M.Com. Accounting Information System (Two-Year) Programme

Regulations and Curriculum 2019

Department of Commerce
ANNAMALAI UNIVERSITY
REGULATIONS FOR THE TWO-YEAR POST GRADUATE PROGRAMMES UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

These Regulations are common to all the students admitted to the Two-Year Master's Programmes in the Faculties of Arts, Science, Indian Languages, Education, Marine Sciences, and Fine Arts from the academic year 2019-2020 onwards.

1. Definitions and Nomenclature

1.1 University refers to Annamalai University.

1.2 Department means any of the academic departments and academic centres at the University.

1.3 Discipline refers to the specialization or branch of knowledge taught and researched in higher education. For example, Botany is a discipline in the Natural Sciences, while Economics is a discipline in Social Sciences.

1.4 Programme encompasses the combination of courses and/or requirements leading to a Degree. For example, M.A., M.Sc., M.Com.,

1.5 Course is an individual subject in a programme. Each course may consist of Lectures/Tutorials/Laboratory work/Seminar/Project work/Experiential learning/ Report writing/viva-voce etc. Each course has a course title and is identified by a course code.

1.6 Curriculum encompasses the totality of student experiences that occur during the educational process.

1.7 Syllabus is an academic document that contains the complete information about an academic programme and defines responsibilities and outcomes. This includes course information, course objectives, policies, evaluation, grading, learning resources and course calendar.

1.8 Academic Year refers to the annual period of sessions of the University that comprises two consecutive semesters.

1.9 Semester is a half-year term that lasts for a minimum duration of 90 days. Each academic year is divided into two semesters.

1.10 Choice Based Credit System A mode of learning in higher education that enables a student to have the freedom to select his/her own choice of elective courses across various disciplines for completing the Degree programme.

1.11 Core Course is mandatory and an essential requirement to qualify for the Degree.

1.12 Elective Course is a course that a student can choose from a range of alternatives.

1.13 Value-added Courses are optional courses that complement the students’ knowledge and skills and enhance their employability.

1.14 Credit refers to the quantum of course work in terms of number of class hours in a semester required for a programme. The credit value reflects the content and duration of a particular course in the curriculum.

1.15 Credit Hour refers to the number of class hours per week required for a course in a semester. It is used to calculate the credit value of a particular course.
1.16 Programme Outcomes (POs) are statements that describe crucial and essential knowledge, skills and attitudes that students are expected to achieve and can reliably manifest at the end of a programme.

1.17 Programme Specific Outcomes (PSOs) are statements that list what the graduate of a specific programme should be able to do at the end of the programme.

1.18 Learning Objectives also known as Course Objectives are statements that define the expected goal of a course in terms of demonstrable skills or knowledge that will be acquired by a student as a result of instruction.

1.19 Course Outcomes (COs) are statements that describe what students should be able to achieve/demonstrate at the end of a course. They allow follow-up and measurement of learning objectives.

1.20 Grade Point Average (GPA) is the average of the grades acquired in various courses that a student has taken in a semester. The formula for computing GPA is given in section 11.3

1.21 Cumulative Grade Point Average (CGPA) is a measure of overall cumulative performance of a student over all the semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters.

1.22 Letter Grade is an index of the performance of a student in a particular course. Grades are denoted by the letters S, A, B, C, D, E, RA, and W.

2. Programme Offered and Eligibility Criteria

   The Department of Commerce offers Two year M.Com Programme - M.Com. (Accounting Information System).

<table>
<thead>
<tr>
<th>Faculty of Arts</th>
<th>Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>M.Com. Accounting Information System</td>
<td>A pass in B.Com. or B.B.A. or B.A. Corporate Secretary ship or B.B.M. or B.Com (Co-operation) or B.A.(Co-operation) or B.A. (Bank Management) or BBA degree examination or any other examination accepted by the Syndicate as equivalent thereto, with not less than 40% of marks in the main subjects.</td>
</tr>
</tbody>
</table>

2.1 In the case of SC/ST and Differently-abled candidates, a pass is the minimum qualification for all the above Programmes.

3. Reservation Policy

   Admission to the various programmes will be strictly based on the reservation policy of the Government of Tamil Nadu.

4. Programme Duration

   4.1 The Two Year Master’s Programmes consist of two academic years.

   4.2 Each academic year is divided into two semesters, the first being from July to November and the second from December to April.

