

DEPARTMENT OF COMMERCE

Curriculum and Syllabus for BCom Programmes

Under Credit Semester System

(Outcome Based Education with Effect from 2022 Admissions)





BOARD OF STUDIES

CHAIRMAN

Name	Official Address
Janssen Joseph	Head Research and PG Department of Commerce St Berchmans Autonomous College

SUBJECT EXPERTS NOMINATED BY THE COLLEGE ACADEMIC COUNCIL

Name	Official Address
Dr Gabriel Simon Thattil	Professor, Head - Department of Commerce University of Kerala
Dr Jijo Lukose P J	Associate Professor Finance, Accounting and Control Indian Institute of Management Kozhikode

EXPERT NOMINATED BY THE VICE-CHANCELLOR

Name	Official Address
Dr S Santhosh Kumar S	Professor, School Management Studies Cochin School Of Management Studies

ALUMNI REPRESENTATIVE

Name	Official Address
CA Anish Raju	Anish & Lakshmi Chartered Accountants, Flat No.102 A, Nagarjuna Green Valley, Near Infopark, Kusumagiri, Kakkanad, Kochi



REPRESENTATIVE FROM MEDIA/INDUSTRY AND ALLIED AREAS

Name	Official Address
George Zacharia	CEO, ExTravel Money Technosol (P) Ltd. Info park TBC, Sector E JNI Stadium Complex Kaloor, Cochin

TEACHERS FROM THE DEPARTMENT NOMINATED BY THE PRINCIPAL TO THE BOARD OF STUDIES

Teacher's Name	Area of Specialization
Dr Antony Joseph K	Finance, Statistics, Income Tax
Dr Jacob Thomas	Finance, Management
Dr Binu Mathew Job	Management, Marketing
Sebastian K S	Finance, Tax
Anishmon K A	Law, Finance
Dr Renjith Jose	Finance, Tax
Sojan Kurian	Finance, Tax
Dr Tom Antony	Management, Communication



PROGRAMME OUTCOMES

- PO1:** Develop in-depth conceptual knowledge in the discipline for vertical growth and scholarly pursuits
- PO2:** Identify historical, theoretical, scientific, technological, economic philosophical, cultural and ethical bases of different disciplines and relate them effectively
- PO3:** Demonstrate problem solving skills, effective communication, interpersonal dynamics and resilience in global and local contexts
- PO4:** Transfer the knowledge of methods, skills, tools and systems of different disciplines for a sustainable and egalitarian world order
- PO5:** Generate need based innovative processes and products for personal and societal well-being

PROGRAMME SPECIFIC OUTCOMES

After completion of B Com, the students will be able to

- PSO1:** Capacitate a strong conceptual knowledge base in commerce, management and communication for assuring true business professionals.
- PSO2:** Inculcate competence in commercial interpretations and predictions by assimilating skills of problem-solving and decision making.
- PSO3:** Generate essential employability skills, environmental consciousness and human values to be demonstrated in varied career paths in the field of commerce.
- PSO4:** Integrate processes and principles of financial and marketing management and legal environment in real world social and economic system.
- PSO5:** Develop varied entrepreneurial skills by equipping the capability for self-employment and initiation for unique business ventures.





PROGRAMME STRUCTURE

BCom Finance and Taxation

Semester I

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Common course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Core Course	4	4	100
	Total	25	21	600

Semester II

Sl. No.	Course Title	Hours/Week	Credit	Marks
1	Common course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Core Course	4	4	100
	Total	25	21	600

Semester III

Sl. No.	Course	Hours/Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Core Course I	5	4	100
	Total	25	21	600



Semester IV

Sl. No.	Course	Hours/Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Core Course II	5	4	100
	Total	25	21	600

Semester V

Sl. No.	Course	Hours/Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	4	100
3	Core Course	6	4	100
4	Optional Core Course III	6	3	100
5	Open Course	3	3	100
	Total	25	18	500

Semester VI

Sl. No.	Course	Hours/Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	3	100
3	Core Course	5	3	100
4	Core Course	5	4	100
5	Optional Core Course IV	5	3	100
6	Project	-	1	100
	Total	25	18	600
	Grand Total	-	120	3500



PROGRAMME STRUCTURE

BCom Computer Application

Semester I

Sl. No.	Course Title	Hours/ Week	Credit	Marks
1	Common course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Core Course	4	4	100
	Total	25	21	600

Semester II

Sl. No.	Course Title	Hours/ Week	Credit	Marks
1	Common course I	5	4	100
2	Common Course II	4	4	100
3	Core Course	4	3	100
4	Core Course	4	3	100
5	Core Course	4	3	100
6	Core Course	4	4	100
	Total	25	21	600

Semester III

Sl. No.	Course	Hours/ Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Core Course I	3	3	75
7	Optional Course Practical	2	Evaluation in Semester IV	
	Total	25	20	575



Semester IV

Sl. No.	Course	Hours/Week	Credit	Marks
1	Common Course I	3	3	100
2	Core Course	5	4	100
3	Core Course	5	4	100
4	Core Course	3	2	100
5	Core Course	4	4	100
6	Optional Core Course II	3	3	75
7	Optional Core Course Practical	2	2	50
	Total	25	22	625

Semester V

Sl. No.	Course	Hours/Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	4	100
3	Core Course	6	4	100
4	Optional Core Course III	3	2	75
5	Optional Core Course Practical	3	Evaluation in Semester VI	
6	Open Course	3	3	100
	Total	25	17	475

Semester VI

Sl. No.	Course	Hours/Week	Credit	Marks
1	Core Course	5	4	100
2	Core Course	5	3	100
3	Core Course	5	3	100
4	Core Course	5	4	100
5	Optional Core Course IV	3	2	75
6	Optional Core Course Practical	2	2	50
7	Project	-	1	100
	Total	25	19	625
	Grand Total	-	120	3500



OUTLINE OF CORE COURSES

Course Code	Course Title	Hours /Week	Total Hours	Credit	ISA	ESA	Total
Semester I							
CBCM101	Business Statistics	4	72	3	25	75	100
CBCM102	Banking Theory Practice	4	72	3	25	75	100
CBCM103	Fundamentals Of Business Law	4	72	3	25	75	100
CBCM104	Marketing Management	4	72	3	25	75	100
Semester II							
CBCM205	Quantitative Techniques and Introduction to Business Research	4	72	3	25	75	100
CBCM206	Business Communication Theory & Practice	4	72	3	25	75	100
CBCM207	Fundamentals of Corporate Regulations	4	72	3	25	75	100
CBCM208	Financial Accounting - I	4	72	4	25	75	100
Semester III							
CBCM309	Integrated Marketing Communication	5	90	4	25	75	100
CBCM310	Corporate Accounting	5	90	4	25	75	100
CBCM311	Economic and Business Regulations	3	54	2	25	75	100
CBCM312	E - Commerce	4	72	4	25	75	100
CBCM313	Financial Management (F & T - Optional Core Course 1)	5	90	4	25	75	100
CBCM314	Advanced Excel (CA - Optional Core Course 1)	3	54	3	20	55	75
	Advanced Excel and Computerized Accounting - I (P) (CA - Optional Core Course Practical)	2	36	Evaluation in Semester IV			
Semester IV							
CBCM415	Financial Market	5	90	4	25	75	100
CBCM416	Corporate Accounting	5	90	4	25	75	100
CBCM417	Financial Services	3	54	2	25	75	100
CBCM418	Entrepreneurship Development	4	72	4	25	75	100
CBCM419	Goods and Service Tax (F & T - Optional Core Course 2)	5	90	4	25	75	100



CBCM420	Computerized Accounting – I (CA - Optional Core Course 2)	3	54	3	20	55	75
CBCM4P01	Advanced Excel and Computerized Accounting – I (P) (CA - Optional Core Course Practical)	2	36	2	10	40	50
Semester V							
CBCM521	Cost Accounting	5	90	4	25	75	100
CBCM522	Environmental Studies	5	90	4	25	75	100
CBCM523	Advanced Financial Accounting	6	108	4	25	75	100
CBCM524	Income Tax Law and Practice (F & T - Optional Core Course 3)	6	108	3	25	75	100
CBCM525	Computerized Accounting – II (CA - Optional Core Course 3)	3	54	2	20	55	75
	Computerized Accounting and Database Management System (P) (CA - Optional Core Course Practical)	2	36	Evaluation in Semester VI			
Semester VI							
CBCM626	Applied Cost Accounting	5	90	4	25	75	25
CBCM627	Principles of Business Decisions	5	90	3	25	75	25
CBCM628	Auditing	5	90	3	25	75	25
CBCM629	Management Accounting	5	90	4	25	75	25
CBCM630	Income Tax Assessment and Procedure (F & T - Optional Core Course 4)	5	90	3	25	75	100
CBCM631	Database Management System (CA - Optional Core Course 4)	3	54	2	20	55	75
CBCM6P02	Computerized Accounting and Database Management System (P) (CA - Optional Core Course Practical)	2	36	2	10	40	50
CBCM6PJ	Project	-	-	1	-	100	100



OPEN COURSE

Course Code	Course Title	Hours /Week	Total Hours	Credit	ISA	ESA	Total
COCM501	Fundamentals of Accounting	3	54	3	25	75	100

SKILL DEVELOPMENT COURSE

Course Code	Course Title	Total Hours	Credit	CE	FE	Total
CCMSDC01	Tally Prime	72	2	25	75	100



SEMESTER I

CBCM101: BUSINESS STATISTICS

Credit: 3

Total Hours: 72

Course outcomes: After the successful completion of the course the student should be able to:

CO 1: Summarize the basic concepts of descriptive statistics, index numbers and probability

CO 2: Apply the concepts of descriptive statistics and index numbers in problems involving business and economy

CO 3: Analyse the quantitative data for basic research problems related to business and Commerce

CO 4: Evaluate the characteristics of two or more sets of data

CO 5: Carry out the principles of probability in situations related to real life, business and commerce

Course Mapping Table

CO No.	Cognitive Level	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Understand	2	2	-	-	-	2	2	-	-	-
CO2	Apply	-	-	3	2	-		3	1	-	-
CO3	Analyse			3	2	-	-	3	2		
CO4	Evaluation			2	2			2	2		
CO5	Apply	1		2	-	-		2	2	-	-
Average CO		1.5	2	2.5	2	-	2	2.4	1.75	-	-

Module 1: Descriptive Statistics 1 (15 Hours)

Measure of Central Tendency: - Concept of Measure of central tendency - qualities of a good average – Computation of mean – median – mode – geometric mean – harmonic mean – positional averages like quartiles – deciles – and percentiles.

Module 2: Descriptive Statistics 2 (20 Hours)

Measure of dispersion – Concept – meaning and definition – purpose – absolute and relative measures of dispersion like range – inter quartile range - quartile deviation – mean deviation – standard deviation – Application of measures of dispersion for analyzing the characteristics of two more series of data -Theoretical concept of Lorenz Curve

Module 3: Descriptive Statistics 3 (15 Hours)

Skewness – meaning and definition – Positive and negative skewness – Karl Pearson’s and Bowley’s Coefficient of skewness – Moments – Meaning and definition – Computation of moments about mean and moments about an arbitrary point – Kurtosis – Meaning and



definition – Karl Pearson's Beta and Gama based on Moments – Coefficient of Skewness and Kurtosis based on moments – Evaluation of the characteristics of statistical data using skewness and kurtosis

Module 4: Index Numbers (10 Hours)

Meaning- Importance - Characteristics and uses of Index Numbers- Price Index- Quantity index-Value based index numbers- Methods of constructing index numbers- - Test of consistency- Base shifting, splicing and deflating - Problems in construction of index numbers. Construction of consumer price indices - Introduction to Index of Industrial Production, and share price indices like SENSEX and NIFTY

Module 5 Introduction to Probability (12 Hours)

Meaning and definition - events – sample space – Permutations – Combinations – Addition theorem – Multiplication theorem – Conditional Probability – Bayes Theorem – Problems involving theorems and mathematical expectation.

Text Books

1. Dr. SP Gupta, Business Statistics, Sultan Chand Publications, New Delhi, 2020
2. D. N Elhance and Veena Elhance, Business Statistics, Kitab Mahal Publications, 2018
3. B. L Agarwal, Basic Statistics, New Age Publications Pvt. Ltd., New Delhi, 2021
4. R.S. N. Pillai and V. Bhagavathi, Statistics, S. Chand & Company Ltd., New Delhi, 2021

References

1. Richard I Levin, and David S. Rubin, Statistics for Management, Prentice Hall of India, Pvt. Ltd. 2018
2. Neil A. Weiss, Introductory Statistics, Addison- Wesley, Boston, 2018

Course designed by: Dr. Antony Joseph K



CBCM102: BANKING THEORY AND PRACTICE

Credit: 03

Total Hours: 72

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Summarize origin and policy reforms in Indian banking.

CO2: Explain Theoretical framework of Modern Banking.

CO3: Utilize digital mode of banking practices.

CO4: Exemplify the uniqueness of Central Bank and its functions

CO5: Explore the relationship of Banker -Customer

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	-	-	2	-	-	-	-
CO2	Understand	1	-	-	-	-	-	1	-	-	-
CO3	Apply	2	-	-	-	-	1	-	-	1	-
CO4	Understand	2	-	-	-	-	2	-	-	-	-
CO5	Understand	1	-	-	-	-	2	-	-	1	-
Average CO		1.6	-	-	-	-	1.75	1	-	1	-

Module 1: Origin, Development and Reforms of Banking Industry in India (10 hours)

Origin and Evolution of Banking in India - Classification of Banks - Functions of Commercial Banks - Classification of Banking Activities - Nationalization of banks in India - Banking sector Reforms – NPA – Bad Bank- Basil Norms.

Module 2: Theoretical Frame Work of Modern Banking (25 hours)

Credit Creation Theory - Fractional Reserve Theory - Debt Intermediation Theory - The Big Bank Theory - Merger of Public Sector banks in India - DRT Act - SARFAESI - Banking Amendment Act 2020 - Banking Ombudsmen Scheme.

Module 3: Digital Banking (15 hours)

Digital Banking - Prepaid Instruments - Pre-Approved Loans through Digital Media - Neo Banking - Open Banking - Block Chain in Banking- Cloud Banking

Module 4: Central Banking (10 hours)

Evolution & Definition of Central Bank in General - Evolution & Functioning of Central Bank of India in Particular - Regulatory measures of RBI.



Module 5: Banker & Customer (12 hours)

Meaning and Definition - General Relationship & Special Relationship - Obligations of a Banker- Rights of a Banker - Procedure of Opening Deposit Accounts - Closure of Accounts – Cheque - Crossing of Cheques - Endorsement of Cheque.

Textbooks

1. Tandon M.L, Banking Law and Practice in India, Indian Law House
2. Clifford Gomez, Banking and Finance: Theory, law and practice, PHI Learning, New Delhi.
3. Dr. K G C Nair, Systematic Approach To Banking Theory And Practice, first Edition, Chand Books, Thiruvananthapuram, 2017.
4. E. Gordon, K. Natarajan, Banking: Theory, Law and Practice, 29th Edition, Himalaya Publishing house, Mumbai
5. D Muraleedharan, Modern Banking Theory and practice, PHI Learning, New Delhi.

