu/media/webmodules/Final\\_Direct\\_Tax\\_Law\\_17\\_12\\_2020.pdf](https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf)
- 3 [https://www.icsi.edu/media/webmodules/TL\\_Final\\_pdf\\_25102021.pdf](https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf)

Note: Latest edition of the books may be used

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	1
CO2	3	3	3	3	3	3	3	3	3	3	2	3	2	2	3	2	1
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	1
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACOM302</b>	<b>RESEARCH METHODOLOGY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>		<b>5</b>			<b>5</b>

### Learning Objectives:

<b>LO1:</b>	To understand the fundamentals of research
<b>LO2:</b>	To construct theoretical design and formulate hypotheses
<b>LO3:</b>	To evaluate the data collection techniques
<b>LO4:</b>	To perform parametric and non-parametric tests
<b>LO5:</b>	To enhance report writing skills and develop ethical conduct in research

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Recall the research concepts and recognise the research problem
<b>CO2:</b>	Formulate research hypothesis and determine the sample size
<b>CO3:</b>	Select appropriate method for data collection
<b>CO4:</b>	Make inferences based on statistical tests
<b>CO5:</b>	Draft a research report avoiding plagiarism

### Unit I: Introduction to Research Methodology

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

## **Unit II: Hypothesis Testing and Research Design**

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

## **Unit III: Data Collection**

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

## **Unit IV: Data Analysis**

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

## **Unit V: Preparation of Research Report**

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

### **Recent Trends in Research Methodology**

Faculty member will impart the knowledge on recent Trends in Research Methodology to the students and these components will not cover in the examination.

#### **Text Books:**

1. Tripathi, 2014 "Research Methodology in Management and Social Sciences". Sultan Chand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, 2020 "Research Methodology" – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, 2011 "Methodology of Research in Social Sciences", Himalaya Publishing House, Mumbai.
4. Anusree, M., Mohapatra, S., and Sreejesh, S. 2017, Business Research Methods - An Applied Orientation. Springer International Publishing. New Delhi

#### **Supplementary Readings:**

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12<sup>th</sup> Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Gupta and ParneetRangi, 2018 "Research Methodology", Kalyani Publisher, Ludhiana.
3. Sharma R D and Hardeep Chahal, 2004 "Research Methodology In Commerce and Management", Anmol Publications, New Delhi
4. Zikmund, W. G. 2017, Business Research Methods Cengage Learning India Private Limited. New Delhi

#### **Web Reference:**

- 1 [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\\_notes/health\\_science\\_students/ln\\_research\\_method\\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf)

- 2 <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
- 3 [https://prog.lmu.edu.ng/colleges\\_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf](https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf)
- 4 <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Note: Latest edition of the books may be used

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	2	2	3	3	3	3	3	2	3	2	3	3	2	1
CO2	3	3	3	2	2	3	3	3	3	3	2	3	2	3	3	2	1
CO3	3	3	3	2	2	3	3	3	3	3	2	2	2	3	3	2	1
CO4	3	3	3	2	2	3	3	3	3	3	2	2	2	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3	3	1	3	2	3	3	3	3

\*3– Strong, 2- Medium, 1- Low



<b>23ACOM303</b>	<b>COMPUTER APPLICATIONS IN BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>				<b>5</b>	<b>5</b>

#### Learning Objectives:

<b>LO1:</b>	To understand the fundamentals of SPSS
<b>LO2:</b>	To compare the values obtained in t-test and ANOVA
<b>LO3:</b>	To perform regression and non-parametric tests
<b>LO4:</b>	To create company, groups and ledgers and obtain financial statements using Tally Prime
<b>LO5:</b>	To understand inventory management and account for goods and services tax

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Create data file in SPSS
<b>CO2:</b>	Examine Means of samples
<b>CO3:</b>	Conduct non-parametric tests
<b>CO4:</b>	Create a company, form groups and get automated financial statements
<b>CO5:</b>	Automate inventory management and GST filing

#### Unit I: Introduction to SPSS

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.

## **Unit II: Parametric Tests in SPSS**

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.

## **Unit III: Non-parametric Tests in SPSS**

Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test – Wilcoxon signed rank test – Kruskal Wallis test

## **Unit IV: Introduction to Tally Prime**

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.

## **Unit V: Inventory and GST in Tally Prime**

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

### **Recent Trends in Computers in Business**

Faculty member will impart the knowledge on recent Trends in Computers in Business to the students and these components will not cover in the examination.

#### **Text Books:**

1. Sundara Pandian. P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6<sup>th</sup> Edition, U.K
3. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4<sup>th</sup> Edition, New Delhi

#### **Supplementary Readings:**

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2<sup>nd</sup> Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

#### **Web Reference:**

- 1 <https://www.spss-tutorials.com/basics/>
- 2 <https://www.tallyclub.in/>
- 3 <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

**Question Pattern: 100% Practical**

**Note: Latest edition of the books may be used**

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO2	3	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO3	3	3	2	2	3	3	3	3	3	3	2	2	2	3	3	2	1
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3	1	3	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACOD304</b>	<b>CORE INDUSTRY MODULE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>				<b>4</b>	<b>4</b>

Industrial visits are an essential part of the academic curriculum in the post-graduate courses. Being a part of interactive learning, such educational visits give students a major exposure to real working environments and a practical perspective of a theoretical concept relevant to their domain. In addition, industrial visits bridge the widening gap between theoretical learning and practical exposure by giving students the first-hand exposure to identify the inputs and outputs for different business operations and processes performed at the workplace. Intending to go beyond classroom learning, the industrial tours contribute greatly to holistic student development by letting students learn about the market trends, the industry future scenario of the industry and the new technologies being applied.

### Purpose

Industrial visits allow students to meet industry leaders, professionals, entrepreneurs, policymakers, and corporates who share their wisdom, learning, and experiences.

### Aim

- 1) To interact the students with actual industry personals.
- 2) To inform them of the industrial procedures required to enter in any company.
- 3) To experience the working environment in industry and visualize all the essential Departments in the Industry.
- 4) Interaction of students with the peoples of all critical departments.
- 5) To prepare the students for the carrier path in differenent departments of industry.

### Instructions

1. All the students must be in formal wear/shoes.
2. Male students are supposed to be neat in appearance. (Clean shaved)
3. You are not supposed to engage in any unacceptable activity that would hamper the reputation of the institute (like smoking, chewing, pan masala, tobacco, and using any kind of drugs)
4. You must safeguard your own belongings.
5. Please avoid bringing any expensive gadget or valuables.
6. You are supposed to go somewhere with faculty permission
7. You must follow the faculty decision and behave decently.
8. Any violation during the industrial visit will be viewed very seriously
9. Participating students must abide by the rules and guidelines
10. If any complaint/misbehavior is reported against student during Industrial Visit, the Head of the department shall take appropriate action against the candidate ranging from suspension to termination depending upon the case.

The students must prepare the Industrial Visit Report for about 15 pages and submit the same at least one month before the last working day of the III Semester. Evaluation of the Reports will be done (for 75 marks) as usual during the III Semester Examination however the academic quality of the reports will be based on the certificate issued by the Guide teachers who will award internal marks (25) based on the regularity and performance in report writing by the student's company profile.

The report must contain

- Introduction
- Purpose of Industrial Visit
- Objective
- Company Profile
- Mission and Vision
- Company Structure
- Process of Inputs Acceptance
- Methods of Products Manufactured
- Quality Control Measures
- Environmental Safety
- Challenges faced by the industry
- Awards and Recognitions
- Observation & Learning
- Experience from Industrial Visit
- Conclusion

## **Report Format**

### **A Report on Industrial Visit to**

**Company Name:-----**

**On**

**Date:-----**

**Submitted By:  
Name of the Student:  
Programme/Class:  
Roll No/Reg.No:-----**

**Under the Guidance of the Course Instructor  
Dr.....  
Professor / Associate Professor,**

Department of Commerce  
Annamalai University

**DEPARTMENT OF COMMERCE**



Year/Month

**UNDERTAKING**

I \_\_\_\_\_ S/o \_\_\_\_\_

\_\_\_\_\_studying in M.Com. II year M.Com General/M.Com Accounting & Finance and  
M.Com Co-operation Programme in Commerce Department, Roll No. -----

--Annamalai University hereby ensure that I shall abide by the student charter during  
industrial tour on\_\_\_\_\_. I hereby declare and confirm that the  
University shall not be held responsible in the event of any misfortune or accident  
and/ or personal injuries whether fatal or otherwise involving me.

Student Signature

Counter Sign Parents Signature

Dr.....  
Professor /Associate Professor  
Department of Commerce  
Mob:-----

Annamalai University  
Annamalainagar- 608 002  
Email .....

Date:.....

### CERTIFICATE

This is to certify that Mr./Ms....., presently studying the M.Com (2 year) Programme..... (III Semester) underwent the Industrial Visit through the Core Industry Module as required under COURSE CODE : **23ACOD304** Course : **CORE INDUSTRY MODULE** on.....(in the Industry Name)..... during the course period of the III Semester, Year .....

It is further certified that the Candidate personally completed and acquired himself / herself the required exposure through the Industrial Visit activities mentioned above.

**Annamalainagar.**

**Course Instructor / Professor of Commerce**



**Forwarded**  
to  
**The Controller of Examinations, Annamalai University for Evaluation**

**Seal**

**(The Professor & Head, Dept of Commerce Annamalai University)**

<b>23ACOD305</b>	<b>INSTITUTIONAL TRAINING/INTERNSHIP</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>				<b>2</b>	<b>2</b>

**Learning Objectives:**

<b>LO1:</b>	To familiarize the institutional/industrial environment
<b>LO2:</b>	To provide students an insight into the organizational structure of an institution/industry
<b>LO3:</b>	To build a record of work experience
<b>LO4:</b>	To Learn to appreciate work and its function in the economy
<b>LO5:</b>	To gain practical knowledge on institution/industrial operations

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Rate theoretical concept with practice
<b>CO2:</b>	Understand the organizational structure of an institution/industry
<b>CO3:</b>	Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing
<b>CO4:</b>	Gain practical knowledge about institutional/industrial operations
<b>CO5:</b>	Synthesize the theoretical knowledge with practical knowledge

**Outcome Mapping**

	<b>Programme Outcomes</b>	<b>Programme Specific Outcomes</b>
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CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	2	1	3	3	2	2	2	2	2	2	2	2	1	2	3	1
CO2	2	2	2	2	2	2	2	2	2		2	2	2	1		3	1
CO3	2	2	2	2	2	2	2	2	2	2	2	2	2	2		3	2
CO4	3	2	1	2	2	2	3		2	2	2	2	2	2	2	2	2
CO5	3	2	3	3	3	3		2	1	2	2	2	1	2	2	2	2

\*3– Strong, 2- Medium, 1- Low

#### CONDITIONS TO BE FULFILLED BY STUDENTS CUM TRAINEES

1. The students have to enroll themselves with an Industrial Unit working under Public/Private/Cooperative sector or Joint Sector for four weeks (30 working days) as an industrial trainee with either H R Department or Marketing or Finance Department (and the Students can select their Institutions of their choice in their native Districts/ states, having at least 30 Employees on roll and a separate Website and Landline No. / Mobile Phone Number).
2. Student – Trainees have to collect necessary Information about the Institution from the Annual Reports and Periodical Publications for preparing the Training Report.
3. The students must prepare the Training / Internship Report for about 40 pages and Submission of the same at least one month before the last working day of the III Semester **through the Guide Teachers** as per the FORMAT given in Annexure I.
4. The Period of Institutional Training / Internship will be at least 30 working days in the Institution and after completion of the training, the students have to obtain a **Trainee Certificate from Manager or General Manager of the Institution** with Seal, which should be attached to the Report as found in Annexure I.
5. A Maximum of Three Students can join the same institution for Training / Internship at a time. However, they have to produce the Report based on training taken in different divisions' viz., H R, Marketing and Finance.
6. The students or their training officials of the Industrial unit concerned can contact with the Professor & Head, Dept of Commerce Annamalai University through **auacomprojects@gmail.com** for exchange of information, if any. Similarly, the Coordinator for the Training Programme will be a Senior Teaching Staff, who will create a WhatsApp / Telegram Group of staff and students for posting the

guidelines then and there, including the guide allotment on the advice of the Prof & Head of the Department.

- Evaluation of the Training / Internship Reports will be done (for 75 marks) as usual during the end Semester Exams; however the academic quality of the reports will be based on the **certificate issued by the Guide teachers** who will award internal marks (25) based on the regularity and performance in report writing by the student-trainees

<b>23ACOE306</b>	<b>GOODS AND SERVICES TAX</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester 3</b>		<b>3</b>			<b>3</b>

#### Learning Objectives:

<b>LO1:</b>	To enable the students to understand the basic concept of indirect tax
<b>LO2:</b>	To provide the students to know the structure of GST
<b>LO3:</b>	To educate the students with registration process of GST
<b>LO4:</b>	To educate the students for Input Tax Credit
<b>LO5:</b>	To understand the filing of returns and payment procedure of GST and Refund process and assessment.

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Comprehend the fundamentals of indirect tax and need for GST
<b>CO2:</b>	Understand the structure of GST and their schemes in practice
<b>CO3:</b>	Disseminate various modes of registration of GST
<b>CO4:</b>	Familiarize themselves with the adjustment of debit and credit notes
<b>CO5:</b>	Understand and apply the e-filing of GST in practice

#### Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

#### Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

#### Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

#### Unit IV: Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

#### Unit V: Returns, Payments, Refund Process and Assessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

### Recent Amendments in Goods and Services Tax

The faculty member will impart the knowledge on recent trends in Goods and Services Tax to the students and these components will not cover in the examination.

#### Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Sarangi 2024 Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2024, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

#### Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

#### Web Reference:

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

\*3– Strong, 2- Medium, 1- Low

23ACOE307	INTERNATIONAL FINANCIAL MANAGEMENT	L	T	P	C
Semester 3		3			3

#### Learning Objectives:

LO1:	To understand the importance and nature of international flow of funds
LO2:	To gain knowledge on the various features and transactions in the foreign exchange market
LO3:	To analyse the techniques of international investment decisions for building a better portfolio
LO4:	To understand the flow of funds in the international banks
LO5:	To become familiar with various international instruments

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the importance and nature of international flow of funds
CO2:	Analyse the fluctuations in exchange rate and impact on exchange markets
CO3:	Analyse the techniques of international investment decisions for building a better portfolio
CO4:	Explain the flow of funds in the international banks
CO5:	Examine various international financial market instruments

#### Unit I: International Financial Management

International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

#### Unit II: Foreign Exchange Market

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

#### Unit III: International Investment Decision

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

#### **Unit IV: International Financial Decisions**

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

#### **Unit V: International Financial Market Instruments**

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis

#### **Recent Amendments in International Financial Management**

The faculty member will impart the knowledge on recent trends in International Financial Management to the students and these components will not cover in the examination.

#### **Text Books:**

1. Vyuptakesh Sharan, (2010), "International Financial Management" 6<sup>th</sup> Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), "International Financial Management" 2<sup>nd</sup> Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), "International Financial Management" 3<sup>rd</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), "International Financial Management" 4<sup>th</sup> Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), "International Financial Management An Indian Perspective", Sultan Chand & Sons, New Delhi

#### **Supplementary Readings:**

1. Jeevanandam C, (2020), "Foreign Exchange Practice Concepts and Control", 17<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), "Fundamentals of International Financial Management" 2<sup>nd</sup> Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), "International Financial Management" 3<sup>rd</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), "International Financial Management (Text and Cases)", Sultan Chand & Sons, New Delhi

#### **Web Reference:**

- 1 <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
- 2 <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
- 3 [https://ebooks.lpude.in/management/mba/term\\_4/DMGT549\\_INTER\\_NATIONAL\\_FINANCIAL\\_MANAGEMENT.pdf](https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf)

**Note: Latest edition of the books may be used**

#### **Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACOM401</b>	<b>CORPORATE ECONOMIC LAWS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>5</b>			<b>5</b>

#### Learning Objectives:

<b>LO1:</b>	To analyse current and capital account transactions and dealings in foreign currency under FEMA
<b>LO2:</b>	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
<b>LO3:</b>	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
<b>LO4:</b>	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
<b>LO5:</b>	To explain the registration and related procedures under Real Estate Act

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Recall important provisions of FEMA
<b>CO2:</b>	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
<b>CO3:</b>	Recall the process relating to obtaining copyrights and patents.
<b>CO4:</b>	Examine the provisions of Money Laundering Act
<b>CO5:</b>	Analyse the provisions relating to regulation of real estate.

#### Unit I: Introduction to Foreign Exchange Management Act, 1999

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

#### Unit II Competition Act, 2002 and Consumer Protection Act, 2019



Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

### **Unit III: Law relating to intellectual property rights**

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents.

Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

### **Unit IV: Prevention of Money Laundering Act, 2002**

Prevention of Money Laundering Act, 2002: Offence of money laundering – Punishment for money laundering – Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.

### **Unit V: Real Estate (Regulation and Development) Act, 2016**

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

## **Recent Trends in Corporate Economic Laws**

Faculty member will impart the knowledge on recent Trends in Corporate Economic Laws to the students and these components will not cover in the examination.

### **Text Books:**

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33<sup>rd</sup> Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18<sup>th</sup> Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7<sup>th</sup> Edition, Taxmann Publications, New Delhi

### **Supplementary Readings:**

1. Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15<sup>th</sup> Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

### **Web Reference:**

- 1 <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
- 2 <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
- 3 <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
- 4 <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

**Note: Latest edition of the books may be used**

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	2	3	3	2	1	1	2	2	3	3	2	3	1	2
CO2	3	3	3	2	2	3	2	1	1	2	2	3	2	2	3	1	2
CO3	3	3	2	2	2	3	2	2	2	3	2	3	2	2	3	2	2
CO4	3	3	3	3	3	3	2	1	1	2	2	3	3	2	3	1	2
CO5	3	3	2	2	3	3	2	2	2	3	2	3	3	2	3	2	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOM402</b>	<b>INTERNATIONAL BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>5</b>			<b>5</b>

#### Learning Objectives:

<b>LO1:</b>	To understand the concepts of International Business and International Business Environment
<b>LO2:</b>	To analyse the different theories of International Business.
<b>LO3:</b>	To understand the legal procedures involved in International Business.
<b>LO4:</b>	To evaluate the different types of economic integrations.
<b>LO5:</b>	To analyse the operations of MNCs through real case assessment.

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Recall the concepts of International Business and International Business Environment
<b>CO2:</b>	Analyse different theories of International Business
<b>CO3:</b>	Evaluate the legal procedures involved in International Business.
<b>CO4:</b>	Explain the different types of economic integrations.
<b>CO5:</b>	Identify the operations of MNCs through real case assessment

#### Unit I: Introduction to International business

International Business - Meaning, Nature, Scope, and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

#### Unit II: Theoretical Foundations of International business

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach- Dunning's Eclectic Theory of International Production.

### Unit III: Legal framework of International Business

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business - International Business contract - Legal provisions, Payment terms.

### Unit IV: Multi-Lateral Agreements and Institutions

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.

### Unit V: Multinational Companies (MNCs) and Host Countries

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies- International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

### Recent Trends International Business

Faculty member will impart the knowledge on recent Trends in International Business to the students and these components will not cover in the examination.

#### Text Books:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, New York
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

#### Supplementary Readings:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

#### Web Reference:

- 1 <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
- 2 [https://ebooks.lpude.in/commerce/mcom/term\\_3/DCOM501\\_INTERNATIONAL\\_BUSINESS.pdf](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf)
- 3 <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

**Note: Latest edition of the books may be used**

#### Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5

<b>CO1</b>	1	3	1	2	2	2	3	1	2	2	1	3	3	1	2	2	2
<b>CO2</b>	3	2	3	1	3	3	2	2	1	1	3	2	2	2	1	1	3
<b>CO3</b>	2	1	2	3	2	2	3	3	3	3	2	1	3	3	3	3	2
<b>CO4</b>	1	3	1	2	1	1	2	2	2	2	1	3	2	2	2	2	1
<b>CO5</b>	3	2	2	2	2	2	1	1	1	2	3	2	1	1	1	2	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOD403</b>	<b>PROJECT WITH VIVA VOCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>				<b>7</b>	<b>7</b>

#### Learning Objectives:

<b>LO1:</b>	To enable the students to gain practical exposure to working of various types of Business institutions
<b>LO2:</b>	To equip the students themselves with the skills of organizing and running the business through innovative Business models
<b>LO3:</b>	To engage the students themselves with the day to day working problems of business and to gain knowledge-based experience to resolve such problems
<b>LO4:</b>	To summarize what is achieved by the study and the solution can be answered by using statistical methods and techniques
<b>LO5:</b>	The occurrence of phenomena requires scientific investigation to arrive perceive solution

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Understand the functioning of Business institutions
<b>CO2:</b>	Assess the performance of Business institutions
<b>CO3:</b>	Organize local specific Business institutions of their choice themselves
<b>CO4:</b>	Audit the working and performance of Business institutions/Portfolio
<b>CO5:</b>	Tender suggestions for efficient management of Business Institutions

#### Outcome Mapping

	<b>Programme Outcomes</b>												<b>Programme Specific Outcomes</b>				
<b>CO</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

<b>CO1</b>	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
<b>CO2</b>	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
<b>CO3</b>	2	3	2	3	2	2	2	2	2	3	2	3	2	2	2	2	2
<b>CO4</b>	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
<b>CO5</b>	2	3	2	3	2	2	2	2	2	3	2	3	2	2	2	2	2

\*3– Strong, 2- Medium, 1- Low

### CONDITIONS TO BE FULFILLED BY PROJECT STUDENTS

1. The students have to be allotted under the guidance of On-Campus Teachers as PROJECT GUIDES within a fortnight from the First working day of the Semester through a Teacher Coordinator nominated by the Head of the Department for the purpose.
2. The respective Guide teachers have to create a WhatsApp / Telegram Group for their wards along with the HOD as a group Admin. for passing on instructions to them. Student-teacher email communication is also admissible.
3. The Project Students must discuss with the respective guide teachers about their area of interest for selection of the Project Topic and scope of the study to be undertaken and SUBMIT the written PROJECT TOPICS TO THE Head of the Department so certified by the guide teachers WITHIN 15 DAYS since allotment. The guides can certify the project topics only on production of at least 10 relevant articles downloaded by the students as per the prior instructions given by the guides.
4. Student – Trainees have to collect necessary data/Information about the PROJECT TOPIC from the Annual Reports and Periodical Publications for preparing the Project Report, besides collection of primary data wherever applicable/necessary during the week-ends and holidays through a proper and approved Questionnaire or Schedule.
5. The students have to prepare the Training / Internship Report for about 50 pages and Submission of the same at least 21 days (Three Weeks) before the last working day of the IV Semester through **the Guide Teachers** as per the FORMAT given in Page Number **Annexure II**.
6. A Maximum of Three Students can join the same institution for PROJECT WORK at a time. However, they have to produce the Report based on approved objectives taken in different divisions' viz., H R, Marketing and Finance. However students allotted to the same guide teacher cannot choose the same institution for Project work in the same academic year.
7. The students or their officials of the Industrial unit concerned can contact with the Professor & Head, Dept of Commerce Annamalai University through **auacomprojects@gmail.com** for exchange of information, if any. Similarly, the Coordinator Teacher for the Project work will be a Senior Teaching Staff, who will KEEP SENDING WhatsApp / Telegram MESSAGES to staff members then and there, including the guide allotment on the advice of the Prof & Head of the Department.

8. Evaluation of the Training / Internship Reports will be done (for 75 marks, which would have a 25 marks component for viva voce examination, conducted online or offline) as usual during the end Semester Exams; however the academic quality of the reports will be based on the **certificate issued by the Guide teachers** who will award internal marks (25 = 10+15 for two Successive Reviews) based on the regularity and performance in report writing by the student-trainees.

