

**LEARNING OUTCOMES BASED CURRICULUM
FRAMEWORK (LOCF) FOR UNDERGRADUATE
PROGRAMMES**

DEPARTMENT OF CORPORATE SECRETARYSHIP



**LOYOLA COLLEGE (AUTONOMOUS)
CHENNAI 600034**

PREFACE

The B.Com Corporate Secretaryship programme is designed to bridge the gap between conceptual learning and practical application to inculcate professional corporate expertise. As it covers a captivating range of topics, the modern corporate professionals need to have insight into many disciplines.

The learning outcomes - based curriculum framework for a B.Com Degree in Corporate Secretaryship is designed to meet the challenging needs of the Indian Corporate. The framework is expected to assist in the maintenance of the standard of B.Com Corporate Secretaryship degrees/programmes across the country by means of reviewing and revising a broad framework of agreed expected graduate attributes, qualification descriptors, programme learning outcomes and course-level learning outcomes.

The Learning Outcomes based approach to Curriculum Planning intends to deliver in terms of Corporate Secretarial skills and provides knowledge and training ground that turns out high calibre, competent, versatile professionals and good Company Secretaries. The curriculum framework provides conducive ambience for learning Career oriented subjects like Company law, Corporate Laws, Economic laws, Corporate Governance, CSR etc.

The students are anticipated to learn the courses with excitements of Commerce alongside the specialization of Corporate Secretaryship. They need to be capable of shifting their orientation of learning from a descriptive explanation of concepts to a unique style of learning through outcome based learning and quantitative parameters to realize how contributions from research and innovation have made the subjects modern, interdisciplinary and applied and laid the principle for the subjects.

These courses will help the students to apply their knowledge in future course of their career development in higher education and research. In addition, they may get interested to look for engagements in industry and commercial activities employing Secretarial skills, Managerial Skills, Accounting skills and Decision-making skills. They may also be interested in entrepreneurship and start some small business based on their interest and experience.

The curriculum has been designed in such a way that the students are exposed to modern tools and techniques in Corporate. More emphasis has been given to content related to law, management, accounting and entrepreneurship. The curriculum, teaching pedagogy and assessment methods are assigned with appropriate cognitive levels as per BLOOM's Taxonomy. The OBE based evaluation methods will pave way for the assessment of cognitive levels of the students and evaluate the expected course outcome attainment.

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VISION AND MISSION OF LOYOLA COLLEGE

VISION

- Towards holistic formation of youth, grounded in excellence through accompaniment to serve the humanity.

MISSION

- To provide inclusive education through an integral and holistic formative pedagogy.
- To promote skills that prepares them for the future.
- To kindle in young minds the spirit of social and environmental justice with a blend of academic excellence and empathy.
- To stimulate critical and conscientious scholarship leading to meaningful and innovative human Capital.

CORE VALUES

- Cura Personalis
- Pursuit of Excellence
- Moral Rectitude
- Social Equity
- Fostering solidarity
- Global Vision
- Spiritual Quotient

**VISION AND MISSION OF THE DEPARTMENT
DEPARTMENT OF CORPORATE SECRETARYSHIP**

VISION

To train the students to become leaders as Corporate Professionals who serve the society as ethically and socially committed citizens.

MISSION

To nurture holistic development of students with Employability Skills through Industry, Institution, Interaction and inculcate Social Responsibility in a Dynamic Corporate Environment.

**THE SCHOOL OF COMMERCE AND ECONOMICS
PROGRAMME EDUCATIONAL OBJECTIVES [PEO]**

PEO-1	<p>GLOBALLY RELEVANT CURRICULUM To expose the students in various fields of Economics and Commerce.</p>
PEO-2	<p>CORE COMPETENCY DEVELOPMENT To think critically and creatively towards dynamic global business and economic environment.</p>
PEO-3	<p>PROFESSIONAL SKILL DEVELOPMENT To empower the students with strong interpersonal, decision-making, reasoning, communication, and leadership skills.</p>
PEO-4	<p>SOCIAL SKILLS AND ETHICS To develop competent, committed, conscious, creative, and socially responsible citizens.</p>
PEO-5	<p>ENVIRONMENT AND SUSTAINABILITY To develop a multidisciplinary perspective to augment innovatively towards business, economic and environment sustainability.</p>
PEO-6	<p>LIFE LONG LEARNING To enable students to involve in lifelong learning in the pursuit of excellence.</p>

**THE SCHOOL OF COMMERCE AND ECONOMICS
PROGRAMME OUTCOME [PO]**

Students will be able to:

PO-1	DISCIPLINARY KNOWLEDGE Apply the scientific knowledge acquired in classrooms and labs in real-life situations and work environment.
PO-2	PROFESSIONAL SKILLS Internalize the learnt concepts of economics and commerce that will enable them to become skilled professionals.
PO-3	ENTREPRENEURSHIP AND EMPLOYMENT SKILLS Become empowered individuals who will emerge as entrepreneurs or be employed in various positions in industry, academia, and Government.
PO-4	COMPETENCY DEVELOPMENT Adapt in the workplace by possessing the capacity to embrace new opportunities of emerging technologies, leadership, and teamwork in dynamic economic and business environment.
PO-5	SELF-DIRECTED AND LIFELONG LEARNING Engage in independent and life-long learning, especially through MOOCs and other online courses to acclimatize themselves in a dynamic work environment.
PO-6	ENVIRONMENT AND SUSTAINABILITY Contribute innovatively towards business, economic and environment sustainability.
PO-7	SOCIAL SKILLS AND ETHICS Become competent, committed, conscious, creative, and compassionate men and women for and with others.

**PROGRAM SPECIFIC OUTCOMES (PSO) –
DEPARTMENT OF CORPORATE SECRETARYSHIP**

PSO-1	Understand the concepts of Corporate Secretarial Practices that prepares them to become corporate professionals.
PSO-2	Demonstrate Cognitive skills within various disciplines of Secretarial Practice.
PSO-3	Adapt and specialize the contemporary laws in the corporate world.
PSO-4	Acquire practical learning experience of Statutory Legislations, through various case laws and apply it in their profession.
PSO-5	Become competent corporate professional enforcing business ethics and social values.
PSO-6	Play an active role in contributing to the sustainability of business and environment.
PSO-7	Understand and develop the ability to face challenges in the dynamic corporate world.

RESTRUCTURED UG CURRICULUM 2019 –B. Com (Corp.)

PART	SEMESTER I	SEMESTER II	SEMESTER III	SEMESTER IV	SEMESTER V	SEMESTER VI
I	GL 3(3)	GL 3(3)				
II	GE 6(3)	GE 6(3)				
				MC 14(14) Financial Management (7) Company Law & Secretarial Practice(7)	MC 24(24) Income Tax- I(6) Entrepreneurship Development(6) Cost Accounting(6) Company Law & SP(6)	MC 18(18)
III MC	MC 12(12) Financial Accounting(6) Business & Economics(6)	MC 12(12) Business Management(6) Banking Theory Law & Practice(6)	MC 20(20) Corporate Accounting(7) Business Law(7) HRM(6)		ME 6(6) CEL/ IM / Practical Auditing	Income Tax-II (6) Management Accounting(6) Business Strategies(6)
				ME 6(6) Industrial Law/ Financial Services/ GST		
						MS 12(15) Automated Office Mgt./ Corporate Governance/ Secretarial Audit
	AR 6(3)	AR 6(3)	AO 5(3)	AO 5(3)		
IV			BT /AT/NME 3(2)	BT /AT/NME 3(2)		
	FC 3(1)	FC 3(2) EVS	FC 2(1)	FC 2(1)		
V	CC	CC 90(1)				
			OR	OR 120 (2)		
Tot.						
Hr/C	30 (22)	30 (23+1)	30(26)	30 (26+2)	30 (30)	30 (33)
Crdts						

GL – General Language; GE- General English; MC – Major Core; ME – Major Elective; BT- Basic Tamil; AT – Advanced Tamil; NME – Non-major Elective; MS&TP – Major Skill & Internship; PJ – Project; AR – Allied Required; AO – Allied Optional; FC – Foundation Course; CC – Co-curricular; OR – Outreach; MOOC/SSP* - Additional Credits

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI
DEPARTMENT OF CORPORATE SECRETARYSHIP
(2019 - Restructured Curriculum)
OVERALL COURSE STRUCTURE

Sem	Sub. Code	Course Title	T/L	Category	Cr	Hrs
I	UTL 1101	General Tamil-I	T	GL	3	3
	UFR 1101	French for Beginners - I				
	UOL 1101	Hindi Prose -I				
	UOL 1104	General Sanskrit-I				
I	UEL 1201	General English- I (Advanced)	T	GE	3	6
	UEL 1202	General English- I (Intermediate)				
	UEL 1203	General English- I (Basic)				
I	UBC1501	Financial Accounting	T	MC	6	6
I	UBC 1502	Business Economics	T	MC	6	6
I	UBC 1301	Legal Aspects of Business	T	AR	3	6
I	UHE 1001	Personality Development		FC	1	3
I		CCA				
II	UTL 2101	General Tamil-II	T	GL	3	3
	UFR 2101	French for Beginners - II				
	UOL 2101	Hindi Prose -II				
	UOL 2103	General Sanskrit-II				
II	UEL 2201	General English- II (Advanced)	T	GE	3	6
	UEL 2202	General English- II (Intermediate)				
	UEL 2203	General English- II (Basic)				
II	UBC 2501	Business Management	T	MC	6	6
II	UBC 2502	Banking Theory Law and Practice	T	MC	6	6
II	UBC2301	Business Statistics	T	AR	3	6
II	UHE 2001	Life Issues and Coping Strategies	T	FC	2	3

II		CCA	T		1	
III	UTL 3101 UFR 3101 UOL 3101 UOL 3102	General Tamil-III French for Beginners - III Hindi Poetry -III General Sanskrit-III	T	GL	3	3
III	UEL 3201 UEL 3202 UEL 3203	General English- III (Advanced) General English- III (Intermediate) General English- III (Basic)	T	GE	3	5
III	UBC 3501	Corporate Accounting	T	MC	7	7
III	UBC3502	Business Law	T	MC	7	7
III	UBC 3503	Human Resource Management	T	MC	6	6
III		Allied Optional (AO 1)	T	AO	3	5
III		BT/AT/NME	T	NME	2	3
III	UHE 3001	Social Awareness	L	FC	1	2
				ORA		
IV	UTL 4102 UFR 4101 UOL 4101 UOL 4102	General Tamil-IV French for Beginners - IV Hindi Poetry -IV General Sanskrit-IV	T	GL	3	3
IV	UEL 4201 UEL 4202 UEL 4203 UEL 4204 UEL 4205 UEL 4206 UEL 4207	Introduction to Technical Translation Soft skills for Professional Development Professional Content Writing English for Technical Writing English for Employability Skills Essential skills for group Communication Theatre Performance and Film Review	T	MC	3	5
IV	UBC4501	Financial Management	T	MC	7	7

IV	UBC4502	Company Law & Secretarial Practice – I	T	MC	7	7
IV	UBC4601	Industrial Law	T	ME	6	6
	UBC4602	Financial Services				
	UBC4603	Goods & Services Tax				
IV		Allied Optional (AO 2)	T	AO	3	5
IV		BT/AT/NME	T	NME	2	3
IV	UHE 4001	Environmental Studies	T	FC	1	2
IV			T	ORA		
V	UBC5501	Income Tax – I	T	MC	6	6
V	UBC5502	Entrepreneurship Development	T	MC	6	6
V	UBC5503	Cost Accounting	T	MC	6	6
V	UBC5504	Company Law & Secretarial Practice – II	T	MC	6	6
V	UBC5601	Corporate & Economic Laws	T	ME	6	6
	UBC5602	Investment Management				
	UBC5603	Practical Auditing				
VI	UBC6501	Income Tax – II	T	MC	6	6
VI	UBC6502	Management Accounting	T	MC	6	6
VI	UBC6503	Business Strategies	T	MC	6	6
VI	UBC6701	Automated Office Management	SK	MS	10	12
	UBC6702	Corporate Governance, Ethics & CSR				
	UBC6703	Secretarial Audit				
VI	UBC6705	Internship			5	

OFFERED TO OTHER DEPARMENTS:

I	UBC 1301	LEGAL ASPECTS OF BUSINESS	T	AR	3	6
II	UBC 2301	BUSINESS STATISTICS	T	AR	3	6
III	UBC 3401	INDUSTRIAL RELATIONS & LABOUR LAWS	T	AO	3	5
III	UBC 3402	CORPORATE GOVERNANCE	T	AO	3	5
III	UBC 3801	ENTREPRENUERSHIP	T	NME	2	3
IV	UBC4401	BUSINESS ETHICS & CSR	T	AO	3	5
IV	UBC4402	INTELLECTUAL PROPERTY RIGHTS	T	AO	3	5
IV	UBC4801	FUNDAMENTALS OF INVESTMENT	T	NME	2	3

COURSE DESCRIPTORS

Course Code	UBC 1501
Course Title	FINANCIAL ACCOUNTING
Credits	6
Hours/Week	6
Category	MC
Semester	I
Regulation	2019
COURSE OVERVIEW	
<ol style="list-style-type: none"> 1. Financial accounting is a basic accounting major core paper which lays a foundation in Accounting. 2. The main aim of the course is to give basic knowledge about accounting in various business sectors. 3. In this course, preparation of accounts in different sectors like branch, department and hire purchase system are taught. 4. Recent accounting terms are familiarized to students 5. To give inputs on accounting standards, Standards Board of ICAI – IFRS and Insurance Accounts. 	
COURSE OBJECTIVES	
<ol style="list-style-type: none"> 1. To enable the students to understand the adjustments in final accounts of sole traders. 2. To understand the concepts of financial accounting standard. 3. To analyze the accounting procedure for different kinds of business. 4. To prepare accounts for nonprofit organizations. 5. To examine accounting standards, Standards Board of ICAI – IFRS and Insurance Accounts. 	
Prerequisites	Basic knowledge of Accountancy.

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	COGNITIVE LEVEL
I	FINAL ACCOUNTS & DEPRECIATION Preparation of Final accounts of sole trader - Depreciation: meaning, causes, objectives and methods: Straight Line and Diminishing Balance including change in the method of depreciation.	15	CO 1, CO 2, CO 3, CO 4, CO 5	K1, K2, K3, K4, K5, K6

II	BRANCH AND DEPARTMENTAL ACCOUNTING Branch Accounts: need, dependent branch, features, debtors system, stock and debtors system. Departmental accounting: purpose, allocation of expenses, departmental trading account, Inter-department transfers at cost & profit, general profit/loss account and balance sheet.	16	CO 1, CO 2, CO 3, CO 4, CO 5	K1, K2, K3, K4, K5, K6
III	HIRE PURCHASE AND INSTALMENT SYSTEM Hire Purchase: features, terms, maintenance of accounts in hire purchase, books of hire purchaser and hire vendor- Default and Repossession – Hire purchase vs. Instalment.	17	CO 1, CO 2, CO 3, CO 4, CO 5	K1, K2, K3, K4, K5, K6
IV	ACCOUNTS OF NON TRADING ORGANISATION Receipts and payments account, income and expenditure account and balance sheet of non-profit organizations.	16	CO 1, CO 2, CO 3, CO 4, CO 5	K1, K2, K3, K4, K5, K6
V	FIRE INSURANCE & INDIAN ACCOUNTING STANDARD & IFRS Fire insurance –meaning –need for Fire insurance-computation of claim to be lodged for loos of stock – abnormal items –average clause. Introduction to IAS – Meaning – Objectives – Need for Accounting Standards (1, 2, 3, 4, 6 & 9) – Scope – Indian Accounting Standards issued by Accounting Standards Board of ICAI – IFRS: Introduction, Needs and Significance	14	CO 1, CO 2, CO 3, CO 4, CO 5	K1, K2, K3, K4, K5, K6

Text Books

1. Jain & Narang, Financial Accounting, :Kalyani Mumbai 18th edition,: Kalyani, 2011.
2. Reddy T.S & Murthy .A, Financial Accounting, Margham Publications. 2018
3. Gupta, R.L., & Radhaswamy, M, Financial Accounting, 16th edition, Sultan Chand & Sons, New Delhi, 2010.

Suggested Readings

1. Gupta R.L. & Gupta V.K Financial Accounting, Sultan Chand Publications, New Delhi, 2010.
2. Tulsian P.C, Financial Accounting, Tata McGraw-Hill Publication, New Delhi, 2012.

Web Resources

1. <https://cga.nic.in/>
2. <https://www.accaglobal.com/my/en/business-finance/types-finance/hire-purchase.html>
3. <https://nfra.gov.in/>
4. <https://www.wallstreetmojo.com/branch-accounting>
5. <https://financialservices.gov.in/>

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To understand and recall the concepts of financial accounting.	K1, K2
CO2	To assess profit or loss and financial position of sole proprietors, branch, departmental, and fire insurance accounts.	K3
CO3	To analyse different types of accounts in various sectors like branch, department, hire purchase, non-profit organisations.	K4
CO4	To explain the concepts in branch accounts, departmental accounts, hire purchase and non-profit organization as per the IFRS and AS standards.	K5
CO5	To understand and evaluate financial position in various sectors of accounting.	K6

Course Code	UBC 1502
Course Title	Business Economics
Credits	06
Hours/Week	06
Category	Major Core (MC) – Theory
Semester	I
Regulation	2019
COURSE OVERVIEW	
<ol style="list-style-type: none"> 1. Introduction of Business is very important subject integrating wealth, welfare, scarcity and concepts on economics of business. 2. The aim of this course is to describe demand and supply of products. 3. The different modules of the course will examine different areas of business economics including law of diminishing marginal utility, equi marginal utility, indifference curve, law of variable proportion, laws of returns to scale and break even analysis. 4. In this course, different behaviours of markets and pricing policies are also dealt. 5. The other important concepts like Gross Domestic Product, Gross National Product, National Income and Public Expenditure are discussed. 	
COURSE OBJECTIVES	
<ol style="list-style-type: none"> 1. To understand the basic framework of Business Economics like Wealth, welfare, scarcity, cost and profit for the development of business. 2. To identify and associate with the concepts of demand, supply and apply them in the business. 3. To examine and use the concept of economies of scale in real time business. 4. To analyze the idea of product pricing with regard to inflation, deflation and various other market conditions. 5. To evaluate and assess the national income of an economy. 	
Prerequisites	Basic knowledge on Economics.

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	COGNITIVE LEVEL
I	INTRODUCTION TO ECONOMICS Wealth, welfare and scarcity views on economics – Definition – Scope and importance – meaning of opportunity cost, accounting profit and economic profit, incremental and marginal concepts, time and	16	CO 1, CO 2, CO 3, CO 4,	K1, K2, K3, K4, K5, K6

	discounting principle – concept of efficiency.		CO 5	
II	DEMAND AND SUPPLY Meaning of demand – determinants and distinctions of demand – law of demand – elasticity of demand – demand forecasting – supply concept and equilibrium	15	CO 1, CO 2, CO 3, CO 4, CO 5	K1, K2, K3, K4, K5, K6
III	ECONOMIES OF SCALE Meaning and Definition – Law of diminishing marginal utility – equi marginal utility – indifference curve – Production: law of variable proportion – laws of returns to scale – break even analysis.	16	CO 1, CO 2, CO 3, CO 4, CO 5	K1, K2, K3, K4, K5, K6
IV	PRODUCT PRICING Inflation and deflation – Concepts – Causes – Price and Output determination under perfect competition, monopoly – monopolistic – oligopoly	15	CO 1, CO 2, CO 3, CO 4, CO 5	K1, K2, K3, K4, K5, K6
V	NATIONAL INCOME Gross Domestic Product: Methods and Concepts, GNP, NNP and national income – NDP – public expenditure	16	CO 1, CO 2, CO 3, CO 4, CO 5	K1, K2, K3, K4, K5, K6
Text Books				
<ol style="list-style-type: none"> 1. Ahuja H.L, Business Economics (Micro economic analysis) Sultan Chand Publication, New Delhi 2018. 2. Shankaran. S, Business Economics, Margham Publication, Chennai 2018. 3. P.K. Mehta, Business Economics, Taxmann’s Publication, Chennai 2018. 				
Suggested Readings				
<ol style="list-style-type: none"> 1. Aryamala. T, Business Economics, Vijay Nicole Publication, Chennai 2018. 2. D.N. Dwivedi, Essentials of Business Economics, Vikas Publications. 3. 2. D. Ayub Khan Dawood, P.T. Vijayashree, G. Balu, Business Economics, Himalaya Publishing House, Chennai, 2018. 				