Reference

1. Sundaram K.P.M, Varshney P.N. Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
2. Maheswari S.N, Banking Theory, Law and Practice, Kalyani Publishers, New Delhi.
3. Sekhar K.C, Banking Theory Law and Practice, Vikas Publishing House, New Delhi.
4. Lall Nigam B.M, Banking Law and Practice, Konark Publishers Pvt. Ltd., New Delhi.
5. Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi.
6. Dekock .Central Banking, Crosby Lockwood Staples, London.
7. Tandon M L, Banking Law and Practice in India, Indian Law House

Course designed by: Fr. Dr. Tom Antony



CBCM103: FUNDAMENTALS OF BUSINESS LAWS

Credit: 3

Total Hours: 72

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Describe the concept of law and legal system prevalent in India.

CO2: Define the legal terms in law of contracts.

CO3: Identify the fundamental elements of the law of contracts.

CO4: Apply the elements of contract laws required to create an enforceable contract.

CO5: Apply the required legal principles necessary to discharge a contract.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	1	-	1	1	-	-	-	-
CO2	Understand	2	-	-	2	-	-	-	-	1	-
CO3	Understand	2	1	-	2	-	1	-	1	-	-
CO4	Apply	-	2	-	2	2	-	-	2	-	-
CO5	Apply	-	2	-	2	2	-	-	2	-	-
Average CO		2	1.67	1	2	1.67	1	-	1.67	1	-

Module 1: Law and Society (5 hours)

Meaning of law- Classification of Law - Sources of law- business law- Sources of business law in India- business law and managers.

Module 2: Law of Contracts (25 hours)

The Indian Contract Act, 1872- Definition of contract -Nature of contract- Classifications- Essential elements-offer, acceptance, revocation, consideration, capacity, Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-wagering and Contingent contracts-Quasi contract.

Module 3: Special Contracts (15 hours)

Contract of Indemnity- Contract of Guarantee- Difference between a Contract of Indemnity and a Contract of Guarantee - Kinds of Guarantee - Rights and Liabilities of Surety - Discharge of Surety. Bailment- Essentials of Bailment-Kinds of bailment- Rights and duties of Bailor and Bailee- Finder of lost goods- Pledge- essentials of Pledge- Rights and duties of Pawner and Pawnee.



Module 4: Law of Agency (10 hours)

Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency.

Module 5: Sale of Goods Act, 1930 (17 hours)

Formation of contract of sale - Essentials of contract of Sale - Goods and their classifications - Conditions and warranties - Transfer of property in Goods - Performance of contract of sale - Unpaid seller and his rights.

Textbooks

1. L R Potti, A Text Book of Business Regulatory Frame Work, Yamuna Publications Thiruvananthapuram, 2018
2. Dr. K G C Nair, Dr. Dileep A S, Adv. Radhika G, Systematic Approach to Business Regulatory Framework, Chand publications Trivandrum, 2018
3. Dr. Antony Thomas, Adv. Joy K George, Business Regulatory Framework, Pratibha Publications Changanacherry, 2019

Reference

1. V Balachandran, Business Law, 2nd Edn - McGraw Hill Education (India) Private Limited, 2009
2. K C Garg, Business laws, Kalyani publishers, New Delhi, 2015
3. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi 12 , 2020
4. S. S. Gulshan, Mercantile Law, Excel Books New Delhi 12, 2015
5. M.C. Shukla, A Manual of Mercantile Law (Including Industrial Law), S. Chand New Delhi, 1991
6. <https://legislative.gov.in/sites/default/files/A1872-09.pdf>
7. <https://legislative.gov.in/sites/default/files/A1930-3 0.pdf>

Course designed by: Mr. Anishmon K A



CBCM104: MARKETING MANAGEMENT

Credit: 04

Total Hours: 72

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Classify the co components of marketing mix and outline the transformation of marketing from conventional marketing to digital marketing.

CO2: Reflect insight into market segmentation

CO3: Organize the various stages in buying process

CO4: Describe the product mix and judge the product identification strategies

CO5: Differentiate various pricing strategies and categorize its kinds

Course Mapping Table

CO No.	Cognitive Level	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Understand	2	1	-	1	-	2	-	-	2	-
CO2	Understand	2	-	-	2	-	2	-	-	2	-
CO3	Understand	-	-	-	2	-	1	-	-	2	-
CO4	Understand	3	-	-	-	-	2	-	-	2	-
CO5	Understand	3	-	-	1	-	2	-	-	2	-
Average CO		2.5	1	-	1.5	-	1.8	-	-	2	-

Module 1: Introduction to Marketing (15 Hours)

Introduction: Concept, Nature, Scope and Importance of marketing- Marketing concept and its evolution- Marketing and selling - Functions of marketing – Basics of marketing mix- Concept, scope, and importance of digital marketing- Traditional marketing versus digital marketing- Challenges and opportunities for digital marketing - Services marketing: meaning and distinctive characteristics.

Module 2: Environment of Marketing (15 Hours)

Micro and Macro Environments of Marketing: Its impacts on marketing decisions- Market segmentation and positioning –Need and basis of market targeting- Understanding consumer behaviour - Buying motives-Factors influencing consumer buying decisions. – buying process.

Module 3: Product Mix (15 Hours)

Concept of product - Product planning & development- New product development - Product classification- Product line & mix decisions- Branding- Packaging and Labelling- PLC and marketing implications- - Brand equity-Brand loyalty



Module 4: Price Mix (15 Hours)

Pricing- Objectives of pricing decisions- Factors affecting pricing decisions- Price determination process- Kinds of pricing –Basic pricing policies-Pricing of new products: Skimming and Penetration – Pricing Strategies: New product pricing strategies- Product mix pricing strategies- Price adjustment strategies

Module 5: Physical Distribution Mix (12 Hours)

Physical Distribution – Marketing intermediaries: agent middlemen and merchant middle men - Levels of channels -Basic channels of distribution in case of consumer and industrial goods- Factors influencing the selection of a suitable channel - Functions of wholesalers and retailers- Logistic and supply chain management

Textbooks

1. Ramaswamy, V.S.-Marketing Management, Macmilan India, NewDelhi-2002.
2. Naresh K. Malhotra and Satyabhusan Das -Marketing Research : An Applied Orientation- 7th Edition- Pearson-2019
3. Marketing Management, RSN Pillai, Bhagavathy, S Chand ,2010.
4. Marketing Management, Rajan Saxena, McGraw Hill, 2017.

References:

1. Philip Kotler & Kevin Keller- A Framework for Marketing Management-Pearson,2016
2. Govindarajan Madabusi, Marketing Management - Concepts, Cases, Challenges and Trends, PHI Learning,2019
3. Philip Kotler, Gary Armstrong - Marketing: An Introduction. Prentice-Hall; International Editions-2016

Course designed by: Dr Binu Mathew Job



SEMESTER II

CBCM205: QUANTITATIVE TECHNIQUES AND INTRODUCTION TO BUSINESS RESEARCH

Credit: 3

Total Hours: 72

Course outcomes: After the successful completion of the course the student should be able to:

CO 1: Express the basic concepts of discrete probability distributions, correlation, regression, time series and business research

CO 2: Integrate the concepts of discrete probability distributions, correlation, regression, time series and probability into contextual situation.

CO 3: Able to analyse the quantitative data for basic research problems related to business and commerce

CO 4: Able to evaluate the characteristics of two or more sets of data.

CO5: Design a research instrument and formulate research idea for studying a contemporary business or economic research problem

Course Mapping Table

CO No.	Cognitive level	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Understand	3	2	-	-	-	3	2	-	-	-
CO2	Apply	2	3	3	2	-	2	3	2	2	-
CO3	Analyse	-	-	3	2	-	-	3	2	2	-
CO4	Evaluate	-	-	2	-	-	-	3	2	1	-
CO5	Create	2	-	2	1	-	2	2	1	1	-
Average CO		2.33	2.5	2.5	1.67	-	2.33	2.6	1.75	1.5	-

Module 1: Introduction to Business Research (12 Hours)

Business Research – meaning – need – Research problem - Research problem identification – Sources of information about research problems – Major areas of business research like finance, marketing, HRM and OB (introduce some real researches related to businesses)- Data-meaning- types of data used in business research – primary, secondary – Sources of data including social media - Census and Sampling – Precautions to be taken while using sampling - Sampling methods - Methods of collecting data - Introduction of major sources of secondary sources of data related to business and economy – Development of Research Instrument - Creation of research problems related to contemporary business/economic issues



Module 2: Correlation Analysis (10 Hours)

Correlation – meaning and definition – types of correlation – Karl Pearson’s Coefficient of Correlation – Probable Error - Spearman’s Rank Correlation – Coefficient of Determination

Module 3: Regression Analysis (20 Hours)

Regression analysis – meaning -definition – purpose – Regression Lines – The concept of Population Regression Function (PRF)-Stochastic specification of PRF-Stochastic disturbance term and its significance- Sample Regression Function(SRF) – The concept of linearity – linearity in the variables – Linearity in the Parameters- OLS method- assumptions- estimating regression coefficients in a simple linear regression model. – Coefficient of determination- Introduction to multiple regression model–Reporting and interpreting regression results.

Module 4: Time Series (15 Hours)

Meaning and Definition-Components of time series – Smoothing Methods – Moving averages – Weighted Moving averages – Exponential smoothing – Trend projection - Method of least squares- Computation of de-seasonalized trend- Familiarize Excel/Gretl in trend projection and evaluating the effect of seasonality based on live data.

De-seasonalizing time series – Using de-seasonalized time series to determine trend.

Module 5 Discrete Probability Distributions (15 Hours)

Meaning – discrete and continuous probability distributions – Random Variable - Binomial distribution – definition – Characteristics of Binomial distribution – Bernoulli process – Application of Binomial distribution in estimating probability – Fitting of Binomial distribution - Poisson Distribution – definition – characteristics – Application of Poisson distribution in estimating probability – Fitting of Poisson Distribution.

Text Books

1. Dr. SP Gupta, Business Statistics, Sultan Chand Publications, New Delhi, 2020
2. D. N Elhance and Veena Elhance, Business Statistics, Kitab Mahal Publications, 2018
3. Amir D. Aczel and Jayavel Sounderpanyan, Complete Business Statistics, Tata McGraw-Hill Education Pvt. Ltd., New Delhi, 2021
4. R.S. N. Pillai and V. Bhagavathi, Statistics, S. Chand & Company Ltd., New Delhi, 2021

References

1. David R. Anderson, Dennis J Sweeny and Thomas A. Williams, Statistics for Business and Economics, Cengage Learning, New Delhi, 2020
2. Damodar N. Gujarati, Basic Econometrics, The McGraw Hill Companies, 2016



3. Linda Kalof, Amy Dan, and Thomas Dietz, *Essentials of Social Science Research*, McGraw Hill Education, England, 2019

Course designed by: Dr. Antony Joseph K



CBCM206: BUSINESS COMMUNICATION THEORY & PRACTICE

Credit: 3

Total Hours: 72

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Clarify the process of Effective Business Communication.

CO2: Summarize Ethical Principles in Business Communication

CO3: Prepare Business Letters and Organize Reports.

CO4: Apply Business Communication Skills.

CO5: Describe Impact of Electronic Media in Business Communication.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	-	-	2	-	-	-	-
CO2	Understand	-	-	1	-	-	-	1	-	-	-
CO3	Create	1	-	1	-	-	1	-	1	-	-
CO4	Apply	-	-	1	-	-	-	-	1	-	-
CO5	Understand	1	-	-	-	-	-	-	-	-	1
Average CO		2	-	1	-	-	1.5	1	1	-	1

Module 1: Introduction of Business Communication (10 hours)

Business Communication: Meaning- Definition – Means – Modes – Purpose – Requirements – Importance – Process – Principles – Essentials – Barriers – 7 C's.

Module 2: Ethics in Business Communication (15 hours)

Ethics in Business Communication: Meaning – Principles – Role – Importance - Pitfalls

Module 3: Business Letters & Reports (20 hours)

Business Letters: Meaning – Types – Functions – Parts – Format - Essential Qualities - Inviting Quotations - Sending Quotation – Tender - Documentation in Business Communication – Memorandum – Inter-office Memo - Notices - Note-sheet, Agenda, Minutes - Business Reports: Types - Steps - Sales Report - Financial Report.

Module 4: Communication Skills (15 hours)

Essentials of Personal Skills: Communication Skills - Listening Skills -Writing Skills - Telephone Skills - Presentation Skill - Soft skills: Meaning - Kinds.

Module 5: E-Communication (12 hours)

E-Correspondence – E – Mail: Concept, Features, Use and Etiquette of Email - Equipment in Modern Communication: Intranet - LAN – WAN – MAN – WLAN – BLOG - Telephone Communication: FAX, Voice Mail – SMS - Video Conferencing - Impact of Technological Advancement in Business Communication.



Textbooks

1. Rajendra Pal, J S Korlahalli - Essentials of Business Communication, Sultan Chand & Sons, Educational Publishers New Delhi, 2012
2. R C Sharma, Krishna Mohan, Business Correspondence and report Writing, Tata McGraw – Hill Publishing, New Delhi
3. Dr. K G C Nair, Business Communications, Chand Books, Thiruvananthapuram, 2017.

Reference

1. Andrews, Deborah C. and Andrews, William D. Management Communication: A Guide. Cengage Learning, 2003
2. Raymond V Lesikar et al Business Communication making Connections in a Digital World, The McGraw- Hill New Delhi, 2011
3. Sarma D K , You & Your Carreer, Wheeler Publications, New Delhi. 1999
4. Locker and Kaczmarek. Business Communication: Building Critical Skills. The McGraw- Hill Companies, Inc.2009
5. Newman, Amy. Business Communication: In Person, In Print, Online. Cengage Learning., 2017
6. Shirley, Taylor , Communication for Business. Pearson Education, 2005
7. Wilson, Kevin and Wauson, Jennifer,The AMA Handbook of Business Documents: Guidelines and Sample Documents that Make Business Writing Easy., 2011
8. M. M Abraham, Dr. G S Gireesh, Business Communication and Management Information System, Prakash publications, Changanacherry

Course designed by: Fr. Dr. Tom Antony



CBCM207: FUNDAMENTALS OF CORPORATE REGULATIONS

Credit: 3

Total Hours: 72

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Describe Company form of organization

CO2: Summarize the provisions of the Companies Act, 2013 in relation to formation of a company

CO3: Explain the legal provisions in relation to administration and management of a company

CO4: Summarize the legal provisions of company meetings.

CO5: Explain the process of winding up of a company

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	2	2	2	1	-	1	-
CO2	Apply	1	-	-	2	2	2	-	-	-	-
CO3	Understand	1	-	-	2	2	2	-	-	-	-
CO4	Apply	1	-	-	2	2	2	-	-	-	-
CO5	Understand	1	-	-	2	2	2	-	-	-	-
Average CO		1.2	-	-	2	2	2	1	-	1	-

Module 1: Introduction to The Companies Act, 2013 (5 hours)

The Companies Act, 2013, Features of the act - Company- Definition-Characteristics- Advantages and Disadvantages of incorporation- types of companies.

