

SEMESTER – I

PCCOA20 – Advanced Corporate Accounting

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PCCOA20	Advanced Corporate Accounting	Theory	Core	6	4	100

Course Objectives

To provide knowledge to the students about a few advanced aspects in company accounts

Course Outcomes (CO)

The learners will be able to

1. Prepare consolidated final accounts of holding and subsidiary companies.
2. Illustrate and compute the accounts of electricity companies.
3. Demonstrate about the accounts of life insurance companies.
4. Comprehend the generally accepted accounting principles and accounting standards and to elucidate the procedures of liquidation of companies.
5. Understand and acquire knowledge on human resources accounting and inflation accounting.

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I : Introduction

(15 hours)

- 1.1 Introduction to Holding company theory, Goodwill given in balance sheet, Unrealized profit in stock (K1, K2)
- 1.2 When date of purchase of shares is unknown (K1, K2, K3)
- 1.3 When shares are purchased at the beginning of the current year problems (K2, K3, K4)
- 1.4 When shares are purchased during the current year problems (K2, K3, K4)
- 1.5 Issue of bonus shares to holding company problems (K1,K2, K3)
- 1.6 Treatment of dividend (K3,K4, K5, K6)

Unit II: Accounts of Electricity Companies

(15 hours)

- 2.1 Accounts of electricity companies theory, nature, features of double accounting system (K1, K2, K3)
- 2.2 Receipts & Expenditures on capital a/c, general balance sheet (K2, K3, K4)
- 2.3 Replacement of assets (K2, K3, K4)
- 2.4 Disposal of surplus (K2, K3, K4)
- 2.5 Final accounts of electricity company (K2, K3, K4, K5, K6)
- 2.6 Double account system with adjustments (K3,K4, K5, K6)

Unit III: Accounts of Life Insurance Companies

(15 hours)

- 3.1 Accounts of Life Insurance Company – Introduction (K1, K2, K3)
- 3.2 Ascertaining correct assurance fund (K1, K2, K3)
- 3.3 Journal entries for recording Claims (K1, K2)
- 3.4 Preparation of Revenue Account (K1, K2, K3)
- 3.5 Preparation of Balance sheet of Life Insurance Companies (K2,K3, K4, K5)
- 3.6 Preparation of Final Accounts of Life Insurance Companies (K2,K3,K4, K5)

Unit IV: Generally Accepted Accounting Practices (GAAP), Accounting Standards (AS) and Liquidation of Companies (15 hours)

- 4.1 Concept of Generally Accepted Accounting Principles (GAAP) (K1, K2, K3)
- 4.2 Accounting Standards (AS) - Concept (K1, K2, K3)
- 4.3 Liquidation of Companies - Preparation of Statement of Affairs (K2, K3, K4)
- 4.4 Preparation of Deficiency a/c & Surplus a/c (K2, K3, K4)
- 4.5 Preparation of Liquidators Final Statement of Accounts (K2,K3, K4, K5, K6)
- 4.6 Piecemeal distribution (K2,K3, K4, K5, K6)

Unit V: Human Resource Accounting and Inflation Accounting (15 hours)

- 5.1 Concept of Human Resource accounting (K1, K2, K3)
- 5.2 Approaches to HR accounting & assumptions (K1, K2, K3)
- 5.3 Methods of HR accounting, Financial Reporting (K1, K2, K3)
- 5.4 Inflation Accounting - Computation of Conversion factor (K2, K3, K4)
- 5.5 Valuation of cost of sales & closing inventory (K1,K2,K3)
- 5.6 Preparation of Final accounts under Current Purchase Power method (K2,K3,K4,K5, K6)

Theory : Problems – 20:80

Textbook:

Reddy T. S. & Murthy A. – Corporate Accounting – Margham Publications, Chennai, 2016

GAAP Papers issued by The Institute of Chartered Accountants of India

Books for Reference:

1. Jain S.P. and Narang K. L. – Advanced Accounts – Vol II – Kalyani Publishers, New Delhi, Reprint 2018
2. Gupta R.L. and Radhaswamy M. – Advanced Accounts – Vol II – S. Chand & Sons., New Delhi, Reprint 2017
3. Dr. Maheswari S.N. – Corporate Accounting – Vikas Publishing House, New Delhi, Reprint 2017
4. Shukla M.C. and Grewal T. S. – Advanced Accounts – Vol II - S.Chand & Sons., New Delhi, Reprint 2019
5. Dr. Arulanandam M. A. and Raman K.S. – Advanced Accountancy – Himalaya Publishing House, Revised Edition 2015

Web Resources:

1. <https://ebizfiling.com/blog/holding-company-vs-subsidiary-company/>
2. <https://tallysolutions.com/accounting/double-entry-system-of-accounting/#gref>
3. <https://www.dynamictutorialsandservices.org/2017/09/accounts-of-life-insurance-companies.html>
4. <https://www.taxmann.com/research/account-audit/accounting-standards/accounting>
5. <https://khatabook.com/blog/what-is-human-resource-accounting/>

SEMESTER – I**PCCOB20 – Direct Taxation - I**

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PCCOB20	Direct Taxation - I	Theory	Core	6	4	100

Course Objectives

To provide knowledge about calculation of income under different Heads of Income through the application of the provisions of the Income Tax Act, 1961

Course Outcomes (CO)

The learners will be able to

1. Define and understand the residential status of assesseees.
2. Calculate gross and net salary based on the provisions of the Act
3. Find out income from house property of the assesseees

4. Compute the income from business or profession based on various related provisions and to calculate taxable and exempt capital gains

6. Find out the taxable income under the head Income from other sources

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	H	M	M	M
4	H	HM	M	H	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Residential Status

(15 hours)

1.1 Basic Concepts (K1, K2)

1.2 Residence of Assesses (K2, K3, K4)

1.3 Tax liability calculation based on Residential status (K4, K5)

1.4 Incomes Exempt from Tax (K3, K4)

1.5 Incomes from Salaries – Provisions (K3,K4)

1.6 Incomes from Salaries – Problems (K4, K5)

Unit II: Income from Salary and House Property (15 hours)

2.1 Income from Salaries (Gratuity) (K3, K4)

2.2 Income from Salaries (Encashment of Earned leave) (K3,K4)

2.3 Income from Salaries (Provident Funds and other retirement benefits) (K4 ,K5)

2.4 Income from House Property (Let-out) (K2, K3, K4)

2.5 Income from House Property (Self occupied) (K2, K3, K4)

2.6 . Income from House Property (Self occupied and let out) (K4 ,K5)

Unit III: Profits and Gains of Business or Profession (15 hours)

3.1 Profits and Gains of Business or Profession – Basics (K1, K2)

3.2 Principles governing assessment of business income (K2,K3)

3.3 Method of Accounting of taxable profits (K4, K5)

3.4 Deductions expressly allowed – General deductions – Expenses disallowed(K4, K5)

3.5 Computation of profits and gains of business and profession (K4,K5)

3.6 Depreciation (K4, K5)

Unit IV: Income from Capital Gains (15 hours)

4.1 Capital Gains – Basis of charge (K1,K2)

4.2 Capital Assets –Concept (K1,K2)

4.3 Assets not included as Capital Assets (K1,K2)

4.4 Computation of Capital Gains (K3,K4)

4.5 Capital Gains exempted from tax (K4, K5)

4.6 Comprehensive problems on calculation of taxable Capital Gains (K4, K5, K6)

Unit V: Income from Other Sources

(15 hours)

5.1 Income from Other Sources – Basis of charge (K1, K2)

5.2 Chargeable Incomes under this head (K1,K2)

5.3 Interest from securities (K2, K3)

5.4 Deductions under this head (K3,K4)

5.5 Incomes exempt under this head (K3,K4)

5.6 Calculation of taxable income under this head (K4, K5, K6)

Theory : Problem – 20:80

Textbook:

Dr. Mehrotra H.C and Dr. Goyal S. P. – Income Tax including Tax Planning and Management – Sahitya Bhawan Publications, New Delhi (Relevant Edition).