<b>23ACOE404</b>	<b>ORGANISATIONAL BEHAVIOUR</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>3</b>			<b>3</b>

#### Learning Objectives:

<b>LO1:</b>	To understand the various aspects of human behaviour at work.
<b>LO2:</b>	To understand the role of motivation and job satisfaction in organisational commitment
<b>LO3:</b>	To analyse different forms of organizational structure and contemporary communication tools.
<b>LO4:</b>	To analyse the importance of transactional analysis in facilitating negotiations and conflict management.
<b>LO5:</b>	To gain knowledge on recent trends in organizational change and development.

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Identify the effect of OB models and organizational learning on human behaviour.
<b>CO2:</b>	Assess theories of motivation and their impact on job satisfaction.
<b>CO3:</b>	Examine effective communication tools for better organisational climate.
<b>CO4:</b>	Analyse interpersonal transactions at workplace.
<b>CO5:</b>	Evaluate the various OB models for change management and development in the organization.

#### Unit I: Introduction to Organizational Behaviour and Learning

Introduction to Organizational Behaviour – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organisation.

#### Unit II: Motivation and Job Satisfaction

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler) – Job Satisfaction-Organisational commitment.

#### Unit III: Organisational structure and Communication

Organisational structure- Factors, Forms. Importance of virtual organisations - Organisational communication- Importance, Forms, Functions. Organisational Climate and

Culture.

Business communication: Harnessing Business Emails and Corporate Communication tools.

#### **Unit IV: Transactional Analysis and Organizational Conflicts**

Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process -Introduction to Workplace Spirituality.

#### **Unit V: Contemporary practices in Organisational Change and Development**

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development – Meaning, Models and Interventions.

### **Recent Trends Organisational Behaviour**

Faculty member will impart the knowledge on recent Trends in Organisational Behaviour to the students and these components will not cover in the examination.

#### **Text Books:**

1. Aswathappa, (2021) "Organizational Behaviour (Text, Cases and Games)", 7<sup>th</sup> Edition, Himalaya Publication, Mumbai.
2. Subba Rao, (2021) "Organizational Behaviour", 6<sup>th</sup> Edition, Himalaya Publication, Mumbai.
3. S.S. Khanka, (2021) "Organizational Behaviour (Text and Cases)", 4<sup>th</sup> Edition, S. Chand, Noida (UP).
4. L.M. Prasad, (2016) "Organizational Behaviour", 6<sup>th</sup> Edition, Sultan Chand, New Delhi.
5. Sundar V (2023) Organisational Behaviour Vijay Nicole Imprints Ltd, Chennai

#### **Supplementary Readings:**

1. Kavitha Singh, (2022) "Organizational Behaviour (Text and Cases)", 3<sup>rd</sup> Edition, Sultan Chand, New Delhi.
2. Fred Luthans, (2017) "Organizational Behaviour", 12<sup>th</sup> Edition, McGraw Hill International Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) "Organizational Behavior", 18<sup>th</sup> Edition, Pearson Education, London.
4. Mishra M. N. (2001), "Organizational Behaviour", 1<sup>st</sup> Edition, S. Chand, Noida (UP).

#### **Web Reference:**

- 1 <http://www.nwlink.com/~donclark/leader/leadob.html>
- 2 [https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023\\_Psychology/030300.scorl](https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl)
- 3 <https://www.workvivo.com/blog/corporate-communication/>
- 4 <https://www.mbaknol.com/management-concepts/concept-of-workplace-spirituality/>
- 5 <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

**Note: Latest edition of the books may be used**

#### **Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	1	2	2	1	3	3	2	3	2	2
CO2	3	3	2	3	3	3	2	2	1	1	3	2	3	2	3	1	1



<b>CO3</b>	3	3	2	3	3	3	3	3	3	3	2	1	3	2	3	3	3
<b>CO4</b>	3	3	2	3	3	3	2	2	2	2	1	3	3	2	3	2	2
<b>CO5</b>	3	3	2	3	3	3	1	1	1	2	3	2	3	2	3	1	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOE405</b>	<b>INSOLVENCY LAW AND PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>3</b>			<b>3</b>

### Learning Objectives:

<b>LO1:</b>	To gain knowledge on Insolvency and Bankruptcy Code
<b>LO2:</b>	To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
<b>LO3:</b>	To understand the legal, procedural and practical aspects of Insolvency and its resolution
<b>LO4:</b>	To analyse cross border insolvency laws and insolvency resolution
<b>LO5:</b>	To evaluate code of conduct laid down for Insolvency practitioners

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Recall the concepts, Need for the Insolvency and Bankruptcy Code 2016 and Important Definitions.
<b>CO2:</b>	Discuss the provisions relating to Corporate Insolvency Resolution Process, Insolvency Resolution of Corporate Persons and Resolution Strategies
<b>CO3:</b>	Analyse the legal provision of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons
<b>CO4:</b>	Discuss the powers and duties of a liquidator relating to procedures of liquidation for companies
<b>CO5:</b>	Examine the Professional and Ethical Practices for Insolvency Practitioners

#### Unit I: Introduction to Insolvency and Bankruptcy Code

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.

#### Unit II: Corporate Insolvency Resolution Process

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan - Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

#### Unit III: Liquidation and Adjudication of Corporate Persons

Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons;

Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

**Unit IV: Cross Border Insolvency**

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

**Unit V: Professional and Ethical Practices for Insolvency Practitioners**

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

**Recent Amendments in Insolvency Law and Practice**

Faculty member will impart the knowledge on recent Trends in Insolvency Law and Practice to the students and these components will not cover in the examination.

**Text Books:**

1. Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4<sup>th</sup> Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3<sup>rd</sup> Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1<sup>st</sup> Edition, Eastern Book Company, Bangalore.

**Supplementary Readings:**

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
2. Taxmann’s - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

**Web Reference:**

- 1 <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
- 2 <https://ibbi.gov.in/en/legal-framework/act>
- 3 [https://www.indiacode.nic.in/handle/123456789/2154?sam\\_handle=123456789/1362](https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362)

**Note: Latest edition of the books may be used**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	1	2	2	1	3	3	3	3	2	2
CO2	3	3	2	3	3	3	2	2	1	1	3	2	3	3	3	1	1
CO3	3	3	2	3	3	3	3	3	3	3	2	1	3	3	3	3	3

<b>CO4</b>	3	3	2	3	3	3	2	2	2	2	1	3	3	3	3	2	2
<b>CO5</b>	3	3	2	3	3	3	1	1	1	2	3	2	3	3	3	1	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACAS406</b>	<b>e-FILING OF GST RETURNS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>3</b>			<b>3</b>

<b>Learning Objectives:</b>	
<b>LO1:</b>	To comprehend the concept and relevance of the Goods and Services Tax
<b>LO2:</b>	To teach the learners how to prepare data for GSTR Forms.
<b>LO3:</b>	To gain knowledge regarding filing GST returns
<b>LO4:</b>	To comprehend the procedures involved in GST filing,
<b>LO5:</b>	To learn about the penalties for late filing of GST returns
<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Prepare student to file their GST returns online.
<b>CO2:</b>	Aids in the completion of GSTR forms (GSTR 1 -GSTR 11).
<b>CO3:</b>	Describe the procedures for GSTR filing.
<b>CO4:</b>	Learn about the penalties for late filing of GST returns.
<b>CO5:</b>	Understand the concept of interest on past-due taxes.

### Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return for Composition Dealers
9. GSTR5: Return for Non-Resident Taxable Persons
10. GSTR6: Return for Input Service Distributors
11. GSTR7: Return for Taxpayers Deducting TDS
12. GSTR8: Return for E-Commerce Operators Collecting TCS
13. GSTR10:  
Return for Registered Person Whose GST Registration gets Cancelled
14. GSTR11: Return for UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C- Reconciliation Statement
18. GSTR9B- Filed by Electronic Commerce Operators

### Recent Amendments in Filing of GST Returns

Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

#### **TextBooks:**

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand, and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C.A., Agarwa. K, 2024, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

#### **Supplementary Readings:**

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan. B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

#### **Web Reference:**

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

**Note: LATEST EDITION OF THE BOOKS MAY BE USED**

#### **Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3

<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

\*3– Strong, 2- Medium, 1- Low

## **SYLLABUS 2023-24 ONWARDS**

### **M.Com. (ACCOUNTING & FINANCE)**

ProgrammeCode: **ACOM42**



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<b>23AFCO101</b>	<b>BUSINESS FINANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>5</b>			<b>5</b>

### Learning Objectives:

<b>LO1:</b>	To outline the fundamental concepts in finance
<b>LO2:</b>	To estimate and evaluate risk in investment proposals
<b>LO3:</b>	To evaluate leasing as a source of finance and determine the sources of startup financing
<b>LO4:</b>	To examine cash and inventory management techniques
<b>LO5:</b>	To appraise capital budgeting techniques for MNCs

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain important finance concepts
<b>CO2:</b>	Estimate risk and determine its impact on return
<b>CO3:</b>	Explore leasing and other sources of finance for startups
<b>CO4:</b>	Summarise cash receivable and inventory management techniques
<b>CO5:</b>	Evaluate techniques of long term investment decision incorporating risk factor

### **Unit I: Introduction to Business Finance and Time value of money**

Business Finance: Meaning, Objectives, Scope - Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

### **Unit II: Risk Management**

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.

### **Unit III: Startup Financing and Leasing**

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

### **Unit IV: Cash, Receivable and Inventory Management**

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

### **Unit V: Multi National Capital Budgeting**

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index, and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

### **Recent Trends in Business Finance**

Faculty member will impart the knowledge on recent trends in Business Finance to the students and these components will not cover in the examination.

#### **Text Books:**

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

#### **Supplementary Readings:**

1. Pandey I. M., (2021), “Financial Management”, 12<sup>th</sup> Edition, Pearson India



- Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), "Financial Management", 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
  3. Rustagi R. P., (2022), "Financial Management, Theory, Concept, Problems", 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
  4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

**Web Reference:**

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

**Note: Latest edition of the books may be used**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	1	3	3	3	1	3	3	1	3	3	3	2	2
CO2	3	3	2	3	2	3	3	3	2	3	3	2	3	3	3	3	3
CO3	2	2	1	2	1	2	2	2	1	2	2	1	2	2	2	3	2
CO4	2	2	1	2	1	2	2	2	1	2	2	1	2	2	2	2	2
CO5	3	3	2	3	2	3	3	3	2	3	3	2	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

**Note: Question Paper shall cover 40%Theory and 60% Problems.**

<b>23AFCO102</b>	<b>DIGITAL MARKETING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>5</b>			<b>5</b>

**Learning Objectives:**

<b>LO1:</b>	To assess the evolution of digital marketing
<b>LO2:</b>	To appraise the dimensions of online marketing mix
<b>LO3:</b>	To infer the techniques of digital marketing
<b>LO4:</b>	To analyse online consumer behaviour
<b>LO5:</b>	To interpret data from social media and to evaluate game based marketing

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
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<b>CO1:</b>	Explain the dynamics of digital marketing
<b>CO2:</b>	Examine online marketing mix
<b>CO3:</b>	Compare digital media channels
<b>CO4:</b>	Interpret online consumer behavior
<b>CO5:</b>	Analyse social media data

### **Unit I: Introduction to Digital Marketing**

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

### **Unit II: Online Marketing Mix**

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

### **Unit III: Digital Media Channels**

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing

### **Unit IV: Online Consumer Behavior**

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

### **Unit V: Analytics and Gamification**

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

### **Recent Trends in Digital Marketing**

Faculty member will impart the knowledge on recent trends in Digital Marketing to the students and these components will not cover in the examination.

### **Text Books:**

1. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
2. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.
3. Seema Gupta, (2022) “Digital Marketing” 3<sup>rd</sup> Edition, McGraw Hill Publications Noida.

- Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2<sup>nd</sup> Edition, Pearson Education Pvt Ltd, Noida.

**Supplementary Readings:**

- MaityMoutusy, (2022) "Digital Marketing" 2<sup>nd</sup> Edition, Oxford University Press, London.
- Simon Kingsnorth, Digital Marketing Strategy, (2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom
- Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
- Alan Charlesworth, (2014), "Digital Marketing - A Practical Approach", Routledge, London.

**Supplementary Readings:**

- MaityMoutusy, (2022) "Digital Marketing" 2<sup>nd</sup> Edition, Oxford University Press, London.
- Simon Kingsnorth, Digital Marketing Strategy, (2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom
- Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
- Alan Charlesworth, (2014), "Digital Marketing - A Practical Approach", Routledge, London.

**Note: Latest edition of the books may be used**

**Web Reference:**

- <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
- <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
- <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

**Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3	3	2	2	3	3	3	3	3

<b>CO5</b>	3	3	1	3	3	2	3	3	3	3	1	3	3	2	3	3	2
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\*3– Strong, 2- Medium, 1- Low

<b>23AFCO103</b>	<b>BANKING AND INSURANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>4</b>			<b>4</b>

#### Learning Objectives:

<b>LO1:</b>	To understand the evolution of new era banking
<b>LO2:</b>	To explore the digital banking techniques
<b>LO3:</b>	To analyse the role of insurance sector
<b>LO4:</b>	To evaluate the mechanism of customer service in insurance and the relevant regulations
<b>LO5:</b>	To analyse risk and its impact in banking and insurance industry

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Relate the transformation in banking from traditional to new age
<b>CO2:</b>	Apply modern techniques of digital banking
<b>CO3:</b>	Evaluate the role of insurance sector
<b>CO4:</b>	Examine the regulatory mechanism
<b>CO5:</b>	Assess risk mitigation strategies

#### Unit I: Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

#### Unit II: Contemporary Developments in Banking

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

#### Unit III: Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.

#### Unit IV: Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines

#### Unit V: Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

### Recent Trends in Banking and Insurance

Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination.

#### Text Books:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22<sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.

3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11<sup>th</sup> Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

**Supplementary Readings:**

1. Sundharam KPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), "Insurance and Risk Management" 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

**Web Reference:**

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital\\_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)

**Note: Latest edition of the books may be used**

**Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3

<b>CO3</b>	3	3	2	2	3	2	3	3	3	3	2	2	3	2	3	3	2
<b>CO4</b>	3	3	2	2	3	3	3	3	3	3	2	2	3	3	3	3	3
<b>CO5</b>	3	3	1	3	3	2	3	3	3	3	1	3	3	2	3	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23AFCE104</b>	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>3</b>			<b>3</b>

**Learning Objectives:**

<b>LO1:</b>	To become familiar with various Investment avenues and Portfolio Construction
<b>LO2:</b>	To understand the Equity Shares, Preference Shares and Bonds valuation models
<b>LO3:</b>	To learn about long-term and short-term investment analysis tools.

<b>LO4:</b>	To analyse with Portfolio theories.
<b>LO5:</b>	To gain knowledge in Portfolio performance methods.

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Examine investment options and structure a portfolio
<b>CO2:</b>	Assess the value of Equity Shares, Preference Shares and Bonds
<b>CO3:</b>	Forecast stock performance through fundamental and technical analysis
<b>CO4:</b>	Examine the various Portfolio Theories.
<b>CO5:</b>	Evaluate the portfolio performance.

#### Unit I: Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

#### Unit II: Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

#### Unit III: Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

#### Unit IV: Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

#### Unit V: Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

### Recent Trends in Security Analysis and Portfolio Management

Faculty member will impart the knowledge on recent trends in Security Analysis and Portfolio Management to the students and these components will not cover in the examination.

#### Text Books:

1. Prasanna Chandra 2021, "Investment Analysis and Portfolio Management", 6<sup>th</sup> Edition, McGraw Hill, Noida, UP
2. Rustagi RP 2022, "Investment Analysis and Portfolio Management", 5<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. 2019, "Investment Management", 19<sup>th</sup> Edition, S.Chand & Co. Ltd., New Delhi

- 4 Avadhani V.A. 2016, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.

**Supplementary Readings:**

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan 2018, "Security Analysis Portfolio Management", 7<sup>th</sup> Edition, Pearson Publication Pvt. Ltd., India, Noida
2. Ranganathan M. and Madhumathi R 2012, "Security Analysis and Portfolio Management", 2<sup>nd</sup> Edition., Pearson Education India Pvt Ltd, Noida
3. Punithavathy Pandian 2019, "Securities Analysis and Portfolio Management", Himalaya Publishing House, Mumbai
4. Subrata Mukherjee 2021, "Security Analysis and Portfolio Management", S.Chand& Co. Ltd, New Delhi

**Web Reference:**

1. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_SAPM\\_Lecture\\_Notes.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf)
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	2	3	3	3	3	3	2	3	2	2	3	3	3
CO2	3	3	1	3	2	3	3	3	3	3	2	3	2	3	2	3	3
CO3	3	3	2	3	2	3	3	3	3	3	2	2	2	3	2	3	2
CO4	2	3	1	3	2	2	3	3	3	3	2	2	2	3	2	3	3
CO5	3	3	1	3	2	2	3	3	3	3	1	3	2	3	2	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23AFCE105</b>	<b>OPERATIONS RESEARCH</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>3</b>			<b>3</b>

**Learning Objectives:**

<b>LO1:</b>	To outline the fundamentals of Operations Research
<b>LO2:</b>	To use OR models for problem solving
<b>LO3:</b>	To examine the role of sequencing and game theory
<b>LO4:</b>	To design and apply network analysis
<b>LO5:</b>	To apply modelling techniques



### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Demonstrate knowledge of OR fundamentals
<b>CO2:</b>	Identify models for problem solving
<b>CO3:</b>	Apply sequencing and game theory
<b>CO4:</b>	Apply network analysis to enhance effectiveness
<b>CO5:</b>	Examine the models for decision making

#### **Unit I: Introduction and Linear Programming Problem**

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

#### **Unit II:Transportation and Assignment Problems**

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

#### **Unit III:Sequencing and Game Theory**

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

#### **Unit IV:Replacement and Network Analysis**

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

#### **Unit V:Decision Tree Analysis and Queuing Theory**

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

### **Recent Trends in Operations Research**

Faculty member will impart the knowledge on recent trends in Operations Research Management to the students and these components will not cover in the examination.

#### **Text Books:**

1. Gupta P.K and Hira D.S., 2022 "Operations Research", 7<sup>th</sup> Edition, S.Chand, Noida (UP).
2. Kapoor V.K., 2014 "Operations Research", 9<sup>th</sup> Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, 2014 "Operations Research", 2<sup>nd</sup> Edition, Pearson Education India, Noida.
4. Kothari C.R., 2022 "An Introduction to Operational Research", 3<sup>rd</sup> Edition, S. Chand, Noida (UP)

#### **Supplementary Readings:**

1. Tulsian P.C. and Bharat Tulsian, 2022 "Fundamentals of Operations Research (Theory and Practice)", 3<sup>rd</sup> Edition, S. Chand, Noida (UP).
2. Sharma J.K., 2016 "Operations Research", 6<sup>th</sup> Edition, Lakshmi Publications, Chennai.

- Nagarajan N., 2017 "Text Book of Operations Research: A Self Learning Approach", New Age Publications, Chennai.
- Rina Rani Rath, 2021 "Operations Research", 2<sup>nd</sup> Edition, Bhavya Books, New Delhi.

**Web Reference:**

- <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queueing%20theory.pdf>
- [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4\\_06-11-2021\\_16-06-34\\_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- <https://hbr.org/1964/07/decision-trees-for-decision-making>

Note: Latest edition of the books may be used

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	2	3	3	3	3	2	3	2	3	3	3	3
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CO3	3	3	1	3	3	2	3	3	3	3	2	2	3	3	2	3	2
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	3	3	1	3	3	3	2	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOMX01</b>	<b>DIGITAL BANKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>3</b>			<b>3</b>

**Learning Objectives:**

<b>LO1:</b>	To acquaint knowledge on the provisions of Banking Legislations
<b>LO2:</b>	To educate the students with the changing scenario of banking operations with digitalization
<b>LO3:</b>	To analyse with Bank Deposits and Loans & Advances
<b>LO4:</b>	To educate the students with Demonetization and Remonetization
<b>LO5:</b>	To impart knowledge on innovative banking payment system in India

**Course Outcomes:**

After the successful completion of the course, the students will be able to:
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<b>CO1:</b>	Understand the Banking Legislations in India.
<b>CO2:</b>	Recall the significance of digitalization of banking operations
<b>CO3:</b>	Describe the various types of bank deposits and rules for sound lending.
<b>CO4:</b>	Familiarize the role of RBI in demonetization and remonetization.
<b>CO5:</b>	Explain innovative digital payment system offered by banks

#### **Unit I:Banking Legislations**

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 -Major provisions of Banking Regulation Act 1949/1970 Act – The Banking Regulation Amendment Act, 2017

#### **Unit II:Changing Profile of Indian banking**

Changing scenario of Indian Banking System- Shift from security to purpose orientation-Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

#### **Unit III:Bank Deposits, Loans and advances**

Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances

#### **Unit IV:Demonetization and Remonetization**

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money-Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization

#### **Unit V:Payment System & Digital banking**

Innovative Banking Payment System -Rupay- Rupay Secure- IMPS – National Unified USSD Platform (USSD)-National Automated Clearing House (NACH)- Aadhaar Enabled payment System (AEPSC-KYC/MICR Vs CTS- Comparison –National Financial Switch (NFS) RTGS,NEFT,UPI,CCIL-National Payment Corporation – Forex Settlements, Securities Settlement enhanced Mobile Banking and UPI (Unified Payments Interface) – FinTech-NeoBanking –Payment Banking and Small Finance Banking – Competitive and Collaborative Services

### **Recent Trends in Digital Banking**

Faculty member will impart the knowledge on recent trends in Digital Banking to the students and these components will not cover in the examination.

#### **Text Books:**

1. Gurusamy S 2017, Banking Theory Law and Practice, Vijay Nicole Imprints (P) Ltd,Chennai
2. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
3. Digital Banking 2016 Indian Institute of Banking and Finance, Taxmann Publication New Delhi.

#### **Supplementary Readings:**

1. Subba Rao S and P.L Khanna 2018 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

2. Gurusamy S 2017 Banking Theory Law and Practice, Tata McGraw Hill,Uttarpradesh
3. MuraliS.andSubbakrishna , 2018 Bank and Credit Management, Himalaya Publishing House,New Delhi.
4. Indian Institute of Banking and Finance, 2016 ,Principles and Practice of Banking, McMillan, Mumbai
5. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai

Note: Latest edition of the books may be used

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
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CO3	1	3	3	3	1	3	3	3	3	3	2	2	1	1	3	3	2
CO4	1	3	3	3	2	3	3	3	3	3	2	2	2	1	3	3	3
CO5	1	3	3	3	1	3	3	3	3	3	1	3	1	1	3	3	2

\*3– Strong, 2- Medium, 1- Low

Websites:National Payment Corporation of India, CCIL., RBI

23AFCO201	<b>STRATEGIC COST MANAGEMENT</b>	L	T	P	C
Semester-2		5			5

### Learning Objectives:

<b>LO1:</b>	To analyse the aspects of strategic and quality control management
<b>LO2:</b>	To analyse and select cost control techniques
<b>LO3:</b>	To apply activity-based costing for decision making
<b>LO4:</b>	To utilise transfer pricing methods in cost determination
<b>LO5:</b>	To apply cost management techniques in various sectors

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Discuss strategic cost management and QC

<b>CO2:</b>	Choose the appropriate technique for cost control
<b>CO3:</b>	Utilise activity based costing in practice
<b>CO4:</b>	Adopt transfer pricing methods
<b>CO5:</b>	Build cost structure for Agriculture and IT sector

**Unit I: Introduction to Strategic Cost Management**

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

**Unit II: Cost Control and Reduction**

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications

**Unit III: Activity Based Cost Management**

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

**Unit IV: Transfer Pricing**

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

**Unit V: Cost Management in Agriculture and IT sector**

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

**Recent Trends in Strategic Cost Management**

Faculty member will impart the knowledge on recent trends in Strategic Cost Management to the students and these components will not cover in the examination.