Web Resources

1. www.economist.com
2. <https://dea.gov.in/>
3. <https://commerce.gov.in/>
4. <https://businesseconomics.in/>
5. <https://www.niti.gov.in/economics-and-finance-cell>

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	COGNITIVE LEVEL
CO1	To understand the overall business economics for the development of a country.	K1, K2
CO2	To integrate and assess the concepts of business economics and provide learners with decision making skills to successfully manage tasks and objectives.	K3
CO3	To analyse and differentiate the various views of economies with regard to cost and profit.	K4
CO4	To evaluate the different market behaviours.	K5
CO5	To compare and measure economic conditions/situations of a country.	K6

Course Code	UBC 1301
Course Title	Legal Aspects of Business
Credits	03
Hours/Week	06
Category	Allied Core (AO) – Theory
Semester	I
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. Legal Aspects of Business is a core law paper that provides an overview about the Indian Contract Act and its various provisions. 2. The aim of the course is to give basic knowledge about the Nature of Contracts and the various kinds of Clauses and Rules that govern them. 3. The different chapters of this paper revolving around the themes of Bailment, Pledge and the concept of Finder of Lost Goods will help the students in their personal and professional life. 4. In this course, we will also examine the various provisions and rules relating to the Indemnity and Guarantee. 5. The other important aspects of Contract Act is the Law of Agency, that revolves around the relationship between an Agent and Principal, their powers and duties. 	
Course Objectives:	
The students will be able	
<ol style="list-style-type: none"> 1. To understand the basic framework of Indian Contract Act and learn the elements of general contract. 2. To identify and deal with various contracts in his/her day-to-day life, be it for his business/ profession and personal life. 3. To understand the various provisions under the Contract of indemnity and guarantee. 4. To analyse the various Rights and Duties of the Bailor and Bailee, and apply the rules relating to the Finder of Lost Goods in real life situation. 5. To understand and evaluate the powers, rights and duties of a Principal and Agent. 	
Prerequisites	Basic knowledge on Business Laws.

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	COGNITIVE LEVEL
I	CONTRACT ACT- AN OVERVIEW Nature of contract –Types - Offer and acceptance – Consideration – Capacity to contract.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

II	PERFORMANCE OF CONTRACT Free consent – Legality of object – Contingent contract – Performance of contract – Discharge of contract.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	INDEMNITY AND GUARANTEE Contract of indemnity and guarantee – Meaning – Essentials – Rights of indemnity holder – Rights of indemnifier – Contract of guarantee – Essentials of contract of guarantee – Kinds of guarantee – Revocation of guarantee – Rights of surety – Discharge of surety from liability.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	BAILMENT AND PLEDGE Contract of bailment and pledge – Meaning and essentials – Duties of Bailor – Duties of Bailee – Types of Bailment – Rights of Bailor and Bailee – Bailee’s lien – Rights of finder of goods – Pledge or Pawn – Essentials of Pledge – Pawnor – Duties – Pawnee – Rights – Duties – Mortgage – Pledge by non-owner.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	LAW OF AGENCY Definition of contract of Agency – creation – kinds of agents – distinction between agent and servant – who can be an agent – kinds – Authority of agents – delegation of authority – Sub agent – Substituted agent – Relationship between principal and agent – rights and duties of agent and principal – liabilities of an agent – termination of agency.	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

Text Books

1. Kapoor N.D, Elements of mercantile law, Sultan Chand and sons, New Delhi, 2012
2. V.Balachandran& S. Thothadri,Business Law, Tata Mc. Graw Hill Publication, 2011.

Suggested Readings

1. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press.
2. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
3. Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
4. Tulsian P.C. (2018). Business Law. New Delhi.Tata McGraw Hill.Loewy,
5. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.

6. Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House.
7. Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann Cooper.

Web Resources

1. <https://www.india.gov.in/topics/law-justice>
2. <https://lawmin.gov.in/>
3. <https://doj.gov.in/>
4. <https://legalaffairs.gov.in/>
5. <https://legislative.gov.in/>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To understand and recall the fundamentals of contract.	K1, K2
CO 2	To explain and assess the performance and discharge of Contracts.	K3
CO 3	To analyze and differentiate the different kinds of Contracts.	K4
CO 4	To assess the role and responsibilities of Parties to Contract.	K5
CO 5	To construct and simulate the various Provisions applicable in the law of Contract.	K6

Course Code	UBC 2501
Course Title	BUSINESS MANAGEMENT
Credits	6
Hours/Week	6
Category	MC
Semester	II
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. This course aims to enable students to learn how to successfully manage a business. 2. The aim of the course is to give understanding about the various attributes of management of business. 3. To enable the students to appreciate the contribution made by management thinkers towards the basic principles and functions of management. 4. To familiarize students with the principles, functions and techniques used to effectively manage business enterprises. 5. To provide opportunities to apply the general functions of management in day-to-day managerial practice. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To introduce to students the various concepts involved in Management of Business. 2. To enable the students to understand and remember kinds of planning and decision-making process. 3. To discuss the significance of Organizing and various organization structure. 4. To enlighten the students on divergent Leadership styles and theories. 5. To understand the different techniques of Co-ordination and Control. 	
Prerequisites	Basic knowledge of Business Management.

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INTRODUCTION Nature of Management – The Evolution of Management Thought: Henry Fayol, F.W. Taylor, Elton Mayo and Peter Drucker – Systems Approach to Management – Levels in Management	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6

II	PLANNING Steps in Planning Process – Scope and Limitations – Short Term and Long-Term Planning – Flexibility in Planning – Characteristics of a Sound Plan. Decision Making Process and Techniques.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
III	ORGANIZING Meaning - nature - process- significance - Authority and responsibility relationships - Centralization and decentralization-Departmentation- Organization structure – forms of organization.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
IV	LEADERSHIP AND MOTIVATION Leadership – meaning and leadership styles; Servant leadership. Leadership theories (Including continuum theory); Likert’s System management - Meaning and Definition of Motivation; Theories – Maslow, Herzberg, McGregor, and William Ouchi; Financial and non-financial incentives.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
V	CO-ORDINATION AND CONTROL Meaning and Techniques of Co-ordination – Control - Concept and process-effective control system - Techniques of control.	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6
TEXT BOOKS				
<ol style="list-style-type: none"> 1. DinkarPagare, <i>Business Management</i>, Sultan Chand & Sons, New Delhi, 2013. 2. Prasad LM, <i>Principles & Practice of Management</i>, Sultan Chand & Sons New Delhi, 2015. 3. <i>Business Management</i>, Gupta C.B, Sultan Chand & Sons Publications 4. <i>Principles and Practice of Management</i>, Pillai. R S N & Kala. S, Sultan Chand & Sons Publications 				
SUGGESTED READINGS:				
<ol style="list-style-type: none"> 1. Drucker Peter F, <i>Practice of Management</i>, Harper Collins Publishers of India Ltd., New Delhi, 2014. 2. Drucker Peter F, <i>Management Challenges for the 21st Century</i>; Butterworth Heinemann, Oxford, 2014. 				
Web Resources:				
<ol style="list-style-type: none"> 1. Introduction to Management - https://rb.gy/br9jrq 2. Planning - https://businessjargons.com/planning.html 3. Organizing and Directing - https://www.managementstudyguide.com/directing_function.html 4. Controlling and Co-ordination - https://rb.gy/rpaekq 5. Contemporary Trends in Management - https://rb.gy/gq104g 				

COURSE OUTCOMES (COs) – COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive Level
CO1	To recall and describe the concepts of Management.	K1, K2
CO2	To apply the fundamentals and functional areas of management.	K3
CO3	To breakdown the characteristics of successful managers and analyse the functions performed by them	K4
CO4	To Evaluate and assess the need and importance of creating an environment to adopt technology in management.	K5
CO5	To construct and simulate the role of different leadership styles and to explain the organization structure.	K6

Course Code	UBC 2502
Course Title	BANKING THEORY LAW AND PRACTICE
Credits	6
Hours/Week	6
Category	MC
Semester	II
Regulation	2019
Course Overview	<ol style="list-style-type: none"> 1. This course aims to cover the various concepts and practices with regard to Banking operations in India. 2. The course enables the students to acquire knowledge on the functions of RBI, Commercial Banks and the recent trends in banking concepts and technology. 3. The different modules of the course will help the students to have knowledge on the loans and advances. 4. This course will also explore the concept of negotiable instruments. 5. This course describes the provisions relating to Banking Regulatory Act and Banking Ombudsman Scheme. 6. This course also elucidates the concept of various Banking aspects.
Course Objectives	<ol style="list-style-type: none"> 1. To acquire knowledge of working of Indian Banking system. 2. To enable the students to understand the working of RBI and other types of banks. 3. To assess the impact of government policy and regulations on the banking industry. 4. To enlighten the students on the concept of negotiable instruments. 5. Get acquainted with the understanding of lending policies and procedures.
Prerequisites	Basic knowledge on the banking operations.

SYLLABUS

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	COMMERCIAL BANKING Definition – classification – banking system – banking system – universal banking – functions – role of commercial banks in economic development – central banking – definition – need – principles – central banking Vs commercial banking – functions and role - RBI – functions and working – objective – legal framework – functions.	17	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5, K6

II	E BANKING Meaning – services – risk management for e-banking – Internet banking – Internet banking Vs. traditional banking – mechanics – drawbacks of Internet banking – Indian scenario and future outlook– Mobile banking – telephone banking – ATM – electronic money – electronic funds transfer – Indian Financial Network (INFINET).	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5,K6
III	LOANS AND ADVANCES Secured and unsecured loans and advances – Principles of lending – kinds of lending (to be elaborated).	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5,K6
IV	NEGOTIABLE INSTRUMENTS Crossing– definition – need – types – consequences – opening of crossing – liability of the paying banker – marking of cheques Endorsement – meaning – types – negotiation back – effect – duration and rules – paying banker – dishonoring of a cheque – payment in a crossed cheque – material alternation – statutory protection.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5,K6
V	COLLECTING BANKER Meaning – collecting banker’s rule – statutory protection – collecting banker’s duty – collection of bills of exchange – agent for collection – paying banker Vs collecting banker – customer grievances – grievances redressal – banking ombudsman – Banking Regulations Act – major provisions.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3 K4, K5,K6

Text Books

1. Sundharam . K.P.M., Money, Banking & International Trade - Sulltan Chand & Sons - New Delhi.
2. Dr. GURUSAMY S., Tata McGraw Hill, New Delhi
3. Vasudevan S.V., Theory of Banking - S.Chand& Company Ltd., - New Delhi.
4. SundharaKP.N, Varshney, Banking Theory Law & Practice - Sultan Chand & Sons -New Delhi, Himalaya Publishing House, Mumbai.
5. Gurusamy.S, (2009), Banking Theory Law and Practice, Tata McGrawHill, New Delhi

SUGGESTED READINGS

1. “Banking Theory and Practice” by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.
2. “Banking Theory, Law and Practice” by E. Gordon and K. Natarajan, Himalaya Publishing House, Mumbai.
3. “Business Law for management” by K.R. Bylchandani, Himalaya Publishing House, Mumbai.
4. “Legal and regulatory aspects of banking” by Macmilan publishers India Ltd
www.macmilanindia.com

Web Resources:

1. <https://www.investopedia.com/terms/a/atm.asp>
2. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
3. <https://www.india.gov.in/topics/finance-taxes/banking>
4. <https://financialservices.gov.in/banking-divisions/public-sector-banks>
5. <https://financialservices.gov.in/banking-divisions>
6. <https://www.centralbankofindia.co.in/en>

COURSE OUTCOMES – COGNITIVE LEVEL MAPPING

COs	BANKING THEORY LAW AND PRACTICE	Cognitive Level
CO1	To understand the banking systems in India and identify the different types of banks.	K1, K2
CO2	To illustrate the provisions and schemes with regard to banking operations in India.	K3
CO3	To classify and assess the general practices and principles in the field of banking.	K4
CO4	To explain and evaluate the working of banking organizations, their governance and the services rendered to customers.	K5
CO5	To integrate the recent trends in the industry with the current banking system.	K6

Course Code	UBC 2301			
Course Title	Business Statistics			
Credits	3			
Hours/Week	6			
Category	AR			
Semester	II			
Regulation	2019			
Course Overview	<ol style="list-style-type: none"> 1. This course aims to cover the fundamentals of statistics and educates on the basic concepts on analysis of data. 2. It aims to throw light on fitting of a data in a straight line/curve, correlation and parabola. 3. It educates on time series analysis and various types of trend analysis which are very much needed to the present work environment. 4. It enlightens on the concepts of Intercept, slope, R-Square, Error term etc. 5. It introduces to multiple linear regression model and logistic regression. 6. It touches upon the elements of operation research by educating on linear programming, west corner rule and vogel's approximation methods to name a few. 			
Course Objectives	<ol style="list-style-type: none"> 1. To educate students on basic statistical concepts and make them at ease with the subject. 2. To make students aware of the statistical tools which enhances their employability skills. 3. To educate and enlighten the choice and usage of appropriate statistical tools in the big data analysis. 4. To make students comfortable in time series analysis and trend analysis. 5. To enlighten and develop the students on the correlation and regression tools 6. To make students comfortable with statistical jargons and concepts of error term, MAE, MAPE, Intercept, Slope, multiple linear regression etc., 7. To enlighten on the basics of operations research and a few important concepts of operations research. 			
Pre-requisites	Basic knowledge of Statistics.			
SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	MEASURES OF CENTRAL TENDENCY Simple averages – mean, median and mode – Geometric mean and Harmonic mean – weighted arithmetic mean, Measures of Dispersion: Range – Quartile deviation – Mean deviation – Standard deviation – Coefficient of variation – Combined mean and Standard deviation. Skewness: Karl Pearson and Bowley's Coefficient of Skewness – Moments –	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

	Kurtosis.			
II	CURVE FITTING Fitting a straight line and second-degree parabola. Correlation: Scatter diagram – Limits of correlation coefficient – Spearman’s Rank correlation coefficient.	10	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	TIME SERIES Components of time series – Additive and multiplicative models – Measurement of trend – Graphical method – Semi average method – Moving average method – Least square method. Measurement of seasonal variation – Method of simple averages – Ratio-to-trend method – ratio-to-moving average method – Method of link relatives.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	INTRODUCTION TO REGRESSION Mathematical and Statistical Equation – Meaning of Intercept and Slope – Error term – Measure for Model Fit – R square – MAE – MAPE – Introduction to Multiple Linear Regression Model – Logistic Regression.	20	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	ELEMENTS OF OPERATION RESEARCH Linear Programming – Solving L.P.P. by Graphical method – Transportation Problems – North – West corner rule – Least cost method – Vogel’s Approximation Method – Optimal Solution using Modi Method.	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
Suggested Readings:				
<ol style="list-style-type: none"> 1. Operations Research – A model-based approach, Eiselt, H.A., Louis Sandblom Carl, Springer, 2020. 2. Fundamentals of Business Statistics, Sharma J.K, Vikas Publishing, 2014. 3. Business Statistics, Robert A. Donnelley, Pearsons, 2020. 				
Web Resources:				
<ol style="list-style-type: none"> 1. Business Statistics Download book (freebookcentre.net) 2. https://dea.gov.in/data-statistics 3. http://mospi.nic.in/ 4. https://www.niti.gov.in/content/national-statistics 5. https://data.gov.in/ 6. https://commerce.gov.in/trade-statistics/ 				

COURSE OUTCOMES (COs) – COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive Level
CO1	To understand and recall the basic statistical concepts and tools.	K1, K2
CO2	To interpret and provide statistical understanding on data analysis.	K3
CO3	To identify and analyze concepts of correlation, regression, timeseries and trend analyzes.	K4
CO4	To explain and assess the mathematical and statistical equation relating to regression and understand the elements of operation research	K5
CO5	To evaluate and facilitate statistical problems and concepts	K6

Course Code	UBC 3501
Course Title	Corporate Accounting
Credits	07
Hours/Week	07
Category	Major Core (MC) – Theory
Semester	III
Regulation	2019

Course Overview

1. Corporate accounting is a salient subject which plays a vital role in the fields of business to provide information and decision-making process.
2. The aim of the course is to give basic knowledge about the function of company accounts and the preparation of financial statements.
3. The different modules of this course will examine the various methods to procure cash for running the organization successfully.
4. In this course, we will examine the methods to sell the shares of a company to the general public with the help of underwriters.
5. The important aspects of corporate accounting are chosen and developed gradually with concept clarity.

Prerequisites Basic knowledge of Company Accounts

SYLLABUS

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	SHARES Issue of Shares –Under-Subscription and Over-Subscription - Pro-rata Allotment –Forfeiture & Reissue of Shares–Rights Issue - Sweat Equity - Stock to Invest - Lien on Share - Buy Back of Share - Accounting for Bonus Shares – Issue of Debenture for cash and kind only.	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	ACQUISITION OF BUSINESS Meaning of acquisition –accounting treatment–when new set of books are opened –accounting entries in the books of purchasing company – accounting entries in books of vendor – debtors and creditors taken over on behalf of vendor –debtors and creditors are not taken	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

	over (when same set of books are continued).			
III	FINANCIAL STATEMENTS OF JOINT STOCK COMPANIES Objectives of Financial Statements – Preparation and Presentation of Financial Statements of Joint Stock Companies; Form and Contents of the statement of Profit and loss and the Balance sheet- Calculation of Managerial Remuneration – Report to be attached-Preparation of Cash Flow Statement (AS-3).	27	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	UNDERWRITING AND PROFIT PRIOR TO INCORPORATION Underwriting of Shares and Debentures- Marked and Unmarked. Applications – Firm Underwriting. Profit Prior to Incorporation– Meaning-Calculation of Time Ratio–Sales Ratio-Determination and Treatment of Pre-Incorporation and Post-Incorporation Profits.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	VALUATION OF GOODWILL AND SHARES Meaning of Goodwill– Factors Affecting Valuation of Goodwill-Need and - Methods of Valuation of Goodwill; Valuation of Shares- Need and Methods of Valuation of Share.	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

Text Books

1. Reddy and Murthy, Corporate Accounting, Margham Publications, Chennai, 6th edition Vol. 1, 2016
2. R. L. Gupta and M. Radhaswamy, Corporate Accounting, Sultan chand& sons, Delhi, 13th edition Vol.1 2013.
3. M Hanif and A Mukherjee, Corporate Accounting, Mc Gram Hill Education (India) Private Limited, Chennai, 2nd edition, 2017.

Suggested Readings

1. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. Maheshwari, S.N and S.K. Maheshwari, Corporate Accounting. Vikas Publishing House, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol – II. S. Chand & Co., New Delhi.
4. Naseem Ahmed, “Corporate Accounting”, ANE Books Pvt. Ltd. New Delhi.
5. Gupta, Nirmal. Corporate Accounting. SahityaBhawan, Agra.
6. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
7. Jain, S.P. and K.L., Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
8. Compendium of Statements and Standards of accounting. The Institute of Chartered Accountants of India, New Delhi.

Web Resources

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
2. <https://cga.nic.in/>
3. <https://www.mca.gov.in/content/mca/global/en/home.html>
4. <https://www.mca.gov.in/MinistryV2/accounts+and+audit.html>

Course Outcomes (COs) and Cognitive Level Mapping

CO'S	CO Description	Cognitive Level
CO 1	To understand and remember the advanced concepts of preparing the financial statement of accounts.	K1, K2
CO 2	To apply the concept of pro-rata allotment in allocating the shares to the general public.	K3
CO 3	To calculate the commission payable to the underwriters for the support of selling the shares to the public.	K4
CO 4	To evaluate the company's goodwill and the value of shares before investing in a company.	K5
CO 5	To integrate the accounting treatment at the time of acquiring a business.	K6

Course Code	UBC 3502
Course Title	BUSINESS LAWS
Credits	7
Hours/Week	7
Category	MC
Semester	III
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. This course aims to cover the basic aspects of capacity of contract. 2. The structure and function of the legality of object of contracts are discussed. 3. The modules of this course will examine different areas of Indemnity and Guarantee. 4. This subject will also examine the rules of Agency. 5. The aspects of Sale of Goods Act is being discussed. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To learn the elements of general contract. 2. To understand and apply the various contracts in his day-to-day life, be it for his business or profession. 3. To learn and understand the special contract of indemnity & guarantee. 4. To enlighten various laws of Business and its applicability in agency. 5. To get acquainted with the applicability of the modern case laws of sale of goods act. 	
Prerequisites	Basic knowledge of Business.