Module 2: Formation of a Company (20 hours)

Promotion- Promoters-Functions of a promoter-Registration and Incorporation of companies - Stages in registration and incorporation of companies - important documents- Memorandum of Association-Articles of association- Prospectus- Types of prospectus-statement in lieu of prospectus-Deemed prospectus- Shelf Prospectus-Red herring prospectus- Abridged Prospectus -liability for misstatement in prospectus Doctrine of ultra-vires- doctrine of indoor management-Doctrine of constructive notice-- Corporate veil-Lifting of corporate veil.

Module 3: Administration and Management of a Company (20 hours)

Directors- Managing Director -Appointment-Qualification and disqualification- KYC compliance -position of directors-powers and duties-Retirement, vacation of office-Liabilities of directors-Removal of directors. Shareholders – Structure of company management- Voting rights of shareholder-Key Managerial Personnel- Company Secretary- Qualification- Powers, Duties and role of Company Secretaries- Business Ethics - Corporate Governance - Corporate Social Responsibilities.



Module 4: Company Meetings (15 hours)

Meetings-Kinds of meetings-Essentials of valid meeting-Chairman-agenda- Minutes-Quorum-Motion-Types of motion-Proxy-Poll-Modes of poll-Resolution-Types of resolution- Motion vs. Resolution.

Module 5: Winding up of Companies (12 hours)

Modes of winding up –Compulsory winding up-Grounds and procedure-Liquidator-Duties and functions- Contributories-Voluntary winding up- Types-Winding up under the Supervision of the court-Effects of winding up-Defunct companies.

Textbooks

1. L R Potti, A Text Book of Corporate Laws, Yamuna Publications Thiruvananthapuram, 2019
2. Dr.K.G.C. Nair , Dr.Dipa Krishnan & Dr. Dileep A.S , Systematic Approach to Corporate Regulations and administration, Chand publications Trivandrum. 2018
3. Biju .P. Mani, M.M. Abraham, Corporate Regulations and Administration, Saradhi Publishers Kottayam. 2018

Reference

1. P. P. S. Gogna, A Text book of Company Law, S. Chand & Company Ltd-new Delhi, 2014
2. Karn Gupta, Introduction to Company Law, Lexis Nexis India, 2013
3. Company Law and Practice Paperback- G.K. Kapoor & Sanjay Dhamija, Taxmann Publications, 2020
4. Avtar Singh. Introduction to Company Law, Eastern Book Company, 2022
5. Relevant Bare Acts

Course designed by: Mr. Anishmon K A



CBCM208: FINANCIAL ACCOUNTING - I

Credit: 03

Total Hours: 72

Course outcomes: After the successful completion of the course the student will be able to:

CO1 - Prepare the financial statements of a sole trader

CO2 - Determine the changes in profit sharing ratio

CO3- Outline the accounting transactions at the time of dissolution of a partnership firm

CO4- Generate the accounting transactions at the time of conversion of firm into LLP

CO5- Judge the applications of accounting standards

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	2	-	1	1	-	1	1	-
CO2	Understand	2	-	2	-	1	1	-	1	1	-
CO3	Understand	2	-	2	-	-	1	-	1	1	-
CO4	Understand	1	-	2	-	-	1	-	1	1	-
CO5	Understand	1	-	2	-	-	1	-	1	1	-
Average		2	-	2	-	1	1	-	1	1	-

Module 1- Final Accounts of Sole Proprietors- (20 Hours)

Final accounts with adjustments: Outstanding expenses and Pre- paid expenses – Income received in advance and Accrued income – Depreciation of fixed assets – Provision for bad debt – Interest on capital and drawings – Stock destroyed by accident or fire – Goods sent on approval/consignment basis – Commission to manager –Goods distributed as free sample – Goods withdrawn for personal use – Deferred Revenue expenditure – Provision for discount on debtors and creditors.

Module 2 – Profit Sharing in Partnership Business –(10 Hours)

Profit sharing by partners: Provisions in the Partnership Act - Change in the Profit Sharing Ratio: Guarantee of profit to or by a partner- Adjustment of partnership net profit of prior years- Adjustment of profit when a manager is treated as partner - Adjustment for change in the profit sharing ratio- Change in the profit sharing ratio during an accounting year .

Module 3 - Dissolution of the firm (20 Hours)

Dissolution by the partners- Dissolution by the court- Steps in dissolution process- Settlement of accounts (Journal entries and ledger accounts) - When all partners are solvent- When some of the partners are solvent and others are insolvent(Garner Vs Murray)- Criticisms of Garner Vs Murray-Applicability of Garner Vs Murray- When all partners are insolvent- Gradual realization of assets and piece meal distribution-Priority of distribution- Surplus capital



method- Maximum Loss Method

Module 4- Conversion of partnership into a limited company- (12 Hours)

Conversion of partnership into a limited company or sale to a company: Objectives of conversion- Purchase consideration- Methods of calculation of purchase consideration- Accounting procedure- Preparation of relevant accounts.

Module 5 –Accounting Standards- (10 Hours)

Introduction to accounting standards-Significance and advantages of accounting standards- Arguments against setting accounting standards – Accounting Standards Boards: functions – Procedure for issuing accounting standards- Detailed study of AS2, AS3 and AS6 (Theory and problems)

Reference:

1. A. Mukharjee and M. Hanif, Financial Accounting:, 5th Edition, TATA McGraw Hill Companies, 2020.
2. S.P. Jain , K.L. Narang (Author), Simmi Agrawal & Monika Sehgal (Author)
3. Advanced accountancy-1: SP Jain and KL Narang, Kalyani Publishers.



SEMESTER III

CBCM309: INTEGRATED MARKETING COMMUNICATION

Credit: 4

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Understand the component of Integrated Marketing communication

CO2: Develop advertising copies and media strategies

CO3: Gain knowledge on social and ethical aspects related with advertising.

CO4: Design the promotion-mix strategies.

CO5: Evaluate the current developments in advertisement

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	1	-	1	-	2	-	-	1	-
CO2	Create	-	2	1	1	1	1	-	2	-	1
CO3	Understand	1	-	-	1	-	1	2	-	-	1
CO4	Apply	-	2	-	1	1	-	-	2	1	1
CO5	Evaluate	-	1	2	1	-	-	1	2	-	1
Average CO		1.5	1.5	1.5	1	1	1.33	1.5	2	1	1

Module 1: Advertisement (30 hours)

Meaning of IMC - Components of IMC - Advertising – Definition, Advertising Meaning, importance and nature - AIDA Model, DAGMAR Approach - Advertising Budget - Advertisement Appeal – Meaning, Types, Use - Copy Writing- meaning, Use - Copy testing - Advertising Media - Media planning and strategy - Media selection - Advertisement agency, Selection of agency - Advertising campaign – Planning, Implementation – Advertising research, Methods - advertisement result of measuring

Module 2: Social dimension of advertisement (10 hours)

Ethical aspect of advertisement - Regulatory environment - The Advertising Standards Council of India - functions

Module 3: Sales Promotion (20 hours)

Definition, Scope, Methods - Sales promotion techniques – Trade oriented and consumer oriented - Developing sales promotion campaign - Process of sales promotion - Types of salespersons - Sales force management - Personal Selling – Meaning, Nature and importance - Purpose of personal selling



Module 4: Publicity and public relation (15 hours)

Definition - publicity -meaning – Objectives - Role and importance and advantages publicity - Difference between publicity and public relation - PRO Role and Functions

Module 5: Contemporary Developments and issues in marketing (15 hours)

-General Information - Advertising practices in Service Marketing - Relationship marketing and advertising Strategies - Designing Indagated Marketing strategies

Textbook

1. Advertising Sales and Promotion Management S.A Chunnawala. S.A. Chunnawala,
2. Himalaya Publishers, Mumbai
3. Advertising, Marketing, and Sales management, Devandra Thakku. Regal
4. Publications, New Delhi

Reference

1. Kotler Philip, Keller Kevin, Koshy Abraham & Jha Mithileshwar Marketing Management - A South Asian Perspective, Pearson Education. Ramaswamy V.S & Namakumari. S
2. Marketing Management – Global Perspective, Indian Context, MacMillan.
1. Paul Baines Paul, Fill Chris & PageKell.
2. Essentials of Marketing, Oxford publication. Damian Ryan,
3. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, 3e, Kogan Page, 201

Course designed by: Mr. Janssen Joseph



CBCM310: FINANCIAL ACCOUNTING - II

Credit: 4

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to

CO 1: Prepare income statement and Balance Sheet of a sole trader from incomplete accounting records.

CO 2: Determine the profitability of inland branches.

CO 3: Make entries in the relevant ledger accounts to record hire purchase transactions in the books of hire purchaser and vendor.

CO 4: Make entries in the relevant ledger accounts to record royalty related transactions in the books of lessee.

CO 5: Prepare financial statements for 'not for profit' organizations, including: Receipts and Payment account and Income and expenditure account.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO 1	Apply	-	3	2	-	-	1	2	-	-	-
CO 2	Apply	-	3	2	-	-	1	2	-	-	-
CO 3	Apply	-	3	2	-	-	1	2	-	-	-
CO 4	Apply	-	3	2	-	-	1	2	-	-	-
CO 5	Apply	-	3	2	-	-	1	2	-	-	-
Average CO		-	3	2	-	-	1	2	-	-	-

Module 1: Accounts of Incomplete Records: (15 Hours)

Features of Single Entry-Distinguish between single entry and double entry – Profit determination under single entry- Capital Comparison and Conversion method- Steps for the conversion of single entry into double Entry-Preparation of Trading and Profit and Loss account under conversion method.

Module 2: Branch Accounting (20 Hours)

Types of Branches-Types of Dependent branches-Accounting arrangement of dependent branches (cost method and invoice method)- Debtor's system - Stock and debtor system- Final Account System- Incorporation of Branch assets and liabilities-Cash in transit and goods in transit



Module 3: Hire Purchase Accounting (20 Hours)

Meaning and features of hire purchase system-Hire Purchase agreement-Hire Purchase and Sale- Hire Purchase and Installment- Interest calculation- Recording transactions in the books of both the parties-Default and repossession- Complete repossession- partial repossession

Module 4: Royalty Accounts (15 Hours)

Meaning- Journal entries and ledger accounts in the books of lessee- change in minimum rent-strike and lock outs- Govt. subsidy

Module 5 Accounts of Not for Profit Organization (20 Hours)

Profit Making and Not for Profit Organization-Nature of Receipts and Payment Account & Income and Expenditure Account- Preparation of Receipts and Payment Account & Income and Expenditure Account

References:

1. Financial Accounting by A. Mukharjee & M. Hanif, TATA McGraw Hill, 2020
2. Financial Accounting by SP Jain & KL Narang, 2022
3. Study Material for Financial Accounting CA, IPCC,
4. Ready Reference on Accounting for CA IPCC, by G Sekar and Saravanaprasath, Sitaraman & Company Pvt. Ltd, 2022
5. Advanced Financial Accounting by RL Gupta and Radhaswami

Course Designed by: Mr. Sebastian K S



CBCM311: ECONOMIC AND BUSINESS REGULATIONS

Credit: 02

Total Hours: 54

Course outcomes: After the successful completion of the course the student should be able to

CO1: Describe the law relating to Foreign Exchange.

CO2: Summarize the provisions of the Foreign Exchange Transactions.

CO3: Explain the provisions of the Competition Act 2002.

CO4: Interpret the legal provisions the Consumer Protection Act, 2019.

CO5: Summarize the provisions of Insolvency and Bankruptcy Code 2016.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	1	-	1	1	2		-	-	-
CO2	Understand	2	1	-	1	1	2	-	-	-	-
CO3	Understand	2	1	-	1	1	2	-	-	-	-
CO4	Apply	2	1	-	1	1	2	-	-	-	-
CO5	Understand	2	1	-	1	1	2	-	-	-	-
	Average	2	1	-	1	1	2	-	-	-	-

Module 1: Law Relating to Foreign Exchange - I (14 hours)

Foreign Exchange Management Act 2013- objectives and definitions – Authorised person- Foreign exchange – Foreign security- Repatriate to India-Dealings and Holdings in foreign exchange and foreign security

Module 2: Law Relating to Foreign Exchange - II (8 hours)

Foreign Exchange Management (Current Account Transactions) Rules, 2000 – Foreign Exchange Management (Capital Account Transactions) Rules, 2000- FDI– Export of Goods and Services.

Module 3: Law Relating to Competition (10 hours)

Competition and economic efficiency- Competition Act, 2002- Over view of the Act- Definitions – Anti competitive agreements – Abuse of dominant position – Combinations - Regulation of combinations- Competition Commission of India – Duties of Commission

Module 4: Law Relating to Consumer Protection (12 hours)

Consumer Protection Act, 2019- Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, unfair trade practice, restrictive trade practice- Grievance Redress Mechanism- Procedure to File a Consumer Complaint.



Module 5: Insolvency and Bankruptcy Code, 2016 (10 hours)

Introduction- institutional framework under the code- adjudicating authorities- insolvency and Bankruptcy Board of India- Its scope and functions- Insolvency professionals- Resolution process under the code- Corporate insolvency Resolution Process- Resolution Process for individuals- Exit Route under the code- Order of priority of debt- voluntary liquidation- Bankruptcy order

Textbooks

1. Economic, Business and Commercial Laws, Institute of Companies Secretaries of India, New Delhi, 2018
2. Dr.S.C. Tripathi, Competition Law, Central Law Publications, Allahabad, 2019
3. Universal's The Consumer Protection Act, 2019, LexisNexis Law Books, Gurgaon, 2022
4. Insolvency Law and Practice, Institute of Companies Secretaries of India, New Delhi, 2019
5. <https://www.icsi.edu/WebModules/Economic%20Business%20and%20Commercial%20Laws.pdf>
6. <https://rbi.org.in/scripts/Fema.aspx>

Reference

1. Taxmann's FEMA & FDI Ready Reckoner, Taxmann Publications Pvt Ltd, 2022
2. Taxmann's Competition Laws Manual, Taxmann Publications Pvt Ltd, 2021
3. Dr. Raja Mogili Amirisetty, Mrs. M. Savithri Sravanthi, Consumer Protection Law, Asia Law House, Hyderabad, 2020
4. Taxmann's Insolvency and Bankruptcy with Rules and Regulations, Taxmann Publications Pvt Ltd, 2018
5. https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
6. https://www.mca.gov.in/Ministry/actsbills/pdf/The_competition_Act_2002.pdf
7. <https://consumeraffairs.nic.in/acts-and-rules/consumer-protection>
8. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>

Course designed by: Mr. Anishmon K A



CBCM312: E - COMMERCE

Credit: 4

Total Hours: 72

Course outcomes: After the successful completion of the course the student should be able to

CO1: Explain the basics of E-commerce.

CO2: Outline E-Commerce business models.

CO3: Make use of electronic payment systems.

CO4: Explain E-Commerce security systems.

CO5: Illustrate setting up of an E-Commerce Business.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	-	-	2	-	-	-	-
CO2	Understand	1	-	-	-	-	1	-	-	-	-
CO3	Apply	2	-	1	-	-	2	1	-	1	-
CO4	Understand	1	-	-	-	-	1	-	-	-	-
CO5	Remember	1	-	-	-	-	1	-	-	-	-
Average CO		1.4	-	1	-	-	1.4	1	-	1	-

Module 1: Fundamental of E-Commerce (10 hours)

E-Commerce: Meaning – Definition – Levels – Need & Requirements – Merits & Demerits-
Build E-Commerce System.