**Text Books:**

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1<sup>st</sup> Edition, Sultan Chand & Sons, New Delhi.
4. Jain S.P. and Narang KL 2016, Cost Accounting, Kalyani Publishers, Ludhiana

**Supplementary Readings:**

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Lal Nigam B.M. and Jain I.C 2017, Cost Accounting Principles and Practice Hall of

India, New Delhi,.

**Note: Latest edition of the books may be used**

**Web Reference:**

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

**Note: Question Paper shall cover 40%Theory and 60% Problems.**

**Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	1	3	3	3	3	3	3	3	1	3	3	3	3	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23AFCO202</b>	<b>CORPORATE ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>5</b>			<b>5</b>

### Learning Objectives:

<b>LO1:</b>	To understand the accounting treatment for issue of shares
<b>LO2:</b>	To determine profits for fire and marine insurance
<b>LO3:</b>	To prepare consolidated financial statements
<b>LO4:</b>	To account for price level changes
<b>LO5:</b>	To adopt financial reporting standards

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
<b>CO2:</b>	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
<b>CO3:</b>	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.

<b>CO4:</b>	Assess contemporary accounting methods
<b>CO5:</b>	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

**Unit I: Issue of Shares and Final Accounts of Companies**

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

**Unit II: Insurance Company Accounts**

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.

**Unit III: Consolidated Financial Statements**

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

**Unit IV: Contemporary Accounting Methods**

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

**Unit V: Financial Reporting**

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

**Recent Trends in Corporate Accounting**

Faculty member will impart the knowledge on recent trends in Corporate Accounting to the students and these components will not cover in the examination.

**Text Books:**

1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", 22<sup>nd</sup> Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17<sup>th</sup> Edition, Margham Publications, Chennai.

**Supplementary Readings:**

1. Arulanandam M.A & Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II", 19<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2<sup>nd</sup> Edition, Sultan Chand & Sons, New Delhi.
4. Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi

**Note: Latest edition of the books may be used**

**Web Reference:**

- 1 <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>



- 2 <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
- 3 <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
- 4 <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

### Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3	2	3	2	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23AFCO203</b>	<b>SETTING UP OF BUSINESS ENTITIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>4</b>			<b>4</b>

### Learning Objectives:

<b>LO1:</b>	To understand the startup landscape and its financing
<b>LO2:</b>	To analyse the formation and registration of Section 8 company
<b>LO3:</b>	To outline the concept of LLP and business collaboration
<b>LO4:</b>	To understand the procedure for obtaining registration and license
<b>LO5:</b>	To create awareness about the legal compliances governing business entities

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Assess the various avenues of acquiring finance to setup a business entity
<b>CO2:</b>	Recall the legal requirements for Section 8 Company
<b>CO3:</b>	Examine the proceedings for LLP and joint venture
<b>CO4:</b>	Describe the registration and licensing procedure
<b>CO5:</b>	Examine the compliance of regulatory framework

### Unit I: Startups in India

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy –

Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

### **Unit II: Not-for-Profit Organisations**

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

### **Unit III: Limited Liability Partnership and Joint Venture**

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

### **Unit IV: Registration and Licenses**

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

### **Unit V: Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

### **Recent Amendments in Setting up of Business Entities**

Faculty member will impart the knowledge on recent Amendments in Setting up of new Business Entities to the students and these components will not cover in the examination.

#### **Text Books:**

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2<sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6<sup>th</sup> Edition, Bharath Law House, New Delhi

**Supplementary Readings:**

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air/Water(Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
4. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3<sup>rd</sup> Edition, Nova Publishing, USA

**Web Reference:**

- 1 [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
- 2 [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](https://www.mca.gov.in/MinistryV2/incorporation_company.html) 3)
- 3 [https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20 Act,%202008.pdf](https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf)
- 4 <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
- 5 [https://www.indiacode.nic.in/bitstream/123456789/6196/1/the\\_environment\\_protection\\_act%2C1986.pdf](https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf)

**Note:** Latest edition of the books may be used

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	1	3	3	3
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CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23AFCE204</b>	<b>FOREX MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>3</b>			<b>3</b>

#### Learning Objectives:

<b>LO1:</b>	To understand international business models and financing functions
<b>LO2:</b>	To analyse the effect of exchange rate systems and policies on multi currency trade
<b>LO3:</b>	To evaluate the various derivative instruments available in the foreign exchange market
<b>LO4:</b>	To understand the role of various credit instruments and documents in international finance
<b>LO5:</b>	To evaluate the role of governing institutions and their schemes to promote foreign trade policy

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Examine the contribution of international institutions in maintaining equitable financial trade and functions
<b>CO2:</b>	Research on the factors determining the exchange rate mechanisms and policies
<b>CO3:</b>	Apply the theories of parity and evaluate the derivative instruments traded in the foreign exchange market
<b>CO4:</b>	Assess the foreign trade and credit documents
<b>CO5:</b>	Compare and contrast the various export promotion schemes under EXIM policy

#### Unit I: Introduction to International Financial Management

International Financial Management (IFM): An Overview – Scope - International Business and its Models - Nature of International Financing Functions - Factors Leading to International Financial Functions - IFM and Domestic Financial Management - World Bank: Objectives and Functions.

### **Unit II: Exchange Rate Mechanism**

Exchange rate fixation- Purchasing power parity theory - Interest rate Parity Theory - Flow Model - Asset market models - Factors determining Exchange Rate - Forecasting of exchange rates - Nominal Effective Exchange Rates and real Effective Exchange rates - Hedging against Exchange rate fluctuations - Exchange Rate Mechanism: Exchange Rate Systems and Policies - Central Bank Intervention - Monetary and Portfolio Balance.

### **Unit III: Foreign Exchange Market and Derivative Instruments**

Foreign Exchange Market: Spot and Forward Currency Exchange – Derivative instruments traded in the foreign exchange market - Currency Forwards and Futures - Currency Options - Options versus Forwards or Futures - Pricing of Currency Options - Currency Swaps - Mechanics and Pricing of Interest Rate and Currency Swaps - Swap Valuation.

### **Unit IV: Foreign Trade Contracts and Documents**

Foreign Trade Contracts and Documents: Export Procedures - Elements of an Export Contract - Letter of Credit – Types - Operation of Letter of Credit - Documents used in Foreign Trade – Incoterms - Export Promotion and Schemes: Institution for Export Promotion - Advisory boards - Export Promotion Organisation - Service Institutes - Schemes for Export Promotion under Current EXIM Policy.

### **Unit V: FOREX Management in India**

Fixed and fluctuating rates - rupee convertibility - NOSTRO - VOSTRO - LORO Accounts - Exchange control Measures - Relevance - Foreign Exchange reserves of India - composition and Management - monetary and Fiscal policy and its impact on foreign exchange reserves in India - Non Resident Deposits and Investments.

### **Recent Trends in FOREX Management**

Faculty member will impart the knowledge on recent trends in Forex Management to the students and these components will not cover in the examination.

#### **Text Books:**

1. Jeevanandam C (2020), "Foreign Exchange and Risk Management", 17<sup>th</sup> Edition, Sultan Chand and Sons, New Delhi.
2. Paresh Shah (2015), "Forex Management", Dreamtech Press India Pvt. Ltd, New Delhi.
3. Deepak Tandon (2006), "Forex Management and Business Strategy", 1<sup>st</sup> Edition, Skylark Publications, New Delhi.
4. Sunil Kumar (2016), "Foreign Exchange Management", Galgotia Publishing Company, New Delhi.

#### **Supplementary Readings:**

1. Rajwade A.V. and Desai H.G. (2014), "Foreign Exchange, International Finance and Risk Management", 5<sup>th</sup> Edition, Shroff Publishers & Distributors Pvt. Ltd, Navi Mumbai
2. Easha Sharma, "Foreign Exchange Management", Golden House Publication, New Delhi.
3. Kilani D.T., "Foreign Exchange Management Manual", Snow White Publications, Mumbai.

#### **Web Reference:**

- 1 [https://www.icsi.edu/media/webmodules/publications/FTFM\\_Final.pdf](https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf)

- 2 <https://backup.pondiuni.edu.in/sites/default/files/Forex-mgt%26cd-260214.pdf>
- 3 [https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning\\_document/IB.pdf](https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning_document/IB.pdf)

**Note: Latest edition of the books may be used**

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	2	2	3	3	3	3	3	2	3	2	3	3	2	1
CO2	3	3	3	3	2	2	3	3	3	3	2	3	2	3	2	2	1
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	2	1
CO4	2	2	2	3	3	2	3	3	3	3	2	2	3	2	2	3	3
CO5	2	3	2	3	3	3	3	3	3	3	1	3	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23AFCE205</b>	<b>ADVANCED FINANCIAL ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>3</b>			<b>3</b>

#### Learning Objectives:

<b>LO1:</b>	To provide in-depth knowledge on partnership, admission, retirement, and death of a partner.
<b>LO2:</b>	To comprehend the accounting procedure in partnership, dissolution, and sale of the partnership firm.
<b>LO3:</b>	To become familiarized with long-term and short-term investment analysis tools.
<b>LO4:</b>	To encourage students' analytical thinking in accounting-related topics such as branch and departmental accounting.
<b>LO5:</b>	To educate students on current developments in specialist accounting.

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Resolve partnership accounting issues related to partner admission
<b>CO2:</b>	Resolve partnership account issues related to partnership dissolution and sale
<b>CO3:</b>	Practice accounting problems involving Branch and Departmental Accounts.
<b>CO4:</b>	Solve the accounting problems relating to Hire Purchase and Installment System
<b>CO5:</b>	Recognize developing areas of Specialized Accounting

#### **Unit I: Partnership Accounts – Admission, Retirement and Death of Partner**

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

#### **Unit II: Partnership Accounts -Dissolution and Sale of Partnership**

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

#### **Unit III: Hire Purchase and Installment system**

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

**Unit IV: Branch and Departmental Accounts**

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit.

**Unit V: Responsibility Accounting and Financial Reporting**

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

**Recent Trends in Financial Accounting**

Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination.

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

**Text Books:**

1. Gupta R.L and Radhasamy, 2015, Advanced Accounting, S.Chand and Sons Publishers, New Delhi.
2. Shukla M.C Grewal T.S 2015 Advanced Accounts 2015 .Chand and Sons Publishers, New Delhi.
3. JainS.P Narang KL 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana

**Supplementary Readings:**

1. Charumathi, B Vinayagam 2015 Financial Accounting S.Chand and Sons Publishers, New Delhi.
2. Battacharyya SK 2015 Accounting for Management Vikas Publications New Delhi
3. Jawarhar Lal and Seema Srivastava, 2016 Financial Accounting (Principles and Practices)S.Chand and Sons Publishers, New Delhi.
4. PillaiR.S.NBagavathi and UmaS., 2015, Fundamentals of Advanced Accounting, S.Chand and Sons Publishers, New Delhi.
5. ReddyT.SandMurthy A2016, Financial Accounting, Margham Publications Chennai.

**Note: Latest edition of the books may be used**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO2	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO3	1	3	3	3	1	3	3	3	3	3	2	2	1	1	3	3	2
CO4	1	3	3	3	2	3	3	3	3	3	2	2	2	1	3	3	3
CO5	1	3	3	3	1	3	3	3	3	3	1	3	1	1	3	3	2

\*3– Strong, 2- Medium, 1- Low



<b>23ACOMX02</b>	<b>GOODS AND SERVICES TAX</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester 2</b>		<b>3</b>			<b>3</b>

#### Learning Objectives:

<b>LO1:</b>	To enable the students to understand the basic concept of indirect tax
<b>LO2:</b>	To provide the students to know the structure of GST
<b>LO3:</b>	To educate the students with registration process of GST
<b>LO4:</b>	To educate the students for Input Tax Credit
<b>LO5:</b>	To understand the filing of returns and payment procedure of GST and Refund process and assessment.

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Comprehend the fundamentals of indirect tax and need for GST
<b>CO2:</b>	Understand the structure of GST and their schemes in practice
<b>CO3:</b>	Disseminate various modes of registration of GST
<b>CO4:</b>	Familiarize themselves with the adjustment of debit and credit notes
<b>CO5:</b>	Understand and apply the e-filing of GST in practice

#### Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

#### Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

#### Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

#### Unit IV: Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

#### Unit V: Returns, Payments, Refund Process and Assessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

### Recent Amendments in Goods and Services Tax

The faculty member will impart the knowledge on recent trends in Goods and Services Tax to the students and these components will not cover in the examination.

#### Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Sarangi 2024 Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2024, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

#### Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

#### Web Reference:

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

\*3– Strong, 2- Medium, 1- Low

23AFCO301	<b>TAXATION</b>	L	T	P	C
Semester-3		5			5

### Learning Objectives:

<b>LO1:</b>	To identify deductions from gross total income and computation of income for different classes of assesseees
<b>LO2:</b>	To understand the procedure for filing of returns and tax planning
<b>LO3:</b>	To analyse the structure on international business taxation
<b>LO4:</b>	To assess Goods and Services Tax and filing GST returns
<b>LO5:</b>	To compute customs duty as per Customs Act

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Estimate taxable income
<b>CO2:</b>	File returns and plan taxes
<b>CO3:</b>	Illustrate the nuances of international business taxation
<b>CO4:</b>	Apply the provisions of GST
<b>CO5:</b>	Assess the provisions of Customs Act

#### Unit I: Assessment of persons

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

#### Unit II: Tax Returns and Tax planning

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

#### Unit III: International business taxation

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

**Unit IV: Goods and Services Tax**

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

**Unit V: Customs Act, 1962**

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

**Recent Amendments in Taxation**

Faculty member will impart the knowledge on recent Amendments in Taxation to the students and these components will not cover in the examination.

**Text Books:**

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.
4. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints Pvt Limited, Chennai

**Supplementary Readings:**

1. Sha R. G. and Usha Devi N. “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.
4. Datt V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.

**Web Reference:**

- 1 [https://www.icsi.edu/media/webmodules/16112021\\_Advance\\_Tax\\_Laws.pdf](https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf)
- 2 [https://www.icsi.edu/media/webmodules/Final\\_Direct\\_Tax\\_Law\\_17\\_12\\_2020.pdf](https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf)
- 3 [https://www.icsi.edu/media/webmodules/TL\\_Final\\_pdf\\_25102021.pdf](https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf)

**Note: Latest edition of the books may be used**

**Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	

<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	1
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	2	3	2	2	3	2	1
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	1
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23AFCO302</b>	<b>RESEARCH METHODOLOGY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>		<b>5</b>			<b>5</b>

#### Learning Objectives:

<b>LO1:</b>	To understand the fundamentals of research
<b>LO2:</b>	To construct theoretical design and formulate hypotheses
<b>LO3:</b>	To evaluate the data collection techniques
<b>LO4:</b>	To perform parametric and non-parametric tests
<b>LO5:</b>	To enhance report writing skills and develop ethical conduct in research

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Recall the research concepts and recognise the research problem
<b>CO2:</b>	Formulate research hypothesis and determine the sample size
<b>CO3:</b>	Select appropriate method for data collection
<b>CO4:</b>	Make inferences based on statistical tests
<b>CO5:</b>	Draft a research report avoiding plagiarism

#### Unit I: Introduction to Research Methodology

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

#### Unit II: Hypothesis Testing and Research Design

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

#### Unit III: Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

#### **Unit IV: Data Analysis**

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

#### **Unit V: Preparation of Research Report**

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

### **Recent Trends in Research Methodology**

Faculty member will impart the knowledge on recent Trends in Research Methodology to the students and these components will not cover in the examination.

#### **Text Books:**

1. Tripathi, (2014) "Research Methodology in Management and Social Sciences". Sultan Chand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) "Research Methodology" – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences", Himalaya Publishing House, Mumbai.
4. Anusree, M., Mohapatra, S., and Sreejesh, S. (2017), Business Research Methods - An Applied Orientation. Springer International Publishing. New Delhi

#### **Supplementary Readings:**

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12<sup>th</sup> Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Gupta and ParneetRangi,(2018) "Research Methodology", Kalyani Publisher, Ludhiana.
3. Sharma R D and Hardeep Chahal, (2004) "Research Methodology In Commerce and Management", Anmol Publications, New Delhi
4. Zikmund, W. G. 2017, Business Research Methods Cengage Learning India Private Limited. New Delhi

#### **Web Reference:**

- 1 [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\\_notes/health\\_science\\_students/ln\\_research\\_method\\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf)
- 2 <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
- 3 [https://prog.lmu.edu.ng/colleges\\_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf](https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf)
- 4 <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

**Note: Latest edition of the books may be used**

#### **Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	2	2	3	3	3	3	3	2	3	2	3	3	2	1
CO2	3	3	3	2	2	3	3	3	3	3	2	3	2	3	3	2	1
CO3	3	3	3	2	2	3	3	3	3	3	2	2	2	3	3	2	1
CO4	3	3	3	2	2	3	3	3	3	3	2	2	2	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3	3	1	3	2	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23AFCO303</b>	<b>COMPUTER APPLICATIONS IN BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>		<b>3</b>		<b>2</b>	<b>5</b>

#### Learning Objectives:

<b>LO1:</b>	To understand the fundamentals of SPSS
<b>LO2:</b>	To compare the values obtained in t-test and ANOVA
<b>LO3:</b>	To perform regression and non-parametric tests
<b>LO4:</b>	To create company, groups and ledgers and obtain financial statements using Tally Prime
<b>LO5:</b>	To understand inventory management and account for goods and services tax

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Create data file in SPSS
<b>CO2:</b>	Examine Means of samples
<b>CO3:</b>	Conduct non-parametric tests
<b>CO4:</b>	Create a company, form groups and get automated financial statements
<b>CO5:</b>	Automate inventory management and GST filing

#### Unit I: Introduction to SPSS

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.

#### Unit II: Parametric Tests in SPSS

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.

#### Unit III: Non-parametric Tests in SPSS

Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test – Wilcoxon signed rank test – Kruskal Wallis test

#### **Unit IV: Introduction to Tally Prime**

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company – Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.

#### **Unit V: Inventory and GST in Tally Prime**

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

### **Recent Trends in Computers in Business**

Faculty member will impart the knowledge on recent Trends in Computers in Business to the students and these components will not cover in the examination.

#### **Text Books:**

1. Sundara Pandian. P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6<sup>th</sup> Edition, U.K
3. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4<sup>th</sup> Edition, New Delhi

#### **Supplementary Readings:**

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2<sup>nd</sup> Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

#### **Web Reference:**

- 1 <https://www.spss-tutorials.com/basics/>
- 2 <https://www.tallyclub.in/>
- 3 <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

**Question Pattern: 100% Practical**

**Note: Latest edition of the books may be used**

#### **Outcome Mapping**

	<b>Programme Outcomes</b>	<b>Programme Specific Outcomes</b>
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CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO2	3	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO3	3	3	2	2	3	3	3	3	3	3	2	2	2	3	3	2	1
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3	1	3	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

23AFCD304	CORE INDUSTRY MODULE	L	T	P	C
Semester-3					4

Industrial visits are an essential part of the academic curriculum in the post-graduate courses. Being a part of interactive learning, such educational visits give students a major exposure to real working environments and a practical perspective of a theoretical concept relevant to their domain. In addition, industrial visits bridge the widening gap between theoretical learning and practical exposure by giving students the first-hand exposure to identify the inputs and outputs for different business operations and processes performed at the workplace. Intending to go beyond classroom learning, the industrial tours contribute greatly to holistic student development by letting students learn about the market trends, the industry future scenario of the industry and the new technologies being applied.

### Purpose

Industrial visits allow students to meet industry leaders, professionals, entrepreneurs, policymakers, and corporates who share their wisdom, learning, and experiences.

### Aim

- 1) To interact the students with actual industry personals.
- 2) To inform them of the industrial procedures required to enter in any company.
- 3) To experience the working environment in industry and visualize all the essential Departments in the Industry.
- 4) Interaction of students with the peoples of all critical departments.
- 5) To prepare the students for the carrier path in different departments of industry.

### Instructions

1. All the students must be in formal wear/shoes.
2. Male students are supposed to be neat in appearance. (Clean shaved)
3. You are not supposed to engage in any unacceptable activity that would hamper the repute of the institute (like smoking, chewing, pan masala, tobacco, and using any kind of

drugs)

4. You must safeguard your own belongings.
5. Please avoid bringing any expensive gadget or valuables.
6. You are supposed to go somewhere with faculty permission
7. You must follow the faculty decision and behave decently.
8. Any violation during the industrial visit will be viewed very seriously
9. Participating students must abide by the rules and guidelines
10. If any complaint/misbehavior is reported against student during Industrial Visit, the Head of the department shall take appropriate action against the candidate ranging from suspension to termination depending upon the case.

The students must prepare the Industrial Visit Report for about 15 pages and submit of the same at least one month before the last working day of the III Semester. Evaluation of the Reports will be done (for 75 marks) as usual during the III Semester Examination however the academic quality of the reports will be based on the certificate issued by the Guide teachers who will award internal marks (25) based on the regularity and performance in report writing by the student's company profile.

The report must contain

- Introduction
- Purpose of Industrial Visit
- Objective
- Company Profile
- Mission and Vision
- Company Structure
- Process of Inputs Acceptance
- Methods of Products Manufactured
- Quality Control Measures
- Environmental Safety
- Challenges faced by the industry
- Awards and Recognitions
- Observation & Learning
- Experience from Industrial Visit
- Conclusion

## **Report Format**

### **A Report on Industrial Visit to**

**Company Name:-----**

**On**

**Date:-----**

**Submitted By:  
Name of the Student:  
Programme/Class:  
Roll No/Reg.No:-----**

**Under the Guidance of the Course Instructor  
Dr.....  
Professor / Associate Professor,  
Department of Commerce  
Annamalai University**

## DEPARTMENT OF COMMERCE



Year/Month

### UNDERTAKING

I \_\_\_\_\_ S/o \_\_\_\_\_

\_\_\_\_\_ studying in M.Com. II year M.Com General/M.Com Accounting & Finance and  
M.Com Co-operation Programme in Commerce Department, Roll No. -----

--Annamalai University hereby ensure that I shall abide by the student charter during  
industrial tour on \_\_\_\_\_. I hereby declare and confirm that the  
University shall not be held responsible in the event of any misfortune or accident  
and/ or personal injuries whether fatal or otherwise involving me.

Student Signature



Counter Sign Parents Signature

Dr.....  
Professor /Associate Professor  
Department of Commerce  
Mob:-----

**Annamalai University**  
**Annamalainagar- 608 002**  
Email .....

**Date:.....**

### **CERTIFICATE**

This is to certify that Mr./Ms....., presently studying the M.Com (2 year) Programme..... (III Semester) underwent the Industrial Visit through the Core Industry Module as required under COURSE CODE : **23AFCD304** Course : **CORE INDUSTRY MODULE** on.....(in the Industry Name)..... during the course period of the III Semester, Year .....

It is further certified that the Candidate personally completed and acquired himself / herself the required exposure through the Industrial Visit activities mentioned above.