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	CONTRACT ACT- AN OVERVIEW Nature of contract –Types - Offer and acceptance –Consideration – Capacity to contract.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	LEGAL ASPECTS OF CONTRACT Free consent – Legality of object – Contingent contract –Performance of contract – Discharge of contract - Remedies for breach of contract	21	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	INDEMNITY AND GUARANTEE Contract of indemnity and guarantee – Meaning – Essentials– Rights of indemnity	18	CO1 CO2 CO3	K1, K2, K3, K4, K5, K6

	holder – Rights of indemnifier –Contract of guarantee – Essentials of contract of guarantee –Kinds of guarantee – Revocation of guarantee – Rights of surety – Discharge of surety from liability. Contract of bailment and pledge – Meaning and essentials –Duties of Bailor – Duties of Bailee – Types of Bailment –Rights of Bailor and Bailee – Bailee’s lien – Rights of finder of goods – Pledge or Pawn – Essentials of Pledge – Pawnor– Duties – Pawnee – Rights – Duties – Mortgage – Pledge by non-owner.		CO4 CO5	
IV	AGENCY Introduction – Rule of agency – Agent vs Servant – Agent vs Independent contractor – Agent vs Bailee – who can appoint an agent? – who may be an agent – Essentials of agency – Creation of an agent – Essentials of Ratification – Kinds of agents – Duties of an agent – Rights of an agent – Duties of principal – Rights of principal.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	SALE OF GOODS ACT Formation of a contract of sale – conditions and warranties –caveat emptor –passing of property – sale by non-owners –exceptions – delivery of goods – rules – rights and duties of a buyer - unpaid seller – rights of an unpaid seller – remedies for breach of sale – auction sales.	24	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
TEXT BOOKS				
1. Kapoor N.D, Elements of mercantile law, Sultan Chand and sons, New Delhi, 2012 2. V.Balachandran& S. Thothadri, Business Law, Tata Mc. Graw Hill Publication, 2011.				
SUGGESTED READINGS:				
1. Pillai R.S.N &Bhagawathi, Business Law, Sultan Chand & Co., New Delhi, 2010. 2. Sukla M.C, Mercantile Law, S.Chand& Co., New Delhi, 2010 3. P. C. Tulsian, Bharat Tulsian, Business Law, McGraw Hill Education (MGH), 4th edition.				
Web Resources:				
1. https://bit.ly/3vdLo4o http://teamslive.com 2. https://book-drive.com/business-law/ 3. http://www.himpub.com 4. https://bit.ly/2XhnuIJ 5. https://www.iare.ac.in				

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To understand and recall the various concepts in a contract.	K1, K2
CO2	To interpret and provide conceptual understanding on provisions relating to legal aspects of contract, agency, indemnity & guarantee and sale of goods act.	K3
CO3	To identify and analyse the various kinds of agency, offer, guarantee and rights and duties of unpaid seller.	K4
CO4	To explain and assess the nature of contract, contract of indemnity and guarantee and formation of a contract of sale.	K5
CO5	To apply and assess the importance of contracts and case laws in business law.	K6

Course Code	UBC 3503
Course Title	HUMAN RESOURCE MANAGEMENT
Credits	06
Hours/Week	06
Category	Major Core (MC) - Theory
Semester	III
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. This course aims to cover the different aspects of Human Resources Management. 2. The aim of this subject is to give basic knowledge on the functions of human resources management. 3. The different modules of the course will help to examine recruitment and selection process to employ potential applicants. 4. In this course, we will also examine the quality of work life and work life balance. 5. The important aspects of Human Resource Management like Performance appraisal which helps to reward the record of hard working and deserving employees are discussed. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To gain basic knowledge about human resources management. 2. To understand the concepts of human resources planning. 3. To identify the recruitment and selection process. 4. To comprehend the concepts of quality of work life and work life balance. 5. To get acquainted with the models of performance appraisal. 	
Prerequisites	Basic knowledge of Human Resources.

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INTRODUCTION Definition – Objectives – Functions - Evolution and growth of HRM – Qualities of a good HR manager -HRM models – Activities that can enhance HR competitiveness - E-HRM- Problems and challenges of a HR manager.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	PLANNING HUMAN RESOURCES Definition – Objectives – Steps in human resources planning – dealing with surplus and deficient man power – Job analysis – Job description – Job specification – Job Enlargement – Job Enrichment – Job rotation	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	RECRUITMENT & SELECTION Recruitment and selection – Objectives of	16	CO1 CO2	K1, K2, K3, K4, K5, K6

	recruitment – Sources – Internal and external recruitment– Testing – Interviews. Training and development – Principles of training – Assessment of training needs – On the job training methods - Off the job training methods.		CO3 CO4 CO5	
IV	WORK LIFE BALANCE Quality of work life – Participation and empowerment – Career planning and development – Managing discipline and grievances.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	PERFORMANCE APPRAISAL Performance appraisal– Process – Methods of performance appraisal – Ranking– Graphic scale rating – Forced choice – Essay appraisal – Paired comparison – Field review – Critical incident-360 Degree Performance appraisals - Appraisal counselling– Bias in Performance Appraisal.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
TEXT BOOKS:				
<ol style="list-style-type: none"> 1. Human Resource Management - Gupta C. B – Sultan Chand and sons, New Delhi (2012) 2. Human Resource Management - Dr.Jayasankar - Margham Publications, Chennai (2011). 3. Human Resource Management – Aswathappa - McGraw Hill Publishing Company (2012). 				
SUGGESTED READINGS:				
<ol style="list-style-type: none"> 1. Human Resource Management – Shashi K.Gupta& Rosy Joshi – Kalyani publishers – 4th edition. 2. Human Resource Management – P. Subba Rao – Himalaya publishing house – 5th edition. 3. Human Resource Management – Mirza S Saiyadain - McGraw Hill Publishing house – 4th edition. 				
WEB RESOURCES:				
<ol style="list-style-type: none"> 1. www.managementstudyguide.com 2. www.humanresourcesedu.org 3. www.hrdconnect.com 4. www.hr.com 5. https://hrd.mnre.gov.in/ 				

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To remember and understand the concepts of Human Resources Management.	K1, K2
CO2	To understand and examine the concepts to facilitate and motivate employees to grow and advance their career.	K3
CO3	To evaluate the current and future demands of talents, optimal balance of staff and to construct healthy work life balance.	K4
CO4	To analyze the work efficiency and to design a performance management strategy.	K5
CO5	To produce reports and recommend changes in human resource practice to balance between employee needs and satisfaction of an organization.	K6

Course Code	UBC 3401
Course Title	INDUSTRIAL RELATIONS & LABOUR LAWS
Credits	3
Hours/Week	5
Category	AO
Semester	III
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. Industrial Relations and Labour Law is an interdisciplinary subject combining the Industrial rules with human discipline. 2. The aim of the course is to give basic knowledge about the structure and function of the Industrial relations. 3. The different modules of the course will examine different areas of collective bargaining and issues involved in it. 4. This course examines the causes of indiscipline and maintenance of discipline. 5. The aspects of strikes and lock out and their procedures 	
Course Objectives	
<ol style="list-style-type: none"> 1. To understand the structures and purposes of Industrial Relations. 2. To familiarize various labour legislations. 3. To expose various legislation's relating to welfare of workers. 4. To understand and appreciate the importance of Industrial legislations. 5. To introduce the latest trends in Industrial Relations. 	
Prerequisites	Basic knowledge of Business.

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INDUSTRIAL RELATIONS (IR) Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organization Human Resource Management and IR Role of ILO in Industrial Relation. International Dimensions of IR. Concept of GIG Economy and ramifications for industrial relations.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	TRADE UNION Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors Affecting Growth of Trade Unions in India,	10	CO1 CO2 CO3 CO4	K1, K2, K3, K4, K5, K6

	Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926		CO5	
III	COLLECTIVE BARGAINING AND WORKERS' PARTICIPATION IN MANAGEMENT Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining Workers' Participation in Management: Concept practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	DISCIPLINE AND GRIEVANCE REDRESSAL Discipline: Causes of indiscipline, Maintenance of discipline. Misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	LABOUR LAW The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
TEXT BOOKS				
<ol style="list-style-type: none"> 1. Kapoor N.D, 2018. Industrial Laws, vol/edition I, Sultan Chand Publishers, New Delhi – 110007. 2. VenkatRatnam, 2018. C.S. Industrial Relations: Text and Cases, vol/edition I, Oxford University Press, Delhi 				
SUGGESTED READINGS:				
<ol style="list-style-type: none"> 1. Padhi .K, 2017. Industrial Relations, vol/edition I, Prentice Hall India 2. Sumeet Malik, Industrial Laws, Eastern Book Company, Lucknow, 2008. 3. Sinha P.R.N., SinhaInduBala&ShekharSeemaPriyadarshini, Industrial Relations, Trade Unions and Labour Legislation, PHI, 2012. 				

WEB RESOURCES:

1. <https://labour.gov.in/>
2. <https://www.hg.org/industrial-law.html>
3. <https://www.mondaq.com>
4. <https://www.icsi.edu>
5. <https://www.india.gov.in/topics/labour-employment>

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To understand and recall the evolution of industrial relations and its significance in Business	K1, K2
CO2	To integrate and assess the concepts underpinning industrial relations to gain a comprehensive understanding of the opportunities.	K3
CO3	To identify and comprehend the basic framework of Industrial Relations and Labour laws.	K4
CO4	To explain the role of ILO, provisions of trade union, principle of labour turnover in industries.	K5
CO5	To evaluate and facilitate the provisions relating to Layoff, Retrenchment, grievance handling procedure and workers participation in industry.	K6

Course Code	UBC 3402
Course Title	CORPORATE GOVERNANCE
Credits	03
Hours/Week	05
Category	Allied Optional (AO)
Semester	III
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. This course will enhance the fundamental theories and practices of corporate governance. 2. The aim of the course is to give basic knowledge about the history of the company, boards of directors and profit sharing. 3. It will enable to decipher various forms of employee ownership and equity ownership among insiders, regulation, shareholder activism, the impact of merger and acquisition on governance. 4. This course examines the need for ethical issues such as conflicts of interest, insider trading and international corporate governance. 5. This course aims to understand and create policy developments. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To understand the different aspects of corporate governance. 2. To conceptualize the fundamentals of corporate governance in an organization. 3. To analyze the nature of Corporate Governance laws and assimilate information leading to failure of organization to avoid corporate scams. 4. To examine and comprehend the governance framework for an organization provided by the various regulatory bodies in India. 5. To identify and recognize the essence of ethics in business. 	
Prerequisites	Basic Idea about Corporate values and Human Ethics

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	COGNITIVE LEVEL
I	CORPORATE GOVERNANCE – Introduction to Corporate Governance: Meaning, significance and principles, Management and corporate governance, Theories and Models of corporate governance.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	CORPORATE GOVERNANCE – Features, Board structure and independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies Whistle blowing, Class Action.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	CORPORATE GOVERNANCE – Reforms, Common Governance Issues noticed in various Corporate entities - Initiatives and reforms- Confederation of Indian Industry (CII) (1997),:- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla(1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017).	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	CORPORATE GOVERNANCE – FRAMEWORK IN INDIA Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in public sector, banking, non-banking financial institutions.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	CORPORATE GOVERNANCE – CORPORATE SOCIAL RESPONSIBILITY Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in public sector, banking, non-banking financial institutions.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. Corporate Governance, Business Ethics and CSR by Sharma JP 2012, 1st Edition, Ane Books Pvt.Ltd, New-Delhi.
2. Auditing and Corporate Governance Kumar A., Gupta L. and R.J. Arora Taxmann Pvt Ltd.

Suggested Readings

1. Corporate Governance by Monks, Robert A.G. and Nell Minow New York: John Wiley & Sons, 2011, 5th edition. ISBN 978-0-470-97259-5.
2. Corporate Governance by Kenneth Kim, John R. Nofsinger, Derek J Mohr, 2010 3/E, Prentice Hall.
3. Corporate Governance – Theory and Practice by D.Geetha Rani and R.K.Mishra, 2017, ISBN 978-8174466839 Excel books.

Web Resources

1. <https://bit.ly/3mW91dT>
2. <https://www.india.gov.in/topics/industries/corporate-governance>
3. <https://www.tandfonline.com/doi/abs/10.1080/10580530802384704?journalCode=uism20>
4. <https://bit.ly/2XfLega>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To understand and remember the basic fundamentals of Corporate Governance.	K1, K2
CO 2	To interpret the characteristics of Governance and its types.	K3
CO 3	To identify and analyse the various reforms given by Governance Committees.	K4
CO 4	To explain and assess the corporate governance framework in India and decipher its relevance.	K5
CO 5	To develop and create a sense and value towards the Corporate Social Responsibilities.	K6

Course Code	UBC 3801			
Course Title	ENTREPRENEURSHIP			
Credits	02			
Hours/Week	03			
Category	Non-Major Elective (NME)			
Semester	III			
Regulation	2019			
Course Overview				
<ol style="list-style-type: none"> 1. Entrepreneurship is a Non-Major Elective subject where students are inculcated about setting up business. 2. The aim of the course is to give basic knowledge about need for entrepreneurs and their role towards economic development. 3. The different modules of the course will give much deeper understanding about Business Ideas, Entrepreneurial skills, Government role in Entrepreneurship Development and different kinds of business opportunity. 4. In this course, we will also examine the need for entrepreneurs in a country, problems faced by entrepreneurs in their initial period and ways to overcome the problems. 5. The important aspects of this course Entrepreneurship is to transform our students to be a job creator rather than job seeker. 				
Course Objectives				
<ol style="list-style-type: none"> 1. To understand who is an entrepreneur and what are the factors Influencing Entrepreneurship. 2. To Interpret Entrepreneurial skills and classify their business. 3. To assess different sources of business ideas and identify their business opportunities. 4. To understand the need of entrepreneurs and to generate their own income. 5. To identify and recognize Rural Entrepreneurship, Women Entrepreneurs & Family Business 				
Prerequisites	Basic Idea about setting up a Business			
SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INTRODUCTION TO ENTREPRENEURSHIP Concept and Meaning - Importance & Benefits - Role of Entrepreneurship in Economic Development- Intrapreneur- Factors Influencing Entrepreneurship	6	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	CHARACTERISTICS & CLASSIFICATION General Characteristic and Entrepreneurial skills - Classification according to Function and types of business	6	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	ENTREPRENEURIAL GROWTH Entrepreneurial Development programmes - Objectives - Contents - phases- types - Role of government in EDP's	6	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	BUSINESS IDEA GENERATION Source of Business Ideas - Opportunity Analysis - Identification and Analysis of Business Opportunity- steps in selection of new Business Opportunities	6	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	RURAL ENTREPRENEURSHIP AND FAMILY BUSINESS Need- Problems- Benefits - Development - Types of Rural Entrepreneurship- Meaning of family business - types - Advantages - Challenges - Suggestions to make Family Business Effective	6	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
Text Books				
<ol style="list-style-type: none"> 1. Alpana Trehan, Entrepreneurship, 2011, 1st Edition, Dreamtech Press 2. Dr. R.K. Singal, Sruti Singal, Entrepreneurship Development, 2012, 1st Edition, S.K. Kataria & Sons; 3. Sunder .K, Entrepreneurship Development, 2019, 1st Edition, Vijay Nicole 				
Suggested Readings				
<ol style="list-style-type: none"> 1. Jayshree Suresh, Entrepreneurial Development, 2019, 1st Edition, Margham Publication 2. K. Bedi, Management and Entrepreneurship, 2018, 1st Edition, Oxford university press 				
Web Resources				
<ol style="list-style-type: none"> 1. https://msmedi.dcmsme.gov.in/ 2. https://www.startupindia.gov.in/ 3. https://msde.gov.in/en 4. https://www.india.gov.in/people-groups/community/entrepreneur 5. https://www.niti.gov.in/women-entrepreneurship-platform-wep 				

Course Outcomes (COs) and Cognitive Level Mapping

Cos	CO Description	Cognitive Level
CO 1	To Identify and understand who is an entrepreneur, and his role in economic development.	K1, K2
CO 2	To illustrate different types of entrepreneurs and their characteristics.	K3
CO 3	To analyse entrepreneurial development programmes and classify its phases	K4
CO 4	Comprehend the concept of rural entrepreneurship, Women entrepreneurs to recommend a successful model of social innovation.	K5
CO 5	To generate various business ideas and weights opportunities and difficulties	K6

Course Code	UBC 4501
Course Title	FINANCIAL MANAGEMENT
Credits	7
Hours/Week	7
Category	MC
Semester	IV
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. This course aims to cover the various concepts and functions of finance 2. The aim of the course is to give understanding about the factors determining capital structure in financial management. 3. The different modules of the course will help to examine the roles and responsibilities of the financial manager. 4. This course will also explore the process of calculating capital budgeting. 5. In this course, we will also examine the factors determining working capital. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To expose students to the fundamentals of finance. 2. To develop an understanding of tools that are used to value investment projects. 3. To provide knowledge using concepts, methods & procedures involved in managerial decision making 4. To enlighten the students on the techniques of capital budgeting. 5. Get acquainted with the applicability of management of working capital. 	
Prerequisites	Basic knowledge of Financial Management.

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	COGNITIVE LEVEL
I	INTRODUCTION OF FINANCE Finance –meaning - functions – importance – scope – financial management - objectives – role of the finance manager – relationship of finance with other corporate functions – Sources of finance – short term and long sources of finance.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	CAPITAL STRUCTURE Meaning- Definition- Features– Capital structure decision – EBIT-EPS analysis – capital structure theories- factors determining capital structure – Leverages – operating – financial – combined leverage.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	COST OF CAPITAL Meaning - Significance – cost of debt – cost of	20	CO1 CO2	K1, K2, K3, K4, K5, K6

	preference shares – cost of equity – cost of retained earnings – weighted average cost of capital.		CO3 CO4 CO5	
IV	CAPITAL BUDGETING Meaning - Importance – techniques of capital budgeting – Payback period – Average rate of return – Net present value – Profitability index – Internal rate of return – (simple problems).	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	WORKING CAPITAL MANAGEMENT Constituents of current assets and liabilities – Operating cycle – classification of working capital – factors determining working capital – management of working capital – estimation of working capital requirement (simple problems).	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

TEXT BOOKS

1. Maheswari S. N., Financial Management, Sultan Chand & Sons, 2015.
2. Chandra Prasanna, Financial Management, Tata McGraw Hill Publishing, New Delhi, 2005.
3. Khan & Jain, Financial Management, Tata McGraw Hill Publishing, New Delhi, 2004.

Suggested Readings:

1. Pandey I M, Financial Management, Vikas publishing House, New Delhi, 2004
2. SatishInamdar- Principles of Financial Management-Everest Publishing House.
3. K.V. Smith- management of Working Capital- McGraw-Hill New York.

Web Resources:

1. <https://www.india.gov.in/official-website-ministry-finance-0https://www.infobooks.org/free-financial-management-books-pdf/>
2. https://doe.gov.in/page_nifm
3. <https://www.finmin.nic.in/>
4. <https://dipam.gov.in/>

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To understand and recall the basic aspects of financial management	K1, K2
CO2	To interpret and provide conceptual understanding on provisions relating to management of finance.	K3
CO3	To identify and comprehend the basic framework of cost of capital, capital structure and working capital.	K4
CO4	To explain the role of financial manager, provisions of capital structure theories, capital budgeting and operating cycle.	K5
CO5	To evaluate and assess the techniques of leverages, cost of finance and constituents of current assets and liabilities.	K6

Course Code	UBC 4502
Course Title	COMPANY LAW & SECRETARIAL PRACTICE – I
Credits	7
Hours/Week	7
Category	MC
Semester	IV
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. This course aims to cover the various concepts related to companies. 2. The aim of the course is to give understanding about the different kinds of Companies. 3. The different modules of the course will help to examine the roles and responsibilities of the company secretaries. 4. This course will also explore the process of formation of joint stock companies. 5. This course describes the newly introduced laws adopted for raising capital in a company. 6. This course also throws light on the important document, the Prospectus, of a company. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To assist the students to learn the provisions involved in the formation of companies. 2. To enable the students to understand and deal with various types of companies 3. To enable the students to learn and understand the rules relating to raising capital in a company. 4. To enlighten the students on the provisions relating to Prospectus 5. Get acquainted with the roles and duties of a Company Secretary. 	
Prerequisites	Basic knowledge of Company.