Module 2: E-Commerce Models (20 hours)

Meaning and Functions - M commerce: Meaning and Functions - ERP: Meaning, Components
and Benefits - EDI: Meaning, Components and Benefits

Module 3: Electronic Payment Systems (15 hours)

Electronic Payments: Meaning - Definition - Requisites – Benefits – Limitations – Types -
Process of using E-Cards - Digital currency - E- Payments Risks

Module 4: Security Issues in E-Commerce (15 hours)

Threats: Meaning – Steps – Types - E Commerce Security: Meaning – Types - Security
issues in Cellular technology

Module 5: Setting up of E - Commerce Business and Emerging Trends (12 hours)

Reasons Behind Growth of E- Commerce Business - Steps Involved in Setting up of an E-
commerce Business - Web development: Meaning – Components - Trust building in E business
- Loyalty Building in E- Business – Branding E- Commerce Business - Emerging Trends in E-
Commerce Business.



Textbooks

1. S. Jaiwal, Doing Business on the Internet E-commerce, Galgotia Publications.
2. P. T. Joseph, E- Commerce: An India Perspective, Prentice Hall India.
3. Doniel Minoli and Emma Minoli, Web Commerce Technology Handbook, Tata Mcgraw Hill.
4. Jacob Boss, Anish Thomas, E- Commerce & General Informatics, Prakash Publications, Changanacherry
5. Dr C S Rayudu, E – Commerce & E- Business, Himalaya Publishing House, Mumbai.

Reference

1. Agarwala and Lal, Business on the Net: An Introduction to the what's and how's of E-Commerce, Macmillian India Ltd
2. Kamalesh k Bajaj and Debjani Nag, E-Commerce, the Cutting Edge of Business, Tata Mcgraw Hill

Course designed by: Fr. Dr. Tom Antony



CBCM313: FINANCIAL MANAGEMENT

(F & T - Optional Core Course 1)

Credit: 4

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Exhibit the conceptual understanding of various functions of financial management to achieve its objectives.

CO2: Demonstrate the understanding of various sources of funds in the market and estimate cost of capital.

CO3: Understand and apply theoretical knowledge related to constructing optimum capital structure and capitalization

CO4: Understand and apply capital budgeting and the working capital requirements

CO5: Acquire the knowledge in theories of dividend distribution

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	-	-	1	1	-	2	1	-	1	-
CO2	Understand	-	1	1	1	1	1	1	-	1	-
CO3	Apply	-	2	1	1	-	1	2	1	-	
CO4	Understand	1	2	1	1	1	1	-	1	1	1
CO5	Understand	-	1	1	1	-	-	1	1	1	1
Average CO		1	1.5	1	1	1	1.25	1.25	1	1	1

Module 1: Introduction to Financial Management (15hours)

Objectives of Financial Management- Profit Maximization Vs Wealth maximization, Functions of Finance -Investment Decision –Financing Decision- Liquidity Decision-Dividend Decision –Different Sources of Finance

Module 2: Cost of capital (20 hours)

Concept, importance, measurement of specific costs Cost of debt, redeemable and irredeemable debt -Cost of preference share capital-redeemable and irredeemable-Cost of equity capital, cost of retained earnings-Overall cost of capital-Assignment of weights Book value and market value weights-Mechanics of computation of overall cost of capital,

Module 3: Capitalization (25hours)

Meaning- over capitalization –under capitalization -causes-consequences-remedies of overcapitalization and under capitalization-Theories of capitalization.

Capital Structure & Leverage- Capital Structure: Factors Determining the Capital structure, Theories of Capital Structure; EPS, EBIT Analysis; Leverage-meaning, types-Operating



Leverage- Meaning and computation -Financial leverage- meaning and computation-
Composite leverage- Meaning and computation

Module 4: Investment Decision (15 hours)

Capital budgeting- meaning –importance-investment criteria-Payback period method-ARR
method –NPV method-IRR method-PI method.

Working capital -Meaning-definition-Importance-Gross working capital, Net working
capital-Factors determining the working capital.

Module 5: Dividend Decisions (15 hours)

Dividend Policy-Conservative Vs Liberal policy- Pay-out ratio, Retention ratio-Dividend
theories-Irrelevance theory- Modigliani-Miller Hypothesis; Relevance theories-Walters
Model, Gordon s Model -Determinants of dividend policy

Reference Texts

1. M Y Khan & P K Jain, Financial Management, Text and Problems, Tata McGraw Hill
2. I M Pandey, Financial Management..Vikas Publishing House.
3. Kishore R, Financial Management. Publisher: Taxman Publishing House.

Course designed by: Mr. Sojan Kurian



CBCM314: ADVANCED EXCEL

(CA - Optional Core Course 1)

Credit: 3

Total Hours: 54

Course Outcomes

CO1: Make the students aware and expertise in MS Excel and its applications as a lifelong practice and students will learn how to start working with MS Excel right from basics to Tables, Templates and Printing of their work.

CO2: Construct formulas, including the use of built-in functions, and relative and absolute references.

CO3: Spreadsheet skills allow students to organize, calculate, graph, and analyze data. These skills provide a critical foundation in preparation for future studies and the workplace.

CO4: Advanced Excel Course educates students on the functions, types of financial analysis, and the advanced formulas required to function as an Excel power user.

CO5: Create pivot tables and charts. Convert text and validate and consolidate data. Collaborate with others by protecting worksheets and workbooks.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	-	-	1	-	1	2	-	-	-	1
CO2	Apply	-	1	1	-	1	2	-	1	-	1
CO3	Apply	-	1	2	-	2	2	-	1	-	1
CO4	Apply	-	2	2	2	2	2	-	1	-	1
CO5	Apply	-	1	1	-	1	2	-	1	-	1
	Average	-	1.25	1.4	2	1.4	2	-	1	-	1

Module 1: Introducing Excel (8 hours)

Uses of Excel, Work book & Worksheet, Parts of Excel screen, Introducing the Ribbon-Ribbon tabs, Contextual tabs, Types of commands on the Ribbon, Entering and Editing Worksheet Data-Entering Text and Values into Worksheets, Entering Dates and Times into Worksheets, Modifying Cell Contents, Easy data-entry techniques, Applying Number Formatting.

Module 2: Essential Worksheet Operations (9 hours)

Fundamentals of Excel Worksheets-Working with Excel windows, adding a new worksheet to workbook, Deleting a worksheet, Splitting the worksheet window into panes, Keeping the titles in view by freezing panes, Working with Rows and Columns, Working with Cells and Ranges-



Understanding Cells and Ranges, Copying or Moving Ranges-Copying by using shortcut menu commands, Copying to adjacent cells, Pasting in special ways, Adding Comments to Cells.

Module 3: Worksheet Formatting (10 hours)

Formatting Tools-tools of the Home Tab, Mini toolbar, Format Cells dialog box, Using Different Fonts to Format Worksheet, Changing Text Alignment, Wrapping or shrinking text to fit the cell, Merging worksheet cells to create additional text space, Using and Creating Templates, Printing Your Work, Adding a Header or Footer, Inserting a Watermark, Conditional Formatting.

Module 4: Working with Formulas and Functions (12 hours)

Understanding Formula Basics, Operators Used in Formulas, Operator Precedence in Excel Formulas, Using Cell References in Formulas, Referencing cells outside the worksheet, Referencing cells in other workbooks, Date- Related Worksheet Functions-Displaying the current date, Displaying any date, Generating a series of dates, Calculating the number of days between two dates, Calculating the number of work days between two dates, Calculating the number of years between two dates, Calculating a person's age, Time-Related Functions- Displaying the current time, Displaying any time, Calculating the difference between two times, Basic Counting Formulas, Summing Formulas, Introducing Lookup Formulas.

Module 5: Formulas for Financial Applications (15 hours)

The Time Value of Money-Worksheet functions for calculating loan information, Creating a loan amortization schedule, Investment Calculations, Depreciation Calculations, **Creating Charts and Graphics:** Working with Charts, Understanding Chart Types, Chart Elements, **Data Validation**-Creating a Drop-Down List, Protecting Worksheet, **Analyzing Data with Excel**- Introducing pivot tables, What-if analysis, Analyzing Data Using Goal Seeking and Solver.

Textbook

1. Excel 2010 (Excel Bible), John Walkenbach

Reference

2. Advanced excel reporting for management accountants (Wiley corporate F&A), Neale Blackwood
3. Learn excel 2010 expert skills with the smart method, Mike Smart

Course designed by: Gigi Joseph



SEMESTER IV

CBCM415: FINANCIAL MARKET

Credit: 4

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Understand the meaning and scope of financial system in India

CO2: Understand the role and significance of SEBI and other regulatory bodies as a regulatory mechanism in the Indian Capital Market

CO3: Analyze the role and functions of Primary Market.

CO4: Assessing the functioning of Secondary Market in India

CO5: Understand the meaning and types of Derivatives

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	-	-	2	1	-	-	-
CO2	Understand	1	1	-	1	-	1	2	-	-	-
CO3	Analyse	-	1	1	2	-	-	2	-	2	-
CO4	Understand	-	1	1	2	-	-	2	-	2	1
CO5	Understand	2	1	-	-	-	1	-	-	1	-
Average		1.67	1	1	1.67	-	1.33	1.75	-	1.67	1

Module 1: Financial System (20 hours)

Financial System – Introduction, Components - Financial System and Economic Development - An overview of Indian financial system since 1951 - Financial Sector Reforms since liberalization 1990-91 – Financial intermediation - Financial system and economic development - Financial markets and Institutions – Financial intermediation- Flow of funds matrix.

Module 2: Name: Financial Regulators in India (10 hours)

Financial Regulators in India - Overall View - Role of RBI - SEBI – role and Functions - Role of Ministry of Corporate Affairs

Module 3: Primary Market (25 hours)

Primary Market- Meaning, Functions Methods of floating new issue-IPO-FPO Public issue bonus issue-Right Issue- Private placement - Book building-process – ESOP - Intermediaries in the new issue market -types – functions

Module 4: Secondary Market (25 hours)

Secondary meaning – importance - Role and functions of Stock Exchanges - Members of the Stock Exchanges - Classification of speculators - Type of Speculative transactions -



Listing of securities - Classification of listed securities - Methods of trading in a stock exchange
- Screen based trading-online trading - Depository system - Depository participant- Stock
market indices, Importance - Major international stock exchanges

Module 5: Derivatives (10 hours)

Meaning and Features - Types of derivatives - Forwards- Futures- Options – Meaning, Types
- Swaps- Meaning, types

Reference

1. Gupta N.K and Monica Chopra - Financial Markets Institutions and services -Ane Books
2. Yogesh Maheswary: Investment Management, PHI Learning Pvt. Ltd.
3. Kevin. S: Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd.
4. Preethi Singh: Dynamics of Indian Financial System, Global Professional Publishing.
5. Bharathi. V.P. Pathak, The Indian Financial System: Markets, Institutions and Services, Pearson Education

Course designed by: Mr. Janssen Joseph



CBCM416: CORPORATE ACCOUNTING

Credit: 4

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO 1: Make entries in the books of a company to record the issue of ESOP and determine the liability of underwriters of an issue

CO 2: Make entries in the books of a company to record the issue of bonus shares and determine the profit or loss prior to incorporation of a company

CO 3: Make entries in the books of a company to record the redemption and buy back of shares

CO 4: Prepare an income statement and statement of financial position for a limited company in line with Schedule III of Companies Act 2013

CO 5: Prepare the statement of financial position after recording the internal reconstruction in accordance with provisions of Companies Act 2013

Course Mapping Table

	Cognitive Levels	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	Apply	-	3	2	-	-	1	2	-	-	-
CO 2	Apply	-	3	2	-	-	1	2	-	-	-
CO 3	Apply	-	3	2	-	-	1	2	-	-	-
CO 4	Apply	-	3	2	-	-	1	2	-	-	-
CO 5	Apply	-	3	2	-	-	1	2	-	-	-
Average			3	2			1	2			

Module 1: Accounting of ESOP and Underwriting of shares (10 Hours)

Concept of ESOP- Accounting for Employee Stock Option Scheme - Underwriting of shares- determination of liability of underwriters.

Module 2: Issue of Bonus Shares and Profit Prior to Incorporation (15 Hours)

Concept of Bonus Issue- Provisions regarding issue of bonus including SEBI guidelines - Accounting of Bonus issue –Profit or Loss prior to Incorporation- Methods of determining profit or loss prior to incorporation.

Module 3: Redemption of Preference Shares & Debentures and Buy back of shares (25 Hours)

Meaning, purpose and procedure of redemption of preference share- Provisions of companies act 2013 regarding redemption of preference shares- Creation of Capital Redemption Reserve- Methods of redemption of preference shares (partly paid and fully paid)– Concept of redemption of debentures - Methods of Redemption of Debentures – Accounting treatment of



redemption of debentures - Concept of Buy-back of shares – provisions of the companies Act and SEBI Regulations of buy back – Accounting treatment of buy back in the books company buy backing shares

Module 4: Final Accounts of Companies (20 Hours)

Books of accounts of a company- statutory books of a company-Financial statements of company as per Schedule III of companies Act 2013- Managerial remuneration- Divisible profit and dividend-Transfer to reserve

Module 5: Internal Reconstruction (20 Hours)

Meaning- Types of Reconstruction- Concept of subdivision and consolidation of shares- Objectives of Reconstruction – Legal procedures for Reconstruction –Accounting treatment of internal reconstruction and revised balance sheet after reconstruction

References:

1. Corporate Accounting by A. Mukharjee & M. Hanif, TATA McGraw Hill, 2020
2. Advanced Financial Accounting by S N Maheswary, 2020
3. Advanced Financial Accounting by SP Jain & KL Narang, 2021
4. Study Material for Financial Accounting CA, IPCC

Course Designed By: Mr. Sebastian K S



CBCM417: FINANCIAL SERVICES

Credit: 02

Total Hours: 54

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Describe the nature and scope of financial services and their functioning.

CO2: Analyze the role of non-fund based financial services in an economic system.

CO3: Analyze the role of asset based financial services in an economic system.

CO4: Interpret the Principles of Insurance.

CO5: Summarize the technological developments in financial services.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	1	-	2	-	2	-	-	-	-
CO2	Understand	2	1	-	2	-	2	-	-	-	-
CO3	Understand	2	1	-	2	-	2	-	-	-	-
CO4	Understand	2	1	-	2	-	2	-	-	-	-
CO5	Understand	2	1	-	2	-	2	-	-	-	-
Average CO		2	1	-	2	-	2	-	-	-	-

Module 1: Merchant Banking (10 hours)

Financial Service- Meaning- Types- Fund based financial services, fee based financial services - Marketing of financial services- Types of financial services agencies- Merchant Banking - Functions- role of merchant banker -Regulation of merchant bankers –SEBI (Merchant Bankers) Regulations, 1992.

Module 2: Venture Capital and Credit Rating (10 hours)

Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analyzing products and services of venture capital funds. Credit rating – Agencies - Procedure of credit rating.