   4.3 Each semester will have 90 working days (18 weeks).
5 Programme Structure

5.1 The Two Year Master’s Programme consists of Core Courses, Elective Courses (Departmental & Interdepartmental), and Project. (Annexure I)

5.2 Core courses
5.2.1 These are a set of compulsory courses essential for each programme.

5.2.2 The core courses include both Theory (Core Theory) and Practical (Core Practical) courses.

5.3 Elective courses
5.3.1 Departmental Electives (DEs) are the Electives that students can choose from a range of Electives offered within the Department. (Annexure I)

5.3.2 Interdepartmental Electives (IDEs) are Electives that students can choose from amongst the courses offered by other departments of the same faculty as well as by the departments of other faculties.(Annexure I)

5.4 Experiential Learning

5.4.1 Experiential learning provides opportunities to students to connect principles of the discipline with real-life situations.

5.4.2 In-plant training/field trips/internships/industrial visits (as applicable) fall under this category.

5.4.3 Experiential learning is categorised as Core.

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

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

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

5.5.4 Students who wish to undertake project work in recognised institutions/industry shall obtain prior permission from the University. The Research Supervisor will be from the host institute, while the Co-Supervisor shall be a faculty in the parent department.

5.5.5 Value added Courses (VACs) (Annexure II)

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

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

5.5.8 Each VAC carries 2 credits with 30 hours of instruction, of which 60% (18 hours) shall be Theory and 40% (12 hours) Practical.
5.5.9 Classes for a VAC are conducted beyond the regular class hours and preferably in the II and III Semesters.

5.6 **Online Courses**

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

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

5.7 **Credit Distribution**

The credit distribution is organised as follows:

<table>
<thead>
<tr>
<th></th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Core Courses</td>
<td>72</td>
</tr>
<tr>
<td>Elective Courses</td>
<td>15</td>
</tr>
<tr>
<td>Project</td>
<td>8</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>95</strong></td>
</tr>
</tbody>
</table>

5.8 **Credit Assignment**

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

1 Credit is defined as
1 Lecture period of one hour per week over a semester
1 Tutorial period of one hour per week over a semester
1 Practical/Project period of two or three hours (depending on the discipline) per week over a semester.

6 **Attendance**

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

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

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

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

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

6.6 Each student shall have a minimum of 75% attendance in all the courses of the particular semester failing which he or she will not be permitted to write the End-Semester Examination. The student has to redo the semester in the next year.
6.7 Relaxation of attendance requirement up to 10% may be granted for valid reasons such as illness, representing the University in extracurricular activities and participation in NCC/NSS/YRC/RRC.

7 Mentor-Mentee System
7.1 To help the students in planning their course of study and for general advice on the academic programme, the Head of the Department will attach certain number of students to a member of the faculty who shall function as a Mentor throughout their period of study.
7.2 The Mentors will guide their mentees with the curriculum, monitor their progress, and provide intellectual and emotional support.

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

8 Examinations
8.1 The examination system of the University is designed to systematically test the student's progress in class, laboratory and field work through Continuous Internal Assessment (CIA) Tests and End-Semester Examination (ESE).
8.2 There will be two CIA Tests and one ESE in each semester.
8.3 The Question Papers will be framed to test different levels of learning based on Bloom's taxonomy viz. Knowledge, Comprehension, Application, Analysis, Synthesis and Evaluation/Creativity.

8.4 Continuous Internal Assessment Tests
8.4.1 The CIA Tests shall be a combination of a variety of tools such as class tests, assignments, seminars, and viva-voce that would be suitable to the course. This requires an element of openness.
8.4.2 The students are to be informed in advance about the assessment procedures.
8.4.3 The pattern of question paper will be decided by the respective faculty.
8.4.4 CIA Test-I will cover the syllabus of the first two units while CIA Test-II will cover the last three units.
8.4.5 CIA Tests will be for two to three hours duration depending on the quantum of syllabus.
8.4.6 A student cannot repeat the CIA Test-I and CIA Test-II. However, if for any valid reason, the student is unable to attend the test, the prerogative of arranging a special test lies with the teacher in consultation with the Head of the Department.
8.5 End Semester Examinations (ESE)
8.5.1 The ESE for the first/third semester will be conducted in November and for the second/fourth semester in May.
8.5.2 A candidate who does not pass the examination in any course(s) of the first, second and third semesters will be permitted to reappear in such course(s) that will be held in April and November in the subsequent semester/year.
8.5.3 The ESE will be of three hours duration and will cover the entire syllabus of the course.