Books for reference:

1. Dr. Vinod. K. Singhania – Direct Taxes, Law and Practice – Taxmann Publications, New Delhi, (Relevant Edition)
2. Gaur V.P., Narang D.B., Puja Gaur, Rajeev Puri - Income Tax Laws and Practice – Kalyani publications, New Delhi (Relevant Edition)
3. N. Hariharan – Income Tax Law and Practice – Vijay Nicole Imprints Pvt. Ltd., Chennai (Relevant Edition)
4. Reddy T.S. – Income Tax Law and Practice – Margham Publications, Chennai (Relevant Edition)

Web Resources:

1. <https://www.5paisa.com/stock-market-guide/tax/residential-status-under-income-tax-act>
2. <https://learn.quicko.com/income-from-house-property-and-taxes>

3. <https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Business-Profession/Definition-Of-Head-Business-or-Profession.html>
4. <https://www.investopedia.com/terms/c/capitalgain.asp>
5. <https://www.canarahsbclife.com/faqs/tax-saving/how-is-income-from-other-sources-taxed-in-india>

SEMESTER – I

PCCOD20 – Financial Services and Markets

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PCCOD20	Financial Services and Markets	Theory	Core	6	4	100

Course Objectives

To enable the students to understand commonly used financial instruments and the services provided by financial institutions and markets

Course Outcomes (CO)

The learners will be able to

1. Understand the functions of financial markets and services
2. Attain empirical knowledge about venture capital and functioning of credit rating agencies
3. Acquire knowledge on the concepts of mutual funds and its regulations
4. Procedural knowledge on the development and functions of financial market instruments
5. Understand the functioning of Government securities market.

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	H	M	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	H	M	H	M
5	M	M	M	H	M	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Financial Services

(15 hours)

1.1 Introduction-features - functions-Types (K1,K2,K3)

1.2 Constituents of financial markets – Factors affecting financial markets (K1,K2,K3)

1.3 Lease Financing – features – process (K1,K2 ,K3,K4,K5)

1.4 constituents of leasing leasing industry – Advantages & disadvantages of leasing (K1,K2,K3,K4,K5)

1.5 Securitization – process – types – benefits (K1,K2,K3,K4,K5)

1.6 Factoring - meaning-Process – functions – benefits – forfeiting – features – process (K1,K2,K3,K4,K5)

Unit II: Venture Capital

(15 hours)

2.1 Types- benefits-venture capital financing (K1,K2,K3,K4,K5,K6)

2.2 Investment nurturing – methods – techniques (K1,K2,K3,K4,K5)

2.3 Status of venture capital in India – SEBI venture capital funds (Amendment) Reg. Act,2000 (K1,K2,K3,K4,K5)

2.4 Foreign venture capital investors – Credit rating – classifications – advantages – limitations (K1,K2,K3,K4,K5)

2.5 Rating process – framework – CIBIL Score – importance – foreign direct investment (K1,K2,K3,K4,K5,K6)

2.6 Credit Rating Agencies – Credit rating agencies & SEBI (K1,K2,K3,K4,K5)

Unit III: Mutual Funds

(15 hours)

3.1 Introduction – Concept (K1,K2,K3)

3.2 Growth of mutual fund in India (K1,K2)

3.3 Structure of Mutual fund (K1,K2,K3,K4,K5)

3.4 Schemes on the basis of investment objectives (K1,K2,K3,K4,K5,K6)

3.5 Regulation of mutual fund – lacunae in regulations (K1,K2,K3,K4,K5)

3.6 Types of mutual fund (K1,K2,K3,K4,K5)

Unit IV: Financial Markets

(15 hours)

4.1 Call money market – Participants – functioning of call money market (K1,K2,K3,K4,K5)

4.2 Transactions – Advantages – call money rates – reasons for fluctuations (K1,K2,K3, K4,K5)

4.3 REPO market – concept – history – mechanism – Types – risk & Advantages (K1,K2,K3,K4,K5)

4.4 Commercial Paper market (K1,K2,K3,K4,K5)

4.5 Certificates of Deposit (K1,K2,K3,K4,K5)

4.6 CBLO market – features – advantages (K1,K2,K4,K5)

Unit V: Money Market and Government Securities Market

(15 hours)

5.1 Money market requirements – Evolution (K1,K2,K3)

5.2 Commercial bill market – features – classifications – Importance (K1,K2,K3, K4,K5)

5.3 Measures taken to develop bill market – bill market scheme (K1,K2,K3,K4,K5)

5.4 Features of developed bill market – reasons for non – development (K1,K2,K4,K5)

5.5 Guidelines by bank for discounting bills (K1,K2,K3,K4,K5)

5.6 Government (Gilt edged securities – Govt. securities – sale of Govt. Securities – types – role of Govt. securities market) (K1,K2,K3,K4,K5)

Textbook:

Punithavathy Pandian – Financial Services and Markets – Vikas Publishing House Pvt. Ltd., Noida, Reprint 2017

Book for Reference:

1. Agarwal O.P. – Management of Financial Services – Himalaya Publishing House Pvt. Ltd., New Delhi Edition 2015
2. Guruswamy A. – Financial Services – Margham Publications Ltd., Chennai, Reprint 2017
3. Rajesh Kothari – Financial Services in India – Concept and Application – SAGE Publication India Private Ltd., New Delhi, Reprint 2012
4. Sandeep Goel - Financial Services – PHI Learning Ltd., New Delhi, Edition 2014

Web Resources:

1. <https://insights.btoes.com/what-is-financial-services>
2. <https://www.edupristine.com/blog/venture-capital>
3. <https://www.investopedia.com/terms/m/mutualfund.asp>
4. <https://www.wallstreetmojo.com/financial-market/>
5. <https://www.rbi.org.in/Scripts/FAQView.aspx?Id=79>

SEMESTER – I**PECOA20 – Elective IA: Company Law**

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PECOA20	Company Law	Theory	Elective	6	4	100

Course Objectives

The objective of the course is to enable the students to get familiarized with the existing Company Law and Secretarial Procedure

Course Outcomes (CO)

The learners will be able to

1. Familiarise the meaning of a company, its types and highlights of The Companies Act, 2013
2. Get insight of the formation procedure of a company
3. Understand the key managerial personnel of a company, their rights, duties and responsibilities

4. Gain knowledge about the type of company meetings, its procedure and secretarial duties with regard to meetings
5. Cognise the constitution of audit committee and its importance to a company with winding up procedure

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	H
2	H	H	M	H	H	M
3	M	M	M	M	M	M
4	H	H	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Company

(15 hours)

- 1.1 Meaning and Definition – Features – Lifting of Corporate (K1, K2 ,K3)
- 1.2 Circumstances where corporate veil can be lifted (K1, K2 ,K3)
- 1.3 Highlights of Companies Act 2013 (K1, K2 ,K3)

1.4 Types of Companies – One person company – Small Company - Private Company - Public Company (K1, K2, K3)

1.5 Company limited by Guarantee - Company limited by Shares - Holding Company - Subsidiary Company - Government Company (K1, K2, K3)

1.6 Associate Company - Small Company - Foreign Company - Global Company - Body Corporate - Listed Company – Dormant Company – One Person Company (K1, K2, K3)

Unit II: Formation of a Company (15 hours)

2.1 Promotion Stage - Meaning of Promoter - Position of Promoter & Functions of Promoter (K1, K2, K3)

2.2 Incorporation Stage – Meaning and contents of Memorandum of Association and Articles of Association - Distinction between Memorandum of Association and Articles of Association - Certificate of Incorporation (K1, K2, K3)

2.3 Subscription Stage – Meaning and contents of Prospectus –Deemed Prospectus – Red-herring Prospectus - Statement in lieu of Prospectus (K1, K2, K3)

2.4 Commencement Stage – Documents to be filed - E-filing (K1, K2, K3)

2.5 Registrar of Companies - Certificate of Commencement of Business (K1, K2, K3)

2.6 Duties of Secretary in connection with promotion and incorporation (K1, K2, K3)

Unit III: Company Administration (15 hours)

3.1 Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary (K1, K2, K3)

3.2 Chief Financial Officer, Resident Director, Independent Director (K1, K2, K3)

3.3 Auditors – Appointment – Powers – Duties and Responsibilities (K1, K2, K3)

3.4 Managing Director – Appointment – Powers – Duties and Responsibilities - Audit Committee - CSR Committee (K1, K2, K3)

3.5 Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal (K1, K2, K3)

3.6 Managerial remuneration – Meaning – Determination of net profits – Power of Central Government to fix remuneration (K1, K2, K3)

Unit IV: Corporate Meetings (15 hours)

4.1 Corporate Meetings - Types of Meetings (K1, K2, K3)

4.2 Annual General Meeting – Extraordinary General Meetings (K1, K2, K3)

4.3 Board Meetings and Resolutions – Class Meetings (K1, K2, K3)

4.4 Creditors Meetings – Committee Meetings – Statutory Meeting (K1, K2, K3)

4.5 Requisites of a valid meeting (K1, K2, K3)

4.6 Duties of Company Secretary before and after meeting (K1, K2, K3)

Unit V: Winding up a Company

(15 hours)

5.1 Meaning of Winding up – Modes – Winding up by the Tribunal – Filing of petition for winding up – Power of Tribunal on receiving the petition – Power to Tribunal to restrain the proceedings against the company – Power of Tribunal on hearing petition – Power of Tribunal to refuse an order of winding up (K1, K2, K3)