**Annamalainagar.**

**Course Instructor / Professor of Commerce**

**Forwarded**

**to**

**The Controller of Examinations, Annamalai University for Evaluation**

## Seal

(The Professor & Head, Dept of Commerce Annamalai University)

<b>23AFCD305</b>	<b>INSTITUTIONAL TRAINING/INTERNSHIP</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>				<b>2</b>	<b>2</b>

### Learning Objectives:

<b>LO1:</b>	To familiarize the institutional/industrial environment
<b>LO2:</b>	To provide students an insight into the organizational structure of an institution/industry
<b>LO3:</b>	To build a record of work experience
<b>LO4:</b>	To Learn to appreciate work and its function in the economy
<b>LO5:</b>	To gain practical knowledge on institution/industrial operations

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Rate theoretical concept with practice
<b>CO2:</b>	Understand the organizational structure of an institution/industry
<b>CO3:</b>	Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing
<b>CO4:</b>	Gain practical knowledge about institutional/industrial operations
<b>CO5:</b>	Synthesize the theoretical knowledge with practical knowledge

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1		2	1		3	2	2	2			2		1	1	2	3	1
CO2								2		2	2		2	1		3	1
CO3		2		2		2	2	2					2	2		3	2

<b>CO4</b>		2	1					2			2		2	2	2	
<b>CO5</b>		2					2	1			2	1	2	2	2	

\*3– Strong, 2- Medium, 1- Low

### CONDITIONS TO BE FULFILLED BY STUDENTS CUM TRAINEES

1. The students have to enroll themselves with an Industrial Unit working under Public/Private/Cooperative sector or Joint Sector for Four weeks (30 working days) as an industrial trainee with either H R Department or Marketing or Finance Department (and the Students can select their Institutions of their choice in their native Districts/ states, having at least 30 Employees on roll and a separate Website and Landline No. / Mobile Phone Number).
2. Student – Trainees have to collect necessary Information about the Institution from the Annual Reports and Periodical Publications for preparing the Training Report.
3. The students have to prepare the Training / Internship Report for about 40 pages and Submission of the same at least one month before the last working day of the III Semester **through the Guide Teachers** as per the FORMAT given in Annexure I.
4. The Period of Institutional Training / Internship will be at least 30 working days in the Institution and after completion of the training, the students have to obtain a **Trainee Certificate from Manager or General Manager of the Institution** with Seal, which should be attached to the Report as found in Annexure I.
- 6 A Maximum of Three Students can join the same institution for Training / Internship at a time. However, they have to produce the Report based on training taken in different divisions' viz., H R, Marketing and Finance.
8. The students or their training officials of the Industrial unit concerned can contact with the Professor & Head, Dept of Commerce Annamalai University through **auacomprojects@gmail.com** for exchange of information, if any. Similarly, the Coordinator for the Training Programme will be a Senior Teaching Staff, who will create a WhatsApp / Telegram Group of staff and students for posting the guidelines then and there, including the guide allotment on the advice of the Prof & Head of the Department.
9. Evaluation of the Training / Internship Reports will be done (for 75 marks) as usual during the end Semester Exams; however the academic quality of the reports will be based on the **certificate issued by the Guide teachers** who will award internal marks (25) based on the regularity and performance in report writing by the student-trainees

<b>23AFCE306</b>	<b>GOODS AND SERVICES TAX</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester 3</b>		<b>3</b>			<b>3</b>

### Learning Objectives:

<b>LO1:</b>	To enable the students to understand the basic concept of indirect tax
<b>LO2:</b>	To provide the students to know the structure of GST
<b>LO3:</b>	To educate the students with registration process of GST
<b>LO4:</b>	To educate the students for Input Tax Credit
<b>LO5:</b>	To understand the filing of returns and payment procedure of GST and Refund process and assessment.

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Comprehend the fundamentals of indirect tax and need for GST
<b>CO2:</b>	Understand the structure of GST and their schemes in practice
<b>CO3:</b>	Disseminate various modes of registration of GST
<b>CO4:</b>	Familiarize themselves with the adjustment of debit and credit notes
<b>CO5:</b>	Understand and apply the e-filing of GST in practice

#### Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

#### Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

#### Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

#### Unit IV: Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

#### Unit V: Returns, Payments, Refund Process and Assessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

### Recent Amendments in Goods and Services Tax

The faculty member will impart the knowledge on recent trends in Goods and Services Tax to the students and these components will not cover in the examination.



### Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Sarangi 2024 Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2024, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

### Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

### Web Reference:

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23AFCE307</b>	<b>INTERNATIONAL FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>		<b>3</b>			<b>3</b>

### Learning Objectives:

<b>LO1:</b>	To understand the importance and nature of international flow of funds
<b>LO2:</b>	To gain knowledge on the various features and transactions in the foreign exchange market
<b>LO3:</b>	To analyse the techniques of international investment decisions for building a better portfolio
<b>LO4:</b>	To understand the flow of funds in the international banks
<b>LO5:</b>	To become familiar with various international instruments

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain the importance and nature of international flow of funds
<b>CO2:</b>	Assess the fluctuations in exchange rate and impact on exchange markets
<b>CO3:</b>	Analyse the techniques of international investment decisions for building a better portfolio
<b>CO4:</b>	Determine the flow of funds in the international banks
<b>CO5:</b>	Evaluate various international financial market instruments

### Unit I: International Financial Management

International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

### Unit II Foreign Exchange Market

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

### Unit III: International Investment Decision

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

### Unit IV: International Financial Decisions

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

**Unit V: International Financial Market Instruments**

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

**Recent Trends in International Financial Management**

Faculty member will impart the knowledge on recent Trends in International Financial Management to the students and these components will not cover in the examination.

**Text Books:**

1. Vyuptakesh Sharan, (2010), “International Financial Management” 6<sup>th</sup> Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2<sup>nd</sup> Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3<sup>rd</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4<sup>th</sup> Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh

**Supplementary Readings:**

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2<sup>nd</sup> Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3<sup>rd</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

**Web Reference:**

- 1 <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
- 2 <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
- 3 [https://ebooks.lpude.in/management/mba/term\\_4/DMGT549\\_INTER\\_NATIONAL\\_FINANCIAL\\_MANAGEMENT.pdf](https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf)

**Note: Latest edition of the books may be used**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
CO2	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
CO3	2	3	2	3	2	2	2	2	2	3	2	3	2	2	2	2	2
CO4	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2

CO5	2	3	2	3	2	2	2	2	2	3	2	3	2	2	2	2
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\*3- Strong, 2- Medium, 1- Low

23AFCO401	CORPORATE ECONOMIC LAWS	L	T	P	C
Semester-4		5			5

### Learning Objectives:

LO1:	To analyse current and capital account transactions and dealings in foreign currency under FEMA
LO2:	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
LO3:	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
LO4:	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
LO5:	To explain the registration and related procedures under Real Estate Act

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Recall important provisions of FEMA
CO2:	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
CO3:	Recall the process relating to obtaining copyrights and patents.
CO4:	Examine the provisions of Money Laundering Act
CO5:	Analyse the provisions relating to regulation of real estate.

#### Unit I: Introduction to Foreign Exchange Management Act, 1999

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

#### Unit II Competition Act, 2002 and Consumer Protection Act, 2019

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

#### Unit III: Law relating to intellectual property rights

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents.

Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

**Unit IV: Prevention of Money Laundering Act, 2002**

Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.

**Unit V:Real Estate (Regulation and Development) Act, 2016**

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

**Recent Trends in Corporate Economic Laws**

Faculty member will impart the knowledge on recent Trends in Corporate Economic Laws to the students and these components will not cover in the examination.

**Text Books:**

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33<sup>rd</sup> Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann’s Corporate and Economic Laws, 7<sup>th</sup> Edition, Taxmann Publications, New Delhi

**Supplementary Readings:**

1. Sekar G and Saravana Prasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15<sup>th</sup> Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

**Web Reference:**

- 1 <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
- 2 <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
- 3 <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
- 4 <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

**Note: Latest edition of the books may be used**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	2	3	3	2	1	1	2	2	3	3	2	3	1	2
CO2	3	3	3	2	2	3	2	1	1	2	2	3	2	2	3	1	2
CO3	3	3	2	2	2	3	2	2	2	3	2	3	2	2	3	2	2

<b>CO4</b>	3	3	3	3	3	3	2	1	1	2	2	3	3	2	3	1	2
<b>CO5</b>	3	3	2	2	3	3	2	2	2	3	2	3	3	2	3	2	2

\*3– Strong, 2- Medium, 1- Low

<b>23AFCO402</b>	<b>INTERNATIONAL BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>5</b>			<b>5</b>

### Learning Objectives:

<b>LO1:</b>	To understand the concepts of International Business and International Business Environment
<b>LO2:</b>	To analyse the different theories of International Business.
<b>LO3:</b>	To understand the legal procedures involved in International Business.
<b>LO4:</b>	To evaluate the different types of economic integrations.
<b>LO5:</b>	To analyse the operations of MNCs through real case assessment.

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Recall the concepts of International Business and International Business Environment
<b>CO2:</b>	Analyze different theories of International Business
<b>CO3:</b>	Evaluate the legal procedures involved in International Business.
<b>CO4:</b>	Explain the different types of economic integrations.
<b>CO5:</b>	Identify the operations of MNCs through real case assessment

#### Unit I: Introduction to International business

International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

#### Unit II: Theoretical Foundations of International business

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach- Dunning's Eclectic Theory of International Production.

#### Unit III: Legal framework of International Business

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business - International Business contract - Legal provisions, Payment terms.

#### Unit IV: Multi-Lateral Agreements and Institutions

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.

#### Unit V: Multinational Companies (MNCs) and Host Countries

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies- International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

### Recent Trends in International Business

Faculty member will impart the knowledge on recent Trends in International Business to the students and these components will not cover in the examination.

#### Text Books:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

#### Supplementary Readings:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

#### Web Reference:

- 1 <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
- 2 [https://ebooks.lpude.in/commerce/mcom/term\\_3/DCOM501\\_INTERNATIONAL\\_BUSINESS.pdf](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf)
- 3 <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

**Note: Latest edition of the books may be used**

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	1	2	2	2	3	1	2	2	1	3	3	1	2	2	2
CO2	3	2	3	1	3	3	2	2	1	1	3	2	2	2	1	1	3
CO3	2	1	2	3	2	2	3	3	3	3	2	1	3	3	3	3	2
CO4	1	3	1	2	1	1	2	2	2	2	1	3	2	2	2	2	1
CO5	3	2	2	2	2	2	1	1	1	2	3	2	1	1	1	2	2

\*3– Strong, 2- Medium, 1- Low

<b>23AFCD403</b>	<b>PROJECT WITH VIVA-VOCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>				<b>7</b>	<b>7</b>

### Learning Objectives:

<b>LO1:</b>	To enable the students to gain practical exposure to working of various types of Business institutions
<b>LO2:</b>	To equip the students themselves with the skills of organizing and running the business through innovative Business models
<b>LO3:</b>	To engage the students themselves with the day to day working problems of business and to gain knowledge-based experience to resolve such problems
<b>LO4:</b>	To summarize what is achieved by the study and the solution can be answered by using statistical methods and techniques
<b>LO5:</b>	The occurrence of phenomena requires scientific investigation to arrive perceive solution

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Understand the functioning of Business institutions
<b>CO2:</b>	Assess the performance of Business institutions
<b>CO3:</b>	Organize local specific Business institutions of their choice themselves
<b>CO4:</b>	Audit the working and performance of Business institutions/Portfolio
<b>CO5:</b>	Tender suggestions for efficient management of Business Institutions

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
<b>CO1</b>	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
<b>CO2</b>	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
<b>CO3</b>	2	3	2	3	2	2	2	2	2	3	2	3	2	2	2	2	2
<b>CO4</b>	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
<b>CO5</b>	2	3	2	3	2	2	2	2	2	3	2	3	2	2	2	2	2

\*3– Strong, 2- Medium, 1- Low



## CONDITIONS TO BE FULFILLED BY PROJECT STUDENTS

1. The students have to be allotted under the guidance of On-Campus Teachers as PROJECT GUIDES within a fortnight from the First working day of the Semester through a Teacher Coordinator nominated by the Head of the Department for the purpose.
2. The respective Guide teachers have to create a WhatsApp / Telegram Group for their wards along with the HOD as a group Admin. for passing on instructions to them. Student-teacher email communication is also admissible.
3. The Project Students have to discuss with the respective guide teachers about their area of interest for selection of the Project Topic and scope of the study to be undertaken and SUBMIT the written PROJECT TOPICS TO THE Head of the Department so certified by the guide teachers WITHIN 15 DAYS since allotment. The guides can certify the project topics only on production of at least 10 relevant articles downloaded by the students as per the prior instructions given by the guides.
4. Student – Trainees have to collect necessary data/Information about the PROJECT TOPIC from the Annual Reports and Periodical Publications for preparing the Project Report, besides collection of primary data wherever applicable/necessary during the week-ends and holidays through a proper and approved Questionnaire or Schedule.
5. The students have to prepare the Training / Internship Report for about 50 pages and Submission of the same at least 21 days (Three Weeks) before the last working day of the IV Semester through **the Guide Teachers** as per the FORMAT given in Annexure II.
6. A Maximum of Three Students can join the same institution for PROJECT WORK at a time. However, they have to produce the Report based on approved objectives taken in different divisions' viz., H R, Marketing and Finance. However students allotted to the same guide teacher cannot choose the same institution for Project work in the same academic year.
7. The students or their officials of the Industrial unit concerned can contact with the Professor & Head, Dept of Commerce Annamalai University through **auacomprojects@gmail.com** for exchange of information, if any. Similarly, the Coordinator Teacher for the Project work will be a Senior Teaching Staff, who will KEEP SENDING WhatsApp / Telegram MESSAGES to staff members then and there, including the guide allotment on the advice of the Prof & Head of the Department.
8. Evaluation of the Training / Internship Reports will be done (for 75 marks, which would have a 25 marks component for viva voce examination, conducted online or offline) as usual during the end Semester Exams; however the academic quality of the reports will be based on the **certificate issued by the Guide teachers** who will award internal marks (25 = 10+15 for two Successive Reviews) based on the regularity and performance in report writing by the student-trainees.

<b>23AFCE404</b>	<b>INSURANCE AND ACTUARIAL CONCEPTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>3</b>			<b>3</b>

### Learning Objectives:

<b>LO1:</b>	To understand the concepts, policies and plans relating to life insurance
<b>LO2:</b>	To gain knowledge on fire, marine and motor insurance policies
<b>LO3:</b>	To understand the legal framework relating to insurance business
<b>LO4:</b>	To assimilate knowledge on actuarial services
<b>LO5:</b>	To analyse the techniques of insurance pricing

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Select policies and plans relating to life insurance
<b>CO2:</b>	Elaborate on fire, marine and motor insurance policies
<b>CO3:</b>	Assess legal framework relating to insurance business
<b>CO4:</b>	Exhibit skills to build career in actuarial services
<b>CO5:</b>	Apply principles of insurance pricing

#### Unit I: Life Insurance

Nature of Insurance – Advantages of Life Insurance – Principles and Objectives of Life Insurance – Term Insurance – Kinds of Policies and Plans – Annuity Contracts and Their Uses. Group and Individual Health Insurance Products – Nature and Types - Industrial life Insurance – Salary Savings Schemes – Personal Accident Insurance – Medclaim Benefits

#### Unit II: General Insurance

Role of General Insurance business in India – Fire insurance, Marine insurance and Motor Insurance: Kinds of policies, Procedure, Policy conditions, Rate fixation, Payment of claims – Reinsurance.

#### Unit III: Legal Framework of Insurance Business

Torts and Crimes – Important Elements applicable to Contract of Insurance under Indian Contract Act, 1872 - Insurance Act, 1938: Provisions relating to Licensing – Capital Requirements and Foreign Stake – Investments – Tariff Advisory Committees – Penalties.

#### Unit IV: Actuarial Services

Actuary: Meaning, Functions – Theory of Probability – Addition and Multiplication Laws – Financial Management in Insurance industry: Importance – Financial Objectives – Investment Criteria – Measures of Performance – Risk Return Trade Off.

#### Unit V: Insurance Pricing

Fundamentals of insurance pricing – Pricing Objectives – Types of Rating – Comparison Between Life Insurance Pricing and Non-Life Insurance Pricing - Claims Settlement: Legal Aspects – Guidelines for Settlement of Claims – Claim Procedure – Claim Documents.

### Recent Trends in Insurance and Actuarial Concepts

Faculty member will impart the knowledge on recent Trends in Insurance and Actuarial Concepts to the students and these components will not cover in the examination.

**Text Books:**

1. Ganguly, Anand, (2002). "Insurance Management, New Age International Publishers", New Delhi
2. Mishra, S.B and Mishra, M.N. (2016). "Insurance Principles and Practice", S. Chand & Co, Chennai
3. PromislowDavid.S, (2015), "Fundamentals of Actuarial Mathematics", 3<sup>rd</sup> Edition, John Wiley & Sons Publication, USA
4. Macneil, I.B, Umphrey.G, (2011), "Actuarial Science", Springer Publication, New York

**Supplementary Readings:**

1. Dayal, Hargovind. (2017). "The Fundamentals of Insurance: Theories, Principles and Practice", Notion Press, Chennai
2. Bodia B.S, Garg M.C and Singh K.P, (2004), "Insurance Fundamentals Environment and procedures", Deep and Deep Publications, New Delhi
3. Dickson, D.C.M, Hardy. M.R., Waters. H.R (2020), "Actuarial Mathematics for Life Contingent Risks", 3<sup>rd</sup> Edition, Cambridge University Press, UK

**Web Reference:**

- 1 [https://www.irdai.gov.in/ADMINCMS/cms/NormalData\\_Layout.aspx?page=PageNo4408&mid=42](https://www.irdai.gov.in/ADMINCMS/cms/NormalData_Layout.aspx?page=PageNo4408&mid=42)
- 2 [https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SBAA1505.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1505.pdf)

**Note: Latest edition of the books may be used**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	1	2	2	2	3	1	2	2	1	3	2	1	2	2	2
CO2	1	2	1	2	2	2	2	2	1	1	3	2	2	1	2	1	1
CO3	1	1	1	2	2	3	3	3	3	3	2	1	2	1	3	3	3
CO4	1	3	1	3	2	2	2	2	2	2	1	3	2	1	2	2	2
CO5	1	3	1	2	2	3	1	1	1	2	3	2	2	1	3	1	2

\*3– Strong, 2- Medium, 1- Low

<b>23AFCE405</b>	<b>COMPANY LAW AND SECERETARIAL PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>3</b>			<b>3</b>

### Learning Objectives:

<b>LO1:</b>	To understand the various provisions of incorporation under Companies Act, 2013
<b>LO2:</b>	To gain knowledge about the provisions relating to Directors
<b>LO3:</b>	To evaluate the secretarial practice on meetings
<b>LO4:</b>	To understand the provisions related to inspection and investigations
<b>LO5:</b>	To provide insights on LODR regulations

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Discuss incorporation procedures of company.
<b>CO2:</b>	Assess the duties, responsibility, appointment, and disqualification of directors.
<b>CO3:</b>	Acquire familiarity on different types of meetings, committees, and its procedure.
<b>CO4:</b>	Recall the provisions related to inspection and investigations.
<b>CO5:</b>	Discuss the procedure for intercorporate loans and investment.

#### Unit I: E-Governance and Registration

E-Governance (MCA-21– Important Features-CIN, DIN, DSC, CFC, SRN, etc; E- Forms and Online filing and Inspection of documents- Incorporation of Company – different business models - Formal Company, Dormant Company, One-Person Company. Section 8 Company and Producer Company – Central Registration. - Integrated process for incorporation. Drafting of Pre incorporation contracts, validity. Memorandum and Articles of Association and other agreements – Entrenchment provision in the articles - Procedure for alteration of clauses of Memorandum of Association and Articles of Association. Conversion of companies already registered.

#### Unit II: Appointment and Removal of Directors

Directors – Appointment – Position of Directors – Restriction of Appointment of Directors – Qualification and Disqualification of Directors – Duties and liabilities of Directors – Managing Director – Appointment – Power and Duties - Procedures for appointment – resignation - Removal and vacation of office directors (including independent directors, small shareholders' directors.

#### Unit III: Procedure related to committee meetings and general meetings

Procedure relating to board meetings, Committees- Audit Committee, Nomination and Remuneration Committee, Shareholders Committee and CSR Committee- Whistle blowers mechanism, Nomination Policy, CSR Policy and Risk Management Policy. Committee meetings and general meetings - Circular resolution, Drafting notices, Agenda Papers, Minutes and matters connected therewith particularly requirements relating to Secretarial Standard 1 and Secretarial Standard 2 - Secretarial Audit.

#### Unit IV: Inspection and Investigation

Inspection and Investigation – Inspection of documents, Books of accounts, Registers – Power of ROC to call for information – Investigation of the affairs of the company – Power of inspector – Inspector's Report.

#### Unit V: Procedure related to LODR regulations

Procedure relating to Inter-corporate loans and investments and related party transactions - LODR regulations on related party transactions - Procedure for ascertainment of divisible profits and declaration of dividends – Payment of dividend – Claiming of unclaimed and unpaid dividend – Transfer of unclaimed dividend to IEPF.

### Recent Amendments in Company Law and Practice

Faculty member will impart the knowledge on recent Amendments in Company Law and Practiceto the students and these components will not cover in the examination.

#### Text Books:

1. Balachandran V and Govindarajan M (2016), "A Student Handbook on Company Law and Practice", Vijay Nicole, Chennai
2. Kapoor G.K and Sanjay Dhamija (2022), "Company Law and Practice", 26<sup>th</sup> Edition, Taxmann Publications, New Delhi.
3. Munish Bhandari (2022), "Bestword's A Handbook on Corporate and Economic Laws", 31st Edition, Bestword Publications Pvt. Ltd., New Delhi
4. Avtar Singh (2022), "Company Law", 17<sup>th</sup> Edition, Eastern Book Company Pvt. Ltd,
5. Bharat Bhushan, Kapoor N.D, Rajni Abbi, Rajiv Kapoor, (2021) "Corporate Laws", Sultan Chand & Sons, New Delhi

#### Supplementary Readings:

1. Kuchal M.C, "Secretarial Practice" Vikas Publications (Pvt) Ltd., Hyderabad
2. Taxmann's Companies Act 2013 with Rules, Taxmann Publications, New Delhi
3. Ramaiya, A Ramaiya Guide to the Companies Act, 2013, LexisNexis Publishers, Gurgaon, Haryana

#### Web Reference:

- 1 [https://www.icsi.edu/media/webmodules/23112021\\_Company\\_Law.pdf](https://www.icsi.edu/media/webmodules/23112021_Company_Law.pdf)
- 2 <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf>

**Note: Latest edition of the books may be used**

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	1	2	2	1	3	3	2	3	2	2
CO2	3	3	3	3	3	3	2	2	1	1	3	2	3	2	3	1	1
CO3	3	3	3	3	3	3	3	3	3	3	2	1	3	2	3	3	3
CO4	3	3	3	3	3	3	2	2	2	2	1	3	3	2	3	2	2
CO5	3	3	3	3	3	3	1	1	1	2	3	2	3	2	3	1	2

\*3– Strong, 2- Medium, 1- Low

23ACAS406	e-FILING OF GST RETURNS	L	T	P	C
Semester-4		3			3

Learning Objectives:	
LO1:	To comprehend the concept and relevance of the Goods and Services Tax
LO2:	To teach the learners how to prepare data for GSTR Forms.
LO3:	To gain knowledge regarding filing GST returns
LO4:	To comprehend the procedures involved in GST filing,
LO5:	To learn about the penalties for late filing of GST returns
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Prepare students to file their GST returns online.
CO2:	Aids in the completion of GSTR forms (GSTR 1 - GSTR 11).
CO3:	Describe the procedures for GSTR filing.
CO4:	Learn about the penalties for late filing of GST returns.
CO5:	Understand the concept of interest on past-due taxes.

### Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return for Composition Dealers
9. GSTR5: Return for Non-Resident Taxable Persons
10. GSTR6: Return for Input Service Distributors
11. GSTR7: Return for Taxpayers Deducting TDS
12. GSTR8: Return for E-Commerce Operators Collecting TCS
13. GSTR10:  
Return for Registered Person Whose GST Registration gets Cancelled
14. GSTR11: Return for UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C- Reconciliation Statement
18. GSTR9B- Filed by Electronic Commerce Operators

### Recent Amendments in Filing of GST Returns

Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

**TextBooks:**

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2024, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

**Supplementary Readings:**

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan. B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

**Web Reference:**

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

**Note: LATEST EDITION OF THE BOOKS MAY BE USED**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

\*3– Strong, 2- Medium, 1- Low



## SYLLABUS 2023-24 ONWARDS

**M.Com (CO-OPERATION)**  
**ProgrammeCode : ACOM 43**





<b>23ACCO101</b>	<b>BUSINESS FINANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>5</b>			<b>5</b>

### Learning Objectives:

<b>LO1:</b>	To outline the fundamental concepts in finance
<b>LO2:</b>	To estimate and evaluate risk in investment proposals
<b>LO3:</b>	To evaluate leasing as a source of finance and determine the sources of startup financing
<b>LO4:</b>	To examine cash and inventory management techniques
<b>LO5:</b>	To appraise capital budgeting techniques for MNCs

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain important finance concepts
<b>CO2:</b>	Estimate risk and determine its impact on return
<b>CO3:</b>	Explore leasing and other sources of finance for startups
<b>CO4:</b>	Summarise cash receivable and inventory management techniques
<b>CO5:</b>	Evaluate techniques of long term investment decision incorporating risk factor

#### Unit I: Introduction to Business Finance and Time value of money

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

#### Unit II: Risk Management

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.

#### Unit III: Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

#### Unit IV: Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

#### Unit V: Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

### Recent Trends in Business Finance

Faculty member will impart the knowledge on recent trends in Business Finance to the

students and these components will not cover in the examination.

**Text Books:**

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

**Supplementary Readings:**

1. Pandey I. M., (2021), “Financial Management”, 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

**Web Reference:**

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

**Note: Latest edition of the books may be used**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	1	3	3	3	1	3	3	1	3	3	3	2	2
CO2	3	3	2	3	2	3	3	3	2	3	3	2	3	3	3	3	3
CO3	2	2	1	2	1	2	2	2	1	2	2	1	2	2	2	3	2
CO4	2	2	1	2	1	2	2	2	1	2	2	1	2	2	2	2	2
CO5	3	3	2	3	2	3	3	3	2	3	3	2	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

**Note: Question Paper shall cover 40%Theory and 60% Problems.**

23ACCO102	DIGITAL MARKETING	L	T	P	C
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<b>Semester-1</b>		<b>5</b>			<b>5</b>
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### Learning Objectives:

<b>LO1:</b>	To assess the evolution of digital marketing
<b>LO2:</b>	To appraise the dimensions of online marketing mix
<b>LO3:</b>	To infer the techniques of digital marketing
<b>LO4:</b>	To analyse online consumer behaviour
<b>LO5:</b>	To interpret data from social media and to evaluate game based marketing

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain the dynamics of digital marketing
<b>CO2:</b>	Examine online marketing mix
<b>CO3:</b>	Compare digital media channels
<b>CO4:</b>	Interpret online consumer behavior
<b>CO5:</b>	Analyse social media data

#### Unit I: Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

#### Unit II: Online Marketing Mix

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

#### Unit III: Digital Media Channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing

#### Unit IV: Online Consumer Behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

#### Unit V: Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

## **Recent Trends in Digital Marketing**

Faculty member will impart the knowledge on recent trends in Digital Marketing to the students and these components will not cover in the examination.

### **Text Books:**

1. Kailash Chandra Upadhyay, (2021) "Digital Marketing: Complete Digital Marketing Tutorial", Notion Press, Chennai.
2. Michael Branding, (2021) "Digital Marketing", Empire Publications India Private Ltd, New Delhi.
3. Seema Gupta, (2022) "Digital Marketing" 3<sup>rd</sup> Edition, McGraw Hill Publications Noida.
4. Puneet Singh Bhatia, (2019) "Fundamentals of Digital Marketing", 2<sup>nd</sup> Edition, Pearson Education Pvt Ltd, Noida.

### **Supplementary Readings:**

1. MaityMoutusy, (2022) "Digital Marketing" 2<sup>nd</sup> Edition, Oxford University Press, London.
2. Simon Kingsnorth, Digital Marketing Strategy, (2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom
3. Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
4. Alan Charlesworth, (2014), "Digital Marketing - A Practical Approach", Routledge, London.

### **Supplementary Readings:**

1. MaityMoutusy, (2022) "Digital Marketing" 2<sup>nd</sup> Edition, Oxford University Press, London.
2. Simon Kingsnorth, Digital Marketing Strategy, (2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom
3. Vandana Ahuja, (2016) "Digital Marketing", Oxford University Press. London.
4. Alan Charlesworth, (2014), "Digital Marketing - A Practical Approach", Routledge, London.

**Note: Latest edition of the books may be used**

### **Web Reference:**

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	3	3	1	3	3	2	3	3	2

\*3- Strong, 2- Medium, 1- Low

23ACCO103	BANKING AND INSURANCE	L	T	P	C
Semester-1		4			4

### Learning Objectives:

<b>LO1:</b>	To understand the evolution of new era banking
<b>LO2:</b>	To explore the digital banking techniques
<b>LO3:</b>	To analyse the role of insurance sector
<b>LO4:</b>	To evaluate the mechanism of customer service in insurance and the relevant regulations
<b>LO5:</b>	To analyse risk and its impact in banking and insurance industry

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Relate the transformation in banking from traditional to new age
<b>CO2:</b>	Apply modern techniques of digital banking
<b>CO3:</b>	Evaluate the role of insurance sector
<b>CO4:</b>	Examine the regulatory mechanism
<b>CO5:</b>	Assess risk mitigation strategies

#### Unit I: Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

#### Unit II: Contemporary Developments in Banking

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

#### Unit III: Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.

#### Unit IV: Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

#### Unit V: Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

### Recent Trends in Banking and Insurance

Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination.

#### Text Books:

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5<sup>th</sup> Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22<sup>nd</sup> Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11<sup>th</sup> Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

#### Supplementary Readings:

- 1 Sundharam KPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
- 2 Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- 3 Gupta P. K. (2021), "Insurance and Risk Management" 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

#### Web Reference:

- 1 <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
- 2 [https://mrcet.com/downloads/digital\\_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)

<b>23ACCE104</b>	<b>CO-OPERATION – THEORY AND PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>3</b>			<b>3</b>

**Learning Objectives:**

<b>LO1:</b>	To understand the basic concept of cooperation and the emergence of cooperative movement in India
<b>LO2:</b>	To recognize different models of cooperatives and principles of cooperation
<b>LO3:</b>	To familiarize with the committees and commission relating to cooperative movement in India
<b>LO4:</b>	To understand the role of government in the growth of cooperatives and the problems faced by them
<b>LO5:</b>	To understand the latest trends and development in cooperatives

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Summarize the concept and evolution of cooperative movement in India and the benefits of cooperation
<b>CO2:</b>	Outline the different cooperative models, new generation cooperatives and cooperatives values.
<b>CO3:</b>	Examine the committees and commissions governing the emergence and growth of cooperative movement.
<b>CO4:</b>	Appraise the role of government in cooperatives, schemes and policy formulation relating to functioning of cooperatives and challenges faced by them
<b>CO5:</b>	Analyse the recent trends in cooperatives, digitalization of cooperatives and conversion of cooperatives into multipurpose cooperatives

**Unit I: Introduction to Cooperation**

Cooperation: Meaning and definition – Evolution of cooperatives – Rochdale Pioneers – Contributions of Robert Owen, Charles Fourier – Gandhiji's Views on Cooperation – Cooperative Movement in India and abroad – Benefits of Cooperation

**Unit II: Models and Values of Cooperation**

Cooperative Models – Federal Vs Unitary, Limited Vs Unlimited Viability, New Generation Cooperatives – Statement of Cooperative Identity 1995 – Reformulated Principles of Cooperation – Cooperative Values – Self-Help, Mutual Help, Equality and Solidarity

**Unit III: Cooperative Committees and Commission**

Committees and commission – All India Rural Credit Survey Committee, 1954 – CRAFTICARD, 1981 – Taskforce on Short-Term Cooperative Credit Structure (STCCS), 2004 – Report of High-Power Committee on Cooperatives, 2009 – Vaidyanathan Committee Reforms

**Unit IV: Role of Government and Policy formulation for Cooperatives**

Role of government in cooperatives – Government Budget and Taxation – Components and Implications for Economy – Institutional Aid and Subsidy to Cooperatives – Schemes and Policy Formulation and Implementation – Cooperatives and Five-year plans – Problems and Challenges faced by Cooperatives

**Unit V: Recent Developments in Cooperatives**

Latest trends in Cooperatives – New Generation Cooperatives – Fintech – Agro Processing Small Finance and Payment Banks – Implications for Cooperatives – Formation of new Cooperation Ministry by Government of India – Digitalisation of Cooperatives – Conversion of Cooperatives into Multipurpose Cooperatives

**Recent Amendments in Co-Operation – Theory and Practice**



Faculty member will impart the knowledge on recent Amendments in Co-operation Theory and Practice to the students and these components will not cover in the examination.

**Text Books:**

1. Hajela T.N, “Cooperation - Principles, Problems and Practice”, Konark Publisher, New Delhi.
2. Krishnaswami. O. R and Kulandaisamy V, “Cooperation: Concept and Theory”, Arudra Academy, Coimbatore.
3. Saradha V, (2017), “The Theory of Co-operation”, Himalaya Publishing House, Mumbai

**Supplementary Readings:**

1. Bedi R.D., “History and Practice of Cooperation”, International Publishing House, Meerut
2. Mathur B.S (2015), “Cooperation in India”, Sahitya Bhavan, Agra
3. Krishnaswami. O.R. “Fundamentals of Cooperation”, S. Chand, New Delhi

**Web Reference:**

1. <https://www.drishtias.com/pdf/1629176840-cooperative-movement-in-india.pdf>
2. [https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/91951\\_DECEMBER1955D3AE6668DA614C8B99E6776BCF975DFC.PDF](https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/91951_DECEMBER1955D3AE6668DA614C8B99E6776BCF975DFC.PDF)
3. <http://www.socialresearchfoundation.com/upoadreserchpapers/5/274/1909121156301st%20mohd%20arif.pdf>

Note: Latest edition of the books may be used

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	1	3	1	1	3	3	3	3	3	2	3	1	1	3	3	3
CO2	1	1	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO3	1	2	2	3	1	2	3	3	3	3	2	2	1	1	2	3	2
CO4	3	3	2	3	1	2	3	3	3	3	2	2	2	3	2	3	3
CO5	1	2	1	3	3	3	3	3	3	3	1	3	3	2	2	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACCE105</b>	<b>RURAL DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>3</b>			<b>3</b>

**Learning Objectives:**

<b>LO1:</b>	To understand rural development management practices
<b>LO2:</b>	To evaluate planning and management initiatives of corporates and NGOs towards

	rural development
<b>LO3:</b>	To appraise the basic infrastructure of rural economy initiatives by the government
<b>LO4:</b>	To acquaint students with the Rural management system in India over the years
<b>LO5:</b>	To identify the current potential threats to rural development initiatives

<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Interpret the need for an inclusive and sustainable rural economy
<b>CO2:</b>	Appraise rural development programmes
<b>CO3:</b>	Initiate ideas for public private partnerships for development of rural infrastructure
<b>CO4:</b>	Reorganize rural management programmes by adapting inputs from the Panchayat system
<b>CO5:</b>	Formulate solutions by risk management thus mitigating effects of climate change on the rural areas

### **Unit I: Rural Development**

Rural Development – Concept, Philosophy, Principles, Policies and Programmes and Organisations – Rural development Management Practices – Rural Society and Polity – Rural Livelihood Systems – Poverty and Unemployment Eradication Programmes – Need for Inclusive and Sustainable Development.

### **Unit II: Planning and Management of Rural Development Programmes**

Planning and Management of Rural Development Programmes – Approaches to Rural Development Rural Development Programmes of Government, NGOs, and CSR Initiatives of Corporate Sector. Social Forestry – Wasteland and Dryland Development. Participatory Rural Appraisal (PRA) – Concept, Types and Techniques – Cluster Approach

### **Unit III: Basic Services and Infrastructure for Rural Development**

Basic Services and Infrastructure for Rural Development – Access & Utilization of Services - Education, Health, Water, Sanitation, Transport, Energy, Communication and Housing – Transparency and Accountability in Public Service Delivery System – Public Private Partnership (PPP)

### **Unit IV: Role of Panchayat Raj Institutions in the Development of Rural Economy**

Rural Management - Panchayat Raj System: Concept and Structure – Public Policy & Management - Role of Panchayat Raj Institutions in the Development of Rural Economy – Important Provisions of Panchayat Raj Act. 73rd Constitutional Amendment Act 1992.

### **Unit V: Latest Issues in Rural Development**

Latest Issues in Rural Development: Climate Change and Biodiversity – Non-Conventional Energy Sustainable development – Risk Management – Reduce – Recycle and Reuse.

### **Recent Trends in Rural Development**

Faculty member will impart the knowledge on recent trends in Rural Development to the students and these components will not cover in the examination.

### **Text Books:**

1. Gupta K.R., (2004), "Rural Development in India", Atlantic Publishers and Distributors, Chennai Gupta P.K and Hira D.S., (2022) "Operations Research", 7<sup>th</sup> Edition, S.Chand, Noida (UP).
2. Azeez Abdul N.P, (2016), "Rural Development in India: Policies and Programmes", Kalpaz Publications, New Delhi

- Chatterjee & Shankar, (2015) "Rural Development Programmes in India", OM Publications, Chennai.

### Supplementary Readings:

- Sujit Kumar Paul, (2015) "Rural Development, Concept and Approaches, Concept Publishing", New Delhi
- Katar Singh & Shisodia AL, (2016) "Rural Development, Principles, Policies and Management", SAGE Publications India Private Limited, New Delhi

### Web Reference:

- [https://www.rbi.org.in/scripts/FS\\_Overview.aspx?fn=2755#:~:text=](https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2755#:~:text=)
- The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20(AACS).
- [https://www.rbi.org.in/scripts/FS\\_Overview.aspx?fn=2755#:~:text=The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20\(AACS\)](https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2755#:~:text=The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20(AACS))
- <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf>

Note: Latest edition of the books may be used

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	2	3	3	3	3	2	3	2	3	3	3	3
CO2	3	3	1	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	1	3	3	2	3	3	3	3	2	2	3	3	2	3	2
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	3	3	1	3	3	3	2	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACOMX01</b>	<b>DIGITAL BANKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-1</b>		<b>3</b>			<b>3</b>

### Learning Objectives:

<b>LO1:</b>	To acquaint knowledge on the provisions of Banking Legislations
<b>LO2:</b>	To educate the students with the changing scenario of banking operations with digitalization
<b>LO3:</b>	To analyse with Bank Deposits and Loans & Advances
<b>LO4:</b>	To educate the students with Demonetization and Remonetization

**LO5:** To impart knowledge on innovative banking payment system in India

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Understand the Banking Legislations in India.
<b>CO2:</b>	Recall the significance of digitalization of banking operations
<b>CO3:</b>	Describe the various types of bank deposits and rules for sound lending.
<b>CO4:</b>	Familiarize the role of RBI in demonetization and remonetization.
<b>CO5:</b>	Explain innovative digital payment system offered by banks

**Unit I:Banking Legislations**

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 -Major provisions of Banking Regulation Act 1949/1970 Act – The Banking Regulation Amendment Act, 2017

**Unit II:Changing Profile of Indian banking**

Changing scenario of Indian Banking System- Shift from security to purpose orientation-Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

**Unit III:Bank Deposits, Loans and advances**

Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances

**Unit IV:Demonetization and Remonetization**

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money-Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization

**Unit V:Payment System & Digital banking**

Innovative Banking Payment System -Rupay- Rupay Secure- IMPS – National Unified USSD Platform (USSD)-National Automated Clearing House (NACH)- Aadhaar Enabled payment System (AEPSC-KYC/MICR Vs CTS- Comparison –National Financial Switch (NFS) RTGS,NEFT,UPI,CCIL-National Payment Corporation – Forex Settlements, Securities Settlement enhanced Mobile Banking and UPI (Unified Payments Interface) – FinTech-NeoBanking –Payment Banking and Small Finance Banking – Competitive and Collaborative Services

**Recent Trends in Digital Banking**

Faculty member will impart the knowledge on recent trends in Digital Banking to the students and these components will not cover in the examination.

**Text Books:**

1. Gurusamy S 2017, Banking Theory Law and Practice, Vijay Nicole Imprints (P) Ltd,Chennai
2. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
3. Digital Banking 2016 Indian Institute of Banking and Finance, Taxmann Publication New Delhi.

### Supplementary Readings:

1. Subba Rao S and P.L Khanna 2018 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.
2. Gurusamy S 2017 Banking Theory Law and Practice, Tata McGraw Hill, Uttarpradesh
3. MuraliS.andSubbakrishna , 2018 Bank and Credit Management, Himalaya Publishing House, New Delhi.
4. Indian Institute of Banking and Finance, 2016 ,Principles and Practice of Banking, McMillan, Mumbai
5. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai

Note: Latest edition of the books may be used

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO2	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO3	1	3	3	3	1	3	3	3	3	3	2	2	1	1	3	3	2
CO4	1	3	3	3	2	3	3	3	3	3	2	2	2	1	3	3	3
CO5	1	3	3	3	1	3	3	3	3	3	1	3	1	1	3	3	2

\*3– Strong, 2- Medium, 1- Low

Websites: National Payment Corporation of India, CCIL., RBI

23ACCO201	STRATEGIC COST MANAGEMENT	L	T	P	C
Semester-2		5			5

### Learning Objectives:

<b>LO1:</b>	To analyse the aspects of strategic and quality control management
<b>LO2:</b>	To analyse and select cost control techniques
<b>LO3:</b>	To apply activity-based costing for decision making
<b>LO4:</b>	To utilise transfer pricing methods in cost determination
<b>LO5:</b>	To apply cost management techniques in various sectors

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Discuss strategic cost management and QC
<b>CO2:</b>	Choose the appropriate technique for cost control
<b>CO3:</b>	Utilise activity based costing in practice
<b>CO4:</b>	Adopt transfer pricing methods
<b>CO5:</b>	Build cost structure for Agriculture and IT sector

#### **Unit I: Introduction to Strategic Cost Management**

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

#### **Unit II: Cost Control and Reduction**

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications

#### **Unit III: Activity Based Cost Management**

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

#### **Unit IV: Transfer Pricing**

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

#### **Unit V: Cost Management in Agriculture and IT sector**

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

### Recent Trends in Strategic Cost Management

Faculty member will impart the knowledge on recent trends in Strategic Cost Management to the students and these components will not cover in the examination.

#### **Text Books:**

1. Ravi M Kishore (2018), "Strategic Cost Management", 5<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), "Strategic Cost Management", 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), "Strategic Cost Management and Performance Evaluation", 1<sup>st</sup> Edition, Sultan Chand & Sons, New Delhi.
4. Jain S.P. and Narang KL 2016, Cost Accounting, Kalyani Publishers, Ludhiana

#### **Supplementary Readings:**

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK

2. Jawahar Lal, (2015), "Strategic Cost Management", 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Lal Nigam B.M. and Jain I.C 2017, Cost Accounting Principles and Practice Hall of India, New Delhi,.

**Note: Latest edition of the books may be used**

**Web Reference:**

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

**Note: Question Paper shall cover 40%Theory and 60% Problems.**

**Outcome Mapping**

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	1	3	3	3	3	3	3	3	1	3	3	3	3	3	2

\*3– Strong, 2- Medium, 1- Low

23ACCO202	CORPORATE ACCOUNTING	L	T	P	C
Semester-2		5			5

### Learning Objectives:

LO1:	To understand the accounting treatment for issue of shares
LO2:	To determine profits for fire and marine insurance
LO3:	To prepare consolidated financial statements
LO4:	To account for price level changes
LO5:	To adopt financial reporting standards

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
CO2:	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO3:	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.
CO4:	Assess contemporary accounting methods
CO5:	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

#### Unit I: Issue of Shares and Final Accounts of Companies

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

#### Unit II: Insurance Company Accounts

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.

#### Unit III: Consolidated Financial Statements

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

#### Unit IV: Contemporary Accounting Methods

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

#### Unit V: Financial Reporting

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.



### Recent Trends in Corporate Accounting

Faculty member will impart the knowledge on recent trends in Corporate Accounting to the students and these components will not cover in the examination.

#### Text Books:

1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", 22<sup>nd</sup> Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17<sup>th</sup> Edition, Margham Publications, Chennai.

#### Supplementary Readings:

1. Arulanandam M.A & Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II", 19<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2<sup>nd</sup> Edition, Sultan Chand & Sons, New Delhi.
4. Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi

**Note:** Latest edition of the books may be used

**Note:** Question Paper shall cover 20% Theory and 80% Problems.

#### Web Reference:

- 1 <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
- 2 <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
- 3 <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3	2	3	2	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACCO203</b>	<b>SETTING UP OF BUSINESS ENTITIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>4</b>			<b>4</b>

### Learning Objectives:

<b>LO1:</b>	To understand the startup landscape and its financing
<b>LO2:</b>	To analyse the formation and registration of Section 8 company
<b>LO3:</b>	To outline the concept of LLP and business collaboration
<b>LO4:</b>	To understand the procedure for obtaining registration and license
<b>LO5:</b>	To create awareness about the legal compliances governing business entities

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Assess the various avenues of acquiring finance to setup a business entity
<b>CO2:</b>	Recall the legal requirements for Section 8 Company
<b>CO3:</b>	Examine the proceedings for LLP and joint venture
<b>CO4:</b>	Describe the registration and licensing procedure
<b>CO5:</b>	Examine the compliance of regulatory framework

### Unit I: Startups in India

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

### Unit II: Not-for-Profit Organisations

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

### Unit III: Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

### Unit IV: Registration and Licenses

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment

Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

### **Unit V: Environmental Legislations in India**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

#### **Recent Amendments in Setting up of Business Entities**

Faculty member will impart the knowledge on recent Amendments in Setting up of new Business Entities to the students and these components will not cover in the examination.