Module 3: Leasing, Factoring and Insurance (14 hours)

Leasing- Essentials- management of leasing - Types- Advantages- Limitations- Factoring- Types-importance-Pricing-Factoring services in India. Insurance-Meaning- type of insurance – Life insurance and General insurance - principles of insurance - type of life insurance policies- re insurance-retrocession.

Module 4: Mutual Funds and Securitisation (10 hours)

Mutual funds – Meaning – Types –structure of AMC –Investment options under mutual fund schemes- SEBI Guidelines (over view only) - Securitisation- Meaning - Procedure - Securitisation in India.



Module 5: Recent Developments in Financial services.

(10 hours)

FinTech: Introduction - Transformation – Evolution. Digital Finance and Alternative Finance- Artificial intelligence (AI), big data, robotic process automation (RPA) - Crypto currencies and blockchain. Crowd funding

Textbook

1. Dr. A J George, Anish Thomas, Financial Services, Prakash Publications, Changanacherry, 2020

Reference

1. M. Y. Khan, Financial Services, 10e, McGraw Hill India, 2017
2. Suresh Padmalatha, Paul Justin, Management of Banking and Financial Services, Pearson India.2017
3. Zvi Bodie;Alex Kane;Alan J. Marcus;Pitabas Mohanty, Investments, 11e, McGraw Hill India. 2019
4. Sonali Sharma, Singhal's Banking Law & Insurance, Singhal's Law Publications.2021
5. Madhu Vij, Swati Dhawan, Merchant Banking and Financial Services, McGraw Hill India. 2017

Course designed by: Mr. Anishmon K A



CBCM418: ENTREPRENEURSHIP DEVELOPMENT

Credit: 04

Total Hours: 72

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Summarize the role of an Entrepreneur in an economic system

CO2: Assess the Entrepreneurial support systems

CO3: Prepare a Business Idea

CO4: Describe Emerging Trends in Entrepreneurship

CO5: Portray Business Model

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	-	-	1	1	2	-	-	-
CO2	Understand	1	-	-	-	-	2	1	-	-	-
CO3	Apply	1	-	-	-	1	1	-	-	-	1
CO4	Evaluate	1	-	-	-	-	1	-	-	-	-
CO5	Understand	-	-	-	-	1	1	-	-	-	1
Average		1.25	-	-	-	1	1.2	1.5	-	-	1

Module 1: Origin & Evolution of the term Entrepreneur and Entrepreneurship (10 hours)

Entrepreneur: History & Origin – Competencies – Skills - Types - Role of an Entrepreneur in Economic Development - . Intrapreneur: Meaning - Entrepreneurship: Meaning, Definition, Functions.

Module 2: MSME & Support Structure For Entrepreneurship (20 hours)

MSME: Meaning – Definition – Importance – Objectives - Role of MSME in Economic Development - Procedures Involved in the Setting of MSME - Government Initiatives in the Development of entrepreneurial growth: PMEGP – ESDP - Make in India – Incubators – Startups - Industrial Estates - Techno parks.

Module 3: Business Idea – Plan – Opportunity (15 hours)

Creativity - Business idea - Business Plan - Business opportunity - Innovation

Module 4: Emerging Trends in Entrepreneurship (15 hours)

Entrepreneurial Ecosystem - Institutional Innovation Council - YIC Leadership and Entrepreneurship - Junior Entrepreneurship Club - EMPED - Digitization - Social commerce - Hyperlocal Specialty Shops - Green Business.



Module 5: Business Model (12 hours)

Business Model: Meaning and Definition - Types - Business Model Canvas - Business Model Development.

Textbooks

1. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications
2. SangramKeshrai Mohanty, Fundamentals of Entrepreneurship, PHI, New Delhi.
3. Gupta C V, Sreenivasan N.P, Entrepreneurial Development, Sultan Chand Publications
4. Desai Vasanth, Dynamics of Entrepreneurial Development, Himalaya Publishing House
5. Drucker F P, Innovation and Entrepreneurship, Butterworth, New York
6. Arya Kumar, Entrepreneurship, Pearson, New Delhi
7. Dr. K G C Nair, Entrepreneurship Development, Chand Books, Thiruvananthapuram.
8. Dr Bino Joy and Dr Biju A V, Entrepreneurial Development and Project Management, Chorus Publications, Kottayam

Reference

1. MSME Act 2006
2. Peter F.Drucker-Innovation and Entrepreneurship
3. NandanH.Fundamentals of Entrepreneurship,PHI,NewDelhi
4. Shukla M.B Entrepreneurship and small Business Management, Kitab Mahal Allahabad
5. Sangam KeshraiMohanty.Fundamentals of Entrepreneurship,PHI,New Delhi

Course designed by: Fr. Dr. Tom Antony



CBCM419: GOODS AND SERVICE TAX

(F & T - Optional Core Course 2)

Credit: 4

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Summarize the theoretical aspects of GST

CO2: Understand the registration procedure and concept of time and place of supply.

CO3: Understand the theoretical knowledge of the levy and collection of GST and claiming of input tax credit

CO4: Understand the records and returns under GST

CO5: Understand the theoretical aspects of assessment and audit under GST

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	1	1	2	1	-	2	1	1	1	-
CO2	Understand	1	1	2	2	1	1	1	1	1	1
CO3	Understand	1	-	1	1	-	1	2	1	1	-
CO4	Understand	-	1	1	2	1	1	1	1	1	1
CO5	Understand	-	1	2	1	-	1	1	1	-	1
Average CO		1	1	1.6	1.4	1	1.2	1.2	1	1	1

Module 1: Introduction to Goods and Services Tax (15hours)

Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act- GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions.

Module 2: Registration, Concept of time and place of supply & Import and Export: Registration (15 hours)

Persons Liable for Registration - Compulsory Registration - Procedure For Registration - Deemed Registration - Special provisions relating to casual taxable person and non-resident taxable person - Amendment of Registration - Cancellation of Registration - Revocation of cancellation. - Time of supply- Place of supply- Significance- Time and place of supply in case of intra statesupply, interstate supply and import and export of goods and services



Module 3: Levy, Tax Collection and Reverse Charge Mechanism, Input Tax Credit, Payment of GST & Refunds: Levy and Collection of Tax (30 hours)

Rates of GST- Scope of Supply - Composite and Mixed Supplies , E- commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism - Composition Scheme of Levy- Value of taxable supply- Interstate supply-Intra state supply - Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available – Unauthorised Collection of Tax - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -,Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source

Module 4: Tax Invoice, Credit and Debit Notes, Accounts, Records and Returns (10 hours)

Tax invoice - Prohibition of unauthorised collection of tax - Amount of tax to be indicated in tax invoice and other documents - Credit and debit notes Furnishing of Monthly Returns – Details of Outward Supplies and Inwards Supplies, - Annual Return Electronic Way bill - Accounts and other records - Period of retention of accounts

Module 5: Assessment and Audit (20 hours)

Assessment- An overview of various types of assessment - Audit - Audit by tax authorities – Special Audit and Other Audits- Inspection , Search , Seizure and Arrest- Demands and Recovery- Offences and Penalties- Appeals and Revision

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)

Reference

1. Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar Aadhya Prakashan Banagar
6. Bare Act CGST
7. Bare Act SGST
8. Bare Act IGST

Course designed by: Mr. Sojan Kurian



CBCM420: COMPUTERIZED ACCOUNTING – I

(CA - Optional Core Course 2)

Credit: 3

Total Hours 54

Course outcomes: After the successful completion of the course the student should be able to:

CO 1: Prepare the financial statements of a business in Peachtree

CO 2: Create jobs and prepare job reports

CO 3: Record the inventory, suppliers' details and make purchases of inventory items.

CO 4: Record the customer details and make sales transactions with the customers.

CO 5: Prepare the account reconciliation statement and payroll statements

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	2	2	2	1	1	2	-	1	1	1
CO2	Create	1	1	1	-	-	1	1	1	-	-
CO3	Apply	1	1	1	1	1	1	1	1	1	-
CO4	Apply	1	1	1	1	1	-	-	1	1	-
CO5	Apply	1	-	1	1	-	-	1	1	1	-
Average CO		1.2	1.25	1.20	1	1	1.33	1	1	1	1

Module 1: Company Creation (14 Hours)

Introduction to Peachtree – Features of Peachtree - Peachtree Strat Window Components – Company Creation Steps - Cash and Accrual Basis Accounting - Business Types – Menu Bar Components - Chart of Accounts – Account Types – Entering Opening Balances in Accounts - General Journal Entries – General Ledger Reports – Financial Statement Reports –Daily Register – Navigation Aid – Default Information Tab - Backup & Restore.

Module 2: Jobs Creation: (10 Hours)

Creation of Jobs – Creating Job Phases – Cost Types – Creating Cost Codes – Editing Jobs, Phases and Cost Codes - Deleting Jobs - Jobs Reports; Cost Code List, Job Reports; Job Estimates, Job ledger, Job List, Job Profitability Report, Job Register, Phase List

Module 3: Inventory Creation and Purchases: (10 Hours)

Vendor Creation – Edit Vendor Details - Setting Beginning Balances for Vendors –Inventory Item Creation – Making Purchase Orders – Receive Inventory on Purchase Orders – Cash Purchases – Credit Purchases – Pay Bills – Vendor Credit Memo - Preparing Vendor Credit Memo – Inventory Reports – Accounts Payable Reports



Module 4: Customer & Sales Tasks (10 Hours)

Customer Creation – Edit Customer Details- Setting Beginning Balances for Customers - Sales Quotes/Quotation – Memorized Quotes - Converts Quotes into Invoice/ Sales Order – Making Sales Orders – Sales Invoices – Entering Cash and Credit Sales – Entering Receipts from Customers – Recurring Billing - Credit Memos – Preparing Credit Memos – Maintain Sales Tax - Write Checks – Void Checks – Account Receivables Reports

Module 5: Payroll Preparation and Banking Tasks (10 Hours)

Account Reconciliation Report – Steps in Reconciliation- Account Reconciliation Reports; Account Register, Bank Deposit Report, Deposits in Transit- Outstanding Checks. Payroll: Creation of Payroll Set up Wizard - Set up Employee Defaults - Creation of Employees – Payroll Entry – Payroll Reports

References:

1. Computer Accounting with Peachtree Complete - Sage *by Carol Yatch*
2. Using Peachtree Complete Accounting 2010 - Glenn Owen
3. Accounting Workbook for Peachtree 5.0 - Warren Allen

Course Designed By: Mr. Binu Antony



SEMESTER V

CBCM521: COST ACCOUNTING

Credit: 4

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Understand the theoretical concepts related to cost and types of cost

CO2: Understand and apply the determination of inventory levels, economic order quantity, pricing of material issues and labour cost

CO3: Understand and apply the allocation and apportionment of overhead and computation of machine hour rate.

CO4: Acquire knowledge in allocation of overhead expenses under activity based costing

CO5: Draw up product cost sheet and job cost sheet and design economic batch quantity

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	1		-		-	1	-	-		-
CO2	Understand	-	2	1	1	1	1	1	2	-	-
CO3	Understand	1	-	1	1	-	1	-	-	-	1
CO4	Understand	-	2	1	1	-	1	1	1	1	1
CO5	Apply	1	2	1	1	-	1	1	1	1	1
Average CO		1.5	2	1	1	1	1	1	1.33	1	1

Module 1: Basics of Cost Accounting (15hours)

Cost accounting , meaning and definition –Objectives- Functions of Cost accounting – Steps in implanting Cost accounting System – essentials of a good cost accounting system-Cost Centre – Cost Units – Direct expenses – Indirect expense– Classification of cost –elements of cost- Distinction between cost accounting and financial accounting – cost control and cost reduction –Advantages and limitations of cost accounting

Module 2: Material and Labour cost (20 hours)

Material -purchase procedure-inventory control techniques –levels of inventory-EOQ- Determinants of EOQ- Bin card –stores ledger-pricing of material issues -LIFO –FIFO-Simple average –Weighted average-inventory system- perpetual and periodic inventory stock. Labour –meaning –components of labour cost-methods of wage payment and incentive plans-time keeping and time booking- idle time –over time and their accounting treatment

Module 3: Overheads (20 hours)

Meaning – Importance – Types of Overheads – Cost Allocation – Cost Apportionment – Absorption of Overheads – Different Bases of Absorbing overheads – Problems involving,



allocation, apportionment, and different bases of absorption of overhead including Machine hour rate

Module 4: Activity Based Costing (20 hours)

Activity Based Costing – Meaning and Definition – Cost Object – Cost Driver – Steps in ABC – Difference between Absorption Costing and ABC - Why ABC is applied Application of ABC in different industries – Activity Based Cost Management – Benefits – Activity Based Budgeting and its advantages – Product costing under ABC - Cost Statements under Traditional and ABC.

Module 5: Job, Batch and Unit Costing (15 hours)

Meaning and features of Job, Batch and Unit costing – Situations where job/ batch costing is suitable - Cost sheet and its utility – Preparation of job cost sheet - Economic Batch Quantity – Preparation of Unit cost sheet - Preparation of Quotations.

Reference

1. Cost Accounting, SP Jain and KL Narang, Kalyani Publishers
2. Students Referencer on Cost Accounting, Saravanaprasath, Sitaraman & Co. Pvt. Ltd
3. Cost Accounting, PK Jain and MY Khan, Tata McGraw Hill Education
4. Principles of Cost Accounting, Edward Vanderbeck, Cengage Learning.
5. Cost Accounting Theory & Problems, Dr. SN Maheswari, Dr. SN Mittal, Sree Mahaveer Book Depot.
6. Principles and Practice of Cost Accounting, Ashish K Bhattacharya, PHI Learning Pvt. Ltd

Course designed by: Mr. Sojan Kurian



CBCM522: ENVIRONMENTAL STUDIES

Credit: 4

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Identify the social issues related to environment

CO2: Describe the recent developments in environment conservation and preservation

CO3: Demonstrate the environmental issues in the world.

CO4: Explain the Environmental laws and practices in India

CO5: Interpret environment as a basic right.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	-	-	2	-	-	1	1	1	-	-
CO2	Apply	-	-	1	-	-	1	-	-	1	-
CO3	Understand	-	-	1	-	-	1	-	1	-	-
CO4	Understand	2	-	-	1	-	1	2	-	-	-
CO5	Understand	1	-	2	-	-	1	-	-	2	-
Average		1.5	-	1.5	1	-	1	1.5	1	1.5	-

Module 1: Urban problems related to energy (15 hours)

Urban problems related to energy, Water conservation - rain water harvesting, watershed management - Resettlement and rehabilitation of people: its problems and concerns - Case studies - Environmental ethics: Issues and possible solutions - Climate change, global warming, acid rain, ozone layer depletion.

Module 2: Green Initiatives (20 hours)

Green Accounting- Meaning- History- Scope and Importance - Advantages and limitations
Green Banking- Meaning- benefits- coverage- steps in green banking- environmental risks for banks- Green banking initiatives- International initiatives- Initiatives in India- Green Marketing - Meaning- Need and benefits – Challenges - Green marketing in India- Green washing and consequences - Eco tourism- significance- eco tourism activities in India- Opportunities and challenges - carbon credit and carbon exchanges (over view only) - Environmental audit- concept- need and scope.