9 Evaluation

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

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

<table>
<thead>
<tr>
<th></th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test-I &amp; Test-II</td>
<td>15</td>
</tr>
<tr>
<td>Seminar</td>
<td>05</td>
</tr>
<tr>
<td>Assignment</td>
<td>05</td>
</tr>
<tr>
<td>Total</td>
<td>25</td>
</tr>
</tbody>
</table>

9.3 Assessment of End-Semester Examinations
9.3.1 Single Evaluation for the ESE is done by the Course Teachers.
9.3.2 “In case of grievance received from the student, second evaluation will be done as per the rules”.

9.4 Assessment of Project/Dissertation
9.4.1 The Project Report/Dissertation shall be submitted as per the guidelines laid down by the University.
9.4.2 The Project Work/Dissertation shall carry a maximum of 100 marks.
9.4.3 CIA for Project will consist of a Review of literature survey, experimentation/field work, attendance etc.
9.4.4 The Project Report evaluation and viva-voce will be conducted by a committee constituted by the Head of the Department.
9.4.5 The Project Evaluation Committee will comprise the Head of the Department, Project Supervisor, and a senior faculty.
9.4.6 The marks shall be distributed as follows:

<table>
<thead>
<tr>
<th>Continuous Internal Assessment (25 Marks)</th>
<th>End Semester Examination (75 Marks)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review-I: 10</td>
<td>Project / Dissertation Evaluation</td>
</tr>
<tr>
<td>Review-II: 15</td>
<td>Viva-voce</td>
</tr>
<tr>
<td></td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>25</td>
</tr>
</tbody>
</table>
9.5 **Assessment of Value-added Courses**

9.5.1 Assessment of VACs shall be internal.

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

9.5.3 A committee consisting of the Head of the Department, faculty handling the course and a senior faculty member shall monitor the evaluation process.

9.5.4 The grades obtained in VACs will not be included for calculating the GPA.

9.6 **Passing Minimum**

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

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

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

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

11. **Marks and Grading**

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

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

11.3 The GPA is calculated by the formula

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

where, \(C_i\) is the Credit earned for the Course \(i\) in any semester; \(G_i\) is the Grade Point obtained by the student for the Course \(i\) and \(n\) is the number of Courses passed in that semester.

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

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

where, \(C_i\) is the Credit earned for the Course \(i\) in any semester; \(G_i\) is the Grade Point obtained by the student for the Course \(i\) and \(n\) is the number of Courses passed in that semester. \(m\) is the number of semesters.
11.5 Evaluation of the performance of the student will be rated as shown in the Table.

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Grade Points</th>
<th>Marks %</th>
</tr>
</thead>
<tbody>
<tr>
<td>S</td>
<td>10</td>
<td>90 and above</td>
</tr>
<tr>
<td>A</td>
<td>9</td>
<td>80-89</td>
</tr>
<tr>
<td>B</td>
<td>8</td>
<td>70-79</td>
</tr>
<tr>
<td>C</td>
<td>7</td>
<td>60-69</td>
</tr>
<tr>
<td>D</td>
<td>6</td>
<td>55-59</td>
</tr>
<tr>
<td>E</td>
<td>5</td>
<td>50-54</td>
</tr>
<tr>
<td>RA</td>
<td>0</td>
<td>Less than 50</td>
</tr>
<tr>
<td>W</td>
<td>0</td>
<td>Withdrawn from the examination</td>
</tr>
</tbody>
</table>

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

11.6.1 For **First Class with Distinction**: Candidates who have passed all the courses prescribed in the Programme *in the first attempt* with a CGPA of 8.25 or above within the programme duration. Candidates who have withdrawn from the End Semester Examinations are still eligible for First Class with Distinction (*See Section 12 for details*).

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

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

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

11.7 Course-Wise Letter Grades

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

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

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

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

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

12. Provision for Withdrawal from the End Semester Examination

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

12.2 A candidate is permitted to withdraw from appearing in the ESE for one course or courses in **ANY ONE** of the semesters **ONLY** for exigencies deemed valid by the University authorities.
12.3 Permission for withdrawal from the examination shall be granted only onceduring the entire duration of the programme.

12.3 Application for withdrawal shall be considered only if the student has registered for the course(s), and fulfilled the requirements for attendance and CIA tests.

12.4 The application for withdrawal shall be made ten days prior to the commencement of the examination and duly approved by the Controller of Examinations. Notwithstanding the mandatory prerequisite of ten days notice, due consideration will be given under extraordinary circumstances.