#### **Text Books:**

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2<sup>nd</sup> Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6<sup>th</sup> Edition, Bharath Law House, New Delhi

#### **Supplementary Readings:**

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air/Water(Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
4. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3<sup>rd</sup> Edition, Nova Publishing, USA

#### **Web Reference:**

- 1 [https://www.icsi.edu/media/webmodules/FINAL\\_FULL\\_BOOK\\_of\\_EP\\_SBEC\\_2018.pdf](https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf)
- 2 [https://www.mca.gov.in/MinistryV2/incorporation\\_company.html](https://www.mca.gov.in/MinistryV2/incorporation_company.html) 3)
- 3 <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
- 4 <https://legislative.gov.in/sites/default/files/A1999-48.pdf>

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	2	1	2	1	3	3	3	3	3	2	3	1	1	2	3	3
CO2	2	3	2	3	1	1	3	3	3	3	2	3	1	1	2	3	3
CO3	2	2	3	2	1	3	3	3	3	3	2	2	1	2	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	2	2	3	3	3	3	3	3	3	3	1	3	2	1	3	3	2

\*3– Strong, 2- Medium, 1- Low

23ACCE204	CO-OPERATIVE CREDIT AND BANKING	L	T	P	C
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<b>Semester-2</b>		<b>3</b>		<b>3</b>
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### Learning Objectives:

<b>LO1:</b>	To enable students to understand different types of credit facilities available for operation and functioning of cooperatives
<b>LO2:</b>	To enable students to get knowledge with respect to long term credit facilities available and the workings and functions of Urban Cooperative Banks
<b>LO3:</b>	To make the students understand the concept of Social and Development Banking and management of risks in cooperatives
<b>LO4:</b>	To familiarize students with the provisions of the Banking Regulation Act 1949, negotiable Instruments Act 1881, Prevention of Anti- Money Laundering Act, 2002 and SARFAESI
<b>LO5:</b>	To enable the students to understand the latest trends in cooperative banking

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Analyze the basic credit structure of cooperatives in India.
<b>CO2:</b>	Evaluate long term cooperative credit facilities and the functioning of National Federations.
<b>CO3:</b>	Examine the concept and development of social and development banking.
<b>CO4:</b>	Outline the provisions of various legal acts applicable to the working and functioning of cooperatives
<b>CO5:</b>	Appraise the recent trends and development in cooperative banking

#### Unit I: Credit Structure of Cooperatives

Cooperative Credit Structure – Agricultural Production and Investment Credit – Short Term and Medium Cooperative Credit – Primary Agricultural Cooperative Credit Societies (PACCS) – District Central Cooperative Bank – (DCCB) – Large Sized Multi - Purpose Societies (LAMPS) – Constitution, Objectives, Functions and Governance – Resource Mobilisation – Lending and Recovery Management – Problems, Prospects and Challenges of Cooperative Credit.

#### Unit II: Credit Facilities and Urban Cooperative Banks

Long Term Cooperative Credit – Functions, Management and Working of Primary and State Agriculture and Rural Development Bank (PCARDB and SCARDB) -- Urban Credit – Urban Credit Societies (UCS) and Urban Cooperative Bank (UCB) – Functions and Working of UCBs – Role of Reserve Bank of India in Development of Urban Cooperative Banks – National Federations: NAFSCOB, NABARD, NAFCOB.

#### Unit III: Introduction to Social and Development Banking

Concept of Social and Development Banking – Banker Customer Relationship – Mobilisation of Resources – Funds Management – Management of Risks - Principles of Good Lending and Investment – Management of Overdue – Non-Performing Assets – Income Recognition and Asset Classification – Capital to Risk Weighted Ratio (CRAR), Statutory Liquidity Ratio (SLR) and Cash Reserve Ratio (CRR).

#### Unit IV: Statutory Regulations Governing Cooperative Sector

Banking Regulation Act, 1949 – Salient Features of BR Act as Applicable to Cooperative Societies – Important Provisions of Negotiable Instruments Act, 1881 – Know Your Customer (KYC) – Prevention of Anti Money Laundering Act, 2002: Definition, Offences

and Punishment – Attachment of Property – Adjudication – Obligation of Banks – Summons, Search and Seizures – Salient Features of Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI).

### **Unit V:Recent Developments in Cooperative Banking**

Latest concepts in Cooperative Banking – Common Accounting System (CAS) – Management Information System (MIS) - Core Banking Solutions (CBS) – Technology Banking – NEFT – RTGS – ATM – Internet and Mobile banking – Debit and Credit cards – Cheque Truncation

#### **. Recent Trends in Co-operative Credit and Banking**

Faculty member will impart the knowledge on recent trends in Co-operative Credit and Banking to the students and these components will not cover in the examination.

#### **Text Books:**

1. Indian Institute of Banking and Finance, (2017), “Cooperative Banking-Principles, Laws and Practice”, Macmillan Publications, Noida (UP).
2. Abdul Kuddus K A & Zakir Hussain A K (2010), “Cooperative Credit and Banking”, Limra Publications, Chennai
3. Nakkiran, S, (1990), “Cooperative Banking in India”, Rainbow Publications, Coimbatore.

#### **Supplementary Readings:**

1. Thiru Narayanan R (1996), “Cooperative Banking in India”, Mittal Publications, New Delhi
2. Nakkiran S, “Urban Cooperative Banking”, Rainbow Publications, Coimbatore
3. GOI (2004) Report on the Task Force on Revival of Cooperative Credit Institutions

**Note: Latest edition of the books may be used**

#### **Web Reference:**

- 1 [https://www.rbi.org.in/scripts/FS\\_Overview.aspx?fn=2755#:~:text=The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20\(AACS\)](https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2755#:~:text=The%20Reserve%20Bank%20regulates%20the,to%20Cooperative%20Societies%20(AACS))
- 2 <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf>
- 3 <https://dea.gov.in/sites/default/files/moneylaunderingact.pdf>

#### **Outcome Mapping**

	<b>Programme Outcomes</b>	<b>Programme Specific</b>
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													Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	2	1	2	1	3	3	3	3	3	2	3	1	1	2	3	3
CO2	2	3	2	3	1	1	3	3	3	3	2	3	1	1	2	3	3
CO3	2	2	3	2	1	3	3	3	3	3	2	2	1	2	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	2	2	3	3	3	3	3	3	3	3	1	3	2	1	3	3	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACCE205</b>	<b>CO-OPERATIVE MANAGEMENT AND ADMINISTRATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-2</b>		<b>3</b>			<b>3</b>

**Learning Objectives:**

<b>LO1:</b>	To understand the basic management thoughts and functional areas of management in cooperatives
<b>LO2:</b>	To recognize and appreciate core values of cooperatives, professionalization of management and strategies for sustainable development of cooperatives in India
<b>LO3:</b>	To understand the administrative setup of cooperatives and the powers of various controlling authority in governing the cooperative functions
<b>LO4:</b>	To understand the procedures and formalities for conduct of elections in cooperatives and preservation of records
<b>LO5:</b>	To identify and appreciate various training setup and Institutes for cooperative education, training, and development

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Summarize the functions of management applicable to cooperatives and identifying the functional areas of management in cooperatives
<b>CO2:</b>	Outline the powers and functions, duties and responsibilities of the managing members of cooperatives and sustainable practices to be followed by them.
<b>CO3:</b>	Evaluate the different levels of administrative set up of cooperatives and to analyze the roles and powers of functional registrars.
<b>CO4:</b>	Outline the procedure for conduct of cooperative elections and the maintenance and preservation of important records.
<b>CO5:</b>	Rewrite about the institutions and schemes supporting the training and development of cooperatives in India

**Unit I: Introduction to Cooperatives Management**

Management Thoughts and Functions – Definition and Objectives - Functions of Management applicable to Cooperatives – Functional Areas of Management in Cooperatives – Production – Materials – Finance – Marketing and Human Resources.

**Unit II: Cooperative Management and Control**

Cooperative Management: Mission, Vision, and Objectives – General Body – Board of Directors – Management Committee – Professionalisation of Management – Powers and Functions of Management Committee – Duties and Responsibilities of President, Vice-President, and Board of Directors – Democratic Control and Management – Strategies for Sustainable Development of Cooperatives in India.

**Unit III: Cooperative Administration and Powers of Controlling Authority**

Cooperative Administration – Administrative Setup of Cooperatives – Registrar of Cooperative Societies – Administrative Powers of RCS – Role and Powers of Functional Registrars in Functional Departments like Audit, Dairy, Fisheries, Housing, Handlooms & Textiles, Sericulture, Horticulture, Industries – Conduct of General Body Meeting & Special General Meetings.

**Unit IV: Code Of Conduct for Cooperative Elections and Preservation of Records**

Cooperative Elections – Authority to conduct Election – Cooperative Election Commission – Composition of Board – Reservation and Division of Constituencies – Election of Office Bearers – Custody and Preservation of Records.

**Unit V: Education, Training and Development of Cooperatives**



Cooperative Education and Training – Training Setup for cooperatives – Vaikunth Mehta National Institute (VAMNICOM) – National Council for Cooperative Training (National Council for Cooperative Training) – Institute of Cooperative Managements (ICMs) – Cooperative training centres at the state level Junior Training Centres – Member Education – Publicity and Propaganda by Cooperative Unions at District, State and National level

### Recent Trends in Co-operative Management and Administration

Faculty member will impart the knowledge on recent trends in Co-operative Management and Administration Labour Laws to the students and these components will not cover in the examination.

#### Text Books:

1. Nakkiran. S, “A Treatise on Cooperative Management”, Rainbow Publications, Coimbatore
2. Rais Ahmed (2009), Co-Operative Management and Development: Text & Cases, Mittal Publications, New Delhi.
3. Ravichandran. K and Nakkiran. S (2009), Cooperation: Theory and Practice, Abhijit Publications, New Delhi

#### Supplementary Readings:

1. Kulandaisamy V (2000), “Cooperative Management”, Arudra Academy, Coimbatore
2. Sah A.K, (1984), “Professional Management for Cooperatives”, Vikas Publishing House New Delhi
3. Hajela T.N, “Cooperation – Principles, Problems and Practices”, 8<sup>th</sup> Edition, Ane Books Pvt Ltd, New Delhi

#### Web Reference:

1. [https://www.ilo.org/wcmsp5/groups/public/---ed\\_emp/documents/publication/wcms\\_240640.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/publication/wcms_240640.pdf)
2. [http://cms.tn.gov.in/sites/default/files/documents/fisheries\\_e\\_pn\\_2022\\_23.pdf](http://cms.tn.gov.in/sites/default/files/documents/fisheries_e_pn_2022_23.pdf)
3. [http://cms.tn.gov.in/sites/default/files/documents/dairy\\_e\\_pn\\_2022\\_23.pdf](http://cms.tn.gov.in/sites/default/files/documents/dairy_e_pn_2022_23.pdf)
4. [http://mpsc.mp.nic.in/eelection/upd\\_doc/cooperative%20Rules-election%20of%20cooperative%20societies.pdf](http://mpsc.mp.nic.in/eelection/upd_doc/cooperative%20Rules-election%20of%20cooperative%20societies.pdf)

**Note: Latest edition of the books may be used**

#### Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	1	3	2	1	3	3	3	3	2	3	2	1	1	3	3
CO2	3	3	3	3	1	3	3	3	3	3	2	3	1	1	3	3	3
CO3	3	3	2	3	1	3	3	3	3	3	2	2	1	2	2	3	2
CO4	3	3	3	3	1	3	3	3	3	3	2	2	2	1	3	3	3
CO5	1	2	3	3	3	2	3	3	3	3	1	3	3	1	2	3	2

<b>23ACOMX02</b>	<b>GOODS AND SERVICES TAX</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester 2</b>		<b>3</b>			<b>3</b>

**Learning Objectives:**

<b>LO1:</b>	To enable the students to understand the basic concept of indirect tax
<b>LO2:</b>	To provide the students to know the structure of GST
<b>LO3:</b>	To educate the students with registration process of GST
<b>LO4:</b>	To educate the students for Input Tax Credit
<b>LO5:</b>	To understand the filing of returns and payment procedure of GST and Refund process and assessment.

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Comprehend the fundamentals of indirect tax and need for GST
<b>CO2:</b>	Understand the structure of GST and their schemes in practice
<b>CO3:</b>	Disseminate various modes of registration of GST
<b>CO4:</b>	Familiarize themselves with the adjustment of debit and credit notes
<b>CO5:</b>	Understand and apply the e-filing of GST in practice

### Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

### Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

### Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

### Unit IV: Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

### Unit V: Returns, Payments, Refund Process and Assessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

### Recent Amendments in Goods and Services Tax

The faculty member will impart the knowledge on recent trends in Goods and Services Tax to the students and these components will not cover in the examination.

### Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Sarangi 2024 Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2024, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

### Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications

- (P) Ltd., New Delhi
- Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
  - Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

**Web Reference:**

- <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- <https://cleartax.in/s/gst-book-online-pdf>

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

\*3– Strong, 2- Medium, 1- Low

23ACCO301	TAXATION	L	T	P	C
Semester-3		5			5

**Learning Objectives:**

<b>LO1:</b>	To identify deductions from gross total income and computation of income for different classes of assesseees
<b>LO2:</b>	To understand the procedure for filing of returns and tax planning
<b>LO3:</b>	To analyse the structure on international business taxation
<b>LO4:</b>	To assess Goods and Services Tax and filing GST returns
<b>LO5:</b>	To compute customs duty as per Customs Act

<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Estimate taxable income
<b>CO2:</b>	File returns and plan taxes
<b>CO3:</b>	Illustrate the nuances of international business taxation
<b>CO4:</b>	Apply the provisions of GST
<b>CO5:</b>	Assess the provisions of Customs Act

**Unit I: Assessment of persons**

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

**Unit II: Tax Returns and Tax planning**

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

**Unit III: International business taxation**

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

**Unit IV: Goods and Services Tax**

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

**Unit V: Customs Act, 1962**

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

**Recent Amendments in Taxation**

Faculty member will impart the knowledge on recent Amendments in Taxation to the students

and these components will not cover in the examination.

**Text Books:**

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, "Direct Taxes" - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.
4. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints Pvt Limited, Chennai

**Supplementary Readings:**

1. Sha R. G. and Usha Devi N. "Income Tax" (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.
4. Daty V.S., "GST - Input Tax Credit", Taxmann Publishers, Chennai.

**Web Reference:**

- 1 [https://www.icsi.edu/media/webmodules/16112021\\_Advance\\_Tax\\_Laws.pdf](https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf)
- 2 [https://www.icsi.edu/media/webmodules/Final\\_Direct\\_Tax\\_Law\\_17\\_12\\_2020.pdf](https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf)
- 3 [https://www.icsi.edu/media/webmodules/TL\\_Final\\_pdf\\_25102021.pdf](https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf)

**Note: Latest edition of the books may be used**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	1
CO2	3	3	3	3	3	3	3	3	3	3	2	3	2	2	3	2	1
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	1
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACCO302</b>	<b>RESEARCH METHODOLOGY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>		<b>5</b>			<b>5</b>

### Learning Objectives:

LO1:	To understand the fundamentals of research
LO2:	To construct theoretical design and formulate hypotheses
LO3:	To evaluate the data collection techniques
LO4:	To perform parametric and non-parametric tests
LO5:	To enhance report writing skills and develop ethical conduct in research

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Recall the research concepts and recognise the research problem
CO2:	Formulate research hypothesis and determine the sample size
CO3:	Select appropriate method for data collection
CO4:	Make inferences based on statistical tests
CO5:	Draft a research report avoiding plagiarism

#### Unit I: Introduction to Research Methodology

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

#### Unit II: Hypothesis Testing and Research Design

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

#### Unit III: Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

#### Unit IV: Data Analysis

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

#### Unit V: Preparation of Research Report

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

### Recent Trends in Research Methodology

Faculty member will impart the knowledge on recent Trends in Research Methodology to the students and these components will not cover in the examination.

### Text Books:

1. Tripathi, (2014) "Research Methodology in Management and Social Sciences". Sultan Chand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) "Research Methodology" – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) "Methodology of Research in Social Sciences", Himalaya Publishing House, Mumbai.
4. Anusree, M., Mohapatra, S., and Sreejesh, S. (2017), Business Research Methods - An Applied Orientation. Springer International Publishing. New Delhi

### Supplementary Readings:

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12<sup>th</sup> Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Gupta and ParneetRangi,(2018) "Research Methodology" , Kalyani Publisher, Ludhiana.
3. Sharma R D and Hardeep Chahal, (2004) "Research Methodology In Commerce and Management", Anmol Publications, New Delhi
4. Zikmund, W. G. 2017, Business Research Methods Cengage Learning India Private Limited. New Delhi

### Web Reference:

- 1 [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\\_notes/health\\_science\\_students/ln\\_research\\_method\\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf)
- 2 <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
- 3 [https://prog.lmu.edu.ng/colleges\\_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf](https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf)
- 4 <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Note: Latest edition of the books may be used

### Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	2	2	3	3	3	3	3	2	3	2	3	3	2	1
CO2	3	3	3	2	2	3	3	3	3	3	2	3	2	3	3	2	1
CO3	3	3	3	2	2	3	3	3	3	3	2	2	2	3	3	2	1
CO4	3	3	3	2	2	3	3	3	3	3	2	2	2	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3	3	1	3	2	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACCO303</b>	<b>COMPUTER APPLICATIONS IN BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>		<b>3</b>		<b>2</b>	<b>5</b>

### Learning Objectives:



<b>LO1:</b>	To understand the fundamentals of SPSS
<b>LO2:</b>	To compare the values obtained in t-test and ANOVA
<b>LO3:</b>	To perform regression and non-parametric tests
<b>LO4:</b>	To create company, groups and ledgers and obtain financial statements using Tally Prime
<b>LO5:</b>	To understand inventory management and account for goods and services tax

<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Create data file in SPSS
<b>CO2:</b>	Examine Means of samples
<b>CO3:</b>	Conduct non-parametric tests
<b>CO4:</b>	Create a company, form groups and get automated financial statements
<b>CO5:</b>	Automate inventory management and GST filing

#### **Unit I: Introduction to SPSS**

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.

#### **Unit II: Parametric Tests in SPSS**

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.

#### **Unit III: Non-parametric Tests in SPSS**

Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test – Wilcoxon signed rank test – Kruskal Wallis test

#### **Unit IV: Introduction to Tally Prime**

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.

#### **Unit V: Inventory and GST in Tally Prime**

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

### **Recent Trends in Computers in Business**

Faculty member will impart the knowledge on recent Trends in Computers in Business to the students and these components will not cover in the examination.

### Text Books:

1. Sundara Pandian. P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6<sup>th</sup> Edition, U.K
3. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4<sup>th</sup> Edition, New Delhi

### Supplementary Readings:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2<sup>nd</sup> Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

### Web Reference:

- 1 <https://www.spss-tutorials.com/basics/>
- 2 <https://www.tallyclub.in/>
- 3 <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

**Question Pattern: 100% Practical**

**Note: Latest edition of the books may be used**

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO2	3	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO3	3	3	2	2	3	3	3	3	3	3	2	2	2	3	3	2	1
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3	1	3	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACCD304</b>	<b>CORE INDUSTRY MODULE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>				<b>4</b>	<b>4</b>

Industrial visits are an essential part of the academic curriculum in the post-graduate courses. Being a part of interactive learning, such educational visits give students a major exposure to real working environments and a practical perspective of a theoretical concept

relevant to their domain. In addition, industrial visits bridge the widening gap between theoretical learning and practical exposure by giving students the first-hand exposure to identify the inputs and outputs for different business operations and processes performed at the workplace. Intending to go beyond classroom learning, the industrial tours contribute greatly to holistic student development by letting students learn about the market trends, the industry future scenario of the industry and the new technologies being applied.

### **Purpose**

Industrial visits allow students to meet industry leaders, professionals, entrepreneurs, policymakers, and corporates who share their wisdom, learning, and experiences.

### **Aim**

- 1) To interact the students with actual industry personals.
- 2) To inform them of the industrial procedures required to enter in any company.
- 3) To experience the working environment in industry and visualize all the essential Departments in the Industry.
- 4) Interaction of students with the peoples of all critical departments.
- 5) To prepare the students for the carrier path in different departments of industry.

### **Instructions**

1. All the students must be in formal wear/shoes.
2. Male students are supposed to be neat in appearance. (Clean shaved)
3. You are not supposed to engage in any unacceptable activity that would hamper the repute of the institute (like smoking, chewing, pan masala, tobacco, and using any kind of drugs)
4. You must safeguard your own belongings.
5. Please avoid bringing any expensive gadget or valuables.
6. You are supposed to go somewhere with faculty permission
7. You must follow the faculty decision and behave decently.
8. Any violation during the industrial visit will be viewed very seriously
9. Participating students must abide by the rules and guidelines
10. If any complaint/misbehavior is reported against student during Industrial Visit, the Head of the department shall take appropriate action against the candidate ranging from suspension to termination depending upon the case.

The students must prepare the Industrial Visit Report for about 15 pages and submit of the same at least one month before the last working day of the III Semester. Evaluation of the Reports will be done (for 75 marks) as usual during the III Semester Examination however the academic quality of the reports will be based on the certificate issued by the Guide teachers who will award internal marks (25) based on the regularity and performance in report writing by the student's company profile.

The report must contain

Introduction  
Purpose of Industrial Visit  
Objective  
Company Profile  
Mission and Vision  
Company Structure  
Process of Inputs Acceptance  
Methods of Products Manufactured  
Quality Control Measures  
Environmental Safety  
Challenges faced by the industry  
Awards and Recognitions  
Observation & Learning  
Experience from Industrial Visit  
Conclusion

## **Report Format**

## **A Report on Industrial Visit to**

**Company Name:-----**

**On**

**Date:-----**

**Submitted By:  
Name of the Student:  
Programme/Class:  
Roll No/Reg.No:-----**

**Under the Guidance of the Course Instructor  
Dr.....  
Professor / Associate Professor,  
Department of Commerce  
Annamalai University**

## **DEPARTMENT OF COMMERCE**

**ANNAMALAI**  **UNIVERSITY**

**Year/Month**

**UNDERTAKING**

I \_\_\_\_\_ S/o \_\_\_\_\_

\_\_\_\_\_ studying in M.Com. II year M.Com General/M.Com Accounting & Finance and  
M.Com Co-operation Programme in Commerce Department, Roll No. -----

--Annamalai University hereby ensure that I shall abide by the student charter during  
industrial tour on \_\_\_\_\_. I hereby declare and confirm that the  
University shall not be held responsible in the event of any misfortune or accident  
and/ or personal injuries whether fatal or otherwise involving me.

Student Signature

Counter Sign Parents Signature

**Dr.....**  
**Professor /Associate Professor**  
**Department of Commerce**  
**Mob:-----**

**Annamalai University**  
**Annamalainagar- 608 002**  
**Email .....**

**Date:.....**

**CERTIFICATE**

This is to certify that Mr./Ms....., presently studying the M.Com (2 year) Programme..... (III Semester) underwent the Industrial Visit through the Core Industry Module as required under COURSE CODE : **23ACCD304** Course : **CORE INDUSTRY MODULE** on.....(in the Industry Name)..... during the course period of the III Semester, Year .....

It is further certified that the Candidate personally completed and acquired himself / herself the required exposure through the Industrial Visit activities mentioned above.

**Annamalainagar.**

**Course Instructor / Professor of Commerce**

**Forwarded**  
to  
**The Controller of Examinations, Annamalai University for Evaluation**

**Seal**

**(The Professor & Head, Dept of Commerce Annamalai University)**

<b>23ACCD305</b>	<b>INSTITUTIONAL TRAINING/INTERNSHIP</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>		<b>2</b>			<b>2</b>

**Learning Objectives:**

**LO1:** To familiarize the institutional/industrial environment

<b>LO2:</b>	To provide students an insight into the organizational structure of an institution/industry
<b>LO3:</b>	To build a record of work experience
<b>LO4:</b>	To Learn to appreciate work and its function in the economy
<b>LO5:</b>	To gain practical knowledge on institution/industrial operations

<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Rate theoretical concept with practice
<b>CO2:</b>	Understand the organizational structure of an institution/industry
<b>CO3:</b>	Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing
<b>CO4:</b>	Gain practical knowledge about institutional/industrial operations
<b>CO5:</b>	Synthesize the theoretical knowledge with practical knowledge

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
<b>CO1</b>	2	2	1	2	3	2	2	2	2	2	1	2	3	2	2	2	1
<b>CO2</b>	2	2	1	2	2	2	2	2	2	2	1	2	2	2	2	2	1
<b>CO3</b>	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2
<b>CO4</b>	2	2	1	2	3	3	2	2	2	2	1	2	3	3	2	2	3
<b>CO5</b>	2	2		2	2	2	2	2	2	2	3	2	2	2	2	2	3

\*3– Strong, 2- Medium, 1- Low

### CONDITIONS TO BE FULFILLED BY STUDENTS CUM TRAINEES

1. The students have to enroll themselves with an Industrial Unit working under Public/Private/Cooperative sector or Joint Sector for Four weeks (30 working days) as an industrial trainee with either H R Department or Marketing or Finance Department (and the Students can select their Institutions of their choice in their native Districts/ states, having at least 30 Employees on roll and a separate Website and Landline No. / Mobile Phone Number).
2. Student – Trainees have to collect necessary Information about the Institution from the Annual Reports and Periodical Publications for preparing the Training Report.