5.2 Official liquidator – Winding up Committee – Duties of official liquidator – Powers exercisable without the sanction of the Tribunal (K1, K2, K3)

5.3 Contributory – List of contributories – liabilities of contributories – Liability of present members (K1, K2, K3)

5.4 Procedure followed in compulsory winding up (K1, K2, K3)

5.5 Voluntary winding up of the company – Declaration of Solvency – Commencement of Voluntary Winding up (K1, K2, K3)

5.6 Procedure for Voluntary winding up – Duties of Secretary in respect of members' voluntary winding up (K2, K3, K4)

Textbook

Kapoor N.D. - Company Law and Secretarial Practice - Sultan Chand & Co. Pvt. Ltd., New Delhi, Edition 2019

Books for Reference:

1. Maheshwari S.N. - Elements of Corporate Law - Himalaya Publishing House Pvt. Ltd., Mumbai, 2015
2. Venkataramana K. - Corporate Administration - Seven Hills Book Publication, India, Edition, 2010
3. Bhandari M.C. - Guide to Company Law Procedures - Wadhwa Publication, Edition 2010

Web Resources:

1. <https://cleartax.in/s/types-of-company>
2. <https://legalstudymaterial.com/steps-in-information-of-a-company/>
3. <https://www.theinsolvencyexperts.co.uk/company-administration/>
4. <https://www.airgram.io/blog/corporate-meeting>
5. <https://www.indiafilings.com/winding-up-of-a-company>

SEMESTER – I**PICOA20 – Independent Elective IA: Risk Management**

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: I	PICOA20	Risk Management	Theory	Elective	-	2	100

Course Objectives

To give students the knowledge about risk and managing the risk

Course Outcomes (CO)

The learners will be able to

1. Gain knowledge of the basics of risks and risk management
2. Familiarise with the sources of risks in various fields like banking and currency exchange
3. Gather skills to manage risks at the corporate level
4. Acquire skills to manage risks using derivatives as tools
5. Understand the areas of risks and manage the same

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	M	M	H	H	M	M
2	H	H	M	H	H	M
3	M	M	H	M	M	M
4	H	M	M	M	H	H
5	M	H	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Risk Management

- 1.1 Risk management: meaning, definition (K1, K2, K3)
- 1.2 Elements of uncertainty (K1, K2)
- 1.3 Peril, hazards (K1, K2)
- 1.4 Types of risk management, risk management process(K1, K2)
- 1.5 Definition, types & various meanings of risk management(K1, K2, K3)
- 1.6 Limitations of risk management(K1,K2,K3,K4)

Unit II: Sources of Risk and Exposure

- 2.1 Sources of risk & exposure (K1, K2, K3)
- 2.2 Pure & speculative risk (K1, K2)
- 2.3 Acceptable & non-acceptable risk (K1, K2)
- 2.4 Static & dynamic risk (K1, K2)
- 2.5 Elements of risk (K1,K2,K3)
- 2.6 Various elements of cost of risk (K1,K2,K3,K4)

Unit III: Corporate Risk Management

- 3.1 Introduction: corporate risk management (K1, K2, K3)
- 3.2 Risk of returns (K1, K2)
- 3.3 Approaches & processes of corporate risk management (K1, K2)
- 3.4 Management of business risk, currency & interest rate risk (K1, K2)
- 3.5 Assets & liability management (K1,K2,K3)
- 3.6 Guidelines & tools of risk management (K1,K2,K3,K4)

Unit IV: Derivatives as Risk Management Tools

- 4.1 Derivatives & risk management tools: Introduction (K1, K2, K3)
- 4.2 Derivatives as risk management tools (K1, K2)
- 4.3 Features of hedging, forward (K1, K2)

4.4 Features of future, options & swaps (K1, K2)

4.5 Classification of derivatives (K1,K2,K3)

4.6 Important features of derivatives (K1,K2,K3,K4)

Unit V: Hedging and Options

5.1 Hedging risks, currency risk, interest rate risk (K1, K2, K3)

5.2 Hedging risks with currency & interest rate futures (K1, K2)

5.3 Index futures & commodity futures (K1, K2)

5.4 Fundamentals concepts & hedging & options, risk management with options (K1, K2)

5.5 Fundamentals of currency & interest rate, swaps (K1,K2,K3)

5.6 Risk management with swaps, fundamental concepts of VAR, Approaches & insurance (K1,K2,K3,K4)

Textbook:

Indian Institute of Banking and Finance – Risk Management – Mac Millan Publishers India, New Delhi, Revised Edition 2018

Books for Reference:

1. Carl L.Pritchard – Risk Management:Concept and Guidance – Auebach Publications, UK, 2017
2. Risk Management Institute – Practice Standard for Project Risk Management – Risk Management Institute, Bangalore 2009
3. Michel Crouhy ,Dan Galai et., - Essentials of Risk Management – Mc GrawHill Education, New Delhi 2013

Web Resources:

1. <https://corporatefinanceinstitute.com/resources/risk-management/risk-management/>
2. <https://www.yourarticlelibrary.com/business/risk-management/risk-significance-sources-and-indicators/89504>
3. <https://www.diligent.com/insights/risk-management/strategies-corporate-risk-management/>
4. <https://www.invensislearning.com/blog/risk-management-tools-techniques-in-pm/>
5. <https://www.ig.com/en/trading-strategies/how-to-hedge-with-options-201102>

SEMESTER – II**PCCOE20 – Indirect Taxation: Law and Practice**

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PCCOE20	Indirect Taxation: Law and Practice	Theory	Core	5	4	100

Course Objectives

To introduce the students to Indirect Taxes, provisions of the Goods and Services Tax Act, 2017 and The Customs Act, 1964.

Course Outcomes (CO)

The learners will be able to

1. Understand the concept of indirect taxation
2. Get insight on the concept of Goods and Service Tax.
3. Cognise on supply and goods in Goods and Service Tax.
4. Illustrate problems by using various provisions of Goods and Service Tax. And various procedures for registration
5. Understand the concept of Customs Act and to elucidate and compute Customs duty with Goods and Service Tax

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	H
2	M	H	M	H	H	M
3	H	M	H	M	M	M
4	H	M	M	M	H	H
5	M	H	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction

(15 hours)

- 1.1 History of Taxation – Meaning, Definition and Features of Taxation (K1, K2, K3)
- 1.2 Characteristics or elements of Taxation, Objectives of Taxation (K1, K2)
- 1.3 Canons of Taxation (K3, K4, K5, K6)
- 1.4 Characteristics of a Good Tax System - Indian tax system - features & problems (K2, K3, K4)
- 1.5 Classification of taxes, direct taxes in India, indirect taxes in India (K3,K4,K5, K6)
- 1.6 Single tax system - Origin, merits & demerits, Multiple tax system; merits & limitations (K2,K3,K4)

Unit II: Introduction to GST

(15 hours)

- 2.1 Introduction GST, history of GST, Rates of GST, Enactments of GST, dimensions of GST (K1, K2, K3)
- 2.2 Effects of GST on Indian economic growth, differences between present tax structure & GST (K1, K2)
- 2.3 GST; Strengths, weakness, threats & objectives (K1, K2, K3, K4)
- 2.4 GST; Challenges, opportunities, justification (K2, K3, K4)
- 2.5 Salient features of GST, Types of GST (K3,K4,K5, K6)
- 2.6 GST impact on central & state government, advantages & disadvantages, impact & its Implications

Unit III: Supply and Goods in GST

(15 hours)

- 3.1 Definition of various terms (K1, K2, K3)
- 3.2 Goods exempted from GST, Services exempted from GST (K1, K2, K3)
- 3.3 Original works, Legal service, Recognized sports body – Meaning and concepts (K2, K3)
- 3.4 Supply - Introduction - Meaning - Scope
- 3.5 Meaning of Related person, Impact of service job work (K3, K4, K5)
- 3.6 Time of supply, value of supply, Inter & Intra state supply (K2,K3,K4)

Unit IV: Calculation of GST

(15 hours)

4.1 Provisions relating & collection of GST, ITC-eligibility, conditions for auditing, exempt supplies (K1, K2, K3, K4)

4.2 Appointment of credits & blocked creditors, non-availability of ITC, job work (K2, K4)

4.3 Imports & exports of goods & services, zero rated supply (K3, K4, K5)

4.4 Person liable for registration, procedure for registration, issuance and cancellation of registration (K3, K4, K5)

4.5 Unregistered person, revoking of assessment order, adjudicating authority, powers of CGST & Proper commissioner officer, provisions relating to refund of tax (K2,K3, K4, K5)

4.6 Computation of amount levy to GST (K1,K2,K3,K4)

Unit V: Customs Act

(15 hours)