Module 3: Pollution (15 hours)

Pollution as an externality: air pollution; water pollution; soil pollution; noise pollution; marine pollution - solid waste management: causes, effects and control measures of urban and industrial waste - biodegradable and non- 3 R's in waste management - Role of an individual in prevention of pollution. Global warming and climate change; ozone depletion; greenhouse



effect; acid rain; carbon trading, carbon credit; carbon sequestration -Landscape changes; deforestation; soil erosion. Flood and drought, desertification, overexploitation, threats to fresh water resources of Kerala; tourism and its impact on environment.

Module 4: Environmental laws and practices in India (20 hours)

Water (Prevention and Control of Pollution) Act 1974 - Air (Prevention and Control of Pollution) Act 1981 - Environment (Protection) Act 1986 - Public Liability Insurance Act 1991 - National Green Tribunal.

Module 5: Right to Clean Environment and Public Safety (20 hours)

Right to Clean Environment and Public Safety - Issues of Industrial Pollution - Prevention, Rehabilitation and Safety Aspect of New Technologies such as Chemical and Nuclear Technologies - Issues of Waste Disposal - Protection of Environment Conservation of natural resources and human rights - Reports, Case studies and policy formulation - Conservation issues of Western Ghats.

Reference

1. Environment and Ecology: A Dynamic Approach, 3e By GK Publications, 2021
2. Environmental Studies, N. Arumugam, V. Kumaresan, Saras Publications, 2020
3. Principles of Environmental Science by CUNNINGHAM, McGraw Hill, 2019
4. International Law & Human Rights, Dr. H O Aggarwal, Central Law Publications Mark, 2019

Course Designed By. Mr. Janssen Joseph



CBCM523: ADVANCED FINANCIAL ACCOUNTING

Credit: 4

Total Hours: 108

Course outcomes: After the successful completion of the course the student should be able to:

CO 1: Describe the theoretical concepts related to investment, insurance claims, banking companies, insurance companies and amalgamation of companies

CO 2: Associate the Accounting Standards related to accounting for investment and amalgamation.

CO 3: Estimate the provisions regarding preparation of final accounts of Banking Companies, & Insurance Companies and analyse the profitability of such companies

CO 4: Extract the theoretical knowledge while determining the insurance claims and income from investment

CO 5: Demonstrate the theoretical knowledge in preparing the books of accounts of transferor and transferee company engaged in amalgamation.

Course mapping Table

CO No.	Cognitive Level	PO1	PO2	PO3	PO4	PO5	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	Understand	2	2	2	-	-	3	3	2	1	-
CO2	Apply	2	-	2	-	-	2	3	2	2	-
CO3	Apply	-	-	3	1	-	-	3	2	2	-
CO4	Apply	-	-	2	-	-	-	2	-	-	-
CO5	Apply	-	1	2	-	-	-	2	-	-	-
Average CO		2	1.5	2.2	1	-	2.5	2.6	2	1.67	-

Module 1: Investment Accounts (15 Hours)

Provisions of Accounting Standard No. 13 related to classification of investment, disclosure requirements – determination of cost of investment under different circumstances – Carrying amount of investment – Preparation of Investment accounts for interest bearing securities – Preparation of investment account for debt instruments, equity and preference shares.

Module 2: Insurance Claims (18 Hours)

Determination of claim in case of loss of stock (normal goods)– Calculation of claim when there is abnormal items of stock - Loss of profit policy – concept – need – determination of claim on account of loss of profit.

Module 3: Final Accounts of Banking Companies (30 Hours)

Provisions Regarding CRR, SLR, CAR, Statutory Reserve - Capital Frame work of a Bank - Basel I and Basel II norms – Rebate on Bills Discounted, Concept, Accounting treatment–



Asset Classification – Provisioning Norms - Income Recognition norms - Risk weights – Capital Adequacy Ratio - Slip System of Posting – types of Slips – Profit & Loss Account and Balance Sheet of Banking Companies.

Module 4: Final Accounts of General Insurance Companies (20 Hours)

Difference between life insurance and general insurance – basic concepts of insurance company accounts - Preparation of revenue Account, Profit & loss account and balance sheet of general insurance companies

Module 5: Accounting for Amalgamation (25 Hours)

Application of Accounting Standard 14 – Amalgamation in the nature of Merger and amalgamation in the nature of purchase – Purchase Consideration - Pooling of Interest Method – Purchase Method - Difference between Pooling of Interest method and Purchase method – Books of Purchasing company and vendor company

Text Books:

1. Amitabha Mukherjee, and Mohammed Haneef, Corporate Accounting, Tata McGraw Hill Education Pvt. Limited, New Delhi, 2020
2. T. S. Reddy, and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2021
3. Saravana Prasath, and G. Shekhar, Advanced Accounting, Wolters Kluwer Pvt. Limited, Gurgaon, 2022
4. S. N Maheswari, Advanced Financial Accounting, Vikas Publishing House, New Delhi, 2022

References

1. <https://www.icai.org/post/intermediate-course>
2. Reference manual for Accounting Standards, published by Accounting Standards Board of India.
3. Chartered Accountant, Magazine published by ICAI

1. Course designed by: Dr. Antony Joseph K



CBCM524: INCOME TAX LAW AND PRACTICE

(F & T - Optional Core Course 3)

Credit: 3

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO 1: Acquire knowledge regarding the basic concepts of Income Tax Act, 1961 and the important definitions.

CO 2: Understand the provisions for determining the residential status of different persons and scope of total income.

CO 3: Determine the residential status of individuals and the total income of a person based on his residential status.

CO 4: Understand the concepts and provisions in determining taxable income under income from salary, house property and profits and gains of business or profession.

CO 5: Determine the taxable income under income from salary, house property and profits and gains of business or profession.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Remember	2	-	1	-	-	2	-	-	-	-
CO2	Understand	3	-	1	-	-	2	-	-	-	-
CO3	Apply	-	2	1	-	-	-	-	3	-	-
CO4	Understand	2	-	1	-	-	2	-	-	-	-
CO5	Apply	-	2	1	-	-	-	-	2	-	-
Average CO		2.33	2	1			2		2.5		

Module I: Introduction to Income Tax (10 Hours)

Tax- Direct Tax and Indirect Tax- Constitutional validity of Taxes- overview of Income Tax law in India- Important Definitions- Rates of Income Tax- Accelerated Assessment- Agricultural Income- Partly Agricultural Income- Partial Integration.

Module 2: Residential Status and Incidence of Tax (20 Hours)

Residential status-Basic concepts- Procedure for determining the residential status of individuals- Residential status of HUF- Residential status of Firms, AOP and BOI- Residential status of Companies- Residential status of local authorities and artificial juridical persons- Scope of Total Income and incidence of tax- Income exempt from tax.

Module 3: Income from Salary (25 Hours)

Important concepts related with salary income- Basis of charge- Salary- Allowances- Perquisites- Retirement benefits- Commuted Pension- Gratuity- Leave encashment- Provident



funds and tax treatment- Profit in lieu of salary- Retrenchment compensation- Voluntary retirement receipts.

Module 4: Income from House Property (20 Hours)

Basis of Charge- Conditions for chargeability- Composite rent- Determination of annual value for different types of house properties- Deductions from annual value-Computation of income from house property under different categories of property- Treatment of unrealized rent recovered – Treatment of arrears of rent realized.

Module 5: Profits and Gains of Business or Profession (15 Hours)

Meaning of business and profession- Income chargeable under the head- Admissible deductions- Treatment of depreciation – Residuary expenses- Inadmissible deductions- Deductions to be made only on actual payment- Computation of the income under the head profits and gains of business or profession.

References:

1. H C Mehrotra & S P Goyal, Direct Tax, 42nd Edition, Sahitya Bhawan Publications, 2021
2. Vinod K Singhania & Monica Singhania, Students Guide to Income Tax, 65th Edition, Taxmann Publications, 2021.
3. T N Manoharan & G R Hari, Students Handbook on Taxation, Snow White Publications, 2021
4. H C Mehrotra & S P Goyal, Income Tax Law and Accounts, 62nd Edition, Sahitya Bhawan Publications, 2021.
5. V P Gaur & D B Narang, Income Tax Law and Practice, 47th edition, Kalyani Publishers, 2021.

Course designed by: Dr Renjith Jose



CBCM525: COMPUTERIZED ACCOUNTING – II

(CA - Optional Core Course 3)

Credit: 3

Total Hours 54

Course outcomes: After the successful completion of the course the student should be able to:

CO 1: Create a new company in Tally and create chart of accounts and entering accounting transactions.

CO 2: Record inventory items and inventory transactions in the accounts of company.

CO 3: Create cost centers and cost categories in Tally and also record bill wise details in the accounts of a company

CO 4: Prepare salary statements and bank reconciliation statements in an organization.

CO 5: Prepare accounts with TDS, Service Tax and GST calculations.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Create	2	2	1	1	1	2	1	1	1	1
CO2	Apply	2	2	1	1	1	1	1	1	1	1
CO3	Create	1	1	-	-	-	1	1	-	-	-
CO4	Apply	2	1	1	1	1	1	1	-	-	-
CO5	Apply	2	2	2	-	1	1	1	1	1	1
Average CO		1.8	1.6	1.25	1	1	1.2	1	1	1	1

Module 1: Introduction to Tally (12 Hours)

Features of Tally – Screen components-Settings of Function Key’s- Creation of Company-selecting a company – altering/ modifying company creation details - F 11 Features – F 12 Configuration- Tally Security - Tally vault –Tally audit – advanced security control – back-up and restore - Accounts Only-account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- entering transactions in accounting vouchers- creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers –post-dated vouchers – reverse journal-Balance sheet – Profit and loss account – Trial balance – Day books-Account Book

Module 2: Accounts with Inventory (10 Hours)

Stock Group-Stock Item-Stock Categories-Unit of Measures- Godown- creating, displaying, altering Inventory Vouchers- using inventory vouchers – using accounting vouchers with inventory details (invoice mode) - Inventory reports - stock summary - inventory books – statement of inventory



Module 3: Advanced Accounts & Inventory (10 Hours)

Bill wise details-Multi Currency-bank reconciliation statement - creating budget -generating reports - configuring reports- statement of accounts – ratio analysis - cash flow -fund flow – list of accounts – exception reports cost categories- cost centers – creating cost categories and cost centers - displaying, altering and deleting cost categories and cost centers.

Module 4- Payroll (12 Hours)

Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple creation of employee head – salary details – configuration of salary details – creating units of work – managing and creating attendance / production types – payroll vouchers – creating payroll voucher types -displaying, altering and deleting payroll documents – payroll reports (full) – configuring all payroll reports – statutory deductions – generating a sample pay slip

Module 5: Accounting of Tax (10 Hours)

F 11 & F 12 settings for taxation – TDS - ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – Service Tax - GST – GST terminologies – computing GST – ledgers and vouchers pertaining to GST – GST reports – GST forms – interstate trade and CST-FBT

Reference:

1. Tally Manuel Vol 1 to Vol 5 –Tally Academy - Tally Solutions India
2. Tally ERP 9 in Simple Steps - Kogenet Learning Solutions Inc.
3. Computerized Accounting - K K Tomy

Course Designed By: Mr. Binu Antony



SEMESTER VI

CBCM626: APPLIED COST ACCOUNTING

Credit: 4

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Apply the theoretical knowledge in computing equivalent production units and product cost under process costing and transfer price mechanism

CO2: Understand and apply the marginal costing technique in managerial decision making

CO3: Apply standard costing technique in cost control of material and labour

CO4: Draw up accounts of the contractor and contractee

CO5: Apply the theoretical knowledge in determining cost and selling price of various service industries.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	1	-	-	-	-	1	-	-	-	-
CO2	Understand	-	2	1	1	-	1	-	2	1	-
CO3	Apply	1	2	1	1	-	1	2	2	1	-
CO4	Understand	2	-	1	-	-	1	-	1	-	-
CO5	Apply	-	1	2	1	1	1	1	2	-	1
Average CO		1.33	1.66	1.25	1	1	1	1.5	1.75	1	1

Module 1: Process Costing & Transfer Pricing Mechanism (25hours)

Meaning of process costing- features of industries where process costing is applied. Preparation of process Cost Accounts – Process Losses – Treatment of Abnormal Loss and Abnormal Gain - Equivalent Production – Inter Process Profits -Joint Products and By Product Costing – Meaning of Transfer Pricing – Objectives of Transfer Pricing – Criteria for setting TP - Methods of Transfer Pricing – Cost based TP – Market Price based TP – Negotiated TP – Practical problems dealing with cases where the TP is same but the output is different

Module 2: Marginal Costing (20 hours)

Meaning and Definition – Difference between Marginal costing and Absorption Costing – PV Ratio – Break Even Point – Margin of Safety – Computation of sales required to earn a given profit – Effect of change in variable cost, selling price, sales volume, fixed cost etc on break even sales, PV ratio, BE sales, Profit and Margin of Safety- Break even Chart

Module 3: Standard Costing (20 hours)

Meaning, Scope and Utility of Standard Costing – Advantages and limitations of Standard Costing – Variance – Material Variances – Labour Variances



Module 4: Contract Costing (15 hours)

Features of contract costing – Preparation of accounts in the books of the contractor and contractee – Determination of profit on contract which is incomplete/ nearing completion and those completed

Module 5: Service Costing (10 hours)

Road Transport Costing – Hospital -Canteen Service Costing.

Reference Texts

1. Students Referencer on Advanced Management Accounting, Saravanaprasath, Sitaraman & Co. Pvt. Ltd
2. Cost Accounting, SP Jain and KL Narang, Kalyani Publishers
3. Students Referencer on Cost Accounting, G. Sekar Saravanaprasath, Sitaraman &Co.
4. Cost Accounting, PK Jain and MY Khan, Tata McGraw Hill Education
5. Principles of Cost Accounting, Edward Vanderbeck, Cengage Learning.
6. Cost Accounting Theory & Problems, Dr. SN Maheswari, Dr. SN Mittal, Sree Mahaveer Book Depot.
7. Principles and Practice of Cost Accounting, Ashish K Bhattacharya, PHI Learning Pvt. Ltd

Course designed by: Mr. Sojan Kurian



CBCM627: PRINCIPLES OF BUSINESS DECISIONS

Credit: 3

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Estimate the scope of managerial economics and establish the linkage

between managerial economics and other major disciplines

CO2: Choose the apt method to ascertain the linkage between demand and major determinants of demand.

CO3: Interpret the concept of production and make the linkage between units produced and its impact on various costs

CO4: Classify different market structures and find out the mechanism of determining the price in different markets.

CO5: Reflect insights into inflation and business cycle

Course Mapping Table

CO No.	Cognitive Level	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO3	PSO 4	PSO 5
CO1	Understand	1	-	-	-	-	2	-	-	-	-
CO2	Apply	2	-	2	2	-	2	2	-	-	-
CO3	Understand	1	-	1	-	-	1	2	-	-	-
CO4	Understand	1	-	1	1	-	2	1	-	-	-
CO5	Understand	1	-	-	-	-	2	-	-	-	-
Average CO		1.2	-	1.33	1.5	-	1.8	1.66	-	-	-

Module 1: Introduction to Economics (15 Hours)

Economics—Wealth Definition, Welfare definition, Scarcity Definition and Growth Definition-Micro & Macro-economics – Managerial economics–Nature and uses–Relation with other disciplines-Application of Economic theory in business decision making-Circular flow of economic activity.