3. The students have to prepare the Training / Internship Report for about 40 pages and Submission of the same at least one month before the last working day of the III Semester **through the Guide Teachers** as per the FORMAT given in Annexure I.
4. The Period of Institutional Training / Internship will be at least 30 working days in the Institution and after completion of the training, the students have to obtain a **Trainee Certificate from Manager or General Manager of the Institution** with Seal, which should be attached to the Report as found in Annexure I.
- 7 A Maximum of Three Students can join the same institution for Training / Internship at a time. However, they have to produce the Report based on training taken in different divisions' viz., H R, Marketing and Finance.
1. The students or their training officials of the Industrial unit concerned can contact with the Professor & Head, Dept of Commerce Annamalai University through **auacomprojects@gmail.com** for exchange of information, if any. Similarly, the Coordinator for the Training Programme will be a Senior Teaching Staff, who will create a WhatsApp / Telegram Group of staff and students for posting the guidelines then and there, including the guide allotment on the advice of the Prof & Head of the Department.
2. Evaluation of the Training / Internship Reports will be done (for 75 marks) as usual during the end Semester Exams; however the academic quality of the reports will be based on the **certificate issued by the Guide teachers** who will award internal marks (25) based on the regularity and performance in report writing by the student-trainees

<b>23ACCE306</b>	<b>AGRICULTURAL MARKETING AND CO-OPERATIVES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>		<b>3</b>			<b>3</b>

#### Learning Objectives:

**LO1:** To understand the rural economic market and its agricultural history

<b>LO2:</b>	To identify the elements of agricultural market and its infrastructure
<b>LO3:</b>	To evaluate the regulation of agricultural markets over the ages
<b>LO4:</b>	To analyse the linkages between agro based industries and processing cooperatives
<b>LO5:</b>	To understand the role of promotional agencies in agricultural marketing

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Determine supply and price position of the agricultural market
<b>CO2:</b>	Predict the factors influencing the agricultural market
<b>CO3:</b>	Analyse the agricultural market regulations and obtain market intelligence
<b>CO4:</b>	Critically evaluate the economic linkages between agro markets and exports
<b>CO5:</b>	Categorize cooperative promotional agencies according to agricultural processes

#### **Unit I: Rural Economy and History of Agricultural Marketing**

Features of Rural Economy – Meaning and Scope of Agri Business – Production, Cost, Supply and Price Determination and Income Policy - History of Agricultural Marketing in India – Importance of Agricultural Marketing

#### **Unit II: Constraints in Agri Business**

Constraints in Agri Business: Market and Competition – Nature of Demand and Supply of Agro-based Commodities – Requirements of Agri Business: Infrastructure, Transport, Storage and Warehousing – Economic, Social and Cultural Factors – Utilisation of Scarce Resources

#### **Unit III: Regulation and Analysis of the Agricultural Market**

Agricultural Marketing: Characteristics of Traditional Agricultural Marketing System – History of market Regulation – Regulation of Agricultural Marketing – Regulated Marketing and its Objectives - Agriculture Extension – Strength Weakness Opportunities and Threats (SWOT) Analysis of Market – Planning and Analysis of Production and Marketing- Market Information and Intelligence.

#### **Unit IV: Linkages between Farmers Markets and Processors**

Agro-based and Horticulture based Industries: Establishment of Marketing and Agro Processing Linkages between Farmers Markets and Processors - Role of Primary, District and State Level Marketing and Processing Cooperatives. – Linkage with National Economy and Export Potential

#### **Unit V: Modern Methods of Agricultural Marketing and Promotional Agencies**

Modern Methods of Agricultural Marketing: Contract Farming – Direct Marketing – Marketing through Farmers Interest Group – Cooperative Marketing – Forward and Futures Market – National Agriculture Market (eNAM) – Role of Promotional Agencies – National Cooperative Development Corporation (NCDC) National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) Small Farmers Agri-business Consortium (SFAC).

### **Recent Trends in Agricultural Marketing and Co-operatives**

Faculty member will impart the knowledge on recent trends in Agricultural Marketing Co-operatives to the students and these components will not cover in the examination.

### Text Books:

1. N.L. Agarwal and S.S. Acharya (2021), "Agricultural Marketing in India", 7<sup>th</sup> Edition, Oxford & IBH Publishing, New Delhi.
2. Kamat, G.S., (2019), "New Dimensions of Cooperative Management", 2<sup>nd</sup> Edition, Himalaya Publishing House, Mumbai.
3. Ashok M.V. (2021), "Emerging Trends in Agricultural Marketing in India", Brillion Publishing, New Delhi.

### Supplementary Readings:

1. Freddie I Barnard, John Foltz, Elizabeth A Yeager, (2016) Agribusiness Management, Routledge Publisher
2. Armstrong Emmanuel Ogidi, (2017), "Agribusiness and Cooperative Management", AP Lambert Academic Publishing India.

### Web Reference:

- 1 [https://www.indiacode.nic.in/bitstream/123456789/13260/1/the\\_tamilnadu\\_cooperative\\_societies\\_act-1983.pdf](https://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_cooperative_societies_act-1983.pdf)
- 2 [https://apeda.gov.in/apedawebsite/corporate\\_info/APEDA-Rugulation-\(Amendment\)-15.2.130001.pdf](https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-(Amendment)-15.2.130001.pdf)
- 3 [https://amul.com/files/pdf/annual\\_sustainability\\_report\\_2704.pdf](https://amul.com/files/pdf/annual_sustainability_report_2704.pdf)

**Note: Latest edition of the books may be used**

### Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	2	1	2	3	3	3	3	3	3	2	3	3	1	3	2	1
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	1	3	2	1
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	1	3	2	1
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	2	2	2	3	3	3	3	3	3	3	1	3	3	1	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACCE307</b>	<b>CO-OPERATIVE LAW AND ALLIED LAWS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-3</b>		<b>3</b>			<b>3</b>

### Learning Objectives:

<b>LO1:</b>	To enable students to understand the history of cooperative legislation with reference to Indian context
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<b>LO2:</b>	To impart knowledge with respect to provisions of Tamil Nadu Cooperatives Societies Act, 1983 and Rules 1988
<b>LO3:</b>	To understand the statutory control of cooperatives and settlement of disputes and functioning of cooperative tribunals
<b>LO4:</b>	To understand the concepts of Indian Contract Act, Sale of Goods Act, Indian Evidence Act
<b>LO5:</b>	To give an insight as to various allied laws governing cooperatives in India

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Summarize the provisions of various cooperative legislation in India.
<b>CO2:</b>	Examine the provisions of Tamil Nadu Cooperatives Societies Act, 1983 and Rules 1988.
<b>CO3:</b>	Analyze the statutory control of cooperatives and procedure of dispute settlement.
<b>CO4:</b>	Examine the functioning of cooperative tribunals in India
<b>CO5:</b>	Outline various allied laws governing cooperative societies in India

### Unit I:History of Cooperative Legislation in India

History of Cooperative Legislation in India – Cooperative Credit Societies Act of 1904, Cooperative Societies Act of 1912, Model Cooperative Societies Act, 1991 – Andhra Pradesh Mutually Aided Cooperative Societies Act,1995 – Multistate Cooperative Societies Act, 2002, 97<sup>th</sup> Constitutional Amendment.

### Unit II Tamil Nadu Cooperative Societies Act, 1983 and Rules 1988

Provisions relating to Registration of Cooperative Societies – Amendment of Bye-Laws. Division and Amalgamation – Qualification & Disqualification of Members – Duties and Privileges of Registered Societies – Properties and Funds of Registered Cooperative Societies – Net Profit Distribution.

### Unit III:Statutory Control of Cooperatives and Cooperative Tribunals

Inquiry, Inspection and Surcharge – Supersession of Board – Settlement of Disputes – Execution of Decree, Orders and Awards – Winding up and Liquidation - Cooperative Tribunals – Appeal, Review and Revision - Offences and Penalties – Establishment Matters – Appointment – Rules governing Service conditions of employees – Case laws.

### Unit IV:Allied Laws I

Indian Contract Act, 1872: Definition and Types of Contracts – Essentials of Valid Contract – Assignment, Performance and Discharge of Contract – Breach of Contract – Remedies of Contract - Sale of Goods Act, 1930: Definition of Sale, Contract of Sale – Difference between Sale and Agreement to Sell – Concept of Condition and Warranty – Transfer of Property – Indian Evidence Act,1972: Examination of Evidence, Relevance and Admissibility, Evidence of Facts.

### Unit V:Allied Laws II

Consumer Protection Act, 2019: Definition of Consumer – Rights of Consumer, Violation of Consumer Rights, Unfair Trade Practices – Consumer Disputes Redressal Commission – Offences and Penalties - Shops and Establishment Act, 1988: Hours of work – Period of interval – Holidays – Wages for holidays – Prohibition of Employment of Children – Food Standards and Safety Authority of India (FSSAI) : Role, Function and Initiatives – Prevention of Food Adulteration – Food Testing – Infrastructure and Surveillance – Training and Capacity Building: Indian Limitations Act, 1963 : Meaning – Computation – Legal Disability – Expiry and Extension of Period.

### Recent Amendments in Co-operatives Laws and Allied Laws

Faculty member will impart the knowledge on recent Amendments in Co-operative Laws and Allied Lawsto the students and these components will not cover in the examination.

#### Text Books:

1. Nainta, B. (2002), "The Law of Cooperative Societies in India: Central and States Legislation", Deep & Deep Publications, New Delhi.
2. Vidwans M.D, "Cooperative Law in India", Sahithya Bhavan Publishers, New Delhi.
3. Pillai, R.S.N and Bhagavathi, (2013), "Legal Aspects of Business", S Chand & Sons, New Delhi.

#### Supplementary Readings:

1. Goel B.B (2006), "Cooperative Legislation, Trends and Dimension", Deep and Deep Publication, New Delhi.
2. Calvert H., (1917), "The Law and Principles of Cooperation in India: Being the Co-operative Societies Act No.II of 1912", Thacker, Spink & Company, UK.
3. Arulselvam .M, "Tamil Nadu Cooperative Society Manual", Malathi Publications, Chennai.

#### Web Reference:

- 1 <https://egyankosh.ac.in/bitstream/123456789/19643/1/Unit-18.pdf>
- 2 [https://www.indiacode.nic.in/show-data?actid=AC\\_JK\\_69\\_625\\_00001\\_00001\\_1613468268592&sectionId=53784&sectionno=158&orderno=165](https://www.indiacode.nic.in/show-data?actid=AC_JK_69_625_00001_00001_1613468268592&sectionId=53784&sectionno=158&orderno=165)
- 3 <https://egazette.nic.in/WriteReadData/2019/210422.pdf>

**Note: Latest edition of the books may be used**

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	2	1	2	3	3	3	3	3	3	2	3	3	1	3	2	1
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	1	3	2	1

<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	2	2	3	1	3	2	1
<b>CO4</b>	3	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3	3
<b>CO5</b>	2	2	2	3	3	3	3	3	3	3	1	3	3	1	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACCO401</b>	<b>CORPORATE ECONOMIC LAWS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>5</b>			<b>5</b>

**Learning Objectives:**

<b>LO1:</b>	To analyse current and capital account transactions and dealings in foreign currency under FEMA
<b>LO2:</b>	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act

<b>LO3:</b>	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
<b>LO4:</b>	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
<b>LO5:</b>	To explain the registration and related procedures under Real Estate Act

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Recall important provisions of FEMA
<b>CO2:</b>	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
<b>CO3:</b>	Recall the process relating to obtaining copyrights and patents.
<b>CO4:</b>	Examine the provisions of Money Laundering Act
<b>CO5:</b>	Analyse the provisions relating to regulation of real estate.

#### **Unit I: Introduction to Foreign Exchange Management Act, 1999**

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

#### **Unit II Competition Act, 2002 and Consumer Protection Act, 2019**

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

#### **Unit III: Law relating to intellectual property rights**

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents.

Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

#### **Unit IV: Prevention of Money Laundering Act, 2002**

Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication, and confiscation - Obligations of Banking Companies, Financial Institutions, and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.

#### **Unit V: Real Estate (Regulation and Development) Act, 2016**

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties, and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

### Recent Trends in Corporate Economic Laws

Faculty member will impart the knowledge on recent Trends in Corporate Economic Laws to the students and these components will not cover in the examination.

#### Text Books:

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33<sup>rd</sup> Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7<sup>th</sup> Edition, Taxmann Publications, New Delhi

#### Supplementary Readings:

1. Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15<sup>th</sup> Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

#### Web Reference:

- 1 <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
- 2 <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
- 3 <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
- 4 <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

**Note: Latest edition of the books may be used**

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	2	3	3	2	1	1	2	2	3	3	2	3	1	2
CO2	3	3	3	2	2	3	2	1	1	2	2	3	2	2	3	1	2



<b>CO3</b>	3	3	2	2	2	3	2	2	2	3	2	3	2	2	3	2	2
<b>CO4</b>	3	3	3	3	3	3	2	1	1	2	2	3	3	2	3	1	2
<b>CO5</b>	3	3	2	2	3	3	2	2	2	3	2	3	3	2	3	2	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACCO402</b>	<b>INTERNATIONAL BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>5</b>			<b>5</b>

**Learning Objectives:**

<b>LO1:</b>	To understand the concepts of International Business and International Business Environment
<b>LO2:</b>	To analyse the different theories of International Business.

<b>LO3:</b>	To understand the legal procedures involved in International Business.
<b>LO4:</b>	To evaluate the different types of economic integrations.
<b>LO5:</b>	To analyse the operations of MNCs through real case assessment.

<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Recall the concepts of International Business and International Business Environment
<b>CO2:</b>	Analyze different theories of International Business
<b>CO3:</b>	Evaluate the legal procedures involved in International Business.
<b>CO4:</b>	Explain the different types of economic integrations.
<b>CO5:</b>	Identify the operations of MNCs through real case assessment

**Unit I: Introduction to International business**

International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

**Unit II: Theoretical Foundations of International business**

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach- Dunning's Eclectic Theory of International Production.

**Unit III: Legal framework of International Business**

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business - International Business contract - Legal provisions, Payment terms.

**Unit IV: Multi-Lateral Agreements and Institutions**

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.

**Unit V: Multinational Companies (MNCs) and Host Countries**

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies- International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

**Recent Trends in International Business**

Faculty member will impart the knowledge on recent Trends in International Business to the students and these components will not cover in the examination.

**Text Books:**

1. Charles W.L. Hill, 2009 International Business: Competing in the Global Market Place, Mc Graw Hill, New York

- Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, 2022 International Business: An Asian Perspective- Mc Graw Hill, New York
- Rakesh Mohan Joshi (2009), International Business, Oxford University Press

#### Supplementary Readings:

- Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, 2021 International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
- Alan M Rugman & Simon Collinson, 2022 International Business: Pearson Education, Singapore

#### Web Reference:

- <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
- [https://ebooks.lpude.in/commerce/mcom/term\\_3/DCOM501\\_INTERNATIONAL\\_BUSINESS.pdf](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf)
- <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

**Note: Latest edition of the books may be used**

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	1	2	2	2	3	1	2	2	1	3	3	1	2	2	2
CO2	3	2	3	1	3	3	2	2	1	1	3	2	2	2	1	1	3
CO3	2	1	2	3	2	2	3	3	3	3	2	1	3	3	3	3	2
CO4	1	3	1	2	1	1	2	2	2	2	1	3	2	2	2	2	1
CO5	3	2	2	2	2	2	1	1	1	2	3	2	1	1	1	2	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACCD403</b>	<b>PROJECT WITH VIVA-VOCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>				<b>7</b>	<b>7</b>

#### Learning Objectives:

<b>LO1:</b>	To enable the students to gain practical exposure to working of various types of Business institutions
<b>LO2:</b>	To equip the students themselves with the skills of organizing and running the business through innovative Business models
<b>LO3:</b>	To engage the students themselves with the day to day working problems of business and to gain knowledge-based experience to resolve such problems

<b>LO4:</b>	To summarize what is achieved by the study and the solution can be answered by using statistical methods and techniques
<b>LO5:</b>	The occurrence of phenomena requires scientific investigation to arrive perceive solution

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Understand the functioning of Business institutions
<b>CO2:</b>	Assess the performance of Business institutions
<b>CO3:</b>	Organize local specific Business institutions of their choice themselves
<b>CO4:</b>	Audit the working and performance of Business institutions/Portfolio
<b>CO5:</b>	Tender suggestions for efficient management of Business Institutions

### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
<b>CO1</b>	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
<b>CO2</b>	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
<b>CO3</b>	2	3	2	3	2	2	2	2	2	3	2	3	2	2	2	2	2
<b>CO4</b>	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
<b>CO5</b>	2	3	2	3	2	2	2	2	2	3	2	3	2	2	2	2	2

\*3– Strong, 2- Medium, 1- Low

### CONDITIONS TO BE FULFILLED BY PROJECT STUDENTS

The students have to be allotted under the guidance of On-Campus Teachers as PROJECT GUIDES within a fortnight from the First working day of the Semester through a Teacher Coordinator nominated by the Head of the Department for the purpose.

1. The respective Guide teachers have to create a WhatsApp / Telegram Group for their wards along with the HOD as a group Admin. for passing on instructions to them. Student-teacher email communication is also admissible.
2. The Project Students have to discuss with the respective guide teachers about their area of interest for selection of the Project Topic and scope of the study to be undertaken and SUBMIT the written PROJECT TOPICS TO THE Head of the Department so certified by the guide teachers WITHIN 15 DAYS since allotment. The guides can certify the project topics only on production of at least 10 relevant articles downloaded by the students as per the prior instructions given by the guides.

3. Student – Trainees have to collect necessary data/Information about the PROJECT TOPIC from the Annual Reports and Periodical Publications for preparing the Project Report, besides collection of primary data wherever applicable/necessary during the week-ends and holidays through a proper and approved Questionnaire or Schedule.
4. The students have to prepare the Training / Internship Report for about 50 pages and Submission of the same at least 21 days (Three Weeks) before the last working day of the IV Semester through **the Guide Teachers** as per the FORMAT given in Annexure II .
5. A Maximum of Three Students can join the same institution for PROJECT WORK at a time. However, they have to produce the Report based on approved objectives taken in different divisions' viz., H R, Marketing and Finance. However students allotted to the same guide teacher cannot choose the same institution for Project work in the same academic year.
6. The students or their officials of the Industrial unit concerned can contact with the Professor & Head, Dept of Commerce Annamalai University through **auacomprojects@gmail.com** for exchange of information, if any. Similarly, the Coordinator Teacher for the Project work will be a Senior Teaching Staff, who will KEEP SENDING WhatsApp / Telegram MESSAGES to staff members then and there, including the guide allotment on the advice of the Prof & Head of the Department.
7. Evaluation of the Training / Internship Reports will be done (for 75 marks, which would have a 25 marks component for viva voce examination, conducted online or offline) as usual during the end Semester Exams; however the academic quality of the reports will be based on the **certificate issued by the Guide teachers** who will award internal marks (25 = 10+15 for two Successive Reviews) based on the regularity and performance in report writing by the student-trainees.

<b>23ACCE404</b>	<b>NON-CREDIT CO-OPERATIVES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>3</b>			<b>3</b>

<b>Learning Objectives:</b>	
<b>LO1:</b>	To understand about the functioning and types of marketing cooperatives in India
<b>LO2:</b>	To know about the working of processing cooperatives and to address the challenges faced by them
<b>LO3:</b>	To impart knowledge about the need, importance, structure and types of consumer cooperatives in India
<b>LO4:</b>	To understand the importance and types of industrial cooperatives in India
<b>LO5:</b>	To know the functioning of various other general cooperatives societies and their role in economic development

<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Examine the structure, functions, and types of Marketing cooperatives.
<b>CO2:</b>	Analyze the working and importance of processing cooperatives and to solve the problems and issues faced by them
<b>CO3:</b>	Investigate the role and importance of different consumer cooperatives functioning in the cooperative sector.
<b>CO4:</b>	Examine the provisions of various industrial cooperative societies functioning in the sector.
<b>CO5:</b>	Analyze various general cooperatives functioning the cooperative sector

#### **Unit I:Marketing Cooperatives: Structure and Functions**

Marketing Cooperative – Need and Importance – Structure & Functions of Agriculture Producers Cooperative Marketing Societies (APCMS) – Tamil Nadu Cooperative Marketing Federation Ltd (TANFED) – National Agricultural Cooperative Marketing Federation Ltd (NAFED).

#### **Unit II:Processing Cooperatives**

Processing Cooperatives – Cooperative Spinning Mills – Cooperative Sugar mills – Fruits and vegetable Processing – Role of Agricultural and Processed Food Products Export Development Authority (APEDA) – Problems and Solutions Processing Cooperatives.

#### **Unit III:Consumer Cooperatives**

Consumer Cooperatives – Need & Importance - Structure of Consumer Cooperatives – Primary Consumer Stores (PCS) – Students Cooperative Stores – District Cooperative Wholesale Stores (DCWS) – State Consumer Federation – National Consumer Cooperative Federation (NCCF) – Implementation of Public distribution system (PDS) – Problems and Prospects of Consumer Cooperatives.

#### **Unit IV:Industrial Cooperatives**

Industrial Cooperatives – Industrial Cooperative Tea Factories – Weavers Cooperatives – Coir – Cooperative Printing Press – Cooperative Industrial Estates – Special Type of Industrial Cooperative Societies Indian Medical Practitioner Cooperative Pharmacy and Stores (IMPCOPS) – Madras Industrial Cooperative Analytical Laboratory (MICAL) Tamil Nadu Industrial Cooperative Bank (TAICO Bank) – Irula Snake Catchers Industrial Cooperative Society.

#### **Unit V:Other forms of General Cooperatives**

Other Cooperatives: Dairy cooperatives – Milk Producers Cooperative Societies (MPCS) – District Milk Producers Cooperative Union (DCMPU) – State Federation – Dairy Cooperatives in Gujarat – AMUL – Role of National Dairy Development Board (NDDB) – Fisheries Cooperatives – Housing Cooperatives – Fertilizer Cooperatives – Service Cooperatives – Hotel, Tourism, Hospital.

#### **Recent Trends in Non-Credit Co-operatives**

Faculty member will impart the knowledge on recent trends in Non Credit Co-operatives to the students and these components will not cover in the examination.