12.5 Withdrawal is not granted for arrear examinations of courses in previous semesters and for the final semester examinations.

12.6 Candidates who have been granted permission to withdraw from the examination shall reappear for the course(s) when the course(s) are offered next.

12.7 Withdrawal shall not be taken into account as an appearance for the examination when considering the eligibility of the candidate to qualify for First Class with Distinction.

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

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

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

### (For students admitted from the academic year 2019-2020)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Course Title</th>
<th>Hours/Week</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>L P C CIA  ESE Total</td>
<td></td>
</tr>
<tr>
<td><strong>Semester-I</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC101</td>
<td>Core 1: Business Environment</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC102</td>
<td>Core 2: Advanced Financial Accounting</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC103</td>
<td>Core 3: Banking and Insurance</td>
<td>4 4 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC104</td>
<td>Core 4: Digital Marketing</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Elective 1: Interdepartmental Elective</td>
<td>3 3 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Credit from Semester I</strong></td>
<td><strong>22 22 125 375 500</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Semester-II</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC201</td>
<td>Core 5: Human Resource Management</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC202</td>
<td>Core 6: Financial Management</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC203</td>
<td>Core 7: Business Research Methods</td>
<td>4 4 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC204</td>
<td>Core 8: Business Analytics</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Elective 1: Departmental Elective</td>
<td>3 3 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Elective 2: Interdepartmental Elective</td>
<td>3 3 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Credit from Semester II</strong></td>
<td><strong>25 25 150 450 600</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Semester-III</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC301</td>
<td>Core 9: Accounting for Managerial Decisions</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC302</td>
<td>Core 10: Income Tax Law &amp; Practice</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC303</td>
<td>Core 11: Advanced Corporate Accounting</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIP304</td>
<td>Core 12: Institutional Training/Internship</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Elective 2: Departmental Elective</td>
<td>3 3 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Elective 3: Interdepartmental Elective</td>
<td>3 3 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Credit from Semester III</strong></td>
<td><strong>26 26 150 450 600</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Semester-IV</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC401</td>
<td>Core 13: Advanced Cost Accounting</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC402</td>
<td>Core 14: Corporate Tax Planning and Management</td>
<td>4 4 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIC403</td>
<td>Core 15: Security Analysis and Portfolio Management</td>
<td>5 5 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19CAIP404</td>
<td>Project and Viva-voce</td>
<td>8 8 8 25 75 100</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total credit from Semester IV</strong></td>
<td><strong>22 8 22 100 300 400</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Overall Total Credits from Semester I to IV</strong></td>
<td><strong>95 95 525 1575 2100</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19PSCI406</td>
<td>Constitution of India</td>
<td></td>
<td>02</td>
<td></td>
</tr>
</tbody>
</table>
Elective Courses
Department Electives (DE)

<table>
<thead>
<tr>
<th>S. No</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours/week</th>
<th>C</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
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Electives Offered to Other Departments

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5.3.3 Students shall take a combination of both DEs and IDEs.
## Annexure II
### Value Added Courses

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<td>19CVAC310</td>
<td>Artificial Intelligence and its Applications in Business</td>
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## Bloom's Taxonomy - Questions Conforming to Levels K1 to K6

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<td>D</td>
<td>2 x 10</td>
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### Notes:

(i) All QPs of both internal and ESE shall contain four sections of A, B, C & D with the prescribed levels of 'Ks'.

(ii) Part - A has no choice.

(iii) Open Choice is followed for Parts B, C and D.

(iv) No choice for MBA Programme in Part D as to the Case Study question is concerned.

(v) Actions verbs are appended for reading/reference and as guidelines for adherence.

(vi) Please ensure equal/fairly equal weight to all Units and COs.
## Bloom’s Definition

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<tr>
<td>Remembering</td>
<td>Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers</td>
<td>Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas</td>
<td>Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way</td>
<td>Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalization</td>
<td>Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria.</td>
<td>Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions</td>
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## Verbs

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<th>Choose</th>
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<th>Recall</th>
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<tr>
<td>Classify</td>
<td>Compare</td>
<td>Contrast</td>
<td>Demonstrate</td>
<td>Explain</td>
<td>Illustrate</td>
<td>Infer</td>
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<td>Translate</td>
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<td>Choose</td>
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<td>Develop</td>
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| Adapt | Build | Change | Choose | Combine | Compile | Compose | Construct | Create | Delete | Design | Develop | Discuss | Elaborate | Estimate | Formulate | Happen | Imagine | Improve | Invert | Makeup | Maximize | Modify | Original | Originate | Plan | Predict | Propose | Solution | Solve | Suppose | Test | Theory |
Programme Objective:
The overall programme objective of M.Com (Accounting Information System) is to empower the students to enable, to equip and to gain expertise themselves in the field of advanced corporate and financial accounting methods of managerial decision making and for improved corporate tax planning and management and security analysis and portfolio management in various business analytics and research methods and assessment of income tax.