5.1 Customs act – Meaning – Objectives – Rules (K1, K2, K3)

5.2 Officers of Customs - Powers of levy & collection of Customs duty (K1, K2, K3)

5.3 Different types of customs duty, classification of goods (K1, K2, K5)

5.4 Import & Export procedure, exemptions from customs duty, clearance of imported goods, customs duty drawback (K1,K2,K3)

5.5 Import & Export procedure, exemptions from customs duty, clearance of imported goods, customs duty drawback (K1,K2,K3)

5.6 Computation of amount chargeable under Customs Act (K1,K2,K3,K4)

Theory: Problem - 60:40

Textbook:

Reddy T.S. and Hariprasad Reddy Y. – Business Taxation with introduction to GST, Margham Publications, Chennai, 10th Revised Edition, 2018

Books for Reference:

1. Dinkar Pagar – Business Taxation – Sultan Chand & Sons, New Delhi, (Relevant Edition)
2. Balachandran V. – Business Taxation – Sultan Chand & Sons, New Delhi, (Relevant Edition)
3. Govindan V. S – Indirect Taxes Made Easy – Sitaraman & Co., Chennai, (Relevant Edition)

4. Datey V.S – Indirect Taxation, Law and Practice – Taxmann Publication, New Delhi, (Relevant Edition)
5. Notification by Govt. of India - GST Act, 2016

Web Resources:

1. <https://groww.in/p/tax>
2. <https://www.bajajfinservmarkets.in/gst>.
3. <https://navi.com/blog/supply-under-gst/>
4. <https://cleartax.in/s/gst-registration>
5. <https://www.indiacode.nic.in/>

SEMESTER – II

PCCOF20 – Direct Taxation - II

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PCCOF20	Direct Taxation - II	Theory	Core	6	4	100

Course Objectives

To provide knowledge to the students on calculation of incomes under different Heads of Income, Gross Income Total, Total Income and Tax liability of various assesses through the application of the provisions of Income Tax Act, 1961

Course Outcomes (CO)

The learners will be able to

1. Understand the concept of clubbing of incomes of assesses
2. Gain knowledge of Carrying forward and set off of losses under different heads of income
3. Compute the total income of individuals after considering deductions, rebate and relief
4. Assess the taxable income of Firms and compute the tax liability of firm and partners
5. Assess the taxable income of Companies and Co-operative societies compute the tax liability

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)**COs consistency with PSOs**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H**Course Syllabus****Unit I: Clubbing and Set off****(15 hours)**

- 1.1. Clubbing and set-off and aggregation of incomes (K1, K2, K3)
- 1.2. Income of other persons included in the assessee's total income (K1, K2, K3)
- 1.3. Aggregation of Incomes or Deemed Incomes (K1, K2, K3)
- 1.4. Set-off and carry forward of losses inter-head (K3, K4, K5)
- 1.5 Set-off and carry forward of losses intra-head (K3, K4, K5)
- 1.6 Problems in set-off and carry forward of losses (K3, K4, K5)

Unit II: Rebate and Relief of Tax**(15 hours)**

- 2.1 Rebate and Relief of Tax – Provisions and computation (K2, K3)
- 2.2. Computation of Gross Total Income of Individuals (K3, K4, K5)
- 2.3. Deductions from Gross Total Incomes of Individuals (K3, K4, K5)
- 2.4 Computation of Total Income of Individuals (K3, K4, K5)
- 2.5 Computation of Tax liability with agricultural income (K4, K5, K6)
- 2.6 Computation of Tax liability without agricultural income (K4, K5, K6)

Unit III: Assessment of Firms**(15 hours)**

- 3.1 Assessment of Firms – Calculation of Book profit (K2, K3)
- 3.2 Calculation of Total Income of Firm (K3, K4, K5)
- 3.3. Calculation of Tax liability of Firm (K3, K4, K5)
- 3.4 Calculation of Tax liability of partners (K3, K4, K5)
- 3.5 Assessment of Firm as AOP (K3, K4, K5)

Unit IV: Assessment of Companies and Co-operative Societies**(15 hours)**

- 4.1. Meaning and types of Companies (K2, K3)
- 4.2. Incomes taxable for Companies (K2, K3)
- 4.3. Deductions from Gross total income for Companies (K2, K3)
- 4.4. Provisions for computing total income of Companies (K2, K3)
- 4.5 Computation of Book profit and tax liability of Companies (K2, K3)
- 4.6 Computation of tax liability of Cooperative Societies (K3, K4, K5)

Unit V: Tax Planning**(15 hours)**

- 5.1. Tax planning, Tax evasion and Tax avoidance- Meaning (K2, K3)
- 5.2. Tax Management – Meaning and areas of Tax Management (K2, K3)
- 5.3 Differences between Tax planning, tax evasion and tax avoidance (K2, K3)

5.4. Need, precautions and limitations of Tax planning (K2, K3)

5.5 Tax planning of Individuals under various heads of Incomes (K2, K3)

5.6. Tax planning in relation to starting a new business (K2, K3)

Theory: Problem – 40: 60

Textbook:

Dr. Mehrotra H.C. and Dr. Goyal S.P. – Income Tax including Tax Planning and Management – Sahitya Bhawan Publications, New Delhi (Relevant Edition).

Books for reference:

1. Dr. Vinod. K. Singhanian – Direct Taxes, Law and Practice – Taxmann Publications, New Delhi, (Relevant Edition)
2. Gaur V.P., Narang D.B., Puja Gaur, Rajeev Puri - Income Tax Laws and Practice – Kalyani publications, New Delhi (Relevant Edition)
3. N. Hariharan – Income Tax Law and Practice – Vijay Nicole Imprints Pvt. Ltd., Chennai (Relevant Edition)
4. Reddy T.S. – Income Tax Law and Practice – Margham Publications, Chennai (Relevant Edition)

Web Resources:

1. <https://cleartax.in/s/set-off-carry-forward-losses>
2. <https://taxguru.in/income-tax/rebates-reliefs-income-tax-law.html>
3. <https://taxguru.in/income-tax/assessment-firms.html>
4. <https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner>
5. <https://www.canarahsbclife.com/tax-university/articles/what-is-tax-planning>

SEMESTER – II**PCCOG20 – Research Methodology**

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PCCOG20	Research Methodology	Theory	Core	5	4	100

Course Objectives

To introduce to the students the concept of research, process of conducting research, methods and techniques of presenting research report

Course Outcomes (CO)

The learners will be able to

1. To understand the concept of research methodology
2. To collect and compile data for the purpose of research
3. To get in depth knowledge on sampling and sampling methods
4. To analyse and present the data using statistical tools
5. To construct research report

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	M	H	M	H	H	H
3	M	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Research

(15 hours)

- 1.1 Research – Definition – Characteristics – Nature and scope - Social Science research – Usefulness of social science research (K1, K2, K3)
- 1.2 Approaches to Research – Historical Approach- Descriptive Approach – Case study Approach – Experimental Approach – Exploratory research Approach (K2, K3, K4)
- 1.3 Research Process – meaning – stages in research work- Formulation of Research Problem (K2, K3, K4)
- 1.4 Survey Of literature – determining the sources of information – screening and compiling the information-presenting the relevant information – review of concept – review of past studies (K1, K2, K3)
- 1.5 Research Design - Meaning – Content – features of Good research design – Types – Factors affecting Research Design (K1, K2 , K3, K4)
- 1.6 Hypothesis- Meaning – Definition – Need – Formulation of Hypothesis – Characteristics of Hypothesis - Types of Hypothesis – Test of Hypothesis – General problems in testing Hypothesis (K2, K3, K4)

Unit II: Nature and Collection of Data

(15 hours)

- 2.1 Nature of Data – meaning – classification of Data : Primary and Secondary data – Source of information (K1, K2, K3)
- 2.2 Secondary data- sources- problems in using the data- selection of appropriate method of data collection (K1, K2, K3)
- 2.3 Interview technique – meaning – types – Merits and demerits of interview as a method of Data collection – How to make interview successful (K3, K4, K5)
- 2.4 Observation – Meaning – Definition – Types – Merits and Limitation – Steps to make Observation successful (K3, K4, K5)
- 2.5 Questionnaire Method – Meaning – Definition – Types of Questionnaire – Features of good Questionnaire- Pilot study – Merits and Demerits (K3, K4, K5)
- 2.6 Schedule Method - Meaning – Features – Distinction between Questionnaire and Schedule- Use of Schedules (K1, K2, K3)

Unit III: Sampling

(15 hours)

- 3.1 Sampling – introduction – merits and demerits of sampling (K2, K3)
- 3.2 Law of sampling (K2, K3)
- 3.3 Essentials of sampling (K3, K4, K5)
- 3.4 Methods of Sampling (K2, K3)
- 3.5 Determination of Sample Size – Factors determining sample size (K2, K3)
- 3.6 Sampling and Non – sampling errors (K3, K4)