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INTRODUCTION TO COMPANIES Company – meaning- definition - characteristics–Corporate Veil-lifting of corporate veil - Types of companies – on basis of affiliation, members, liability, ownership and control – one person company – small company – meaning of LLP - features - advantages and disadvantages.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	COMPANY SECRETARY Meaning of a Secretary - Importance - Types – Company Secretary - Definition - Qualities - Qualifications - Appointments and dismissals - Powers - Rights - Duties - Liabilities. Role of Company Secretary as a Statutory Officer, as a coordinator and as a Administrative Officer. Appointment, resignation and removal of Company Secretary: Company Secretary in practice	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	INCORPORATION AND ITS CONSEQUENCES	20	CO1	K1, K2, K3,

	Formation of a company - Promoters – meaning and importance-position, duties and liabilities- Incorporation of a company- pre incorporation contracts –certificate of incorporation –certificate of commencement of business – Memorandum of Association – contents of memorandum of Association – alteration - Doctrine of ultra vires – Articles of Association – contents – limitations in its alteration. – Doctrine of Constructive notice & Indoor management. Secretarial procedure for incorporation of private/public companies - E -governance (MCA – 21) - Important Features of MCA-21 – CIN, DIN, DSC, CFC, SRN, etc. – E forms and on-line filing		CO2 CO3 CO4 CO5	K4, K5, K6
IV	FINANCIALSTRUCTURE Shares – meaning - classes of shares - equity shares – types – preference shares – meaning – types – difference between equity and preference shares – sweat equity shares – ESOS - issue of shares at premium - transfer and transmission of shares	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	PROSPECTUS Prospectus – definition; types of Prospectus - contents, registration, misstatements and penalties	17	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
TEXT BOOKS				
<ol style="list-style-type: none"> 1. Company Law and Secretarial Practice, Kapoor N.D., Sultan Chand & Sons, 2019 2. Company Secretarial Practice, Ghosh P.k.and Balachandran, Sultan Chand & Sons, 2017 3. Company Law, Abdul Gaffoor P.M.S. and Thothadri S., Vijay Nicole Imprints Pvt. Ltd., 2016 				
Suggested Readings:				
<ol style="list-style-type: none"> 1. Company Law, Shanthi, Margam publications, 2016 2. A Text Book Of Company Law, P,P.S. Gogna, S.Chand Publications, 2002 3. Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, Taxman Publications Pvt. Ltd, 2016. 				
Web Resources:				
<ol style="list-style-type: none"> 1. https://www.indiacompanyformation.com/types-of-companies-in-india 2. https://www.mca.gov.in/MinistryV2/classification+and+registration+of+companies.html 3. https://nclt.gov.in/ 4. https://bit.ly/3j31200 5. https://bit.ly/2YW99lv 6. https://bit.ly/3DQI7MH 				

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To understand and recall the basic aspects relating to companies as per the Indian Companies Act, 2013	K1, K2
CO2	To interpret and provide conceptual understanding on provisions relating to formation, raising capital and the issue of Prospectus of Joint stock companies.	K3
CO3	To identify and analyse the various kinds of Companies, Secretaries, Shares, documents and Prospectus of Companies.	K4
CO4	To explain and assess the process of formation of a Company, the various modes of raising capital and issue of Prospectus and understand the roles and responsibilities of Company Secretaries	K5
CO5	To apply and assess the case laws relating to the formation of a company and raising of the capital and relate to the important documents of a company	K6

Course Code	UBC 4601
Course Title	INDUSTRIAL LAW
Credits	6
Hours/Week	6
Category	ME
Semester	IV
Regulation	2019
Course Overview	
<p>1.This course aims to cover the various concepts of factories act 1948 and benefits offered to employees.</p> <p>2. The course gives understanding about the settlement of industrial disputes</p> <p>3. This course demonstrates workmen’s compensation in distributing compensation and settling claims.</p> <p>4. This course will also explore the fixation and payment of wages and compensation payable to workmen.</p> <p>5. This course also throws light on employee’s state insurance scheme and provident fund scheme.</p>	
Course Objectives	
<p>1.To enable students learn health, safety and welfare measures and provisions aid to workers.</p> <p>2.To enable students understand the dispute settlement methods.</p> <p>3.To acquaint students on the monetary benefits to paid as compensation to employees.</p> <p>4.To enlighten students on payment of wages against unauthorized deductions and unjustified delay.</p> <p>5.To enlighten students on state insurance scheme.</p>	
Prerequisites	Basic knowledge in industrial law.

SYLLABUS

Unit	Content	Hrs	COs	Cognitive Level
I	THE FACTORIES ACT, 1948 Genesis of the Factories Act - Definitions – Health – Safety – Welfare – Working hours – special provisions for women and young children - Annual leave with wages – Penalties.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	THE INDUSTRIAL DISPUTES ACT, 1947 Industrial dispute - Objectives - Definitions - Strikes and lock outs - Layoff - Retrenchment – Closure - Special provisions - Unfair labour practices – Dispute settlement Machineries – Introduction to Standing Orders	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	THE EMPLOYEE'S COMPENSATION ACT,1923 Workman's Compensation – scope - Defenses available to employers before passing of the Act – Rules - Defenses available to employers – Amount of compensation – Occupational diseases	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	THE PAYMENT OF WAGES ACT 1936, THE MINIMUM WAGES ACT, 1948 THE PAYMENT OF WAGES ACT Introduction – definition – object and scope – responsibility for payment of wages – fixation of wage periods –time of payment of wages – wages to be paid in current coin or currency notes or by cheque or crediting in bank account – fines - deductions for damage or loss payment of wages act,1936. THE MINIMUM WAGES ACT - Introduction – definition – object and scope of the act with application – norms to be followed for fixing minimum wages – idea behind the concept of minimum wages – cost of living index –maximum wages, fair wages and living wages-Fixation of minimum wages overtime rates-proportionate fixing of wages for different categories of employees	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	THE EMPLOYEES STATE INSURANCE ACT, 1948 EMPLOYEES PROVIDENT FUND ACT, 1952: Definitions – administration of the scheme – officers and inspectors – ESI fund- contributions – benefits – penalties – The Employees Provident Fund Act - Definitions – EPF schemes – fund – Employees Deposit Linked Insurance Scheme – Administration of schemes – inspectors.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
<p>Text Books</p> <p>TEXT BOOKS</p> <ol style="list-style-type: none"> 1. Industrial Laws, by Kapoor N.D Sultan Chand & Sons, New Delhi, 2005. 2. Industrial Relations by Dr.M.R.Sreenivasan, Margam publications 2005 				
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Industrial Laws, by Sumeet Malik, Eastern book company Lucknow,2008. 1. Industrial Law and relations, by SinhaInduBala&ShekharSeemaPriyadarshini, Sinha P.R.N 2012 				
<p>Web Resources</p> <ol style="list-style-type: none"> 1. https://www.icsi.edu/media/website/IndustrialLabour&GeneralLaws.pdf 				

2. https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
3. <https://labour.gov.in/sites/default/files/TheFactoriesAct1948.pdf>
4. [https://labour.gov.in/sites/default/files/TheWorkmenAct1923\(1\).pdf](https://labour.gov.in/sites/default/files/TheWorkmenAct1923(1).pdf)
5. https://labour.gov.in/sites/default/files/ThePaymentofWagesAct1936_0.pdf
6. <https://clc.gov.in/clc/sites/default/files/MinimumWagesact.pdf>
7. <https://www.esic.nic.in/Tender/ESIAct1948Amendedupto010610.pdf>
8. https://www.epfindia.gov.in/site_docs/PDFs/Downloads_PDFs/EPFScheme.pdf
9. https://www.epfindia.gov.in/site_en/index.php

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To explain the basic concept of various industrial laws.	K1, K2
CO 2	To articulate important concepts of the social security laws	K3
CO 3	To analyze and evaluate compensation payable, remedies available to workers in case of disputes or the facilities at the Factories.	K4
CO 4	To summarize important provisions relating to laws affecting workers like Factories Act, Industrial Disputes Act, Employees Compensation act, ESI or EPF.	K5
CO 5	To evaluate and assess the functioning of the various labour laws in industry.	K6

Course Code	UBC 4602
Course Title	FINANCIAL SERVICES
Credits	06
Hours/Week	06
Category	Major Elective (ME) – Theory
Semester	IV
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. This course aims to cover the different aspects of financial services in India. 2. The aim of this subject is to give basic knowledge about investment option and regulating authorities. 3. The different modules of the course will help to examine credit instruments and financial products. 4. In this course, we will also examine the availability of vibrant capital market. 5. The important aspects of financial services help to inspect different methods to promote investment. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To gain basic knowledge about financial system in India. 2. To understand the concepts of merchant banking and venture capital. 3. To identify the different patterns of investments in mutual fund. 4. To comprehend the concepts of factoring and forfeiting. 5. To get acquainted with the models of credit rating and securitization. 	
Prerequisites	Basic knowledge of Financial Services

SYLLABUS

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INDIAN FINANCIAL SERVICES Introduction - Evolution – Features – Problems - Regulating authorities – Constituents - Functions of financial services institutions.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	MERCHANT BANKING & VENTURE CAPITAL Merchant Banking - Introduction – Scope – Functions of Merchant Banker – Classification – Code of Conduct – SEBI Guidelines - Venture capital financing in India – Benefits – Stages of financing - SEBI regulation on venture capital institutions.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	MUTUAL FUNDS Meaning of Mutual fund – Features & Characteristics – classification – operational, return based, investment based -Mechanism of Mutual fund operation- portfolio management process in mutual fund – operational	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

	efficiency – Asset Management Company & its functions.			
IV	FACTORING & FORFEITING Factoring - Meaning – characteristics - Types – advantages – disadvantages – Features – functions – Forfeiting – meaning – characteristics - process – Factoring Vs Forfeiting.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	CREDIT RATING & SECURITISATION Evolution of Credit Rating – Rating process – Credit Rating agencies in India – Regulations & Criticisms – Securitization process – Instruments – Accounting for securitization in India.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
Text Books				
<ol style="list-style-type: none"> 1. Financial Services – M.Y. Khan – Mc Graw Hill publication – 9th edition. 2. Financial Services – Shashi K.Gupta & Nisha Aggarwal – Kalyani publishers – (2014) 3. Financial Services – B. Santhanam – Margham publication – (2016) 				
Suggested Readings				
<ol style="list-style-type: none"> 1. Financial Services in India – Avadhani V.A – Himalaya publishing house – 2. 3rd edition 3. Financial Services – Anbarasu Joseph D., Boominathan VK, Mohan Man, 4. Gnanaraj G– Sultan Chand publication. 5. Financial Services and Markets – Dr.Punithavathy Pandian– Sultan Chand publication. 				
Web Resources				
<ol style="list-style-type: none"> 1. https://finmin.nic.in/ 2. www.financialservices.gov.in 3. https://www.india.gov.in/official-website-department-financial-services 4. www.cisi.org 5. https://pmjdy.gov.in/ 				

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To remember and understand the concepts of Indian financial system.	K1, K2
CO2	To understand and examine the activities of financial markets.	K3
CO3	To evaluate the patterns of vibrant capital market.	K4
CO4	To analyze the different methods to promote the investments.	K5
CO5	To create suitable financial products or instruments to assist the company.	K6

Course Code	UBC4603
Course Title	GOODS AND SERVICES TAX
Credits	06
Hours/Week	06
Category	Major Elective (ME)
Semester	IV
Regulation	2019
Course Overview	<ol style="list-style-type: none"> 1. To introduce fundamental knowledge of GST 2. To identify and understand the structures of GST in India. 3. To analyze and interpret GST according to the act of time and value of supply and registration of filling. 4. To examine, understand and illustrate the provisions relating to GST 5. To identify the provisions relating to GST and to understand their impact in economy.
Course Objectives	<ol style="list-style-type: none"> 1. To provide basic knowledge of GST. 2. To identify and associate the concepts of different types of supply. 3. To identify, analyse and evaluate the exemptions of goods and services. 4. To analyze the idea of time and value of supply of goods and services. To clearly understand the procedure of GST registration.
Prerequisites	Basic knowledge on Taxation.

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INTRODUCTION TO GST Meaning – Concepts of GST – Framework of GST – Benefits – Intra State Supply – Constitutional Provision	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	SUPPLY UNDER GST Meaning of Supply – Modes of Supply – Consideration – Supply of Taxation Person – Composite and Mixed Supply – Charge of GST	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

III	EXEMPTIONS Introduction – Power of Government to Grant Exemption – Goods Exempt from Tax – Services Exempt from Tax	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	TIME AND VALUE OF SUPPLY Introduction – Time of Supply of goods and services – Problems – Value of Supply of Goods and Services – Problems – Input Tax Credit	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	REGISTRATION, PAYMENTS AND RETURN Introduction – Registration – Tax Invoice – Credit and Debit Notes – Payment of Tax – Time limit – Persons liable for registration – Persons not liable for registration – Compulsory registration – Procedure – Cancellation and revocation – Introduction to E-filing of returns.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books

1. T.S. Reddy, Y. Hariprasad Reddy, “Business Taxation, Margham Publications Limited, 2019.
2. Tax Mann, “Easy to GST Taxation”, Taxmann, 2014.

Suggested Readings

1. Intermediate Indirect Tax Study Material, ICAI, 2020.
2. Taxmann’s GST Acts with Rules & Forms by Taxmann, 2021.
3. H.C. Mehrota and V.P. Agarwal, Goods and Services Tax GST, SahityaBhawan Publications.
4. V.S. Datey, Taxmann’s GST Ready Reckoner, Kindle Edition, 2021, 16th Edition.

Web Resources

1. www.icaai.org
2. www.gst.gov.in
3. www.gstcouncil.gov.in
4. www.http://services.gst.gov.in
5. <http://cbic-gst.gov.in>
6. <http://selfservice.gstsystem.in>
7. www.gstindia.com
8. www.gstindiaonline.com

Course (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To understand the basic knowledge of Good and Services Tax to do e-filing returns.	K1, K2
CO 2	To integrate and assess the concepts of Goods and Services Tax and provide learners with decision making skills to successfully manage tasks and objectives of firms.	K3
CO 3	To analyse and differentiate the various views of Goods and Services Tax.	K4
CO 4	To evaluate the different exemptions of Goods and Services.	K5
CO 5	To measure time and value of supply of goods and services of GST.	K6

Course Code	UBC 4401			
Course Title	BUSINESS ETHICS & CSR			
Credits	03			
Hours/Week	05			
Category	Allied Optional (AO)			
Semester	IV			
Regulation	2019			
Course Overview				
<ol style="list-style-type: none"> 1. This course will enhance the fundamental theories of Business Ethics and Corporate Social Responsibility. 2. The aim of the course is to give basic knowledge about the history of Governance and Ethics. 3. It will enable to decipher various kinds of factors affecting the Ethical values and practices. 4. This course examines the need for ethical issues such as conflicts of interest, insider trading and other organisational policy issues. 5. This course aims to understand and create policy developments for CSR Activities. 				
Course Objectives				
<ol style="list-style-type: none"> 1. To introduce different Characteristics of Business Ethics. 2. To understand the concept of in Business Ethics and its essence for CSR. 3. To interpret the Political and legal Environment relating with government. 4. To examine and comprehend of environmental ethics. 5. To identify and recognize the essence of Corporate Social Responsibility, Government Practices and Regulations. 				
Prerequisites	Basic Idea about Corporate Social Responsibilities and Human Ethics			
SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	UNIT 1 - INTRODUCTION Definition & nature Business ethics, Characteristics, Ethical theories; Causes of unethical behaviour; Ethical abuses; Work ethics; Code of conduct.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	UNIT II – ETHICS THEORY AND BEYOND Management of Ethics - Ethics analysis [Hosmer model]; Ethical dilemma; Ethics in practice- ethics for managers; Role and function of ethical managers- Comparative ethical behaviour of managers; Code of ethics; Competitiveness, organizational size, profitability and ethics; Cost	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

	of ethics in Corporate ethics evaluation.			
III	UNIT III- LEGAL ASPECTS OF ETHICS Political – legal environment; Provisions of the Indian constitution pertaining to Business; – Social – cultural environment and their impact on business operations, Salient features of Indian culture and values.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	UNIT IV–ENVIRONMENTAL ETHICS Economic Environment; Philosophy of economic growth and its implications for business, Main features of Economic Planning with respect to business; Industrial policy and framework of government contract over Business.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	UNIT V – CORPORATE SOCIAL RESPONSIBILITY Definition- Evolution- Need for CSR; Theoretical perspectives; Corporate citizenship; Business practices; Strategies for CSR; Challenges and implementation; Evolution of corporate governance; Governance practices and regulation; Structure and development of boards; Role of capital market and government; Governance ratings; Future of governance- innovative practices; Case studies.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
Text Books				
<ol style="list-style-type: none"> 1. Corporate Governance, Business Ethics and CSR by Sharma JP 2012, 1st Edition, Ane Books Pvt.Ltd, New-Delhi. 2. Corporate Social Responsibility Philip Kotler and Nancy Lee, Wiley Pvt Ltd. 				
Suggested Readings				
<ol style="list-style-type: none"> 1. Corporate Governance by Monks, Robert A.G. and Nell Minow New York: John Wiley & Sons, 2011, 5th edition. ISBN 978-0-470-97259-5. 2. Ethics in Management by S.A. Sherlekar, Himalaya Publishing House 2010 3/E. 3. Corporate Governance – Theory and Practice by D.Geetha Rani and R.K.Mishra, 2017, ISBN 978-8174466839 Excel books. 				
Web Resources				
<ol style="list-style-type: none"> 1. https://bit.ly/3DPrIae 2. https://www.corpgov.net/ 3. https://www.india.gov.in/topics/industries/corporate-governance 4. https://bit.ly/3DIQwAz 5. https://bit.ly/3IKqG8X 				

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To understand and remember the basic fundamentals of Business Ethics	K1, K2
CO 2	To interpret the characteristics of Business Ethics in business scenario.	K3
CO 3	To identify and analyse the various kinds of Business Environments on the Ethical standards of Business.	K4
CO 4	To explain and assess the Corporate Social Responsibility framework in India and decipher its relevance.	K5
CO 5	To develop and create a Corporate Social Responsibilities model that can be implemented in real time basis.	K6

Course Code	UBC 4402
Course Title	INTELLECTUAL PROPERTY RIGHTS
Credits	3
Hours/Week	5
Category	AO
Semester	IV
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. This course aims to cover the various concepts and practices with regard to Intellectual Property Rights. 2. This course aims to introduce fundamental aspects of Intellectual property Rights to students who are going to play a major role in development and management of innovative projects in industries. 3. The different modules of the course will help the students to disseminate knowledge on patents, patent regime in India and registration aspects. 4. This course will also explore the concept of copyrights and the process of obtaining copyright. 5. This course describes the legal regulations in the concept of obtaining trademark. 6. This course also elucidates the provisions relating to Geographical Indication and their impact. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To assist the students to learn the fundamentals of Intellectual Property Rights. 2. To enable the students to understand the concept of Patents and deal with the process of obtaining it. 3. To facilitate the students to learn and understand the legal aspects relating to the concept of copyright. 4. To enlighten the students on the concept of trademark and the legal requirements in the process of obtaining the trademark. 5. Get acquainted with the understanding of Geographical Indications and the provisions relating to it. 	
Prerequisites	Basic knowledge of Intellectual Properties.