Module 2: Demand Analysis (25 Hours)

Demand analysis-Demand function – Determinants of demand – Law of demand-Types of demand: Individual demand and Market demand - Demand schedule – Demand curve- Shifts in demand- Elasticity of demand: Income-Price–Cross and Advertisement .Consumer surplus– Demand forecasting–Meaning–Significance and methods–Demand forecasting of new products-Supply, Law of supply, Equilibrium price and quantity-Utility–Total utility and marginal utility-Types of utility-Measurement of utility-Cardinal and ordinal measurement - Law of diminishing marginal utility



Module 3: Theory of Production (20 Hours)

Production-Production function- Cobb Douglas production function – Laws of production- Law of diminishing returns–Law of returns to scale– Economies and diseconomies of scale- Isoquants-Isocost– Optimum combination of inputs. Cost concepts-Social and private cost- Economic and accounting costs–Fixed-Variable–Semi variable cost – Marginal cost – Average cost - Opportunity cost- Cost output relationship in the short run and long run- Producers surplus- Production possibility curve

Module 4: Mechanism of Pricing (15 Hours)

Pricing theory - Objectives of pricing- Perfect competition-Price determination under perfect competition- Equilibrium of a firm under perfect competition--Imperfect competition – Monopoly – Features and kinds of monopoly-Price output determination under monopoly- Price discrimination- Types- Conditions- Degree of price discrimination- Monopolistic competition-Features–Price output determination-Oligopoly—Features-Price output relation under oligopoly.

Module 5: Business Cycle (15 Hours)

Inflation–Types of inflation–Demand pull inflation–Cost push inflation-Wage push inflation- Imported inflation–Deflation–Measures to control inflation-Business cycles–Phases of business cycle– Causes and characteristics of each stage–Uses of business cycle in business decisions-Theories of business cycle.

Text Books

1. R.L. Varshney, Managerial Economics ,2nd – Sulthan Chand & Sons-2014
2. Vanitha Agarwal , Managerial Economics , Pearson Education India,2016

Reference:

1. Keat Paul, K Young Philip, Erfle Steve, College Dickinson, Banerjee Sreejatha – Managerial Economics- 7th – Pearson-2017.
2. T R Jain, Managerial Economics ,1st, V K Global Publications,2020.
3. Thomas J. Webster ,Managerial Economics: Theory and Practice, , Emerald Group Publishing,2003.

Course Designed by: Dr Binu Mathew Job



CBCM628: AUDITING

Credit: 3

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Understanding the principles of auditing and types of audits

CO2: Evaluate the liabilities of the auditors

CO3: Explain the concept of audit documentation

CO4: Identify qualifications, disqualifications, appointment, rights and duties of the company auditor

CO5: Explain concepts and principles of corporate Risk assessment and internal control

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	1	-	-	-	2	1	-	-	-
CO2	Evaluate	2	-	1	-	-	1	-	1	-	-
CO3	Understand	1	1	1	-	-	1	-	-	1	-
CO4	Understand	-	1	-	1	-	-	1	1	1	-
CO5	Understand	1	2	-	-	-	-	-	2	1	-
Average CO		1.5	1.5	1	1	-	1.33	1	1.33	1	-

Module 1: Nature, Objective and Scope of Audit (15 hours)

Meaning and nature of Auditing –Definition of Audit - Basic Principles Governing an Audit - Scope of Audit - Objectives of Audit -Advantages of an Audit, Inherent Limitations of Audit - Differences between Accountancy and Auditing - The Auditor: Qualities and Qualifications of an Auditor - Liabilities of an auditor in case of Negligence-Misfeasance- Criminal liability- Liability towards third parties - Auditing standards: Overview, Role of Auditing and Assurance Standards Board in India

Module 2: Audit Planning and Audit Programme (10 hours)

Audit strategy - Planning an Audit of Financial Statement - Audit programme- Development of Audit Plan and Programme - Control of quality of audit work - Delegation and supervision of audit work - Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality

Module 3: Documentation and Evidence and Audit Sampling (25 hours)

a. Documentation and Evidence

Concept of Audit Documentation; Nature & Purpose of Audit Documentation Form, Content & Extent of Audit Documentation - Audit working papers -Audit files, Permanent and current audit files - Ownership and custody of Audit Documentation- Audit procedures for obtaining



audit evidence - Sources of evidence - Relevance and Reliability of audit evidence -Sufficient appropriate audit evidence - Vouching - requirements of a voucher.

b. Audit Sampling

Meaning of Audit Sampling - Designing an audit sample - Types of sampling - Sample size and selection of items for testing - Test checking, Techniques of test check

Module 4: Audit Risk (20 hours)

Audit Risk, Identifying and Assessing the Risk of Material Misstatement - Risk Assessment procedures; Documenting the Risks - Evaluation of internal control system; Testing of Internal control - Internal Control and IT Environment - Materiality and audit risk - Internal audit, Basics of Internal Financial Control and reporting requirements

Module 5: Company Audit (20 hours)

Company Audit – meaning - Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors - Auditor's Report- basic elements - Remuneration of Auditors; Powers and duties of auditors - Types of Modified Opinion; Circumstances When a Modification to the Auditor's Opinion is Required - Qualified, Adverse, and Disclaimer of Opinion

Reference

1. A Hand Book of Practical Auditing, B. N. Tandon , SSudharasanam, S.Chand Publishing
2. Fundamentals of Auditing, Basu, Pearson India
3. Auditing: Principles And Practice, Kumar Ravinder , Sharma Virender, PHI
4. Fundamentals of Auditing , Nagarajan, S. Meenakumar, Aph Publishing Corporation
5. Auditing: Theory and Practice, Arun Kumar, Atlantic

Course designed by: Mr. Janssen Joseph



CBCM629: MANAGEMENT ACCOUNTING

Credit: 4

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Summarize the concepts of management accounting and find out the tools used by management accountants

CO2: Capacitate skills in using tools of management accounting for the preparation of budgets, fund flow statement, cash flow statement, and financial ratios.

CO3: Compare the financial position of business units based on ratio and cash flow analysis

CO4: Evaluate the financial position of business houses and estimate the strength and weaknesses of organizations based on live data

CO5: Design budgets for business and non-business organizations

Course Mapping Table

CO No.	Cognitive Level	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO3	PSO4	PSO5
CO1	Understand	2	2	-	-	-	3		-	-	-
CO2	Apply		1	3	1	-	-	3	-	2	-
CO3	Analyse	-	-	2	2	-	-	3	2	-	-
CO4	Evaluate	-	-	2	2	-	-	3	2	2	-
CO5	Create	-	-	2	1	-	-	2	3	-	-
Average CO		2	1.5	2.25	1.5	-	3	2.75	2.33	2	-

Module 1: Introduction to Management Accounting (15 Hours)

Meaning, definition, Scope and Functions of Management accounting – Difference between Financial accounting and Management Accounting – Management accounting and Cost Accounting – Installation of Management Accounting System - Role of Management accountant in a business enterprise – Financial Statements – Nature, Scope and functions – Limitations of financial statements – Tools of financial statement analysis- Comparative Income statement – Common size statements – Trend Analysis - Comparative evaluation of financial performance of organizations using the tools of financial statement analysis.

Module 2: Ratio Analysis (25 Hours)

Financial Ratio– Meaning and scope - Classification of Ratios – Advantages and Limitations of Ratio analysis – Liquidity Ratios - Profitability Ratios – Activity Ratios – Leverage Ratios – Solvency Ratios – Investors Ratios – Interpretation of different financial ratios from the point of view of the organisations and its stakeholders - Preparation of P&L account and Balance



sheet using given ratios - Financial Performance Analysis of Banking companies using CAMEL Model using live data.

Module 3: Fund Flow Analysis (20 Hours)

Meaning and objectives of Fund Flow Statement – Advantages and Limitations of Fund Flow Statement – Preparation of Fund Flow Statement of a corporate enterprise – evaluation of the movement of working capital.

Module 4: Cash Flow Analysis (15 Hours)

Meaning and objectives of Cash Flow Statement – Accounting Standard 3 – Advantages and Limitations of Cash Flow Statement – Difference between Cash Flow Statement and Fund Flow- Statement – Preparation of Cash Flow Statement in case of Corporate and non-corporate enterprises – Interpretation about the flow of cash and cash position of a corporate enterprise - Analysis of liquidity of business organizations based on cash flow analysis using live data.

Module 5: Budgetary Control (15 Hours)

Budget, Meaning and Definition – Types of Budgets – Budgetary Control – Procedure for the preparation of a budget - Preparation of Functional Budgets – Flexible Budget – Fixed Budget -Procedure of Budgetary Control in conventional Budgetary system – Creation of budgets for business and non-business enterprises.

Text books:

1. SN Maheshwari, Advanced Cost and Management Accounting, Kalyani Publications, New Delhi, 2020
2. V.K Saxena and CD Vasisht, Advanced Cost and Management Accounting, Kalyani Publishers, New Delhi, 2020
3. Amitabha Mukherjee and Mohammed Haneef, Corporate Accounting, McGraw Hill, New Delhi, 2021
4. Sisirkumar Bhattacharya & Sujith Kumar Roy, Management Accounting, S. Chand &Company, 2017

References:

1. B. Saravana Prasath, Advanced Cost and Management Accounting, S. Sitharam & Company, 2022
2. <https://www.icaai.org/post/intermediate-course>
3. <https://icmai.in/studentswebsite/studymat.php>

Course Designed By: Dr. Antony Joseph K



CBCM630: INCOME TAX: ASSESSMENT AND PROCEDURE

(F & T - Optional Core Course 4)

Credit: 3

Total Hours: 90

Course outcomes: After the successful completion of the course the student should be able to:

CO 1: Understand the basis of charge, basic concepts, definitions and procedure for computation of taxable income under capital gains and income from other sources.

CO 2: Compute taxable income under the head capital gains and income from other sources.

CO 3: Understand the provisions of clubbing of income, aggregation of income, set-off and carry forward of losses and deductions under chapter VI A from gross total income.

CO 4: Compute the gross total income, total income and the tax liability of individuals.

CO 5: Understand the procedure for assessment of income and the process of filing of return of income, provision for advance payment of tax, income tax authorities and basic tax planning concepts

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	2	-	1	-	-	2	-	-	-	-
CO2	Apply	-	2	1	-	-	-	-	2	-	-
CO3	Understand	2	-	1	-	-	2	-	-	-	-
CO4	Apply	-	2	1	-	-	-	-	2	-	-
CO5	Understand	2	-	1	-	-	2	-	-	-	-
Average CO		2	2	1	-	-	2	-	2	-	-

Module 1: Capital Gains (25 Hours)

Capital Asset- Short Term Capital Asset and Long-Term Capital Asset- Transfer-Mode of computation of capital gains- Ascertainment of cost in specified Circumstances- Cost of Acquisition- Cost of improvement – Cost Inflation Index- Treatment of capital asset converted into stock in trade- Exemption of capital gains- Tax on short term capital gains under section 111A- Tax on long term capital gains under section 112 and 112 A.

Module 2: Income from Other Sources (20 Hours)

Incomes chargeable under the head- Deductions allowable- Deductions not allowable- Deemed incomes chargeable to tax- Computation of taxable income from other sources- Tax on income from other sources.



Module 3: Computation of Gross Total Income (15 Hours)

Clubbing of Income- Aggregation of Income- Set -off and carry forward and set-off of losses- Computation of Gross Total Income.

Module 4: Computation of Total Income and Tax Liability (20 Hours)

Deductions from Gross Total Income- Computation of Total income of Individuals- Determination of tax liability of Individuals- Application of rates of tax- section 115BAC- Applicability of AMT.

Module 5: Assessment Procedures and Income Tax Authorities (10 Hours)

Return of income- Compulsory filing of return- Types of return - Submission of return of income through TRP- Permanent Account Number- Assessment – Types of Assessment- Advance payment of tax- Income Tax Authorities- Powers of CBDT- Tax planning Concepts.

References:

1. H C Mehrotra & S P Goyal, Direct Tax, 42nd Edition, Sahitya Bhawan Publications, 2021
2. Vinod K Singhania & Monica Singhania, Students Guide to Income Tax, 65th Edition, Taxmann Publications, 2021.
3. T N Manoharan & G R Hari, Students Handbook on Taxation, Snow White Publications, 2021
4. H C Mehrotra & S P Goyal, Income Tax Law and Accounts, 62nd Edition, Sahitya Bhawan Publications, 2021.
5. V P Gaur & D B Narang, Income Tax Law and Practice, 47th edition, Kalyani Publishers, 2021.

Course designed by: Dr Renjith Jose



CBCM631: DATABASE MANAGEMENT SYSTEM

(CA - Optional Core Course 4)

Credit: 2

Total Hours: 54

Course outcomes

CO1: Expertise in Database, models and its relationships.

CO2: Construct and working with tables.

CO3: Compiling and managing queries

CO4: Designing and working with the form and its controls

CO5: Prepare and presenting reports.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Understand	1	-	1	-	-	-	-	1	-	-
CO2	Apply	-	-	2	-	2	-	-	1	-	-
CO3	Apply	-	-	2	-	2	-	-	1	-	-
CO4	Apply	-	-	2	-	2	-	-	1	-	-
CO5	Apply	-	-	2	-	2	-	-	1	-	-
Average		1		1.8		2			1		

Module 1: Introduction to Database Concepts (10 hours)

Key concepts in data base, Database terminologies, Data entities, attributes and keys, Advantages of Database systems, Data Independence, Components of DBMS

RDMS & Relationships in Database: Data Models, Relational Data Model, RDBMS, Types of Relationships, referential integrity.

Module 2: Getting Familiar with MS Access 2007 (15 hours)

Introduction to Access 2007, Security issues in Access, Elements in MS Access, Objects in MS Access, Changing views, Creating a database, Open and close a database, Modify and saving a database creating tables, adding fields to a tables, Data types, Lookup column, Insert and delete column, Add and delete records, Sorting and filtering, Formatting table, creating table relationships.

Module 3: Queries in Access (10 hours)

Introduction to queries, Types of queries, Creating a query, Sort query, Display records, Retrieve data from single and multiple columns, Use a query to make tables.

Module 4: Forms in Access (9 hours)

Introduction to Forms, Form wizard - Editing the data in a form - The Form design view, Form Toolbox, Working with controls



Module 5: Reports in Access (10 hours)

Introduction to Report, Report wizard, Report design, Grouping, sorting, Layout, Style, Title of the report, Group header and footer, Modify report, Printing a Report

Textbooks:

1. Database Management System For Business – Tiji Thomas, Stephen James, Terry Jacob
2. Learning MS Access 2007 1 Edition (English, Paperback, Bangia Ramesh)

Reference

1. Database Management Systems Third edition - Ramakrishnan, Gehrke
2. Microsoft Office Access 2007: The Complete Reference Paperback – 30 October 2007
3. by Virginia Andersen
4. Microsoft® Access 2007 Student Edition Complete by CustomGuide-
<https://www.uc.edu/webapps/af/hr/CUSTOMGUIDE/content/content/access2007.pdf>

Course designed by: Maria Thomas



PRACTICAL

SEMESTER III & IV

CBCM4P01: ADVANCED EXCEL AND COMPUTERIZED ACCOUNTING – I

(CA - Optional Core Course Practical)

Credit: 2

Total Hours: 72

Course Outcomes

Familiarization of Excel package, Ribbon tabs, Tables, Templates, Printing.