Unit IV: Statistical Techniques and Research Presentation

(15 hours)

- 4.1 Statistical Analysis- measures of central tendency ((K3, K4, K5)
- 4.2 Measures of Dispersion (K3, K4, K5)
- 4.3 Skewness and Kurtosis (K3, K4, K5)
- 4.4 Simple Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation Coefficient (K3,K4,K5)
- 4.5 Linear Regression Model (K4, K5, K6)

4.6 Diagrammatic and Graphical Representation – Interpretation of results – Percentages –

Bar Diagrams – Pie charts (K2, K3, K4, K5)

Unit V: Research Reports

(15 hours)

5.1 Research Reports (K1, K2, K3)

5.2 Structure and Components of Reports(K2, K3, K4)

5.3 Types of Reports (K1, K2, K3)

5.4 Features of Good Research Report (K1, K2, K3)

5.5 Foot Notes and Citation (K1, K2, K3)

5.6 Plagiarism and consequences of Plagiarism (K1, K2, K3)

Theory : Problems – 80:20

Textbook:

Kothari C. R – Research Methodology Methods and Techniques – New Age International Publishers, New Delhi, 2019

Book for Reference:

1. Ravilochanan P. – Research methodology – Margham Publications, Chennai, Revised Edition 2017.
2. Ranjith Kumar – Research Methodology – Sage Publications, New Delhi, Reprint 2015
3. Gupta S.L and Hitesh Gupta – Business Research Methods – Tata McGraw Hill Publications, New Delhi, Reprint 2012
4. David Dooly – Social Research Methods – Prentice Hall India Pvt, Ltd., New Delhi, Revised Edition 2016

Web Resources:

1. <https://www.scribbr.com/dissertation/methodology/>
2. <https://www.simplilearn.com/what-is-data-collection-article>
3. <https://www.questionpro.com/blog/types-of-sampling-for-social-research/>
4. <https://visme.co/blog/research-presentation/>
5. <https://financialcrimeacademy.org/characteristics-of-a-good-report/>

SEMESTER – II**PICOB20: Independent Elective II A: Managerial Economics**

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: II	PICOB20	Managerial Economics	Theory	Elective	-	2	100

Course Objectives

To teach the students the basics of Managerial Economics and its application in various fields

Course Outcomes (CO)

The learners will be able to

1. To analyse the demand situation in the market and the factors affecting demand for a product
2. To forecast the costs involved in a business and understand the theories of production
3. To assess the different types of markets prevalent in the economy and the pricing policies used
4. Compute national income of a country with knowledge about its components
5. Assess the validity of Foreign Direct Investments in the macro economic environment

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	M	H	M	H	H	M
3	H	M	M	M	M	M
4	M	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: General Foundations and Demand Analysis

- 1.1 General Foundations of Managerial Economics - Economic Approach (K1, K2, K3)
- 1.2 Circular Flow of Activity (K1, K2, K3)
- 1.3 Firm - Nature of the Firm - Objectives of Firms (K1, K2, K3)
- 1.4 Demand Analysis and Estimation - Individual, Market and Firm demand -Determinants of demand (K1, K2, K3, K4, K5)
- 1.5 Elasticity measures and Business Decision Making (K2, K3, K4)
- 1.6 Demand Forecasting (K2, K3, K4)

Unit II: Law of Proportions and Cost functions

- 2.1 Law of Variable Proportions (K1, K2, K3, K4, K5, K6)
- 2.2 Theory of the Firm (K1, K2, K3)
- 2.3 Production Functions in the Short and Long Run (K1, K2, K3, K4)
- 2.4 Cost Functions – Determinants of Costs – Cost Forecasting - Short Run and Long Run Costs
- 2.5 Type of Costs (K1, K2, K3)
- 2.6 Analysis of Risk and Uncertainty (K1, K2, K4)

Unit III: Markets and Competition

- 3.1 Product Markets -Determination Under Different Markets – Market Structure (K1, K2, K3)
- 3.2 Perfect Competition – Monopoly (K1, K2, K3, K4)

3.3 Monopolistic Competition (K1, K2, K3, K4)

3.4 Duopoly – Oligopoly (K1, K2, K3, K4)

3.5 Pricing and Employment of Inputs Under Different Market Structures (K1, K2, K3, K4)

3.6 Price Discrimination - Degrees of Price Discrimination (K1, K2, K3, K4)

Unit IV: National Income, Business Cycles, Fiscal and Monetary Policies

4.1 Introduction to National Income – National Income Concepts (K1, K2, K3)

4.2 Models of National Income Determination (K1, K2, K3, K4)

4.3 Economic Indicators (K1, K2, K3)

4.4 Technology and Employment - Issues and Challenges (K1, K2)

4.5 Business Cycles – Phases– Management of Cyclical Fluctuations (K1, K2, K3)

4.6 Fiscal and Monetary Policies (K1, K2, K3)

Unit-V Macro Economics

5.1 Macro Economic Environment (K1, K2, K3)

5.2 Economic Transition in India (K1, K2, K3, K4)

5.3 Liberalization, Privatization and Globalization (K1, K2, K3)

5.4 Business and Government (K1, K2, K3)

5.5 Public-Private Participation (PPP) (K1, K2, K3)

5.6 Industrial Finance - Foreign Direct Investment(FDIs) (K1, K2, K3)

Textbook:

Yogesh Maheswari- Managerial Economics- PHI learning Pvt. Ltd.,New Delhi, 2nd Ed.

Book for Reference:

1. Debabrata Datta - Managerial Economics- PHI learning Pvt. Ltd., New Delhi, 2017
2. Donald N. Stengel - Managerial Economics Concept and Principles - Business Expert Press LLC,New York, 2011
3. Gupta G.S.- Managerial Economics- Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012

4. Ahuja H.L.- Managerial Economics-S. Chand Publications, New Delhi, 9th edition, 2017

Web Resources:

1. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/10953-demand-analysis.html>
2. <https://www.britannica.com/science/law-of-definite-proportions>
3. <https://www.povertycure.org/learn/issues/market-competition>
4. <https://corporatefinanceinstitute.com/resources/economics/monetary-policy/>
5. <https://www.imf.org/en/Publications/fandd/issues/Series/Back-to-Basics/Micro-and-Macro>

SEMESTER – III

PCCOI20 – Advanced Cost And Management Accounting

Year: II	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: III	PCCOI20	Advanced Cost and Management Accounting	Theory	Core	6	4	100

Course Objectives

To teach the students the advanced techniques in Cost and Management Accounting, enabling corporate reporting and decision making

Course Outcomes (CO)

The learners will be able to

1. To teach the students the advanced techniques in Cost and Management Accounting, enabling corporate reporting and decision making
2. Compute profits or losses of processes through equivalent production units
3. Analyse the profitability of contracts by preparing Contract Accounts
4. Ascertain and assess variances in material, labour, overheads and sales using Variance Analysis
5. Prepare Funds flow statement and find out the increase or decrease in working capital

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	H	M	M	M
4	H	M	H	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Costing Concepts, Process and Contract Costing

(15 hours)

- 1.1. Uniform Costing- Inter-firm Comparison (K1, K2, K3)
- 1.2. Cost Reduction and Cost Control - Activity Based Costing (K1, K2, K3)
- 1.3. Process Costing - Ascertainment of Equivalent Production Units (K1, K2, K3)
- 1.4. Process Costing - Inter Process Profits (K1, K2, K3)
- 1.5. Contract Costing - Cost Plus Contract (K1, K2, K3)
- 1.6. Contract Costing – Escalation Clause (K1, K2, K3)

Unit II: Managerial Decision Making**(15 hours)**

- 2.1. Decision Making – Marginal Costing (K2, K3, K4)
- 2.2. Limiting or Key Factor – Selling Price Decision (K2, K3, K4)
- 2.3. Pricing of Export Sales (K2, K3, K4)
- 2.4. Sales Mix Decision - Plant shut down Decision (K2, K3, K4)
- 2.5. Differential Cost Analysis (K3, K4, K5)
- 2.6. Practical Applications of Differential Cost Analysis (K3, K4, K5)

Unit III: Standard Costing and Variance Analysis**(15 hours)**

- 3.1. Standard Costing and Variance Analysis- Material (K2, K3, K4)
- 3.2. Standard Costing and Variance Analysis- Labour (K2, K3, K4)
- 3.3. Standard Costing and Variance Analysis- Overheads (K2, K3, K4)
- 3.4. Standard Costing and Variance Analysis- Sales (K2, K3, K4)
- 3.5. Standard Costing and Variance Analysis- Profit (K2, K3, K4)
- 3.6. Problems on Material and Labour Variances together (K3, K4, K5)