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	OVERVIEW OF INTELLECTUAL PROPERTY Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design –IPR in India : Genesis and development - Major International conventions concerning Intellectual Property Rights: Paris	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

	Convention, 1883, the Berne Convention, 1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967, the Patent Co-operation Treaty, 1970, the TRIPS Agreement, 1994.			
II	PATENTS Patents -Definitions - Elements of Patentability: Novelty, Non-Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and license, Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Controller of patents – powers.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
III	COPYRIGHTS Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure - Term of protection- Ownership of copyright - Assignment and license of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
IV	TRADEMARKS Definitions - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) Non-Registrable Trademarks - Registration of Trademarks – procedure for registration - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

V	GEOGRAPHICAL INDICATION Geographical Indication (GI)- meaning, and difference between GI and trademarks - Procedure for registration - effect of registration and term of protection EDP system.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
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TEXT BOOKS				
<ol style="list-style-type: none"> 1. Intellectual Property Rights: Protection and Management, Nithyananda, K V., Cengage Learning India Private Limited, 2019 2. Intellectual Property Rights: India, Neeraj. P, & Khusdeep, PHI learning Private Limited, 2014 3. Law Relating to Intellectual Property Rights, Dr. V.K. Ahuja, Lexis Nexis Publication, 2017 				
Suggested Readings:				
<ol style="list-style-type: none"> 1. Law Relating to Intellectual Property Rights, Dr. M. K. Bhandari, Central Law Publication, 2017 2. Intellectual Property Law, P. Narayanan, Eastern Law House, 2020 3. Law relating to Intellectual Property, Dr. B.L. Wadehra, Universal Law Publishing Co., 2016 				
Web Resources:				
<ol style="list-style-type: none"> 1. https://ipindia.gov.in/ 2. https://iprlawindia.org/ 3. http://library.jgu.edu.in/content/intellectual-property-rights 4. https://spicyip.com/2014/10/new-online-iprmediatech-resources-for-students-teachers-and-researchers.html 5. http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf 6. https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo_pub_489.pdf 				

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To understand and recognize the basic aspects relating to Intellectual Property Rights.	K1, K2
CO2	To illustrate the provisions with regard to patents, copyrights, trademarks and Geographical indications.	K3
CO3	To classify the different types of Intellectual Properties and explain the process of obtaining it.	K4

CO4	To explain and evaluate the crucial role of Intellectual Properties in organizations for the purposes of product and technology development.	K5
CO5	To apply and assess the Intellectual Property infringements through case laws	K6

Course Code	UBC 4801			
Course Title	FUNDAMENTALS OF INVESTMENTS			
Credits	2			
Hours/Week	3			
Category	NME			
Semester	IV			
Regulation	2019			
Course Overview				
<ol style="list-style-type: none"> 1. This course aims to cover the various concepts of investment. 2. The aim of the course is to give understanding about the various investment alternatives available in market. 3. This course demonstrates about stock market in India and steps involved in trading. 4. This course will also explore the various functions of stock market 5. . This course describes the fundamental analysis technique. 				
Course Objectives				
<ol style="list-style-type: none"> 1. To provide basic concepts of investment and the risk associated. 2. To identify various investment alternatives available in the market 3. To understand the about stock exchange in India 4. .To explain the various stock market operations 5. To interpret fundamental concepts of stock market. 				
Prerequisites	Basic knowledge of saving and investment.			
SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INVESTMENT BASICS Introduction - Objectives of Investment- Characteristics of Investment – Investment Process- Risks - Return - Yield - Risk & Return Relationship – Types of Investors	5	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
II	INVESTMENT ALTERNATIVE Non-marketable Financial Assets- Money Market Instruments- Bonds or Debentures- Types- Equity Shares- Types- Mutual Fund Basics.	8	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
III	STOCK EXCHANGE OF INDIA Definition - History & Evolution of stock exchange in India- BSE-NSE- Over the counter Exchange of India (OTCEI).	7	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
IV	STOCK EXCHANGE FUNCTIONS	5	CO1	K1, K2, K3,

	Functions of stock exchange - members of stock exchange – kinds of Brokers – steps in trading.		CO2 CO3 CO4 CO5	K4,K5,K6
V	FUNDAMENTAL ANALYSIS Concepts of fundamental analysis - Economy Analysis - Industry Analysis - Company Analysis.	5	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

TEXT BOOKS

1. Investment Management by Dr. L.Natarajan, Margham publication 2014, 3rd edition.
2. Investment Analysis and Portfolio Management by Dr.R.PRustagi Sultan Chand & Sons, 2012, 14th edition.

Suggested Readings:

1. Security Analysis and Portfolio Management by M.Ranganathan, R.Madhumathi Pearson Publishers, 2012, 1st edition.
2. Security Analysis and Portfolio Management by PunithavathyPandianVikas Publishing House Ltd 2009, 2nd edition.
3. Investment Analysis and Portfolio management by Prasanna Chandra, Fifth Edition, McGraw Hill Education.
4. Investment Analysis and Portfolio management by Reilly Brown, 10th Edition
5. Securities Analysis and Portfolio Management, 6th Edition by Donald E. Fischer, Ronald J. Jordan.

Web Resources:

1. <https://www.cyberswachhtakendra.gov.in/>
2. <https://www.stqc.gov.in/information-security-testing-and-assessment>
3. <https://www.isacindia.org/>
4. <https://www.sebi.gov.in/>
5. <https://www.nseindia.com/>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To define and explain the concepts of investment.	K1, K2
CO 2	To interpret stock market operations and illustrate stock market analytical skills.	K3
CO 3	To evaluate the various types of stock market analysis and	K4

	analyze the importance of diversification.	
CO 4	To assess stocks by acquire practical learning experience and predict risk and returns associated with investment.	K5
CO 5	To facilitate in the process of investment and develop as competent stock market advisors.	K6

Course Code	UBC 5501
Course Title	INCOME TAX -I
Credits	06
Hours/Week	06
Category	Major Core (MC)
Semester	V
Regulation	2019
Course Overview	
<p>1. This course aims to cover the concepts of direct taxation and classification of Income under different heads.</p> <p>2. The aim of the course is to give basic knowledge about identifying the taxable income based on the residential status.</p> <p>3. The different modules of the course will help to examine the computation of taxable salary income and related deductions.</p> <p>4. In this course, we will also examine the computation of taxable house property income and related deductions.</p> <p>5. This course describes and interprets the provisions related to computation of taxable income under long term and short term capital gains.</p>	
Course Objectives	
<ol style="list-style-type: none"> To make a detailed study of tax policy and tax provisions in India. To determine the residential status of individuals and to compute the taxable income. To understand and interpret the provisions related to computation of salary income and respective deductions. To understand and calculate the taxable income under the head house property and their deductions. To apply the provisions related to the assessment of taxable income from capital gain. 	
Prerequisites	Basic knowledge on Income tax

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INTRODUCTION Meaning and need for Taxation – Types of Tax – Concept of Tax Planning – Tax avoidance and Tax evasion – Canons of Taxation. Basic concepts - Person, Assessee, Assessment Year, Previous Year, Total Income and Gross Total Income - Agricultural Income – Computation of Agricultural Income.	9	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

II	INCIDENCE OF TAXATION Residential status – Scope of total income – Incidence of tax and assessment of different types of income for resident, Not-ordinary resident and Non- resident.	9	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
III	INCOME FROM SALARIES Income under the head Salaries – Forms of salary – Allowances – Perquisites – Provident Fund – Gratuity – Pension – Leave Salary – Deductions – Computation of Salary Income.	24	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
IV	INCOME FROM HOUSE PROPERTY Income from House Property – Annual Value – Deductions u/s 24 – Computation of income from let out Houses, deemed to be let out Houses and Self- Occupied House.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
V	INCOME FROM CAPITAL GAINS Meaning and types of capital Assets – computation of short term and long term capital gain – deductions – Computation of Capital Gain.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

Text Books

1. Income Tax – Theory, Law & Practice - T.S. Reddy & Y. Hari Prasad Reddy - Margham Publications -2020
2. Income Tax - Dr. N. Hariharan - Vijay Nichole -2020
3. Income Tax Law & Practice - Gaur & Narang, - Kalyani Publishers – 2020

Suggested Readings :

1. Dr H C Meharotra and Dr S P Goyal – Income Tax Law & Accounts : SahityaBhavan Publications.
2. Singhanian, Vinod K. and Monica Singhanian. Students’ Guide to Income Tax, University Edition.
Taxmann Publications Pvt. Ltd., New Delhi.
3. Singhanian V.K. : Students Guide to Income Tax; Taxmann, Delhi.
4. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons
5. Dr. Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann publication.

Web Resources

1. <https://incometaxindia.gov.in>
2. <https://cbseacademic.ac.in>
3. <https://dor.gov.in>
4. <https://www.icai.org>

5. <https://www.icmai.in>
6. <https://www.icsi.edu>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To understand the basic concepts of direct taxation and classification of Income under different heads	K1, K2
CO 2	To apply the concept of taxable income based on the residential status.	K3
CO 3	To examine the income from salary, house property or capital gains and its related deductions.	K4
CO 4	To analyze the different types of Incomes like salary, house property or capital gain and its related deductions.	K5
CO 5	To understand the basic concepts of direct taxation and classification of Income under different heads	K6

Course Code	UBC 5502
Course Title	ENTREPRENEURSHIP DEVELOPMENT
Credits	6
Hours/Week	6
Category	Major Core (MC)
Semester	V
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. Entrepreneurship Development is a Major core subject where students can learn setting up own business. 2. The basic aim of this course is to make the student to understand the concepts in Entrepreneurship 3. This course explains the need of entrepreneurs for the economic development of the country 4. Major aspects like New Business Idea generation and Entrepreneurship development programs are discussed. 5. This course examines Rural Entrepreneurship, Women Entrepreneurship development and promoting family business 	
Course Objectives	
<ol style="list-style-type: none"> 1. To understand different aspects of Entrepreneurship. 2. To understand the concept and different types of Entrepreneurs. 3. To interpret the Business Ideas Generation and opportunities. 4. To examine and comprehend Entrepreneurship Development Programs & Business Plans 5. To identify and recognize Rural Entrepreneurship, Women Entrepreneurs & Family Business 	
Prerequisites	Knowledge of Entrepreneurship and Setting a New Business

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INTRODUCTION TO ENTREPRENEURSHIP Entrepreneur: Definition - Concept- Characteristics-Entrepreneurship: Definition - Concept - Characteristics - Stages in Entrepreneurship -Functions of Entrepreneur - Advantages and constrains of being an entrepreneur	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

II	CHARACTERISTICS & CLASSIFICATION Need – Role – Importance – Difference between Entrepreneur and Intrapreneur Classification of Entrepreneurship- - Types of Business- Areas of operation - Ownership – Growth - Chosen path	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
III	BUSINESS IDEA GENERATION Business Ideas and opportunities – Sources of Business Ideas – Business Opportunities – Sources of Opportunities- Kinds of Business opportunity- Steps in selection of new Business opportunities – Innovative Business Opportunities	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
IV	ENTREPRENEURSHIP DEVELOPMENT PROGRAMS & BUSINESS PLAN Need – Phases – Role of Government in developing Entrepreneurship – Business plan - Meaning - Characteristics – objectives – Kinds – steps involved in preparing a Business Plan – Guidelines in preparing Business Plan – Benefits	17	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
V	RURAL ENTREPRENEURSHIP & WOMEN ENTREPRENEURS & FAMILY BUSINESS Need for Rural Entrepreneurship – problems – Benefits –Rural Entrepreneurship programmes - Concept of women Entrepreneurs – Problems of women Entrepreneurs – Policy measures by Govt of India promoting Women Entrepreneurs - Meaning - family business - Advantages - Challenges - Suggestions to make Family Business Effective	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

Text Books

1. Entrepreneurial Development Renu Arora & S.K SoodKalyani publication 2015
2. AlpanaTrehan, Entrepreneurship, 2011, 1st Edition, Dreamtech Press
3. Dr. R.K. Singal, SrutiSingal, Entrepreneurship Development, 2012, 1st Edition, S.K. Kataria&Sons;
4. Sunder .K, Entrepreneurship Development, 2019, 1st Edition, Vijay Nicole

Suggested Readings

1. Jayshree Suresh, Entrepreneurial Development, 2019, 1st Edition, Margham Publication
2. K. Bedi, Management and Entrepreneurship, 2018, 1st Edition, Oxford university press

3. Entrepreneurship Development: Text & Cases Paperback, January 2011 by B. Janakiram, M. Rizwana

Web Resources

1. <https://msmedi.dcmsme.gov.in/>
2. <https://www.startupindia.gov.in/>
3. <https://www.india.gov.in/people-groups/community/entrepreneur>
4. <https://www.aicte-india.org/opportunities/students/want-be-entrepreneur>
5. <https://msde.gov.in/en>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To Identify and understand who is an entrepreneur, and his role in economic development.	K1, K2
CO 2	To illustrate the characteristics and classification of entrepreneur	K3
CO 3	To analyse entrepreneurial development programmes and classify its phases	K4
CO 4	Comprehend the concept of rural entrepreneurship, Women entrepreneurs to recommend a successful model of social innovation.	K5
CO 5	To generate various business ideas and weigh its opportunities and difficulties	K6

Course Code	UBC 5503
Course Title	COST ACCOUNTING
Credits	6
Hours/Week	6
Category	MC
Semester	V
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. This course aims to cover the conceptual framework of Cost accounting system and preparation of quotations with cost sheet. 2. The aim of the course is to give basic knowledge about the material handling and controlling in the organization. 3. The different modules of the course will help to examine the methods and classification of labour and overheads cost controlling and its benefit. 4. In this course, we will also examine different methods of costing which are most important techniques or process for a business environment. 5. The important aspects of cost accounting to analyze the company's cost structure, which involves assigning costs to cost objects that can include a company's products, services, and any business activities. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To understand the basic concepts of cost accounting and to prepare quotation based cost sheet. 2. To remember the concept of material control and to compute purchase price of materials. 3. To understand and evaluate the labour cost and overheads apportionment. 4. To understand the various methods of costing and its importance. 5. To apply the accounting techniques in contract and operating cost. 	
Prerequisites	Basic knowledge of Cost Accounting

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	COST SHEET Cost accounting – Objectives- Classification of costs – Cost unit – Cost centre –Elements of Cost – Financial Accounting vs. Cost Accounting- Steps in installing a Cost Accounting system- Preparation of Cost Sheet- Quotation cost sheet.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
II	MATERIAL CONTROL Material Control – Purchasing- Centralized vs. Decentralized –Store Keeping- Stock level determination- EOQ & ABC Analysis –Purchase price	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

	computation –Treatment of Scrap, Spoilage, Wastage & Defectives – Pricing of issue of material- FIFO, LIFO & Weighted Average methods..			
III	<p>LABOUR & OVERHEADS CONTROL</p> <p>Labour costing & Control- Payroll Accounting- Treatment of Idle time & Over time –Methods of Wage payments –Piece Rate –straight piece rate –differential piece rate –Taylor’s differential piece rate, Merrick’s multiple piece rate- Time rate- Incentive methods- Halsey incentive scheme, Rowan plan, Group Incentive Scheme- Labour turnover- Causes, effects and prevention. Overheads – classification, allocation, apportionment- Redistribution of overheads Absorptions-methods of absorption- Machine hour rate- Activity based costing.</p>	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
IV	<p>JOB, BATCH & PROCESS COSTING</p> <p>Job costing- features –objectives- merits, limitations – estimating cost for jobs- Batch costing –determination of EBQ or Economic lot size – Process – characteristic features-advantages and disadvantages of process costing- distinction between job costing and process costing-inter process profit.</p>	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
V	<p>CONTRACT & OPERATING COSTING</p> <p>Contract costing –characteristics features-Recording of cost of a contract –Recording of value and profit –profit and loss on contracts-Escalation clause –cost plus contracts - Operating Costing (Transport only).</p>	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

Text Books

1. Cost accounting - T.S. Reddy & Y. Hari Prasad Reddy – Margham publication- 2014- 4th edition.
2. Cost accounting - S.P. Iyengar - Sultan chand & sons -2019 – 10th edition.
3. Cost accounting - V.K. Saxena - Sultan chand & sons – 2011 – 7th edition.

Suggested Readings
<ol style="list-style-type: none"> 1. Cost accounting – Jawahar Lal & Seemasrivastava – Tata McGraw – Hill – 4th edition. 2. Cost accounting principles and practice – Jain & Narang – Kalyani publishers – 2014. 3. Cost accounting – theory, problems and solutions – M.N. Arora – Himalaya Publishing house – 2017.
Web Resources
<ol style="list-style-type: none"> 1. https://doe.gov.in/office 2. http://www.cac.gov.in/ 3. www.icmai.in 4. https://www.mca.gov.in/content/mca/global/en/about-us/affiliated-offices/icoai.html 5. www.accountingtools.com

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To understand the costing concepts, objectives and strategic planning to improve cost efficiency.	K1, K2
CO2	To apply the steps under cost accounting system to reduce the cost of the product.	K3
CO3	To examine the reason for increase or decrease of profit and the remedial action.	K4
CO4	To analyze the make or buy decision among the alternatives and provide data to management for decision making.	K5
CO5	To evaluate the production cost statement of manufacturing and non-manufacturing companies.	K6

Course Code	UBC 5504
Course Title	COMPANY LAW & SECRETARIAL PRACTICE - II
Credits	6
Hours/Week	6
Category	MC
Semester	V
Regulation	2019
Course Overview	<ol style="list-style-type: none"> 1. This course aims to cover the various concepts of management and administration of companies. 2. The aim of the course is to give understanding about the management of companies through different kinds of meetings. 3. The different modules of the course will help to examine the roles and responsibilities of the administrators of a company. 4. This course will also explore the process of declaration of dividend in joint stock companies. 5. This course describes the newly introduced laws adopted for winding up and the liquidation process . 6. This course also throws light on drafting of certain important documents of a company.
Course Objectives	<ol style="list-style-type: none"> 1. To assist the students to learn the concepts involved in Administration of companies. 2. To enable the students to understand and deal with various types of meetings held in companies 3. To enable the students to learn and understand the rules relating to payment of dividends. 4. To enlighten the students on the process of winding up or liquidation of a company 5. Get acquainted with the applicability of drafting certain documents in a company.
Prerequisites	Basic knowledge of Company Law.

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	DIRECTORS- Directors – appointment/re-appointment of directors - remuneration - vacation of office - retirement - resignation and	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

	removal - loans to directors - their powers and duties - office or place of profit - role of directors - Managing and whole-time directors – women directors – Independent directors			
II	MANAGEMENT OF COMPANIES Meetings of directors and committees - frequency, convening and proceedings of Board - Committee meetings - General meetings - kinds of meetings – provisions relating to convening and conducting meeting – duties of a company secretary regarding various meetings	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
III	DIVIDENDS Dividends – provisions relating to declaration and payment of dividend; transfer of un-claimed dividend to Investor Education and Protection Fund.- Duties of Secretary	9	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
IV	WINDING UP OF COMPANIES An Overview- Concept and Modes – winding up by tribunal – winding up voluntarily - meaning of IBC - objectives – CIRP - Professionals – Meetings of Creditors and Committee of Creditors – Resolution plan – Liquidation process	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
V	DRAFTING Meaning of drafting – General principles of drafting – components of deeds – drafting of agreements – drafting of pre-incorporation contracts – Memorandum of Association – Articles of Association – meaning of Conveyancing – Differences between drafting and conveyancing	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
TEXT BOOKS				
1. Company Law and Secretarial Practice, Kapoor N.D., Sultan Chand & Sons, 2019				
2. Company Secretarial Practice, GhoshP.k.andBalachandran, Sultan Chand & Sons, 2017				

Suggested Readings:

1. Company Law, Shanthi, margam publications, 2016
2. A Text Book Of Company Law, P,P.S. Gogna, S.Chand Publications, 2002
3. Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, Taxmann Publications Pvt. Ltd, 2016

Web Resources:

1. <https://bit.ly/3AMyZpk>
2. <https://bit.ly/3vgegca>
3. <https://bit.ly/3FMGQXD>
4. <https://www.ibbi.gov.in/>
5. <https://bit.ly/3BRth6E>

3. Company Law, Abdul Gaffoor P.M.S. and ThothadriS.,Vijay Nicole Imprints Pvt. Ltd., 2

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To understand and recall the basic aspects relating to the management of companies as per the Indian Companies Act, 2013.	K1, K2
CO2	To interpret and provide conceptual understanding on provisions relating to management of Joint stock companies.	K3
CO3	To identify and analyse the various kinds of directors, meetings, dividends and winding up in Companies.	K4
CO4	To explain and assess the process of administration of a Company, the various modes of its winding up and understand the Insolvency and Bankruptcy process	K5
CO5	To evaluate and facilitate the techniques of drafting Company documents	K6

Course Code	UBC 5601
Course Title	CORPORATE AND ECONOMIC LAWS
Credits	6
Hours/Week	6
Category	ME
Semester	V
Regulation	2019
COURSE OVERVIEW	
<ol style="list-style-type: none"> 1. This course mainly aims to familiarize the students in various laws relating to industries in current scenario. 2. To introduce Acts like Consumer Protection Act, Competition Act, IPR, FEMA and Environmental Laws 3. As a sensible citizen, every corporate student should be aware of Environment Act and Pollution control Act 4. To introduce start-ups among students and procedures to start small, micro, medium enterprises. 5. Students are familiarized with the provisions relating to FEMA. 	
COURSE OBJECTIVES	
<ol style="list-style-type: none"> 1. To understand the IDRA Act and MSME Act 2006. 2. To identify the provisions in Foreign Exchange Management Act,1999 3. To acquaint with various Environmental Laws 4. To interpret the Competition and Consumer protection Laws 5. To interpret different Intellectual Property Rights Laws 	
Prerequisites	Basic knowledge of Companies and Finance

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	COGNITIVE LEVEL
I	INDUSTRIES DEVELOPMENT AND REGULATION ACT, 1951 and MSME ACT 2006, Objects of IDRA – Coverage of the Act – Important Definition – Central Advisory Council - Development Councils – Functions of Development Council – Regulation of Schedule Industries – Powers to investigate – Exercise control and Take Over Management – Power to	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