CO1: Performing worksheet operations, entering and editing worksheet data, entering Date and Time values, formatting worksheet in different ways, adding header and footer, Number formatting and Conditional formatting.

CO2: Working with Formulas and Functions, familiarizing different categories of functions, Date and Time functions, financial functions, cell referencing, Expertise in creating Pivot tables, Charts and making analysis of data using What-If Analysis tools.

CO3: Creating a new company, prepare journal entries, ledger accounts and financial statements of a business concern in Peachtree, create jobs and prepare job reports and

CO4: Record the inventory details, suppliers’ details and make purchases of inventory items, record the customer details and make cash and credit sales transactions with the customers in Peachtree.

CO5: Prepare the account reconciliation statement and payroll statements

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	-	1	1	-	1	2	-	1	-	1
CO2	Apply	-	1	2	-	2	2	-	1	-	1
CO3	Apply	-	2	2	2	2	2	-	1	-	1
CO4	Apply	1	1	1	1	1	1	-	1	1	1
CO5	Apply	1	-	1	1	-	-	-	1	1	-
	Average	1	1.25	1.4	1.33	1.5	1.75	-	1	1	1

ADVANCED EXCEL (36 hours)

Sample Programs

1. By using different formulas and functions
 - Prepare a worksheet for creating a mark list for students
 - Preparing Payroll worksheet for employees



- Sales register
2. Introducing different types of charts and chart elements.
 3. Creating worksheet to show the use of Mathematical functions, financial functions, Date and time functions.
 4. Creating Tables, Pivot tables, Pivot charts.
 5. Create worksheet to analyze data using What – If Analysis tools.

COMPUTERIZED ACCOUNTING – I (36 hours)

- 1) Creating a company details and record journal entries, prepare ledger accounts and financial statements of a concern.
- 2) Creating jobs in a company and allocating expenses to each job and generate job reports
- 3) Recording stock items, supplier details and make both credit and cash purchase transactions with the suppliers.
- 4) Recording customer details, make both credit and cash purchase transactions with the customers and generating customer reports
- 5) Preparing an account reconciliation reports and salary statements of employees working in an organization and generating account reconciliation and payroll reports

Course designed by: Gigi Joseph



SEMESTER V & VI

CBCM6P02: COMPUTERIZED ACCOUNTING - II AND DATABASE MANAGEMENT SYSTEM

(CA - Optional Core Course Practical)

Credit: 2

Hours :72

Course Outcomes

CO1: Creating and modifying Database, develop relationship between tables and using queries in viewing and modifying data from tables

CO2: Compiling and managing controls in forms and Preparing and presenting reports

CO3: Create a new company in Tally, create chart of accounts and entering accounting transactions also generate financial accounting reports

CO4: Record stock items and inventory transactions in the accounts of company and generate inventory reports, create cost centers and cost categories in Tally and also record bill wise details in the accounts of a company

CO5: Prepare salary statements and bank reconciliation statements in an organization and prepare accounts with TDS, Service Tax and GST calculations.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply	-	-	2	-	2	-	-	1	-	-
CO2	Apply	-	-	2	-	2		-	1	-	-
CO3	Apply	1	1	1	1	1	1	-	1	1	1
CO4	Apply	1	1	1	1	1	1	-	1	1	1
CO5	Apply	1	1	1	-	1	1	-	1	1	1
Average		1	1	1.4	1	1.4	1	-	1	1	1

COMPUTERIZED ACCOUNTING – II (36 hours)

- 1) Creating a new company details in Tally and prepare journal entries, ledger accounts and financial statements of a business concern
- 2) Recording stock items and inventory transactions in the accounts of a business concern and generate inventory reports
- 3) Creating cost centers and cost categories and allocate cost items to each cost centers and cost categories. Record truncations of a company with bill wise details.
- 4) Record employee details and prepare salary statements of employees and generating pay slips and pay sheets. Prepare bank reconciliation statements and generate account reconciliation reports.



5) Record tax details and include tax details in the accounts of a company. Make TDS, Service Tax and GST computations.

DATA BASE MANAGEMENT SYSTEM (36 hours)

Programs:

1. Construct a Student database and a table. Modify database using column and row operations
2. Create relationships between two tables, Stu_details and Teacher_details
3. Using queries in viewing and modifying data from Stu_details and Teacher_details
4. Create a form and change its background colour.
5. Create a report from a student database

Course designed by: Maria Thomas



CBCM6PJ: PROJECT

Course outcomes: After the successful completion of the course the student should be able to:

CO1: Apply relevant commerce, finance and management theories and research skills to a specific field of inquiry.

CO2: Develop persuasive and well supported arguments on a given topic.

CO3: Process data using suitable statistical techniques.

CO4: Communicate research findings in oral, written and graphical format.

CO5: Produce a dissertation document that reports and discusses findings from the research and defend it before a panel of experts.

Course Mapping Table

	Cognitive Level	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	Apply		1		2		2		1		
CO2	Apply	1			1		2		2		
CO3	Apply		2			1	1		1	2	
CO4	Evaluate		2						2	2	
CO5	Analyze		1						2	2	
Average CO		1	1.5		1.5	1	2.5		1.6	2	

The report of the project/research work shall be submitted to the department during sixth semester and shall be produced before the examiners appointed by the College. The evaluation of the dissertation is as given below.

Relevance of the topic	5
Review of literature	10
Methodology, content, analysis, conclusion	25
Language, structure and referencing	10
Total	50



OPEN COURSE

COCM501: FUNDAMENTALS OF ACCOUNTING

Credit: 3

Total Hours: 54

Course Outcomes

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

CO1: Understand the basics of accounting and the key terms used

CO2: Apply the rules of debit and credit properly

CO3: Prepare ledger accounts

CO4: Able to prepare trial balance

CO5: Prepare the final accounts of sole trader by applying the rules

Module I- Introduction to Accounting

16 Hours

Accounting – Meaning, Objectives, Advantages and Limitations - Accountancy - Branches of Accounting- Users of accounting information and their needs- Systems of Accounting : Single Entry and Double Entry- Basic Accounting Terms – Business Transaction, Capital, Drawings, Liabilities ,Assets, Classification of assets and liabilities- Expenditure (Capital and Revenue), Expense, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Discount (Trade discount and Cash Discount)- Accounting concepts and conventions.

Module II- Journaling & Posting

10 Hours

Functions of accounting – Book keeping and Accounting- Accounting cycle- Journal- Types of Accounts- Rules of debit and credit – Journalizing- Preparation of journal entries using British Approach and American Approach- Ledger – Posting –Preparation of ledger- Totaling and balancing- concept of debit and credit balances.

Module III- Special journals

10 Hours

Special Journals: meaning –Advantages of special journals –Cash Book – Preparation of Single column and Triple columns cash books- Contra item – Preparation of Petty cash book- Cash Float –Imprest system.

Module IV- Trial Balance

10 Hours

Trail Balance: Meaning – Objectives- Methods of preparation: Balance method and Total method- Preparation of Trail balance. Differences between Trial balance and Balance sheet.

Module V- Final Accounts

8 Hours

Final Accounts- Income statement – Position statement – Preparation of : Trading/c, Profit and Loss Account and Balance Sheet.- Grouping and Marshaling of items –Preparation of final accounts with the Adjustments of Closing Stock, Prepaid, Outstanding, and Depreciation

**Reference:**

1. P C Tulsian, – Fundamentals of Accounting - Tata McGraw Hills Education Pvt Ltd, New Delhi, 2020
2. Financial Accounting - A. Mukharjee & M. Hanif, Tata McGraw Hills Education Pvt Ltd.
3. Bhushan Kumar Goyal - Fundamentals of Financial Accounting- TAXMANN -1st - 2017

Course designed by: Dr Binu Mathew Job



SKILL DEVELOPMENT COURSE

CCMSDC01: TALLY PRIME

Credit: 2

Hours: 72

Course Outcomes

CO 1 Create a new company in Tally prime, create ledger accounts and entering accounting transactions also generate financial accounting and mis reports.

CO 2 Record banking transactions in Tally prime and prepare bank reconciliation statements.

CO 3 Record inventory items and inventory transactions in the accounts of company and generate inventory reports.

CO 4 Record bill wise details in the accounts of a company and manage account receivables and payables transactions.

CO 5 Record purchase and sales order transactions of a company in tally prime and also create cost centers.

Module 1 - Introduction to Tally Prime (20 Hours)

Features of tally prime - Downloading and installation of tally prime - types of licenses in tally prime activate new license - company creation and setting up company features in tally prime - F12 configuration in tally prime - alter company details - shut the company - Introduction to chart of accounts - creation, alteration & deletion of masters in tally prime (both accounting & inventory) - multi-masters creation and display. - Recording and maintaining accounting transactions - recording transactions in tally - accounting vouchers in tally prime - recording accounting vouchers in tally prime (receipt, payment, contra, journal, purchase, sales, debit note and credit note. Final accounts reports in tally prime (introduction) - generating financial reports in tally prime. (Trial balance, profit and loss account, balance sheet, cash flow & fund, flow analysis report, receipts and payments) - mis reports in tally (stock summary analysis, daybook, cash and bank book, purchase register, sales register, journal register)

Module 2 - Banking Transactions (8 Hours)

Banking payments - cheque printing (both single & multiple cheque printing) - deposit slip (cheque/cash) - payment advice - bank reconciliation (auto/manual)

Module 3 - Storage and Classification of Inventory (14 Hours)

Introduction to supply chain - types of suppliers - inventory management - terms used in inventory management (theory part) - inventory masters in tally prime - creation of inventory masters in tally prime - tracking of movements of goods in batches/lots - activation of batches/lots for stock items - allocation of batch/lots details in purchase invoice - selling of



stock items from batch/lots - identifying the expired batch in sales invoice - returning of expired batch stock items - batch reports - price levels and price lists - activating price lists and defining of price levels - creation of price list - price level - revise price list.

Module 4 - Accounts Receivable and Payable Management (15 Hours)

Accounts payable and receivable - maintain bill-wise entry - activation of bill-wise entry - specifying of credit limit for parties (for individual & multiple ledger) - sales voucher restriction based on credit limit - splitting of credit sale into multiple bills - payment performance of debtors - bills payable and receivable reports in tally prime - bills receivable - ageing analysis of outstanding - generating reminder letter in tally prime - generating confirmation of accounts in tally prime - bills settlement.

Module 5 - Purchase and Sales Order Management (15 Hours)

Recording purchase order - recording receipt note - recording rejection out - recording purchase - recording debit note - recording payment - recording sales order - recording quotation - recording delivery note - recording rejection in - recording sales - recording receipt - purchase order outstanding - sales order outstanding - pre-closure of orders - reorder level - display reorder status - godown transfer in tally prime - tracking additional costs of purchase - configuration of additional cost of purchases in tally prime - cost/profit- centers management - cost center and cost categories - allocation of expenses to multiple cost centers and cost categories - cost center reports

References

1. Tally Manuel–Tally Academy - Tally Solutions India
2. Computerized Accounting - K K Tomy



Programme Articulation Table

Course Code	Course Title	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
Core Courses											
CBCM101	Business Statistics	1.5	2	2.5	2	-	2	2.4	1.75	-	-
CBCM102	Banking Theory practice	1.6	-	-	-	-	1.75	1	-	1	-
CBCM103	Fundamentals of Business law	2	1.67	1	2	1.67	1	-	1.67	1	-
CBCM104	Marketing Management	2.5	1	-	1.5	-	1.8	-	-	2	-
CBCM205	Quantitative Techniques and Introduction to Business Research	2.33	2.5	2.5	1.67	-	2.33	2.6	1.75	1.5	-
CBCM206	Business Communication Theory & Practice	2	-	1	-	-	1.5	1	1	-	1
CBCM207	Fundamentals of Corporate Regulations	2	-	-	2	2	2	1	-	1	-
CBCM208	Financial Accounting - I	1	-	1	1	-	2	-	2	-	1
CBCM309	Integrated Marketing Communication	1.5	1.5	1.5	1	1	1.33	1.5	2	1	1
CBCM310	Corporate Accounting		3	2			1	2			
CBCM311	Economic and Business Regulations	2	1	-	1	1	2	-	-	-	-
CBCM312	E - Commerce	1.4	-	1	-	-	1.4	1	-	1	-
CBCM313	Financial Management (F& T- Optional1)	1	1.5	1	1	1	1.25	1.25	1	1	1
CBCM314	Advanced Excel (CA – Optional 1)	1.4	2	1.2	0.8	1.8	1.2	-	1.2	1	3
	Advanced Excel (CA – Optional 1 Practical)	Evaluation in Semester IV									
CBCM415	Financial Market	1.67	1	1	1.67	-	1.33	1.75	-	1.67	1



CBCM416	Corporate Accounting		3	2			1	2			
CBCM417	Financial Services	2	1	-	2	-	2	-	-	-	-
CBCM418	Entrepreneurship Development	1.25	-	-	-	1	1.25	1.5	-	-	1
CBCM419	Goods and Service Tax(F &T Optional 2)	1	1	1.6	1.4	1	1.2	1.2	1	1	1
CBCM420	Computerized Accounting - I (CA – Optional 2)	1.2	1.25	1.20	1	1	1.33	1	1	1	1
CBCM4P01	Advanced Excel (CA – Optional 2 Practical)	1	0.2	1.2	0.8	1.8	1.2	-	1.2	0.2	0.6
CBCM4P01	Computerized Accounting- I (CA – Optional 2 Practical)	1	1	1	1	1	1	-	1	1	1
CBCM521	Cost Accounting	1.5	2	1	1	1	1	1	1.33	1	1
CBCM522	Environmental Studies	1.5	-	1.5	1	-	1	1.5	1	1.5	-
CBCM523	Advanced Financial Accounting	2	1.5	2.2	1	-	2.5	2.6	2	1.67	-
CBCM524	Income Tax Law and Practice(F &T Optional 3)	2.33	2	1			2		2.5		
CBCM525	Computerized Accounting - II (CA – Optional 3)	1.8	1.6	1.25	1	1	1.2	1	1	1	1
	Computerized Accounting – II (CA – Practical)	Evaluation in Semester VI									
CBCM626	Applied Cost Accounting	1.33	1.66	1.25	1	1	1	1.5	1.75	1	1
CBCM627	Principles of Business Decisions	1.2	-	1.33	1.5	-	1.8	1.66	-	-	-
CBCM628	Auditing	1.5	1.5	1	1	-	1.33	1	1.33	1	-
CBCM629	Management Accounting	2	1.5	2.25	1.5	-	3	2.75	2.33	2	-
CBCM630	Income Tax Assessment and Procedure (F &T Optional 4)	2	2	1	-	-	2	-	2	-	-



CBCM631	Data Base management System (CA – Optional 4)			1		1.8			1		
CBCM6P02	Computerized Accounting and Database management System (CA – Practical)			1.6		1.6			1		
CBCM6PJ	Project	1	1.5		1.5	1	2.5		1.6	2	