Unit IV: Funds Flow Analysis**(15 hours)**

- 4.1. Funds Flow Statement - Calculation of changes in Working Capital (K2, K3, K4)
- 4.2. Calculation of Funds from operations (K2, K3, K4)
- 4.3. Preparation of Funds Flow Statement without adjustments (K2, K3, K4)
- 4.4. Preparation of Fund Flow Statement with adjustments (K2, K3, K4)

Unit V: Cash Flow Analysis**(15 hours)**

- 5.1 Calculation of Cash from operations (K2, K3, K4)
- 5.2. Calculation of Cash from Operating activities (K2, K3, K4)
- 5.3. Calculation of Cash from Investing activities (K2, K3, K4)
- 5.4. Calculation of Cash from Financing activities (K2, K3, K4)

5.5. Preparation of Cash Flow Statement (K2, K3, K4)

Theory: Problems – 20: 80

Textbook:

Arora M. N. – A Textbook of Cost and Management Accounting – Vikas Publishing House, Chennai, 10th Edition, 2017

Books for Reference:

1. Maheswari S.N. – Cost and Management Accounting – Sultan Chand & Sons, New Delhi, Reprint 2017
2. Pillai R.S.N and Bhagavathi – Management Accounting – S. Chand & Company Pvt. Ltd., New Delhi, Reprint 2017
3. Ravi M. Kishore – Cost and Management Accounting – Taxmann Publications, New Delhi, Reprint 2018
4. Tulsian P.C. – Cost Accounting – S.Chand & Company Pvt.Ltd., New Delhi, Reprint 2016
5. Jain S.P and Narang K.L – Advanced Cost Accounting – Kalyani Publications, New Delhi, Reprint 2015

Web Resources:

1. <https://www.vedantu.com/commerce/concept-of-costs>
2. <https://www.simplilearn.com/management-decision-making-article>
3. <https://in.indeed.com/career-advice/career-development/what-is-standard-costing>
4. <https://www.5paisa.com/stock-market-guide/generic/fund-flow-statement>
5. <https://www.netsuite.com/portal/resource/articles/financial-management/cash-flow-analysis.shtml>

SEMESTER – III

PCCOK20 – Advanced Business Statistics

Year: II	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: III	PCCOK20	Advanced Business Statistics	Theory	Core	6	4	100

Course Objectives

To teach the students the application of statistical techniques for interpreting and drawing conclusion for business problems.

Course Outcomes (CO)

The learners will be able to

1. Determine and use partial and multiple correlation and regression.
2. Create awareness on non-parametric tests and their application in research real life situation.
3. Frame and test a hypothesis and ability to determine statistical significance between two variables.
4. Apply and compute chi-square and test a hypothesis on specific value of population variance.
5. Apply, compute and interpret f-distribution and ANOVA.

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	M	H	M	H	H	M
3	H	M	M	M	M	M
4	H	H	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Partial and Multiple Correlations and Regressions (15 hours)

1.1 Correlation – Meaning – Importance – Zero order, first order and second order Correlation – Properties of correlation – significance of Correlation coefficient (K1,K2,K3)

1.2 Partial Correlation (K3,K4, K5, K6)

1.3 Part Correlation (K3,K4, K5, K6)

1.4 Multiple Correlation (K3,K4, K5, K6)

1.5 Multiple Regression- least Square regression model (K3,K4, K5, K6)

1.6 Multiple regression- alternative model for least square regression (K3,K4, K5, K6)

Unit II: Non – Parametric Tests (15 hours)

2.1 Non- Parametric test – meaning – characteristic - Merits and limitation (K1 & K2)

2.2 Sign test – one sample sign test – paired sample sign test – sign test for large sample (K3,K4, K5, K6)

2.3 Mann- Whitney U- test (K3,K4, K5, K6)

2.4 One Sample Run Test (K3,K4, K5, K6)

2.5 Kruskal-Wallis test (H Test) (K3,K4, K5, K6)

2.6 Spearman's Rank Correlation (K3,K4, K5, K6)

Unit III: Testing of Hypotheses (Z and T- Test) (15 hours)

3.1 Hypothesis testing – Procedure of testing Hypothesis – Types of error in testing hypothesis (K1,K2,K3)

3.2 Hypothesis testing for Population parameter with Large samples (z- test) – Test for specified mean – Test for equality of 2 mean – test for specified standard deviation – Test for equality of 2 standard deviation (K3,K4, K5, K6)

3.3 Hypothesis testing for Population parameter with Large samples (z- test) – Test for specified Proportion - Test for equality of 2 Proportion- Test for observed small Correlation coefficient – Test for observed high Correlation coefficient –Test for

difference between 2 observed high correlation coefficient (K3,K4, K5, K6)

3.4 Hypothesis testing for population mean With Small Samples- Properties –Uses of t-distribution (K1,K2,K3)

3.5 T- test: significance of the mean of a random sample- testing difference between mean of two sample (independent sample) (K3,K4, K5, K6)

3.6 T- test: hypothesis testing for difference between mean of two sample (Dependent / Paired observation) – testing significance of observed correlation coefficient (K3,K4, K5, K6)

Unit IV: Chi-square Distribution

(15 hours)

4.1 Chi square Distribution – properties of χ^2 distribution condition for application on Chi-square distribution (K1,K2,K3)

4.2 Test of Independency (K3,K4, K5, K6)

4.3 Test of goodness of fit (I) (K3,K4, K5, K6)

4.4 Test of goodness of fit (II) (K3,K4, K5, K6)

4.5 Test of Population variance (K3,K4, K5, K6)

4.6 Test for homogeneity (K3,K4, K5, K6)

Unit V: F-Distribution and Analysis of Variance

(15 hours)

5.1 F- test – Assumptions – Applications (K1,K2)

5.2 F-test Or the Variance Ratio Test (K1, K3, K4, K5, K6)

5.3 Analysis of Variance – One Way Classification (I) (K3,K4, K5, K6)

5.4 Analysis of Variance – One Way Classification (II) (K3,K4, K5, K6)

5.5 Analysis of Variance – Two Way Classification (I) (K3,K4, K5, K6)

5.6 Analysis of Variance – Two Way Classification (II) (K3,K4, K5, K6)

Theory: Problems – 20: 80

Textbook:

Gupta S.P. - Statistical Methods - Sultan Chand & Sons, New Delhi, Revised Edition 2013

Books for Reference:

1. Sancheti D.C. and Kapoor V. K., Business Statistics, Sultan Chand and Sons, New Delhi, 7th Edition, 2015
2. Sharma J.K – Business Statistics – Pearson Education, New Delhi, 2nd Edition 2016
3. Richard I Levin and David S. Rubit, Statistics for Management – Pearson education, New Delhi, Edition 2015
4. Dr. Joseph Anbarasu D. - Business Statistics and Operations Research –Learntech Press, Trichy, 2015

Web Resources:

1. <http://faculty.cas.usf.edu/mbrannick/regression/Partial.html>
2. <https://corporatefinanceinstitute.com/resources/data-science/nonparametric-tests>
3. <https://www.analyticsvidhya.com/blog/2020/06/statistics-analytics-hypothesis-testing-z-test-t-test>
4. <https://www.scribbr.com/statistics/chi-square-distributions/>
5. <https://www.analyticsvidhya.com/blog/2018/01/anova-analysis-of-variance/>

SEMESTER – III

PECOE20 – Elective III A: Principles of Insurance

Year: II	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: III	PECOE20	Principles of Insurance	Theory	Elective	5	4	100

Course Objectives

To provide students the basic knowledge of the Principles of Insurance and the methods of risk management

Course Outcomes (CO)

The learners will be able to

1. To understand the basic principles of insurance.
2. To elaborate the principles of life, fire, marine, motor vehicle, health and miscellaneous

insurances

3. To assess various policies and to illustrate settlement of claims
4. To file claims in case of happening of the event or on maturity of the policy
5. To comprehend the laws of insurance according to the IRDA Act.