	<p>provide relief to certain industrial undertaking – Industrial Licensing – Licensing Requirements under the new Industrial Policy 1991.</p> <p>The Micro, Small and Medium Enterprises Development Act, 2006 - National Board for Micro, Small and Medium Enterprises - Functions of the Board - Advisory Committee- Functions of the Advisory Committee.</p>			
II	<p>Foreign Exchange Management Act, 1999</p> <p>Understand the Concept of FEMA - Structure and Overall Schemes of FEMA - Rules and Regulations framed by RBI under FEMA - Concept of Current Account Transactions and Capital Account Transactions - Compliances of acquisition and transfer of immovable property in India and outside India - Provisions of Realization, Repatriation and Surrender of Foreign Currency - Limits for possession or retention of foreign currency or foreign coins - Procedure for Adjudication, Appeal and Compounding</p>	16	<p>CO 1</p> <p>CO 2</p> <p>CO 3</p> <p>CO 4</p> <p>CO 5</p>	<p>K1, K2, K3,</p> <p>K4, K5, K6</p>
III	<p>POLLUTION CONTROL AND ENVIRONMENTAL PROTECTION LAWS</p> <p>Concept of sustainable development, Government policy regarding environment, law relating to Prevention and Control of Air Pollution and Water pollution, Environment (Protection) Law - Appearance before Environment Tribunal/Authority</p>	15	<p>CO 1</p> <p>CO 2</p> <p>CO 3</p> <p>CO 4</p> <p>CO 5</p>	<p>K1, K2, K3,</p> <p>K4, K5, K6</p>
IV	<p>COMPETITION ACT, 2002 AND CONSUMER PROTECTION ACT, 1986.</p> <p>Competition Act, 2002: Competition Policy ; Anti-Competitive Agreements; Abuse of Dominant Position; Overview of Combination and Regulation of Combinations; Competition Advocacy; Competition Commission of India; Appellate Tribunal.</p> <p>Consumer Protection Act 1986: Consumer protection in India, Genesis of the law - Objectives - Rights of consumers - Nature and Scope of remedies - Appearance before Consumer Dispute Redressal Forums.</p>	15	<p>CO 1</p> <p>CO 2</p> <p>CO 3</p> <p>CO 4</p> <p>CO 5</p>	<p>K1, K2, K3,</p> <p>K4, K5, K6</p>

V	INTELLECTUAL PROPERTY RIGHTS LAWS. Introduction to General Agreement on Tariffs and Trade (GATT) - General Agreement on Trade and Services - World Intellectual Property Organization - Trade-Related Aspects of Intellectual Property Rights - Concept and development of intellectual property law in India. Law and procedure relating to Patents, Trade Marks and Copyrights - Overview of laws relating to other related intellectual property rights. Intellectual Property Appellate Board	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
Text Books				
<ol style="list-style-type: none"> Economic, Labour and Industrial Laws Gulshan S.S. and Kapoor G.K Sultan Chand and Sons 2006 Industrial Relations and Labour Laws Gupta C.B., Kapoor N.D., Tripathi P.C. Sultan Chand and Sons 2020 6TH Revised Edition 				
Suggested Readings				
<ol style="list-style-type: none"> Competition Law in India – Policies, Issues, and Development T.Ramappa Oxford University Press 2013 Law of Consumer Protection Agarwal V.K. Bharat Law House 2013 Corporate and Economic Law Dr.S.Sankaran Margham Publication 2017 First edition 				
Web Resources				
<ol style="list-style-type: none"> https://bit.ly/3FTqaxx https://bit.ly/3aJ2tcZ https://bit.ly/3BRvNK8 				

Course Outcomes (COs) – Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO1	To understand and recall the terms of various Economic Acts	K1, K2
CO2	To integrate the provisions regarding various corporate laws	K3
CO3	To analyze various problems and remedies available for consumer protection and other Economic laws	K4
CO4	To explain the provisions in dealing with foreign exchange, MSME, and IPR Act	K5
CO5	To apply practical case laws that relate to corporate and economic laws.	K6

Course Code	UBC 5602
Course Title	INVESTMENT MANAGEMENT
Credits	6
Hours/Week	6
Category	Major Elective (ME)
Semester	V
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. Investment Management is a Major Elective subject where the students can know different investment options 2. The basic aim of the course is to identify Risk and Returns analysis in Investment 3. Major Aspects Like SEBI Guidelines and Problems faced by investors are identified 4. Concepts of Securities are analysed and valuation of dividends are practised 5. Portfolio Management concepts and safety in investment are analysed 	
Course Objectives	
<ol style="list-style-type: none"> 1. To understand the concepts in investments 2. To assess the securities with the help of credit rating systems. 3. To understand the functioning of SEBI. 4. To evaluate the value of securities before investment. 5. To analyse the policies of portfolio management. 	
Prerequisites	Understanding Different Investment options and Identify the Risk and Returns

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INTRODUCTION TO INVESTMENT Concept – Definition - Objectives - Characteristics – Classification – Essential Features of Investment Programs - Speculation – Difference between Investment and Speculation- Investment Process- Investment Alternatives – Contingent Investment – Mutual Funds – Government Securities – DEMAT Account	15	CO 1 CO 2	K1, K2, K3,

II	Risk and Return Analysis Risk- Concept – Meaning- Causes- Classification - Risk and Uncertainty – Systematic and Unsystematic Risk- Financial Risk- Various methods of Risk Management – Methods for measuring Risk - Protection against Business and Financial Risk- Credit Rating Agencies – CRISIL – ICRA -CARE	15	CO 1 CO 2	K1, K2, K3
III	Securities and Exchange Board of India Introduction- Objectives – Functions – Powers- Organization and Management – Various department - NSE - Over the counter Exchange of India (OTCEI)- Features – Listing – Trading – Advantages – Problems – Reports to be furnished to SEBI – appointment of Compliance Officer	17	CO 1 CO 2 CO 3	K1, K2, K3, K4,
IV	Concept of Valuation Concepts of Book value – Market Value- Liquidation Value- Capitalized Value – Shares – Types – Equity – Preference Shares – Advantages and disadvantages – Valuation of Dividends – Modigliani and Miller Hypothesis (M.M Hypothesis)	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	Portfolio Management Meaning – Definition – Process – Principles – Safety of funds – Policies of Portfolio Management - Portfolio Manager – Procedure for Registration – General Responsibilities – Code of Conduct - Markowitz Model of Portfolio Management	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

Text Books

1. Investment Management, Natarajan , Margham 2014
2. Security Analysis and Portfolio Management M.Ranganathan, R.Madhumathi Pearson Publishers 2012 Second Edition

Suggested Readings

1. Security Analysis and Portfolio Management, Punithavathy Pandian, Vikas Publishing House Ltd, New Delhi, 2009
2. The Intelligent Investor (Paperback) by Benjamin Graham Published February 21st 2006 by Harper Business (first published 1949)
3. Security Analysis: Principles and Technique **David L. Dodd, Charles Tatham** Published **December 31st** 2004 by McGraw-Hill Education (first published 1934)

Web Resources

1. <https://msmedi.dcmsme.gov.in/>
2. <https://dipam.gov.in/>
3. <https://www.investindia.gov.in/>
4. <https://www.sebi.gov.in/>
5. <https://msde.gov.in/en>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To understand the concepts of Investment Management and its impact on Returns	K1, K2
CO 2	To explain the characteristics and classification of Investments in shares and Securities and the portfolio management	K3
CO 3	To examine and comprehend Risk and Returns in capital markets and its valuation	K4
CO 4	To analyse the different risks and returns and SEBI Guidelines	K5
CO 5	To identify and recognize Portfolio management and safety of funds	K6

Course Code	UBC 5603
Course Title	PRACTICAL AUDITING
Credits	6
Hours/Week	6
Category	ME
Semester	V
Regulation	2019
Course Overview	
<ol style="list-style-type: none"> 1. This course aims to cover the various concepts and principles with regard to conduct of an audit. 2. This course develops an understanding and appreciation of the auditing process and provides student with the skills necessary for decision making with regard to the auditing issues faced in the organizations. 3. The different modules of the course will help the students to examine the roles and responsibilities of auditors. 4. This course will also explore the process of vouching and verification. 5. This course describes the various accounting standards in the theory of auditing and enables the students to interpret them in the actual process of auditing. 6. This course also elucidates the recent development in the system of auditing. 	
Course Objectives	
<ol style="list-style-type: none"> 1. To assist the students to learn the basic concepts of auditing. 2. To enable the students to understand and deal with the process of vouching and verification. 3. To facilitate the students to learn and understand the accounting standards with regard to auditing. 4. To enlighten the students on the process of appointment of an auditor and his powers/duties. 5. Get acquainted with the understanding the recent trends in the field of auditing. 	
Prerequisites	Basic knowledge of Auditing.

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INTRODUCTION Meaning and Definition of Auditing - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit -Distinction between Auditing and Accounting - Audit Planning - Audit programme - Audit Note Book - Audit working papers - Test checking and Routine checking - Internal check difference between Internal control, Internal check and Internal Audit.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
II	VOUCHING AND VERIFICATION Meaning and Definitions - Objectives. Trading	16	CO1 CO2	K1, K2, K3, K4,K5,K6

	Transactions - Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities - Verification - Meaning - Objectives and Process - Valuation of Assets and liabilities - Distinction between Verification and Valuation.		CO3 CO4 CO5	
III	AUDIT AND ACCOUNTING STANDARDS Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit - Secretarial Audit – CAG Audit – Management Audit. Accounting Standards - Standards on Auditing - Standards on Internal Audit - Penal Provisions - Role of National Financial Reporting Authority (NFRA)	9	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	APPOINTMENT OF AN AUDITOR Procedures - Eligibility and Qualifications - Powers and Duties - Rotation and Removal of Auditors - Resignation of Auditors - Remuneration of Auditors - Audit report - Preparation and presentation.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	RECENT TRENDS IN AUDITING EDP Audit - Meaning - Division of auditing in EDP environment. Impact of Computerization on Audit Approach - Online Computer System Audit - Types of Online Computer System Audit - Audit around with the Computers - Procedure of Audit under EDP system.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

TEXT BOOKS

1. Practical Auditing, P. Vengadamani, Margham Publication, 2016
2. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons, 2016
3. Practical Auditing, Dr. L. Natarajan, Margham Publication, 2016

Web Resources:

1. http://www.osbornebookshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. <https://auditonline.gov.in/>
4. <https://www.aicpa.org/interestareas/governmentalauditquality/resources.html>
5. <https://cag.gov.in/>

Suggested Readings:

1. Practical Auditing, K. Sundar and K. Paari, Vijay Nikole Imprints, 2014
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition, 3rd Edition
3. A hand book of Practical Auditing, B.N.Tandon, Sultan Chand & Sons, 15th Edition

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To understand and recognize the basic aspects relating to conduct of an audit.	K1, K2
CO 2	To illustrate the accounting standards with regard to auditing and apply them in the process of audit.	K3
CO 3	To classify and analyse the various kinds of audits conducted.	K4
CO 4	To explain and evaluate the process of appointment of an auditor and assess the vouching and auditing standards.	K5
CO 5	To construct and adapt to the recent developments in the field of auditing.	K6

Course Code	UBC 6501
Course Title	Income Tax - II
Credits	06
Hours/Week	06
Category	Major Core (MC) – Theory
Semester	VI
Regulation	2019
COURSE OVERVIEW	
<p>1. The purpose of this course is to update the students with recent direct tax laws and provisions that develops an extensive understanding of accepted tax practices and its implications for planning.</p> <p>2. The course equips students with practical aspects of corporate taxation required for efficient business decision making.</p> <p>3. In this course, we will examine the various forms and documents required for e-filing.</p> <p>4. The students will have an understanding to compute the taxable income under different heads of income.</p> <p>5. The course concentrates on the computation of tax liability, rebate and relief for an individual to pay the tax to the Government.</p>	
COURSE OBJECTIVES	
<p>1. To develop and analyse the business income and professional income.</p> <p>2. To understand the basis of taxable income under the head Income from other sources.</p> <p>3. To explain the concept of adjusting losses against income earned and clubbing of income provisions.</p> <p>4. To compute total income and analyse the tax liability.</p> <p>5. To discover the various assessment procedures and e-filing on IT return.</p>	
Prerequisites	Basic knowledge of Income Tax – II

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	<p>PROFITS AND GAINS OF BUSINESS AND PROFESSION</p> <p>Principles governing assessment of business income – Computation of Business Income – Principles governing assessment of professional income – Computation of professional Income.</p>	15	<p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p>	<p>K1, K2, K3,</p> <p>K4,K5,K6</p>

II	INCOME FROM OTHER SOURCES Nature and basis of taxable income – Section 56 – winnings from lotteries, horse races, interest on securities – computation and Deductions.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
III	SET OFF AND CARRY FORWARD OF LOSSES AND CLUBBING OF INCOME Concept of set off and carry forward of losses, Inter source adjustment, Inter head adjustment, Order of set-off of losses. Concept of Clubbing Income –basic provisions.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
IV	DEDUCTIONS AND ASSESSMENT OF TAX LIABILITY Concept of deduction in respect of incomes and expenses – Specific deductions – Section 80C to 80G, 80RRB, 80TTA, and 80U – Allowable – Not allowable deductions – Tax liability of Individuals.	17	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
V	RETURN OF INCOME AND ASSESSMENT Basic Concepts in Assessment Procedure – TDS, Advance Payment of Tax – Filing of Returns, - E - filing, Refiling, PAN, TAN– Types of Assessment – Self Assessment, Assessment in Response to Notice, Refund of Tax – Income Tax Authorities – Jurisdiction and Powers.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

TEXT BOOKS

1. T. S. Reddy and Y. Hari Prasad Reddy, Income Tax – Theory, Law & Practice, Margham Publications, Chennai, 6th edition Vol. 1, 2021.
2. T. Srinivasan, Income Tax Law and Practice, Vijay Nicole, Chennai, 2nd edition, 2021.
3. Gaur & Narang, Income Tax Law and Practice, Kalyani Publishers, Chennai, 2021.

SUGGESTED READINGS

1. Government of India, Ministry of Finance, Report of the Indirect Taxation Enquiry Committee (Chairman, L. K. Jha).
2. Singhania. Vinod K, Direct Taxes: Law and Practice (Delhi: Taxmann Publications (p)
3. Peerzode, Sayal Afzal, Economics of Taxation, Atlantic Publishers & Distributors Pvt. Ltd.
4. Sury, M.M. Fiscal Policy Development in India: 1947 to 2007, Indian tax foundation in association with New Century publications, New Delhi.
5. Srinivas.E.A, Corporate Tax Planning, Tata McGraw Hill.
6. Ahuja. Girish & Ravi Gupta, Bharat's Professional Approach to Direct Taxes, Law & Practice, Bharat Law House Pvt. Ltd.
7. Bhagmati Prasad, Direct Taxes And Laws And Practice, WishwaPrakashan,

8. Kanga, J.B., Palikawala, N.A. and Vyas, D., The Law & Practice of Income Tax, Latest Edition.
9. Ahuja, Girish. and Gupta, Ravi., Systematic Approach to Taxation, Latest Edition
10. Singhania, V.K., Direct Taxes: Planning and Management, Taxmann Publications, Latest Edition.

Note: Latest edition of the readings may be used.

WEB RESOURCES

1. https://www.icai.org/post.html?post_id=16945
2. <https://www.incometax.gov.in/iec/foportal>
3. <https://bit.ly/3IKRs0V>
4. <https://bit.ly/3BQgFwz>

Course Outcomes (COs) and Cognitive Level Mapping

COs	CO Description	Cognitive Level
CO 1	To understand and remember the provisions of Income Tax Act, 1961.	K1, K2
CO 2	To apply the relevant provisions of deductions while calculating taxable income.	K3
CO 3	To analyse the business/profession income after setting off or carry forwarding the losses.	K4
CO 4	To assess the slab rate based on the gross total income.	K5
CO 5	To integrate the method of filing the e- return of an assessee.	K6

Course Code	UBC 6502
Course Title	MANAGEMENT ACCOUNTING
Credits	06
Hours/Week	06
Category	Major Core (MC) – Theory
Semester	VI
Regulation	2019
COURSE OVERVIEW	<p>1.This course aims to give students a good understanding about the concepts and techniques of management accounting</p> <p>2. this course classifies a financial ratio based on what it measures in a company</p> <p>3. this course helps to study the effect on profit of changes in the volume and type of output is analyzed</p> <p>4.fund flow statement helps to analyses the reasons for changes in the financial position of a company</p> <p>5.this course discusses the objectives and importance of budget and budgetary control.</p>
COURSE OBJECTIVES	<p>1.To make the students develop competence with their usage in managerial decision making and control</p> <p>2. To learn to calculate and interpret various activity, liquidity ,solvency, profitability and valuation ration</p> <p>3.To understand ,distinguish and ascertain income under both marginal costing and absorption costing</p> <p>4.It helps to ascertain various sources from where the funds were raised and the specific manner in which they were utilized</p> <p>5.Recognize how strategic planning and budgeting are linked together</p>
Prerequisites	basic knowledge of management accounting

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	<p>MANAGEMENT ACCOUNTING</p> <p>Meaning- nature scope and functions of management accounting- role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statement- objectives and methods of financial statements analysiscomparative and common size</p>	16	<p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p>	<p>K1, K2, K3,</p> <p>K4,K5,K6</p>

	statements			
II	RATIO ANALYSIS Accounting Ratios -classification of ratios-profitability ratios turnover ratios - liquidity ratios -Solvency ratios-advantages of ratio analysis-limitations of accounting ratios. – Calculation of accounting ratios – Preparation of Profit and loss a/c and Balance sheet from accounting ratios and given information	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
III	MARGINAL COSTING Meaning, Characteristics- Marginal Costing Vs Absorption Costing - Advantages and Limitations - Cost-Volume-Profit Analysis - Breakeven Analysis – Margin of Safety- Decision making – Make or buy decision – key factor – Product elimination – Sales mix.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
IV	FUND FLOW STATEMENT - objectives - uses and limitations - preparation of fund flow statement - schedule of changes in working capital – non fund items - adjusted profit and loss account	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
V	BUDGETING FOR PROFIT PLANNING AND CONTROL Meaning of budget and budgetary control; Objectives, Merits and Limitations of budgets; - Functional budgets Production budget- sales budget – purchase budget – cash budget- control ratios- Fixed and Flexible budgets; Zero base budgeting;	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
TEXT BOOKS				
1.Management AccountingJain&NarangKalyani Publishers2018				
2.Management AccountingReddy T.S. & Hari Prasad.YMargham Publications2018				
3. Management AccountingA.Murthy&S.GurusamyVijay Nicole imprints 2018				

SUGGESTED READINGS

1. Management Accounting A. Murthy & S. Gurusamy Vijay Nicole imprints 2018
2. Management Accounting By Manmohan Goyal, Sahitya Bhawan Publication, Agra.
3. Management Accounting By R K Sharma And S K Gupta, Kalyan Publication, Ludhiana.
4. Management Accounting T.S Reddy & Dr. Y. Hariprasad Reddy.
5. Management Accounting By N Vinayakhan And I B Singh, Himalaya Publishing House
6. Management Accounting By R S N Pillai And V Bhagvathi, S Chand & Company
7. Principles Of Management Accounting By Dr. S N Maheshwari, Sultan Chand And Sons
8. Management Accounting, Khan & Jain, Latest Edition, TMH

WEB RESOURCES

1. <https://cga.nic.in/>
2. <https://www.icsi.edu>
3. <https://icmai.in/icmai/index.php>
4. <https://www.accaglobal.com>

COURSE OUTCOMES (COs) – COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive Level
CO1	To remember and understand the role of management accounting in decision making	K1, K2
CO2	To understand and examine the concepts of accounting ratios	K3
CO3	To evaluate the limitations of accounting ratios	K4
CO4	To analyze the tools and techniques of management accounting	K5
CO5	To produce reports on budgeting for profit planning and control	K6

Course Code	UBC 6503
Course Title	BUSINESS STRATEGIES
Credits	6
Hours/Week	6
Category	MC
Semester	VI
Regulation	2019
COURSE OVERVIEW	
<ol style="list-style-type: none"> 1. This course will educate how businesses utilize different strategies to stand apart. 2. The aim of the course is to give an idea about the significance of business strategy 3. The course's several modules will assist students in improving their strategic thinking and strategy development abilities. 4. This course also covers the challenges that may occur when developing a strategy. 5. We'll also look at the steps involved in developing strategies for various businesses in this course. 	
COURSE OBJECTIVES	
<ol style="list-style-type: none"> 1. To comprehend the characteristics, significance, and phases of strategic management 2. Understand the procedures involved in making strategic decisions and formulating strategies for various businesses. 3. Examine the different stages of business strategy 4. Become conversant with the use of business strategy in organisations. 5. Enhance student's strategic thinking and strategy development abilities. 	
PREREQUISITES	Basic knowledge of Business and strategies