#### **Text Books:**

1. Kuddus Abdul. K.A and Hussain Zakir. A.K, “Non-Credit Cooperatives”,Limra Publications Chennai
2. Hajela T.N (2010), “Cooperation: Principles, Problems and Practice”, Konark Publishing

- Rayudu C.S (1992), "Industrial Cooperatives", Northern Book Centre, New Delhi

#### Supplementary Readings:

- Singh L.P (2001), "Cooperative Marketing in India and Abroad", Himalaya Publishing House, Mumbai
- Shanmugasundaram S., (1987) "Weavers Co-operatives", Rainbow, Publications,
- Matur B.L., (2000)"Rural Development and Co –operation", RBSA Publishers,

#### Web Reference:

- [https://www.indiacode.nic.in/bitstream/123456789/13260/1/the\\_tamilnadu\\_cooperative\\_societies\\_act-1983.pdf](https://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_cooperative_societies_act-1983.pdf)
- [https://apeda.gov.in/apedawebsite/corporate\\_info/APEDA-Rugulation-\(Amendment\)-15.2.130001.pdf](https://apeda.gov.in/apedawebsite/corporate_info/APEDA-Rugulation-(Amendment)-15.2.130001.pdf)
- [https://amul.com/files/pdf/annual\\_sustainability\\_report\\_2704.pdf](https://amul.com/files/pdf/annual_sustainability_report_2704.pdf)

**Note: Latest edition of the books may be used**

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	2	3	2	3	3	3	1	2	2	1	3	3	1	3	2	2
CO2	3	3	3	3	1	1	2	2	1	1	3	2	1	1	1	1	1
CO3	2	2	3	2	1	3	3	3	3	3	2	1	1	1	2	3	3
CO4	1	1	1	1	1	3	2	2	2	2	1	3	1	1	3	2	2
CO5	1	1	3	3	3	3	1	1	1	2	3	2	3	1	3	1	2

\*3– Strong, 2- Medium, 1- Low

<b>23ACCE405</b>	<b>CO-OPERATIVE ACCOUNTS AND AUDIT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>3</b>			<b>3</b>

#### Learning Objectives:

<b>LO1:</b>	To enable students to understand the basic accounting principles and Common Accounting System
<b>LO2:</b>	To make students get knowledge about general and special ledger, reconciliation of ledgers and preparation of Trial balance and Receipts and Disbursement Statement
<b>LO3:</b>	To prepare Profit and Loss Account and Balance Sheet of a cooperative entity.
<b>LO4:</b>	To understand and determine depreciation and books and registers to be maintained for inspection by RBI and NABARD
<b>LO5:</b>	To understand the concept of Audit for cooperatives, procedures with respect to valuation and verification and preparation of Audit Memorandum and Audit Compliance Report

### Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Interpret the basic accounting principles and double entry book keeping system of Cooperatives
CO2:	Evaluate long term cooperative credit facilities and the functioning of National Federations
CO3:	Create the financial statements of cooperative entities and examining the treatment of loans and subsidies
CO4:	Examine the different methods and factors affecting depreciation and the records to be maintained for Inspection by RBI/NABARD
CO5:	Examine the nature, scope, objectives of audit, valuation and verification of financial statements and preparation of Audit Memorandum and Report

#### Unit I: Introduction to Accounting of Cooperatives

Definition of accounting – Accounting Principles – Functions of Accounting – Accounting conventions – Distinctive Features of Cooperative Account Keeping and Double Entry System – Common Accounting System (CAS) in Cooperatives

#### Unit II: Maintenance of Books of Accounts

Book Keeping in Cooperatives Day Books – Meaning and Types Treatment of Accounting Transactions – General and Special Ledger in Cooperatives – Reconciliation of General Ledger Balances with Special Ledger – Preparation on Receipt and Disbursement statement – Trail Balance and Receipts and Disbursement Statement

#### Unit III: Preparation and Presentation of Financial Statements of Cooperatives

Preparation of Final Accounts – Meaning – Manufacturing Account – Trading, Profit and Loss Account and Balance Sheet – Meaning and Purpose – Treatment of Loans and Subsidies in Accounts – Classification of Assets and Liabilities – Adjustment Entries.

#### Unit IV: Depreciation Accounting and Types of Cooperatives

Depreciation and Special Features of Accounts of Different Category of Cooperatives – Meaning and Definition of Depreciation – Factors affecting Depreciation – Methods – Types of Cooperatives (Credit and Non-Credit) – Books and Registers to be Maintained – Inspection by RBI/NABARD.

#### Unit V: Audit of Financial Statements of Cooperatives

Audit – Definition and Concept – Internal Checks and Control – Routine Checking – Valuation and Verification – Examination of Financial Statements – Types of Audit – Cost Audit – Management Audit – Systems Audit – Preparation of Audit Memorandum – Audit Compliance Report.

### .Recent Trends in Co-operative Accounts and Audit

Faculty member will impart the knowledge on recent trends in Co-operative Accounts and Audit to the students and these components will not cover in the examination.

#### Text Books:

1. Rao Y.K. (2013), "Cooperative Accounting and Audit", Mittal Publications, New Delhi.
2. Krishnaswami. O.R, Cooperative Account Keeping, Oxford IBH Co Ltd, New Delhi
3. Karthikeyan, M and Karunakaran, R. (2013), Cooperative Accounting, Discovery Publishing, New Delhi.

#### Supplementary Readings:

1. Kapoor, D.R. (1997), Handbook of Cooperative Audit, Anmol Publications, Bengaluru.
2. Tamil Nadu Cooperative Audit Manual, Directorate of Cooperative Audit.



- Nakkiran. S, A Treatise on Cooperative Management, Rainbow Publications, Coimbatore.

**Web Reference:**

- <https://auditguru.in/wp-content/uploads/2017/11/16.-Co-operative-Society.pdf>
- [https://www.ilo.org/wcmsp5/groups/public/---ed\\_emp/---emp\\_ent/---coop/documents/instructionalmaterial/wcms\\_628560.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---coop/documents/instructionalmaterial/wcms_628560.pdf)
- <https://www.ncdc.in/documents/other/Accounts-and-Book-Keeping-in-Primary-Level-Cooperatives10920.pdf>

**Note: Latest edition of the books may be used**

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes				
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	2	1	2	3	3	3	3	3	3	2	3	3	1	3	2	1
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	1	3	2	1
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	1	3	2	1
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	2	2	2	3	3	3	3	3	3	3	1	3	3	1	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACAS406</b>	<b>e-FILING OF GST RETURNS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>		<b>3</b>			<b>3</b>

<b>Learning Objectives:</b>	
<b>LO1:</b>	To comprehend the concept and relevance of the Goods and Services Tax
<b>LO2:</b>	To teach the learners how to prepare data for GSTR Forms.
<b>LO3:</b>	To gain knowledge regarding filing GST returns
<b>LO4:</b>	To comprehend the procedures involved in GST filing,
<b>LO5:</b>	To learn about the penalties for late filing of GST returns
<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Prepare student to file their GST returns online.
<b>CO2:</b>	Aids in the completion of GSTR forms (GSTR 1 -GSTR 11).
<b>CO3:</b>	Describe the procedures for GSTR filing.
<b>CO4:</b>	Learn about the penalties for late filing of GST returns.
<b>CO5:</b>	Understand the concept of interest on past-due taxes.

## Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return for Composition Dealers
9. GSTR5: Return for Non-Resident Taxable Persons
10. GSTR6: Return for Input Service Distributors
11. GSTR7: Return for Taxpayers Deducting TDS
12. GSTR8: Return for E-Commerce Operators Collecting TCS
13. GSTR10:  
Return for Registered Person whose GST Registration gets Cancelled
14. GSTR11: Return for UIN (Unique Identification Number) Holders
15. Penalty for late filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C- Reconciliation Statement
18. GSTR9B- Filed by Electronic Commerce Operators

### Recent Amendments in Filing of GST Returns

Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

#### Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anand Day Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2024, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

#### Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan. B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

#### Web Reference:

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

**Note: LATEST EDITION OF THE BOOKS MAY BE USED**

### Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>23ACEA408</b>	<b>EXTENSION ACTIVITY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>				<b>1</b>	<b>1</b>

A post graduate M.Com Programme degree may be awarded if a student completes any one of the following:

Sl.No	Programme
1	National Cadet Corps
2	National Service Scheme

## NATIONAL CADET CROPS

### GUIDELINES

Parades as per the Government of India Norms

### B. SCHEME OF EVALUATION

Evaluation	Level of Performance	Marks for Each Category
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Criteria		ScoringScheme	Maximum	Total(Maximum)
<b>Attendance</b>	Up to 50 %	10	30	75
	51 to 75 %	20		
	Above 75 %	30		
<b>Participation</b>	Parade and Involvement	20 (10 Marks/year)	45	
	Social Awareness Programme	15 (5 Marks/Event)		
	Blood Donation	10 Marks		
<b>Camps</b>	CATC		05	25
	National Level Carops & IGC (RDC/TSC)		05	
	'B' Certificate		05	
	RDC & TSC Delhi		10	
<b>Total</b>				100

## **NATIONAL SERVICE SCHEME**

**Regular Activities (120 Hours/Year- after working hours of the College) (in Total 240 Hours)**

**1. Orientation (20 hours/Year)**

Lectures, Discussion, Field visits, and Audio-visual etc.,

**2. Campus Work (30 hours/Year)**

Development & maintenance of spaces like Pond, Ground, Lawn, etc.

**3. Adopted Village – (Near to the College) (70 hours/Year)**

## Activities including

- Plantation of Sapling, Blood Donation, Medical Camps, Rallies, and any activity relating to the development of the society, Swachh Bharat Mission and other Government Schemes
- Supporting in construction and maintenance of village streets / drains / sanitary latrines / Cleaning of ponds and wells / Environmental sanitation / Disposal of garbage & composting / Mass immunization / Provision of safe and clean drinking water / etc.
- Protection of monuments / cultural heritage / soil erosion / etc., Celebration / observation of important days.

### Special Camp (7 days - Residential)

Any kind of social welfare activity may be undertaken in the adopted village for 7 days. All volunteers must stay in the camp site on all 7 days.

## B. SCHEME OF EVALUATION

Nature of activity	Evaluation Criteria	Level of Performance	Marks for Each Category		
			Scoring Scheme	Maximum	Total
Regular Activities	Attendance	Up to 50 %	10	30	75
		51 to 75 %	20		
		Above 75 %	30		
	Participation	National Level	20 (10 Marks/Event)	45	
		State Level	15 (5 Marks/Event)		
		University Level	10 (5 Marks/Event)		

<b>Special Camp</b>	Attendance- Maximum Permission of One Day for a volunteer on inevitable circumstances	10	25
	Conduct	10	
	Based on the Level of Involvement	05	
<b>Total</b>			<b>100</b>

## NATIONAL CADET CROPS

### PROFESSIONAL COMPETENCY SKILL

<b>23ACPC407</b>	<b>MS OFFICE 365 PRODUCTIVITY TOOLS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Semester-4</b>				<b>2</b>	<b>2</b>

#### Learning Objectives:

<b>LO1:</b>	To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spread sheet
<b>LO2:</b>	To equip the students themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
<b>LO3:</b>	To engage the students themselves with advanced, MS excel functions and productivity tools to assist in developing worksheets and consolidation to summarize and report results from multiple work sheets

<b>LO4:</b>	To identify the names and functions of the Power Point interface and create a slide presentation that includes text, graphics, animation, and transition
<b>LO5:</b>	To plan, design, create, manipulate, and analyse and compile data in various ways.
<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Acquire practical knowledge in MS Word
<b>CO2:</b>	Construct worksheet in MS Excel using basic functions
<b>CO3:</b>	Construct Excel sheets in MS Excel using advanced functions
<b>CO4:</b>	Prepare presentations in MS PowerPoint using various Templates
<b>CO5:</b>	Create a database using MS Access

#### **Unit I: Microsoft Word**

Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers & Footers – Page Numbering – Applying Templates - Formulating Tables – Editing tables – Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document - Mail Merge.

#### **Unit II: Microsoft Excel - I**

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression such as Add, Subtract, Multiply and Divide.

#### **Unit III: Microsoft Excel - II**

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE – BAHT TEXT Text Function – LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

#### **Unit IV: Microsoft Power Point:**

Applying the Auto-content wizard to Create and Store a presentation - Design template – Creating a Blank presentation – Opening a Previously-made presentation – Adjusting the Background – Choosing the Presentation Layout – Establishing the Presentation Style;

#### **Unit V: Microsoft Access:**

Designing a new database- Designing a new table- Establishing a Primary key- Inserting, Editing, Deleting Fields and Records- Querying: Querying in Design View and with the help of Wizard- Forms: Creating an auto form with the aid of Wizard and entering data through Forms- Reports: Design view and with the help of Wizard.Outlook (an email client),One Note (Cloud- based storage),Teams(Chat-based workspace),Power BI (Business analytics Service),Skype for Business and Share point (used to host company intranet)

### **List of Practical MS-WORD**

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and

- replacing words.
- 2. Prepare an invitation for the college function using text boxes and clipart.
- 3. Prepare a class timetable and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and changing of TableFormat.
- 4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
- 5. Prepare Bio-Data by using Wizard and Templates.

#### **MS-EXCEL**

- 1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
- 2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
- 3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
- 4. Make an Excel spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV.
- 5. Generate an excel sheet to accomplish numerous texts, value, and date & time functions.

#### **MS-POWERPOINT**

- 1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
- 2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, Zoom In and Zoom Out. The presentation should be able to run in custom mode.
- 3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background color, and incorporate word art to adjust font color.

#### **MS-ACCESS**

- 1. Design a customer and product table in MS-Access to build an Invoicing database, including the option to add, edit, delete fields and records with a primary key.
- 2. Construct a self-generated form by using the Wizard and input data using
- 3. Forms in MS-Access.

#### **Recent Trends in Advanced Excel**

The faculty member will impart the knowledge on recent Developments in Advanced Excel to the students and these components will not cover in the examination.

#### **Text Books:**

- 1. A First Course in computers Based on Windows 8 and MS Office 2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
- 2. Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
- 3. Excel 2019 – All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications; 1<sup>st</sup> edition



- (1Jauary2019); BPBPublication  
4. Jordan Gold metre 2014 Advanced Excel Essentials Friends of a Press USA

**Supplementary Readings:**

1. Sterling Libs Fcca 2016 Advanced Excel: How to use Vlookup& Index Match function  
Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One); BPBPublication USA
4. .Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

**Web Reference:**

- 1 <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
- 2 <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
- 3 <https://www.educba.com/text-function-in-excel/>
- 4 <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

Note: Latest edition of the books may be used

## Annexure I

### FORMAT OF THE INSTITUTIONAL TRAINING REPORTS

### A REPORT ON INSTITUTIONAL TRAINING /INTERNSHIP

Submitted by  
Name.....  
Roll/Reg. No. .... /.....

To the Department of Commerce, Annamalai University in Partial Fulfillment of the Two Credit COURSE CODES :**23ACOD305 / 23AFCD305 /23ACCD305**of Two Year M.Com. Programme(CBCS),----- certified for the Practical Experience gained by the student during the period of III Semester, Year -----

Name of the Institution:.....  
Address/Website/Email: .....  
Ph. No./Mob. No. : .....  
Dates of Training / Internship: ..... To .....

**Under the Guidance of the Course Instructor**

**Dr.....  
Professor/Associate Professor  
Department of Commerce  
Annamalai University**

**DEPARTMENT OF COMMERCE  
ANNAMALAI UNIVERSITY  
ANNAMALAINAGAR – 608 002  
(November, Year -----)**

**Dr.....  
Professor /Associate Professor  
Department of Commerce**

**Annamalai University  
Annamalainagar- 608 002  
Email .....**

**Date:.....**

### **CERTIFICATE**

This is to certify that Mr./Ms....., presently studying the M.Com (2 year) Programme----- (III Semester) underwent the Institutional Training / Internship experience through the INSTITUTIONAL TRAINING/INTERNSHIP PROGRAMME as required under COURSE CODES : **23ACOD305 / 23AFCD305 /23ACCD305** FROM ..... TO

.....(For a period of 30 Days) in the  
Institution.....  
.....during the course period of the III Semester,  
Year .....

It is further certified that the Candidate personally completed and acquired himself / herself the required exposure through the Institutional Training /Internship/ activities mentioned above.

**Annamalainagar.**

**Course Instructor / Professor of Commerce**

**Forwarded**  
to  
**The Controller of Examinations, Annamalai University for Evaluation**

**Seal**  
**(The Professor & Head, Dept of Commerce Annamalai University)**

**TRAINING / INTERNSHIP CERTIFICATE – ORIGINAL COPY WITH SEAL**  
**(OBTAINED FROM THE TRAINING INSTITUTION FOR 30 DAYS DURATION)**

## **DECLARATION**

I, ....., presently studying the M.Com (2 year) Programme----- (III Semester) underwent the Institutional Training /Internship experience through the INSTITUTIONAL TRAINING /INTERNSHIP PROGRAMME as required under COURSE CODES :

**23ACOD305 / 23AFCD305 /23ACCD305** FROM ..... TO  
.....(For a period of 30 Days) in the  
Institution.....  
.....as guided by the Course Instructor Dr.  
....., Professor/Associate Professor,  
Department of Commerce, Annamalai University during the course period of  
the III Semester, Year .....

It is further declared that I personally completed and acquired the  
required exposure through the Institutional Training /Internship  
Programme mentioned above.

Annamalainagar.

(Student Name & Signature)

Date:

## ACKNOWLEDGEMENTS

I am extremely thankful to (Name of the Professor & Head), the Professor and  
Head, Department of Commerce, Annamalai University, Annamalainagar-608 002  
for having permitted me to undergo the **INSTITUTIONAL TRAINING/ INTERNSHIP**  
Programme for gaining personal and practical experience in various aspects of an  
Industrial organization / a Business Organisation.

I am equally thankful to Dr....., Professor / Associate Professor, Department of Commerce, Annamalai University for having successfully guided me to prepare myself for the practical exposure during the III Semester of the Academic year ..... It would not have been possible for me to successfully complete the Internship / Institutional Training without his timely advice and proper guidance.

I profusely thank Mr./Mrs..... working as ..... (Manager/Deputy Manager) in the Institution ..... for allowing me to undergo training for 30 days period and supporting me with necessary supply of relevant data to prepare this Report.

I am thankful to all the Teaching and Non-teaching Staff members for their encouragement and cooperation during the course of my study.

**Annamalainagar, (Name and Signature of the Student)**

**Date:.....**

## **CONTENT**

<b>Chapter No</b>	<b>Title of the Chapter</b>	<b>Page No</b>
<b>I</b>	<b>HISTORICAL BACKGROUND</b>	
	<b>ORGANISATION STRUCTURE</b>	

<b>II</b>		
<b>III</b>	<b>NATURE OF BUSINESS ACTIVITIES</b>	
<b>IV</b>	<b>BUSINESS PERFORMANCE</b>	
<b>V</b>	<b>VARIOUS SKILLS ACQUIRED</b>	
	<b>APPENDIX (Financial Statements and Records and parts of Annual Reports of the Institution concerned)</b>	

## **CHAPTER I**

### **HISTORICAL BACKGROUND**

Photos if available, one or two only  
 (This chapter would present the story behind the Origin, growth and development of the Institution until the current year of training)  
 (pp. 01-10)

## **CHAPTER II**

### **ORGANISATION STRUCTURE**

Photos if available, one or two only

(This chapter would present the picture of the existing Organisational chart along with the Authority, Duty and Responsibility Chart of every official in the Organisations  
(pp. 11-15)

### **CHAPTER III**

#### **NATURE OF BUSINESS ACTIVITIES**

Photos if available, one or two only  
(This chapter would include the business activities viz., Production, Packing & Packaging, Distribution, Marketing and Sales and Financing including export and import if any)  
(pp. 16-20)

### **CHAPTER IV**

#### **BUSINESS PERFORMANCE**

Photos if available, one or two only  
(This chapter would present the Financial Reports and Annual Reports along with necessary analyses, depicting the success story or otherwise of the Institution)  
(pp. 31-35)

### **CHAPTER V**

#### **VARIOUS SKILLS ACQUIRED**

Photos if available, one or two only  
(Skills include 1. Communication Skills, 2. Managerial Skills, 3. Organisational Skills, 4. Inter-personal Relationship(HR) Skills and 5. Soft skills related to the Industrial Unit) (pp. 36-40)

#### **END PAGES**

**APPENDIX (Financial Statements and Records)  
(Above 40 ) – Scan copies**



## **Annexure II**

### **FORMAT FOR PROJECT REPORT**

### **PROJECT AND VIVA VOCE( COMPULSORY COURSE )**

**M.Com 2 Year (CBCS) -----**

**Course codes :23ACOD403/23AFCD403/23ACCD403**

.....**PROJECT TOPIC**.....

.....

.....

To the Department of Commerce, Annamalai University in Partial Fulfillment of the  
Seven Credit **Course Codes :23ACOD403/23AFCD403/23ACCD403**  
of Two Year M.Com. Programme(CBCS), during the study period of IV  
Semester, 202...-...

**Submitted by**

Name.....

Roll/Reg. No. .... / .....

**Under the Guidance of the Course Instructor**

**Dr.....**

**Professor / Associate Professor,  
Department of Commerce  
Annamalai University**

**DEPARTMENT OF COMMERCE**

**ANNAMALAI UNIVERSITY**

**ANNAMALAINAGAR – 608 002**

**(Month....., 202...)**

Dr.....  
Professor /Associate Prof.  
Department of Commerce

Annamalai University

Annamalainagar- 608 002  
Email .....

Date:.....

## CERTIFICATE

This is to certify that Mr./Ms....., presently studying the M.Com (2 year) Programme (IV Semester) worked under my guidance for the Preparation and submission of the Project Report entitled

.....  
.....as required under Course Codes : **23ACOD403/23AFCD403/23ACCD403**

and it is the original work on the part of the candidate.

It is further certified that the Candidate personally collected the required data related to the Project Report following the basic principles of Research Methodology to arrive at the results of analysis presented in the Report..

Annamalainagar.

(.....)  
Professor/Associate Professor of Commerce

Forwarded to The Controller of Examinations, Annamalai University for Evaluation:

Seal

(Prof& Head, Dept of Commerce Annamalai University)

## DECLARATION

I, ....., presently studying the M.Com (2 year ) Programme----- (IV Semester) completed myself the Project Report entitled .....  
..... under the guidance of the Course Instructor Dr. ....  
....., Professor/Associate Professor, Dept. of Commerce, Annamalai University during the course period, 202....- ....

It is further declared that I personally collected the data and the entire project is purely original and it reflects the original work on my part.

Annamalainagar.

(Student Name & Signature)

Date:

## **ACKNOWLEDGEMENTS**

I am extremely thankful to (Name of the Professor & Head), the Professor and Head, Department of Commerce, Annamalai University, Annamalainagar-608 002 for having permitted me to undergo the PROJECT WORK for gaining personal and practical experience in various aspects of an Industrial organization / a Business Organisation.

I am equally thankful to Dr....., Professor / Associate Professor, Department of Commerce, Annamalai University for having successfully guided me to prepare myself for the practical exposure during the IV Semester of the Academic year 202.. - .... It would not have been possible for me to successfully complete the PROJECT REPORT without his timely advice and proper guidance.

I profusely thank Mr/Mrs..... working as ..... (Manager/Dy Manager) in the Institution ..... for allowing me to collect necessary data related to the Project Report.

I am thankful to all the Teaching and Non-teaching Staff members for their encouragement and cooperation during the course of my study.

Annamalainagar,

(Name and Signature of the Student)

Date:.....

## **CONTENT**

<b>Chapter No</b>	<b>Title of the Chapter</b>	<b>Page No</b>
<b>I</b>	<b>INTRODUCTION AND PROJECT DESIGN</b>	<b>1-10</b>
<b>II</b>	<b>PROFILE OF THE AREA OF STUDY/INSTITUTION</b>	<b>11-15</b>
<b>III</b>	<b>BUSINESS PERFORMANCE AND ACHIEVEMENTS</b>	<b>16-20</b>
<b>IV</b>	<b>RESULTS OF ANALYSIS</b>	<b>21-35</b>
<b>V</b>	<b>SUMMARY OF FINDINGS AND SUGGESTIONS</b>	<b>35-45</b>
	<b>APPENDIX (Financial Statements and Records, Schedules, Questionnaires, Reports and Bibliography)</b>	<b>46-50</b>