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	M	H	H
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction

(15 hours)

- 1.1 Introduction to Insurance - Characteristics of Insurance - Purpose and Needs (K1, K2, K3)
- 1.2 Benefits of Insurance - Functions of Insurance – Importance of Insurance (K1, K2, K3)
- 1.3 Principles of Insurance – Nature of Insurance Contract - Types of Insurance Contracts - Fundamentals of Insurability (K2, K3, K4)

- 1.4 Insurance Contract Vs. Wagering Agreement (K2, K3, K4)
- 1.5 Assurance Vs Insurance - Gambling Vs Insurance (K2, K3, K4)
- 1.6 Classification of Insurance (K2, K3, K4)

Unit II: Life Insurance

(15 hours)

- 2.1 Life Insurance – Essential features of Life Assurance – Advantages of Life Assurance (K1, K2, K3)
- 2.2 Types of life Insurance Plans – Reinsurance (K1, K2, K3)
- 2.3 Channels of Distribution (K1, K2, K3)
- 2.4 Surrender Value and Paid-up Value (K1, K2, K3)
- 2.5 Issue of Duplicate Policy - Lost policies (K1, K2, K3)
- 2.6 Settlement of Claims in Life Insurance (K1, K2, K3)

Unit III: Fire and Marine Insurances

(15 hours)

- 3.1 Fire Insurance – Scope of Fire insurance – Fire Insurance Principles (K2, K3, K4)
- 3.2 Types of Fire policies – Assignment of Fire policies (K2, K3, K4)
- 3.3 Settlement of Claims under Fire policies (K2, K3, K4)
- 3.4 Marine Insurance- Scope of Marine Insurance (K2, K3, K4)
- 3.5 Marine Insurance Contracts – Fundamental Principles (K2, K3, K4)
- 3.6 Marine Insurance Policy (K2, K3, K4)

Unit IV: Motor Vehicle and Health Insurances

(15 hours)

- 4.1 Motor Vehicle Insurance – Taxonomy of Motor vehicle (K2, K3, K4)
- 4.2 Kinds of Motor Vehicle Insurance Policies- Procedure for Motor Vehicle Insurance (K2, K3, K4)
- 4.3 Procedure for Motor Vehicle Insurance (K2, K3, K4)
- 4.4 Claims settlement under Motor Vehicle Insurance (K2, K3, K4)
- 4.5 Health Insurance – Types of Health Insurance Policies (K2, K3, K4)
- 4.6 Health Insurance Schemes in India (K2, K3, K4)

Unit V: Miscellaneous Insurances

(15 hours)

- 5.1 Fidelity Guarantee Insurance- Property Insurance (K2, K3, K4)
- 5.2 Building Insurance – Earthquake Insurance – Flood Insurance (K2, K3, K4)
- 5.3 Burglary Insurance - Cattle Insurance (K2, K3, K4)
- 5.4 Engineering Insurance - Liability Insurance (K2, K3, K4)

5.5 Crop Insurance - Insurance Pricing (K2, K3, K4)

5.6 Underwriting (K2, K3, K4)

Textbook:

Jyotsna Sethi and Niswan Bhatia – Principles of Insurance - PHL Learning Pvt. Ltd. New Delhi, Revised Edition 2015

Books for Reference:

1. Dr. Periasamy P. – Fundamentals of Insurance – Vijay Nicole Imprints Pvt. Ltd., Chennai, Edition 2016
2. Gupta P. K. – Legal Aspects of Insurance – Himalaya Publishing House Pvt. Ltd., Mumbai Revised Edition 2015
3. Inderpal Singh – Insurance: Principles and Practice – Kalyani Publishers, New Delhi, Edition 2017
4. Mishra M N. – Modern Concepts of Insurance – S. Chand & Co. New Delhi, Edition 2010
5. Premavathy S. - Principles of Insurance – S. Chand & Co., New Delhi, Edition 2016

Web Resources:

1. <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2020/07/ifrs17-first-impressions-2020.pdf>
2. <https://ptgmedia.pearsoncmg.com/images/9780789732606/samplepages/0789732602.pdf>
3. https://elearning.londonschoolofinsurance.com/pdf/en/Introduction_to_Reinsurance.pdf
4. <https://www.owlgen.in/what-is-miscellaneous-insurance-or-non-life-insurance-discuss-its-types>
5. <https://corpbiz.io/learning/double-insurance-and-how-it-works/>

SEMESTER – IV

PCCON20 – Financial Management

Year: II	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: IV	PCCON20	Financial Management	Theory	Core	6	4	100

Course Objectives

To provide knowledge to students about the tools and techniques applicable for efficient management of finance in an organisation

Course Outcomes (CO)

The learners will be able to

1. Comprehend financial management and financial planning
2. Apply general management principles to financial resources of a business
3. Identify and use various financial instruments to increase the potential return of investments
4. Determine capital and working capital requirement of a business
5. Analyse the cost of capital through various theories

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	H	M	H	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Introduction to Financial Management and Financial Planning (15 hours)

- 1.1 Financial Management – Meaning – Definition – Nature of Financial Management - Objectives – Scope and Functions – Role of Financial Manager (K1, K2, K3)
- 1.2 Financial Planning – Meaning – Definition – Scope – Characteristics – Essentials of Sound (K1, K2, K3)
- 1.3 Financial Planning (K1, K2, K3)
- 1.4 Theories of Capitalisation (K1, K2, K3)
- 1.5 Sources of Long Term Finance: Equity, Preference, Debentures, Term Loans, Public Deposits (K1, K2, K3)
- 1.6 Short Term Finance: Trade Credit, Bank Credit, Customer Advances, Instalment Credit, Commercial Credit etc. - Fixed Capital – Working Capital

Unit II: Leverages (15 hours)

- 2.1 Leverage – Meaning - Types and Significance of Leverages (K1, K2, K3)
- 2.2 Calculation of Leverages – Degree of Leverages (K2, K3, K4)
- 2.3 Capital structure – Meaning - Features of appropriate Capital Structure (K2, K3, K4)
- 2.4 Factors affecting Capital structure (K1, K2, K3)
- 2.5 Theories of Capital structure – Net Income Approach, Net Operating Income Approach (Problems included) (K2, K3, K4)
- 2.6 Theories of Capital structure – Traditional Approach and Modigliani and Miller Approach (Problems included) (K2, K3, K4)

Unit III: Cost of Capital (15 hours)

- 3.1 Cost of Capital – Meaning - Importance – Computation of Cost of Capital (K1, K2, K3)
- 3.2 Cost of Debt before and after tax (K1, K2, K3)
- 3.3 Cost of Preference Share Capital (K1, K2, K3)
- 3.4 Cost of Equity Share capital (K1, K2, K3)
- 3.5 Cost of Retained Earnings (K1, K2, K3)
- 3.6 Weighted Average Cost of Capital (K1, K2, K3)

Unit IV: Working Capital Management (15 hours)

- 4.1 Working Capital Management – Meaning – Definition (K1, K2, K3)
- 4.2 Types of Working Capital – Advantages – Factors Determining Working Capital (K1, K2, K3)
- 4.3 Need for Working Capital – Working Capital Cycle (K1, K2, K3)

- 4.4 Factors affecting Working Capital Requirements (K1, K2, K3)
- 4.5 Forecasting Working Capital Requirements (K1, K2, K3)
- 4.6 Funding of Working Capital Requirement (K1, K2, K3)

Unit V: Investment and Dividend Decision

(15 hours)

- 5.1 Capital Budgeting – Meaning – Definition (K2, K3, K4)
- 5.2 Project Evaluation Techniques - Payback Period, Accounting Rate of Return, Net Present Value (K2, K3, K4)
- 5.3 Internal Rate of Return - Profitability Index (K2, K3, K4)
- 5.4 Decision Tree, PERT and CPM (K2, K3, K4)
- 5.5 Dividend Policy Consideration – Dividend Payout Methods (K2, K3, K4)
- 5.6 Dividend Theories – Walter and M.M. Theories (K2, K3, K4)

Theory: Problem – 60: 40

Textbook:

Dr Murthy A. – Financial Management – Margham Publications, Chennai, Reprint 2018

Books for Reference:

1. Khan M. Y, Jain P.K. – Financial Management – Tata McGraw Hill, New Delhi, 6th Edition 2019
2. Pandey I.M. – Financial Management – Vikas Publishing House Pvt. Ltd., New Delhi, Reprint 2018
3. Sudharsana Reddy G. – Financial Management: Principles and Practice – Himalaya Publishing House, Chennai, Edition 2018
4. Periasamy P. – Financial Management – Tata McGraw Hill, New Delhi, Edition 2018
5. Dr. Palanivelu V.R. – Financial Management – S. Chand and Co., New Delhi,

Web Resources:

1. <https://www.csun.edu/~zz1802/Finance%20303/Web-Stuff/Lecture-Notes-Mid1.pdf>
2. https://business.baylor.edu/steve_rich/fin3310/Ch12PLN-3310.pdf
3. <https://www.wallstreetprep.com/knowledge/capital-structure/>
4. <https://khatabook.com/blog/fund-flow-statement-with-examples/>
5. https://thalis.math.upatras.gr/~tsantas/DownloadFiles/Hillier&Lieberman_7th-edition_Chapter10.pdf

SEMESTER – IV**PCCOO20 – Industrial Relations And Labour Laws**

Year: II	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: IV	PCCOO20	Industrial Relations and Labour Laws	Theory	Core	6	4	100

Course Objectives

To teach the students the laws prevalent for the protection of the welfare of employees in industries

Course Outcomes (CO)