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	STRATEGY&STRATEGIC MANAGEMENT Strategy – Definition - Concepts- Features – Importance – Strategic Management - Definition, Concept – Characteristics – Objectives - Importance -Process -Stages – Vision Statement – Characteristics – Environment and Strategy	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
II	STRATEGICMANAGEMENT LEVELS AND OPTIONS Corporate level - Business level - Functional level – Operational level –Porter's5 force Analysis Corporate Parenting – Corporate Restructuring – Business Process Reengineering – Join Ventures – Strategic Alliance - 7 stages in Strategic management Process	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6

III	STRATEGIC FORMULATION AND IMPLEMENTATION Concept – Characteristics – Strategy Formulation and Choice – Steps in making Strategic Choice- strategy formulation for different Businesses – Challenges faced during Strategy formulation Nature – Strategy Implementation – Models – Procedural Implementation	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
IV	STRATEGY EVALUATION AND CONTROL Nature- Concept – Importance - Benefits - Strategy Evaluation and Control –Barriers to Evaluation- Types of Control – Tools used for Evaluation and Control	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
V	APPLICATION OF BUSINESS STRATEGY Strategic Cost Management – Nature – Importance – Steps – Product Strategy – Price Strategy – Value Chain Strategy – Human Resources Strategy – Brand Strategy – Unique Competitor Strategy- Case Studies	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
TEXT BOOKS				
<ol style="list-style-type: none"> 1. Strategic Management N. Chandrasekaran and P.S Anantha Narayanan Oxford Higher Education 2015 Vol.1 2. Strategic Management Sunder. K Vijay Nicole 2019 Vol.1 3. Strategic Management Sinha Pradip Kumar NiraliPrakhashan 4. Strategic Management Srivastava R.M. PHI Learning Sixth Edition 				
SUGGESTED READINGS				
<ol style="list-style-type: none"> 1. Strategic Management: Concepts Fred R. David Prentice hall 2011 Vol.1 2. Strategic Management John A. Pearce II, Richard B. Robinson McGraw-Hill Education 2012 Vol.1 3. Good Strategy/Bad Strategy The Difference and why it Matters Richard Rumelt 2011 1st edition. 4. Strategic Management (English, Paperback, Rothaermel Frank T. McGraw Hill Education India 2018 5. Concepts in strategic management and business policy Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman, Charles E. Bamford, PurvaKansal, Pearson education india 2015 15th edition 				
WEB RESOURCES				
<ol style="list-style-type: none"> 1. https://commerce.gov.in/ 2. https://www.niti.gov.in/the-strategy-for-new-india 3. https://www.trade.gov/india-country-commercial-guide 4. https://www.trade.gov/knowledge-product/india-market-entry-strategy 				

COURSE OUTCOMES (COs) – COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive Level
CO1	To comprehend and recall the fundamentals of business strategy	K1, K2
CO2	To interpret and communicate a conceptual knowledge of strategic management and the procedures involved.	K3
CO3	To identify and analyze the difficulties encountered while developing a strategy	K4
CO4	To evaluate and illustrate the steps involved in strategy formulation and the process of strategic management	K5
CO5	To devise and facilitate the techniques of business strategy formulation	K6

Course Code	UBC6701
Course Title	AUTOMATED OFFICE MANAGEMENT
Credits	15
Hours/Week	12
Category	SK & TP
Semester	VI
Regulation	2019
COURSE OVERVIEW	
<ol style="list-style-type: none"> 1. This Course gives students a detailed understanding about different corporate software. 2. Make them equipped with MS office tools like MS word, MS Excel and PowerPoint. 3. The course's several modules will enable to students to practice computerized accounting using Tally ERP. 4. This course also gives them hands on training on filling various government filling like MCA and IT. 	
COURSE OBJECTIVES	
<ol style="list-style-type: none"> 1. To Understand the Concept of Automated Office 2. To Provide extensive introduction to Office Documentation and Presentation 3. To Enable students with hands on Experience in Tally ERP 4. To Inculcate advance features of Tally ERP among the students 5. To Equip Students with filing of Forms 	
PREREQUISITES	Knowledge of Computer Applications

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	INTRODUCTION TO AUTOMATED OFFICE Introduction – Meaning – Office accommodation – layout – Administration – Office Documents – Forms – Office Equipment's & Machine – Office Reports – Introduction to Computers - History & Generation of Computer (From First to 5th) - Terms related to Computer – Characteristics of Computer: Speed, Storage, Versatility and Diligence – Hardware & Software - Types of Computer – On the basis of workings, Size and Processor - Computer Networks - Data Communications –Types of Computer Networks – Local Area Networks & Wide Area Networks	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	OFFICE DOCUMENTATION,	40	CO1	K1, K2, K3,

	<p>WORKING, CONSOLIDATION AND REPORTING</p> <p>Introduction to Ms-Word – Menu Options – Business Documentation – Insert Tables and Charts – Mail Merge.</p> <p>Introduction to Ms-PowerPoint – Menu Options –Presentation of Business reports – Create Presentations – Final Preparations – Deliver a Presentation.</p> <p>Introduction to Ms-Excel – Menu Options – Entering, editing and formatting of data & Charts, managing worksheets, Changing views – Data tools, Applying conditional logics – Cell formatting – Cell Reference – Basic Formulas – Date Formulas – Text Formulas – Logical Formulas – Vlookup – Hlookup – Pivot Table - Managing Pivot tables, protecting data, Creating aggregate reports.</p>		<p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p>	<p>K4,K5,K6</p>
III	<p>COMPUTERIZED ACCOUNTING USING TALLY ERP</p> <p>Introduction to Tally – Accounting Info-Inventory info – Ledgers & Groups – Trail Balance-Bill Wise Details – Batch Wise Details – Cost Centre and Cost Category – Bank Reconciliation Statement (BRS) – Price List-Budget and Control.</p>	40	<p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p>	<p>K1, K2, K3, K4,K5,K6</p>
IV	<p>ADVANCED FEATURES OF TALLY IN ACCOUNTING</p> <p>Multiple Currency – Multiple Godown – Order Processing – Purchase Order and Sales Order – GST - enabling GST and defining tax details, transferring ITC to GST, GST reports, GST tax payments, E-Filing of GST returns. – TDS – Emailing in Tally - Export and Import of Data – Security Control</p>	44	<p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p>	<p>K1, K2, K3, K4,K5,K6</p>
V	<p>INTRODUCTION TO MCA 21 AND FILING AT MCA 21</p> <p>MCA 21 – meaning & advantages – uses - FORM No. DIR-12 (Particulars of appointment of Directors and the key managerial personnel and the changes among them) - Form No. AOC-4 (Form for filing document in respect of financial statement</p>	16	<p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p>	<p>K1, K2, K3, K4,K5,K6</p>

	and other documents with the Registrar) - MGT-7 (Annual Return)			
TEXT BOOKS				
<ol style="list-style-type: none"> 1. Learn Tally.ERP 9 with GST, Er.SoumyaRanjanBehara, B.K.Publications Pvt. Ltd. 2014, 3rd edition. 2. GST Using Tally.ERP 9, SAHAJ ENTERPRISES, 2018, 3rd edition. 3. Computer Basics with Office Automation, Archana Kumar, Dreamtech Press, 2019, 1st edition. 				
SUGGESTED READINGS				
<ol style="list-style-type: none"> 1. Office Management, V. Balachandran & V. Chandrasekaran, Tata McGraw-Hill Education Pvt. Ltd, 2009, 1st Edition 2. MS-Office and Computer Application, Saravanan, Sitech, 2008, 1st Edition 3. Tally Accounting Software, S. Palanivel, Margham Publications, 2013, 1st Edition. 				
WEB RESOURCES:				
<ol style="list-style-type: none"> 1. https://edu.gcfglobal.org/en/subjects/office/ 2. https://www.youtube.com/watch?v=ormRboQsB-I 3. https://tallysolutions.com/learning-hub/ 4. http://www.mca.gov.in/ 				

COURSE OUTCOMES (COs) – COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive Level
CO1	To describe and visualize corporate associated computer software's	K1, K2
CO2	To illustrate and practice the applications which are in demand	K3
CO3	To correlate the theoretical and practical accounting knowledge	K4
CO4	To compare and select needed programs for day-to-day working	K5
CO5	To prepare and infer different official hyperspace	K6

Course Code	UBC6702
Course Title	CORPORATE GOVERNANCE , ETHICS AND CSR
Credits	15
Hours/Week	12
Category	SK& TP
Semester	VI
Regulation	2019
COURSE OVERVIEW	
<ol style="list-style-type: none"> 1. This course will introduce CG and its needs in companies 2. Enhances the knowledge about India's corporate governance framework 3. Explores the various reforms of corporate governance 4. This course also discusses about CSR, Corporate philanthropy and corporate sustainability 5. This course provides an excellent overview of ethical corporate behavior. 	
COURSE OBJECTIVES	
<ol style="list-style-type: none"> 1. To present several topics of corporate governance in general. 2. To comprehend the notion of corporate governance and its significance for management in organizations. 3. To comprehend regulations and assimilate information, resulting in organizational failure and corporate scams. 4. Examine and understand the governance structure given by India's different regulatory agencies for an organization 5. To define and comprehend the core of business ethics 	
Prerequisites	Basic knowledge of Corporate legal framework

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	CONCEPTUAL FRAMEWORK OF CORPORATE GOVERNANCE Introduction - Need and Scope - Evolution of Corporate Governance - Management vs. Ownership - Majority vs Minority - Corporate Governance codes in major jurisdictions - Sarbanes Oxley Act - US Securities and Exchange Commission - OECD Principles of Corporate Governance - Developments in India - Corporate Governance in Indian Ethos - Corporate Governance – Contemporary Developments.	30	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
II	LEGISLATIVE FRAMEWORK OF CORPORATE GOVERNANCE IN INDIA Listed Companies - Unlisted Companies -	31	CO1 CO2 CO3 CO4	K1, K2, K3, K4,K5,K6

	PSUs - Banks and Insurance Companies		CO5	
III	BUSINESS AND ETHICS Ethics, Business Ethics - Organization Structure and Ethics - Addressing Ethical Dilemmas - Code of Ethics - Indian Ethos - Designing Code of Conduct- Policies - Fair practices and frameworks.	32	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
IV	CORPORATE SOCIAL RESPONSIBILITY Corporate Social Responsibility –concepts - purpose- provisions relating to corporate social responsibility in companies Act 2013- Corporate Sustainability Reporting Framework - Legal Framework - Conventions, Treaties on Environmental and Social Aspects - Triple Bottom Line - Principle of Absolute Liability - Case Studies - Contemporary Developments - Indian Ethos.	30	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
V	INTRODUCTION TO CONTEMPORARY LAWS RELATING TO ANTI-BRIBERY Prevention of corruption Act,1988 - Central Vigilance Commission Act, 2003, Lokpal&Lokayukta Act, 2013, Foreign Corrupt Practices Act, 1977 - Unlawful Activities (Prevention) Act – 1967.	33	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
TEXT BOOKS				
<ol style="list-style-type: none"> 1. Corporate Social Responsibility in India Sanjay Agarwal K Response Books, 2008 4th edition 2. Business ethics and corporate governance Dr.SS.Khanka S . Chand 2019 4th edition 3. Business Ethics and Corporate Governance A.C Fernando Pearson Second Edition 2012 4. Governance Ethics and Social Responsibility of Business. Anil Kumar, Jyotsna RajanTaxmann 2nd Edition 2017 				
SUGGESTED READINGS				
<ol style="list-style-type: none"> 1. Corporate Social Responsibility David Crowther Gular Aras &Ventus Publishing APS 2008 7th edition 2. Business Ethics Corporate Governance and CSR AnkurSethi, Arpita Mehta, Pradeep Sharma, YaduveerYadav RBSA Publishers 1ST edition 2019 3. Business Ethics And Corporate Social Responsibilities 1St Edition 2017 by Mathur, SP ,Mathur, Nishu , New Age International (P) Ltd Publishers 4. Corporate Governance, Ethics and Social Responsibility Prentice Hall India Learning Private Limited; 2nd edition 2011 5. Business Ethics: Corporate Governance CSR and Indian Ethics and Values Prof. N.M. KhandelwalMisha Books 2020 1ST edition 				

WEB RESOURCES

1. <https://bit.ly/3lJcg9g>
2. <https://bit.ly/3BPVJpx>
3. <https://bit.ly/3j8Zhfk>
4. <https://bit.ly/3DMI8Rx>
5. https://www.youtube.com/watch?v=zK_5zermU14
6. <https://bit.ly/3BOoN0N>

COURSE OUTCOMES (COs) – COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive Level
CO1	Understand the feature reforms and framework of corporate governance	K1, K2
CO2	Examine the concepts underpinning business and ethics to gain a comprehensive understanding of ethical dilemmas, code of ethics, Indian ethos, designing code of conduct.	K3
CO3	To analyze and interpret the Relevant provisions of Companies Act, 2013, Contemporary Developments & Indian Ethos.	K3, K4
CO4	To Evaluate and assess the contemporary laws relating to anti-bribery	K5
CO5	Critically assess and explain the organizational failure and corporate frauds originate from an inability to understand laws and integrate information.	K6

Course Code	UBC6703
Course Title	Secretarial Audit
Credits	15
Hours/Week	12
Category	SK&TP
Semester	VI
Regulation	2019
COURSE OVERVIEW	
<ol style="list-style-type: none"> 1. Secretarial audit mainly concentrates on checking legal compliances. 2. There are numerous activities that have to be undertaken by the executives, so there must be a check list to do activities. 3. As each and every activities involves legal proceedings secretarial audit is inevitable 4. In corporate world the legal activities are to be done in procedural way and within prescribed time limit 5. As a student of corporate secretaryship every student must know the secretarial audit procedure. 	
COURSE OBJECTIVES	
<ol style="list-style-type: none"> 1. To understand the scope of secretarial audit 2. To examine internal control through secretarial audit 3. To understand the various types of secretarial audit 4. To analyze audit findings and documentation 5. To create master check list in secretarial audit 	
PREREQUISITES	Basic knowledge on secretarial audit

SYLLABUS				
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	SECRETARIAL AUDIT OVERVIEW & INTRODUCTION Concept - advantages - legal provisions - risk of Secretarial Auditor - code of conduct. Scope of Secretarial Audit- Board Processes - Adequacy of Systems and Processes - Compliance with Secretarial Standards - applicable Accounting Standards and Reporting of Major Events.	31	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
II	INTERNAL AUDIT & PERFORMANCE AUDIT Objective & Scope - Internal Audit Techniques - Appraisal of Management Decisions - Performance Assessment - Internal Control Mechanism.	31	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
III	CONCEPTS AND PRINCIPLES OF OTHER AUDITS Corporate Governance Audit - CSR Audit -	32	CO1 CO2 CO3	K1, K2, K3, K4,K5,K6

	Takeover - Insider Trading Audit - Industrial and Labour Laws Audit - Cyber Audit -Environment Audit - Systems Audit - Forensic Audit - Social Audit.		CO4 CO5	
IV	AUDIT PRINCIPLES AND TECHNIQUES Audit Planning - Risk Assessment - Collection of information/Records of Audit - Audit Checklist - Audit Techniques, Examination & its process; Enquiry - Confirmation – Sampling - Compliance Test of Internal Control System - Substantive Checking - Dependence on other Expert - Verification of documents/records - Collection of audit evidences - Creation of Audit trails- Analysis of Audit findings- Documentation - materiality - record keeping	31	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
V	AUDIT PROCESS AND DOCUMENTATION Preliminary Preparations – Questionnaire - Interaction - Audit program - Identification of applicable laws - creation of master checklist - Maintenance of Work-sheet - working papers and audit trails - Identification of events/ corporate actions - Verification - Board composition - Board process - systems and process - identification of events having bearing on affairs of the Company - Auditing standard on Audit process & documentation	31	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4,K5,K6
TEXT BOOKS				
1. SangeetKedia, secretarial audit, Due diligence and compliance Management, Puja law publishing house, 2019,4th edition.				
2. CS Anoop Jain, secretarial audit, Due diligence and compliance Management, AJ Publishing, 2019, 6th revised edition.				
SUGGESTED READINGS				
1. Anujsharma, secretarial audit, Due diligence and compliance Management, CS Scanner.				
2. Vinod Kothari, secretarial audit& other annual attestations, CS scanner.				
Web Resources:				
1. https://bit.ly/3FVWS1d				
2. https://www.jkgupta.com/secretarial-audit/				
3. https://bit.ly/3aIOcmT				
4. http://vinodkothari.com/				
5. https://www.icsi.edu/home/				

COURSE OUTCOMES (COs) – COGNITIVE LEVEL MAPPING

COs	CO Description	Cognitive Level
CO1	To understand and recall different terms of auditing	K1, K2
CO2	To assess the applicability of secretarial audit	K3
CO3	To analyze different types of legal compliances that must be adhered while conducting secretarial audit	K4
CO4	To explain the legal provisions in secretarial audit, its procedure and documentation.	K5
CO5	To evaluate secretarial audit procedure in various legal compliances	K6

Course Code	UBC6705
Course Title	Internship
Credits	5
Hours/Week	
Category	SK&TP
Semester	VI
Regulation	2019

Internship/Field visit

Internship allows the students to gain hands on experience and industry exposure. The internship for the final year UG students is conducted during the Christmas Vacation for minimum of 15 days. The UG students will be sent to industries/organization. And they are expected to submit a report on completion of the internship activity.

Rubrics for evaluation of Internship

S. No	Criteria	Max. Marks
1.	Industry/Organization profile	10
2.	Thrust areas and specialization	10
3.	Internship module and participation	20
4.	Expertise of the industry/organization	10
5.	Regularity and hands on training	10
6.	Presentation/Demonstration	20
7.	Report writing	20

INTERNAL EXAMINATION QUESTION PAPER TEMPLATE FOR THEORY

CL AND CO BASED CIA QUESTION PAPER FORMAT FOR UG THEORY COURSES (MC, AR, AO, MS and ME*)

SECTION	MARKS	Q. NO	K1	K2	K3	K4	K5	K6
A	Answer ALL (6 x 1 =6)	1	+					
		2	+					
		3	+					
		4		+				
		5		+				
		6		+				
B	Answer 1 out of 2 (1 x 6 = 6)	7			+			
		8			+			
C	Answer 1 out of 2 (1 x 6 = 6)	9				+		
		10				+		
D	Answer 1 out of 2 (1 x 12 = 12)	11					+	
		12						+
No. of CL based Questions with Max. marks			3 (3)	3 (3)	1 (6)	1 (6)	1 (12)	1 (12)
No. of CO based Questions with Max. marks			CO 1		CO 2	CO 3	CO 4	CO 5
			6 (6)		1 (6)	1 (6)	1 (12)	1 (12)

- **MC**-Major Core, **AR**-Allied Required, **AO**-Allied Optional, **MS**-Major Skill, **ME**-Major Elective.
- **Section A** could have one or more of the following: Fill in the blanks, True or False, Match the following, Definition, Comment on, Reason out etc., But, **K1** and **K2** should carry equal weightage.
- In **Section D** students have choice between **K5** and **K6**.
- III Component Assessment carries 40% of CIA and the assessment(s) should be for cognitive levels K1 to K4 and all should carry equal weightage.

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 60034

Department of Corporate Secretaryship

FIRST CONTINUOUS ASSESSMENT TEST, JULY, 2021

UBC 1501 -FINANCIAL ACCOUNTING [MC]

I B.com: Corporate Secretaryship

Date:15.07.2021

Time : 1.30 pm to 2.30 pm

Max. Marks : 30

SECTION A

Answer ALL the Questions in one or two sentences (6 x 1 = 6 Marks)

1.	Mention the different accounts in Final Accounts?	K1	CO1
2.	Define Depreciation	K1	CO1
3.	Who is a Hire Vendor?	K1	CO1
4.	What is invoice price?	K2	CO1
5.	What is ‘‘Repossessed stock’’	K2	CO1
6.	Write an importance of Departmental Accounts?	K2	CO1

SECTION B

Answer any ONE of the following in 150 words (1 x 6 = 6 Marks)

7.	A machine purchased on 1 st July 1983 at a cost of Rs.14,000 and Rs.1,000 was spent on its installation. The depreciation is written off at 10% on the original cost every year. The book are closed on 31 st December each year. The machine was sold for Rs.9,500 on 31 st March 1986.show the machinery account for all the years.	K3	CO2
8.	Distinguish between ‘Trial Balance’ and ‘Balance sheet’	K3	CO2

SECTION C

Answer any ONE of the following in 150 words (1 x 6 = 6 Marks)

9.	On 1-1-86 X purchased machinery on hire purchase system the payment is to be made Rs.4,000 down (on signing of the contract) and Rs.4,000 annually for three years. The cash price of the machinery is Rs.14,900 and the rate of interest is 5% calculate the interest in each year’s instalments.	K4	CO3
10.	Chakraborty Of Calcucutta Has A Branch At Mumbai Goods Are Supplied To The Branch at cost.	K4	CO3

Opening stock (1-4-1998)	24,000
Closing stock (31-3-1999)	18,000
Credit sales	41,000
Cash sales	17,500
Receipts from Debtors	37,900
Sundry Debtors on (31-3-1999)	9,160
Good Received from Head office	30,000
Good received at H.O on (31-3-1999)	3,600
Expenses paid by H.O for the branch	10,400

SECTION D

Answer any ONE of the following in 100 words

(1 x 12 = 12 Marks)

11. From the following trial Balance extracted from the books of kamalnath prepare Trading and profit & loss A/c and Balance Sheets for the year ended 31-12-96

Debit Balances	Rs.	Credit Balances	Rs.
Cash Bank	2,610	Creditors	4,700
Book Debts	11,070	Discounts	150
Salaries	4,950	Creditors for expenses	400
Carriage inwards	1,450	Returns outwards	2,520
Carriage outwards	1,590	Sales	80,410
Bad debts	1,310	Capital	40,000
Office expenses	5,100		
Purchases	67,350		
Return inward	1,590		
Furniture & fixtures	1,500		
Stock	14,360		
Insurance	3,300		
Depreciation on property	1,200		
Freehold property	10,800		
	1,28,180		1,28,180

Adjustments:

- i) Make provision for doubtful debts at 5%
 - ii) Calculation discount on creditors @2%
 - iii) Office expenses include stationery purchased rs.800
 - iv) Carriage inwards includes carriage paid on purchase of furniture Rs.50
 - v) Outstanding salaries Rs.150
 - vi) Prepaid insurance Rs.300
- Stock on hand Rs.10,700 (including stationery stock Rs.2000)

K5

CO4

12. kumar purchased a truck for Rs.1,60,000 from Dass on 1-1-93 payment to be made Rs.40,000 down and Rs.46,000 at the end of first year Rs.44,000 at the end of second year and Rs.42,000 at the end of third year. Interest was charged at 5% kumar depreciates the truck at 10% per annum on written down value method Kumar after having paid down payment and first instalment at the end of the first year could not pay second instalment the seller took possession of the truck and after spending Rs.4,000 on repairs of the asset, sold it away for Rs.91,500

K6

CO5

CL AND CO BASED END SEMESTER EXAMINATION QUESTION PAPER

FORMAT FOR UG THEORY COURSES (MC, AR, AO, MS and ME*)

SECTION		Q. NO	K1	K2	K3	K4	K5	K6
A	(4 x 5 =20) Answer ALL	1	+					
		2	+					
		3		+				
		4		+				
B	(2 x 10 = 20) Answer 2 out of 4	5			+			
		6			+			
		7			+			
		8			+			
C	(2 x 10 = 20) Answer 2 out of 4	9				+		
		10				+		
		11				+		
		12				+		
D	(2 x 20 = 40) Answer 2 out of 4	13					+	
		14					+	
		15						+
		16						+
No. of CL based Questions with Max. marks			2 (10)	2 (10)	2 (20)	2 (20)	2 (40)	2 (40)
No. of CO based Questions with Max. marks			CO 1		CO 2	CO 3	CO 4	CO 5
			4 (20)		2 (20)	2 (20)	2 (40)	2 (40)

- **MC**-Major Core, **AR**-Allied Required, **AO**-Allied Optional, **MS**-Major Skill, **ME**-Major Elective.
- Section A could have one or more of the following: Fill in the blanks, True or False, Match the following, Definition, Comment on, Reason out, but K1 and K2 should carry equal weightage.
- In Section D students have choice between K5 and K6

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 600034
Department of Corporate Secretaryship
END SEMESTER EXAMINATION, OCTOBER, 2021
UBC 1501 -FINANCIAL ACCOUNTING [MC]

I B.com: Corporate Secretaryship
Duration : 3 hrs

Date:15.11.2021
Max. Marks : 100

SECTION A

Answer ALL the Questions

1.	Define the following	(5 x 1 = 5 Marks)	
a)	Who is sole trade proprietor?	K1	CO1
b)	Define Branch Accounting	K1	CO1
c)	What is the meaning of an Installment?	K1	CO1
d)	What is receipt and payment accounts?	K1	CO1
e)	Give an abbreviation of IFRS	K1	CO1
2.	Fill in the blanks	(5 x 1 = 5 Marks)	
a)	Deteriorating an asset is called _____.	K1	CO1
b)	One of the branch accounting system is _____ .	K1	CO1
c)	Hire purchasing means _____.	K1	CO1
d)	Non trading accounts applicable for _____.	K1	CO1
e)	Accounting Standard 3 mentioned about _____.	K1	CO1
3.	Match the following	(5 x 1 = 5 Marks)	
a)	Trading Account Depreciation	K2	CO1
b)	Machinery Installment	K2	CO1
c)	Hire Purchasing Gross Profit	K2	CO1
d)	Non-Trading A/c Inventory	K2	CO1
e)	AS2 Hospital	K2	CO1
4.	TRUE or FALSE	(5 x 1 = 5 Marks)	
a)	Straight line method is the only method in depreciation a/c.	K2	CO1
b)	Debtor and Stock method is the Branch a/c system.	K2	CO1
c)	Banking sector prepares final accounts.	K2	CO1
d)	Hire purchasing is the Leasing System of the Business.	K2	CO1
e)	AS1 is about depreciation.	K2	CO1

SECTION B

Answer any TWO Questions (2 x 10 = 20 Marks)

5.	A machine purchased on 1 st July 1983 at a cost of Rs.15,000 and Rs.2,000 was spent on its installation. The depreciation is written off at 10% on the original cost every year. The book are closed on 31 st December each year. The machine was sold for Rs.8,500 on 31 st March 1986.show the machinery account for all the years.	K3	CO2																																												
6.	The following purchases were made by a business house having three department Dept-A -1,000 units Dept-B -2,000 units Dept-C -2,400 units at a total cost of Rs.1,00,000 Stock on 1 st January was: Dept-A -120 units Dept-B -80 units Dept-C -152 units Sales were: Dept-A -1,020 units at Rs.20 each Dept-B -1,920 units at Rs.22.50 each Dept-C -2,496 units at Rs.25 each The rate gross profit is same in each case. Prepare Departmental trading account.	K3	CO2																																												
7.	M Ltd has a branch at pudukkottai to which goods are sent at cost plus 25% <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width:30%;">Particulars</th> <th style="width:10%;">Rs</th> <th style="width:30%;">Particulars</th> <th style="width:10%;">Rs</th> </tr> </thead> <tbody> <tr> <td>Stock (1.1.94) at I.P</td> <td align="right">11,000</td> <td>Cheques sent to branch:-</td> <td></td> </tr> <tr> <td>Debtors (1.1.94)</td> <td align="right">100</td> <td>Rent</td> <td align="right">600</td> </tr> <tr> <td>Patty cash (1.1.94)</td> <td align="right">100</td> <td>Wages</td> <td align="right">200</td> </tr> <tr> <td>Cash sales</td> <td align="right">2,650</td> <td>Salary</td> <td align="right">900</td> </tr> <tr> <td>Credit sales</td> <td align="right">23,950</td> <td>Stock (31.12.94) at I.P</td> <td align="right">13,000</td> </tr> <tr> <td>Goods sent to branch at I.P</td> <td align="right">20,000</td> <td>Debtors (31.12.94)</td> <td align="right">2,000</td> </tr> <tr> <td>Good returned to head office</td> <td align="right">300</td> <td>Petty cash (31.12.94)</td> <td align="right">125</td> </tr> <tr> <td>Bad debts</td> <td align="right">300</td> <td>(including miscellaneous income</td> <td></td> </tr> <tr> <td>Allowance to customers</td> <td align="right">250</td> <td>Rs.25 not remitted)</td> <td></td> </tr> <tr> <td>Return inward</td> <td align="right">500</td> <td>Collection from debtors</td> <td align="right">21,000</td> </tr> </tbody> </table> <p align="center">Prepare the Branch Trading and profit and loss A/c and Branch A/c for year 1994 Branch Trading and profit & loss A/c for the year ending 31.12.94</p>	Particulars	Rs	Particulars	Rs	Stock (1.1.94) at I.P	11,000	Cheques sent to branch:-		Debtors (1.1.94)	100	Rent	600	Patty cash (1.1.94)	100	Wages	200	Cash sales	2,650	Salary	900	Credit sales	23,950	Stock (31.12.94) at I.P	13,000	Goods sent to branch at I.P	20,000	Debtors (31.12.94)	2,000	Good returned to head office	300	Petty cash (31.12.94)	125	Bad debts	300	(including miscellaneous income		Allowance to customers	250	Rs.25 not remitted)		Return inward	500	Collection from debtors	21,000	K3	CO2
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8.	Describe about fire insurance company.	K3	CO2																																												

SECTION C

Answer any TWO Questions(2 x 10 = 20 Marks)

9.	The following are the ledger balances of Mr.kumar <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tbody> <tr> <td style="width:30%;">Capital</td> <td style="width:10%; text-align:right;">50,000</td> <td style="width:30%;">Sales</td> <td style="width:10%; text-align:right;">3,01,000</td> </tr> <tr> <td>Bank overdraft</td> <td align="right">8,400</td> <td>Return inwards</td> <td align="right">5,000</td> </tr> <tr> <td>Furniture</td> <td align="right">5,200</td> <td>Discount (Cr)</td> <td align="right">800</td> </tr> <tr> <td>Business premises</td> <td align="right">40,000</td> <td>Taxes & Insurance</td> <td align="right">4,000</td> </tr> <tr> <td>Creditors</td> <td align="right">26,600</td> <td>General Expenses</td> <td align="right">8,000</td> </tr> </tbody> </table>	Capital	50,000	Sales	3,01,000	Bank overdraft	8,400	Return inwards	5,000	Furniture	5,200	Discount (Cr)	800	Business premises	40,000	Taxes & Insurance	4,000	Creditors	26,600	General Expenses	8,000	K4	CO3
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Furniture	5,200	Discount (Cr)	800																				
Business premises	40,000	Taxes & Insurance	4,000																				
Creditors	26,600	General Expenses	8,000																				

Opening stock	44,000	Salaries	18,000
Debtors	36,000	Commission allowed	4,400
Rent from tenants	2,000	Carriage on Purchases	3,600
Purchases	2,20,000	Provision for Doubtful debts	1,000
		Bad debts written off	1,600

Adjustments:

- i) Stock on hand on 13-12-2000 was estimated as Rs.40,120
 - ii) Write off depreciation on business premises Rs.600 and furniture Rs.520.
 - iii) Make a provision of 5% on debtors for bad & doubtful debts.
 - iv) Allow interest on capital at 5% and carry forward Rs.1,400 for unexpired Insurance
- Final account for the year ended 31-12-2000

10. Delhi head office supplies goods to branch at Kanpur at invoice price which is cost plus 50%.

K4

CO3

Stock on 1.1.88 (invoice price)	60,000
Debtors on 1.1.88	12,000
Petty cash balance on 1.1.88	100
Goods received from head office (invoice price)	1,86,000
Good returned to head office	3,000
Credit sale less returns	84,000
Cash received from debtors	90,000
Discount allowed to debtors	2,400
Expenses (cash paid by head office)	
Rent	2,400
Salary	24,000
Petty cash	1,000
Cash sales	1,04,000
Stock 31-12-88	54,000
Petty cash balance 31-12-88	100

11. A company whose accounting year is the calendar year, purchased on 1-1-93 a machine for Rs.40,000. It purchased further machinery on 1 Oct.1993 for Rs.20,000 and on 1 st July 1994 for Rs.10,000.on 1-7-1995, the machinery installed on 1-1-1993 become obsolete and was sold for Rs.30,000. Show the machinery account 3 years in diminishing balance method.Depreciation is to be provided at 10% p.a.

K4

CO3

12. 1. The following is the Receipts and payments A/c of the young club in respect of the year to 31-12-1985

K4

CO3

Receipts and payments A/c for the year ended 31-12-85

Receipts	Rs.	Payment	Rs.
1-1-85		31-12-85	
To Balance b/d	20,500	By Salaries	41,600
To Subscriptions :		By stationery	8,000
1986	1600	By Rent	12,000
1985	42,200	By Telephone Charges	2,000
1984	800	By Investments (in Rs.25,000. 4% stock at par)	25,000
To sports meeting profit	31,000	By sundry expenses	18,500
To Dividend on investments	20,000	By Balance C/d	9,000

1,16,100

1,16,100

The following additional information is available:

- i) There are 450 members each paying an annual subscription of Rs.100 Rs.900 being arrear for 1984 at the beginning of 1985.
- ii) Stock of stationery at 31-12-1984 was Rs.1,000 at 31-12-85 Rs.1,800
- iii) At 31-12-85 the rate were prepaid to the following 31 march the yearly charge being Rs.12, 000. A quarter's charge for telephone is outstanding the amount accrued being Rs.700 Expenses accruing at 31-12-84 Rs.1,400
- iv) At 31-12-84 the building stood in the books at Rs.2,00,000 and it is required to write off depreciation @ 5% p.a Investments 31-12-84 were Rs.4,00,000.

You are required to prepare an income and Expenditure A/c for the year ended 31-12-85 and a Balance sheet as at that date

SECTION D

Answer any TWO Questions(2 x 20 = 40 Marks)

- 13.** Prepare Trading, profits & Loss A/c and Balance Sheet from the following Trial Balance of Mr.M.Madah.

K5

CO4

Debit Balances	Rs.	Credit Balances	Rs.
Sundry Debtors	92,000	Madan capital	70,000
Plant & Machinery	20,000	Purchase Returns	2,600
interest	430	Sales	2,50,000
Rent,Rates,Taxes& Insurance	5,600	Sundry creditors	60,000
Conveyance Charges	1,320	Bank overdraft	20,000
Wages	7,000		
Sales Returen	5,400		
Purchases	1,50,000		
Opening stock	60,000		
Madan Drawings	22,000		
Trade Expenses	1,350		
Salaries	11,200		
Advertising	840		
Discount	600		
Bad debts	800		
Business premises	12000		
Furniture & fixtures	10000		
Cash in hand	2,060		
	4,02,600		4,02,600

Adjustments:

- i. Stock on hand on 31-12-96 Rs.90,000

- ii. Provide depreciation on premises at 2.5%, plant & Machinery at 7.5% and furniture & fixtures at 10%.
- iii. Write off Rs.800 as further bad debts
- iv. Provide for doubtful debts at 5% on sundry debtors.
- v. Outstanding rent was Rs.500 and outstanding wages Rs.400
- vi. Prepaid insurance Rs.300 and prepaid salaries Rs.700.

14. Following is trial balance of Mr.Rajan as on 31-12-92

Capital		40,000
Drawing	1,500	
Opening stock	Dept.A	8,500
	Dept.B	5,700
	Dept.C	1,200
Purchases	Dept.A	22,000
	Dept.B	17,000
	Dept.C	8,000
Sales	Dept.A	54,000
	Dept.B	33,000
	Dept.C	21,000
Sales Returns	Dept.A	4,000
	Dept.B	3,000
	Dept.C	1,000
Freight and carriage	Dept.A	1,400
	Dept.B	800
	Dept.C	200
Wages	Dept.A	800
	Dept.B	550
	Dept.C	150
Furniture & fixtures	4,600	
Plant and Machinery	20,000	
Bills Receivable	4,200	
Bills payable		8,000
Motor vehicles	40,000	
Sundry Debtors	8,000	
Sundry Creditors		7,000
Salaries	4,500	
Power and Water	1,200	
Telephone charges	2,100	
Bad debts	750	
Rent and taxes	6,000	
Insurance	1,500	
Printing and stationery	2,000	
Advertising	3,500	
Bank overdraft		12,000
Cash in hand	850	

K5

CO4

		1,75,000	1,75,000		
	<p>Prepare Departmental Trading and profit and loss a/c and the Balance Sheet taking into account the following adjustment</p> <p>a) Outstanding wages Dept.B =Rs.150,Dept.C =Rs.50</p> <p>b) Salaries payable Rs.500</p> <p>c) Depreciate Plant and Machinery and Motor vehicles @10%</p> <p>d) Create a Reserve of 5% for bad and doubtful debts.</p> <p>e) Each Department shall share the expenses in proportion to their sales.</p> <p>f) Closing stock Dept.A =Rs.3,500,Dept.B =Rs.2,000 Dept.C =Rs.1,500</p>				
15.	X purchased a machine under hire purchase system according to the terms of the agreement Rs.40,000 was to be paid on signing of the contract. The balance was to be paid in four annual instalments of Rs.25,000 each plus interest. The cash price wasRs.1,40,000. Interest is chargeable on outstanding balance at 20% per annum calculate interest for each year and the instalment amount			K6	CO5
16.	Explain about accounting standards.			K6	CO5

**UNIT WISE DISTRIBUTION OF CL AND CO BASED QUESTIONS AND MARKS
FOR
END OF SEMESTER QUESTION PAPER SETTING FOR UG COURSES (MC, AR,
AO, MS and ME*)**

	SECTION A (1 Mark/Question)		SECTION B (10 Marks/Question)	SECTION C (10 Marks/Question)	SECTION D (20 Marks/Question)	
	K1	K2	K3	K4	K5	K6
UNIT I	2 (1)	2 (1)	-	1 (10)	-	-
UNIT II	2 (1)	2 (1)	1 (10)	1 (10)	1 (20)	-
UNIT III	2 (1)	2 (1)	1 (10)	1 (10)	1 (20)	-
UNIT IV	2 (1)	2 (1)	1 (10)	1 (10)	-	1 (20)
UNIT V	2 (1)	2 (1)	1 (10)	-	-	1 (20)
No. of CL based Questions with Max. Marks	10 (10)	10 (10)	2 (20)	2 (20)	2 (40)	2 (40)
No. of CO based Questions with Max. Marks	CO1		CO2	CO3	CO4	CO5
	20 (20)		2 (20)	2 (20)	2 (40)	2 (40)

- MC-Major Core, AR–Allied Required, AO–Allied Optional, MS-Major Skill, ME-Major Elective.
- In **Section D** students have choice between K5 and K6.

CL AND CO BASED MARKS DISTRIBUTION FOR DIRECT ASSESSMENTS OF UG COURSES (MC, AR, AO, MS and ME*)

SECTION	CL	CO	CIA I	CIA II	III Component	Semester	Total (200)	CL and CO %
A	K1, K2	CO1	6	6	20	20	52	26%
B	K3	CO2	6	6	10	20	42	21%
C	K4	CO3	6	6	10	20	42	21%
D	K5, K6	CO4, CO5	12	12	-	40	64	32%

* MC-

Major Core, AR–Allied Required, AO–Allied Optional, MS-Major Skill, ME-Major Elective.

COMPONENT III ASSESSMENTS & RUBRICS

Seminars

Seminars are given to the students of the department. Topics for the seminar is suggested by the course teacher and the students are encouraged to collective exhaustive information on the chosen topic, arrange them in order while doing a presentation. While conducting seminars, students are expected to use visual aids, models, tools for the presentation and circulate relevant literature to the students. Seminars are given to students to assist them in self study and clear their concepts or ambiguities regarding any subject. As a result of genuine interest shown by the students to know and learn about the subject, they research about the particular topic with the help of guidance from the subject experts and land in their conclusion after a careful investigation, experiment, and simulation.

Assignment

Assignments are given to the students at regular intervals. Students are expected to submit the assignments during the stipulated time period. Assignments on the relevant topics of the particular subject tend the students to learn about the latest information and new skills related to the concerned subject. Assignments are given to the students to provide a practice exposure and knowledge enhancement of a subject. Hence students are expected follow and write the assignments on time as it is a source of learning and exploring the new things.

Internship/Field visit

Internship allows the students to gain hands on experience and industry exposure. The internship for the final year UG students is conducted during the Christmas Vacation for minimum of 15 days. The UG students will be sent to industries/organization. And they are expected to submit a report on completion of the internship activity.

Rubrics for evaluation of Internship

S. No	Criteria	Max. Marks
1.	Industry/Organization profile	10
2.	Thrust areas and specialization	10
3.	Internship module and participation	20
4.	Expertise of the industry/organization	10
5.	Regularity and hands on training	10
6.	Presentation/Demonstration	20
7.	Report writing	20