The learners will be able to

1. Understand the significance of Industrial relations in organizations
2. Gain knowledge on the process and procedures to handle industrial disputes
3. Good base of labour laws and computation methods of compensation
4. Acquainted with the concept, principles and functions of trade union, collective bargaining and workers' participation in management
5. In-depth knowledge of laws relating to Payment of Wages Act and Factories Act and its judicial set up

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6
1	M	M	H	H	M	H
2	H	H	M	H	H	M
3	M	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit I: Industrial Relations

(15 hours)

- 1.1 Industrial Relations – Meaning - Nature of Industrial Relations (K1, K2, K3)
- 1.2 Significance - Factors pertaining to Good Industrial Relations (K1, K2, K3)
- 1.3 Causes and effects of poor Industrial Relations (K1, K2, K3)
- 1.4 Industrial Disputes – Forms and causes (K1, K2, K3)
- 1.5 Methods of Settlement of Industrial Disputes (K1, K2, K3)

Unit II: Industrial and Labour Laws

(15 hours)

- 2.1 Industrial Laws and Labour Law – Need for Labour Legislation (K1, K2, K3)
- 2.2 Principles of Labour Legislation (K1, K2, K3)
- 2.3 History of Labour Legislation (K1, K2, K3)
- 2.4 Workmen’s Compensation – Determination (K1, K2, K3)
- 2.5 Time for payment of Compensation (K1, K2, K3)

Unit III: Trade Union

(15 hours)

- 3.1 Trade Union - Definition – Need (K1, K2, K3)
- 3.2 Trade Union- Objectives – Structure (K1, K2, K3)
- 3.3 Trade Union Theories (K1, K2, K3)
- 3.4 Functions of Trade Union (K1, K2, K3)
- 3.5 Trade Unions Act, 1926 – Concept and benefits of Collective bargaining (K1, K2, K3)
- 3.6 Workers’ Participation in Management (K1, K2, K3)

Unit IV: Payment of Wages Act, 1936 and Factories Act, 1948

(15 hours)

- 4.1 Payment of Wages, Act 1936 – Objectives – Scope (K1, K2, K3)
- 4.2 Rules for payment of wages (K1, K2, K3)
- 4.3 Authorised deductions from Wages (K1, K2, K3)

4.4 Factories Act, 1948 – Objectives (K1, K2, K3)

4.5 Provisions relating to Health, Safety and Welfare of Employees (K1, K2, K3)

Unit V: Employees State Insurance Act, 1948

(15 hours)

5.1 Employees State Insurance Act, 1948 – Objectives (K1, K2, K3)

5.2 Employees State Insurance Corporation – Constitution, Powers (K1, K2, K3)

5.3 Duties of Standing Committee (K1, K2, K3)

5.4 Benefits to the Employees – Sickness, Maternity, Disablement (K1, K2, K3)

5.5 Benefits to the Employees – Dependents, Medical and Funeral Benefits (K1, K2, K3)

Textbook:

Saravanel P. – Labour Legislations – Eswar Press, Chennai, Reprint 2015

Books for Reference:

1. Srivastava S. C. – Industrial Relations and Labour Laws – Vikas Publishing House Pvt. Ltd., New Delhi, Edition 2015
2. Tripathi P.C. and Gupta C.B. – Industrial Relations and Labour Laws – Sultan Chand & Sons, New Delhi, Edition 2018
3. Venkata Ratnam C. S. – Industrial Relations and Labour Laws – Oxford University Press, New Delhi, Reprint 2017
4. Nair N. G. and Latha Nair – Personnel Management and Industrial Relations – Sultan Chand & Sons, New Delhi, Reprint 2016

Web Resources:

1. <https://labour.gov.in/industrial-relations>
2. <https://www.britannica.com/topic/labour-law>
3. <https://www.britannica.com/money/trade-union>
4. <https://www.whatishumanresource.com/the-payment-of-wages-act-1936>
5. <https://incometaxindia.gov.in/pages/acts/factories-act.aspx>
6. <https://www.esic.in/web/esic/esi-act>

SEMESTER – IV**PECOH20 – Elective IVB: Legal Aspects of Business**

Year: I	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: IV	PECOH20	Legal Aspects of Business	Theory	Elective	6	4	100

Course Objectives

To make the students understand the concept of administration in corporate and to create awareness about other laws available for citizens of India.

Course Outcomes (CO)

The learners will be able to

1. To familiarize with the role of various personnel in governing corporate entities
2. To file a complaint in case of any injustice happening to a consumer
3. To understand the importance of patents, copyrights, etc. and also the mode of safeguarding one's intellectual property right
4. To facilitate the knowledge on laws governing cyber activity and information technology
5. To comprehend any insurance policy or scheme

COs consistency with POs

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	H	M	M
CO2	H	H	H	H	H	H
CO3	H	H	H	H	H	H
CO4	H	H	H	H	H	M
CO5	H	H	H	H	H	M

(Low - L, Medium – M, High - H)

COs consistency with PSOs

CO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6
1	H	M	H	H	M	M
2	H	H	M	H	H	M
3	H	M	M	M	M	M
4	H	M	M	M	H	H
5	M	M	M	H	H	M

Low – L, Medium – M, High - H

Course Syllabus

Unit - I: Corporate Governance

(15 hours)

- 1.1 Corporate Governance – Principles – Objectives – Needs (K1, K2, K3)
- 1.2 The role of ownership structure and group affiliation – The Corporate Governance of Banks (K1, K2, K3)
- 1.3 The role of Institutional Investors – State owned firm – Family owned firm (K1, K2, K3)
- 1.4 Listing Agreement – CEO/CEO certificate – Report on Corporate Governance (K1, K2)
- 1.5 Compliance – Government Manual – Role of Auditor in Corporate Governance (K1, K2)
- 1.6 Requirements to strengthen Corporate Governance (K1, K2, K3)

Unit - II: Consumer Protection Act, 1986

15 hours

- 2.1 Introduction – Significance of Consumer Protection Act – Rights of Consumer – Definition (K1, K2, K3)
- 2.2 Compliant Related Provisions – Consumer Protection Councils - Central Consumer Protection Councils – State Consumer Protection Councils (K1, K2, K3)
- 2.3 Redressal Machinery under the Act – District Forum – State Commission National Commission – complaints before District Forum and State Commission (K1, K2, K3)
- 2.4 Limitation period for filing of Complaints – Administrative Control (K1, K2, K3)
- 2.5 Nature and Scope of Remedies under the Act (K1, K2, K3)

2.6 Appeals – Penalties – Judicial Decisions (K1, K2, K3)

Unit - III: Intellectual Property Rights

15 hours

3.1 Intellectual Property – Meaning – Characteristic of Intellectual Property – Need for Intellectual Property Laws – Types of Intellectual Property (K1, K2, K3)

3.2 Design – Trade Mark: meaning - Trade Marks Act, 1999 - Classification of Goods and Services - Protection of Trade Marks - Registration of Trade Mark (K1, K2, K3)

3.3 Terms of Trade Marks - Renewal of Trade Mark - Infringement and Defences in Infringement – Copyright: Meaning - Terms – Ownership - Procedure for Registration of Copyrights - Rights of the Author - Rights of Owner - Appeals (K2, K3, K4)

3.4 Geographical Indications of Goods: Geographical Indications - Goods - Indications – Prohibition of Registration - Registration of Geographical Indications (K2, K3, K4)

3.5 Rights Bestowed on the registered Proprietor- Action for Infringement – Trade Secrets (K2, K3, K4)

3.6 Patents Act, 1970 – Semiconductor Integrated Circuits Layout Design Act, 2000 (K2, K3, K4)

Unit – IV: Cyber Law and Information Technology Act

(15 hours)

4.1 Introduction – Key definition used in the Act (K1, K2, K3)

4.2 Digital signature (K1, K2, K3)

4.3 Electronic governance (K1, K2, K3)

4.4 Security Procedure (K1, K2, K3)

4.5 Appointment of Control and other officers (K1, K2, K3)

4.6 Cyber Appellate Tribunal (K1, K2, K3)

Unit – V: Insurance Law

(15 hours)

5.1 Introduction – Frame work of Law – The Insurance Act, 1938 (K1, K2, K3)

5.2 Life Insurance Corporation Act, 1956 – General Insurance Business Act, 1972 (K1, K2, K3)

5.3 Insurance Regulatory and Development Authority Act, 1999 (K1, K2, K3)

5.4 Insurance – Definition – Duties and Rights of Insurers (K1, K2, K3)

5.5 Principles of Insurance (K1, K2, K3)

5.6 Types of Insurance (K1, K2, K3)

Textbook:

Balachandran V. and Thotadri S. – Legal Aspects of Business – Vijay Nicole Imprints Pvt Ltd., Chennai

Books for Reference:

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