Programme Learning Specific Objectives:
The objective of M.Com (Accounting Information System) programme is to enable the students to:

- **PLSO1**: Gain expert knowledge in the ever changing environment of business, banking, insurance, digital marketing and financial Accounting.
- **PLSO2**: Apply knowledge in the functional areas of business.
- **PLSO3**: Impart problem-solving skills in the sphere of corporate accounting, decision making and information system.
- **PLSO4**: Enlighten the students about assessment of income from different sources for different kinds of asseses.
- **PLSO5**: Problem solving and decision-making areas in taxation and investment management.

Programme Outcomes

- **PO1**: Critical thinking
- **PO2**: Cultivating Cognitive skills required in the job market
- **PO3**: Effective Communication
- **PO4**: Familiarity with ICT to thrive in the information age
- **PO5**: Cultivating aptitude for research
- **PO6**: Respect for alternate view-points including those conflicting with one’s own perspectives
- **PO7**: Ability to work individually and as members in a team
- **PO8**: Upholding ethical standards
- **PO9**: Acting local while thinking global
- **PO10**: Commitment to gender equality
- **PO11**: Commitment to Sustainable development
- **PO12**: Lifelong learning
Programme Specific Outcomes

This programme M.Com (Accounting Information System) would enable the students to gain expert knowledge and applied practical exposure in the field of Accounting, Finance, Taxation and Portfolio Management. After the successful completion of the M.Com Accounting Information System Degree programme, the students will be able to

**PSO1** Discuss about the key areas of Financial Management, Marketing, Accounting Standards and Reporting System, Project finance and management, business environment, digital technologies in banking, insurance human resource skill in maintaining the quality of work life in an organization.

**PSO2** Demonstrate the professional skills in Valuation of stock, calculation of GST, e-filling and different stages of accounting in Partnership, Branch and Departmental accounts, Hire purchase and Installment system and specialized accounts.

**PSO3** Recall the fundamental principles of international financial management, concept of logistic management, digital marketing, CRM in e-Banking, Artificial Intelligence and its Applications in Business, Corporate Social Responsibility and explain about business analytics.

**PSO4** Enable themselves to gain expert knowledge in the Cost and Management Accounting, Corporate accounting and solve the specific problems relating to these area and submission of research report.

**PSO5** Gain exposure to attain complete knowledge over income tax liability and tackle various issues relating to tax and also filing of return

**PSO6** Familiarize with the applications of portfolio theory for analysis and to evaluate the performance of portfolio
PROGRAMME: Two Year PG  
COURSE CODE:  
COURSE NAME:  
TIME: 3 HRS  
MAX. MARKS: 100

Part-A  
(MARKS: (10X2=20)  
(Answer ALL of the questions)  
1. Define……  
2. Multiple Choices a. b. c. d.  
3. Multiple Choices a. b. c. d.  
4. Match the following i - a ii - b iii - c iv – d v – .....  
5. Match the following i - a ii - b iii - c iv – d v – .....  
6. Explain……  
7. Select…..  
8. Describe……  
9. Classify….  
10. Elucidate….  

Part-B  
(MARKS: (8X5=40)  
(Answer any EIGHT of the questions)  
11. Prepare…..  
12. Solve…..  
13. Apply……  
14. Show…..  
15. Categorize…  
16. Analyze…  
17. Distinguish….  
18. Infer….  
19. Compare….  
20. Compute  

Part-C  
(MARKS: (3X10=30)  
(Answer any THREE of the questions)  
21. Discuss…  
22. Summarize….  
23. Evaluate…..  
24. Disprove….  

Part-D  
(MARKS: (1X10=10)  
(Answer any ONE of the questions)  
25. Design….  
26. Develop….
Model Question Paper
ANNAMALAI UNIVERSITY
COMMERCE DEPARTMENT
M. COM. DEGREE EXAMINATION

Programme:__________ : Two Year PG                          Year : II           Semester:
Course Code:               Course Name:
Time: 3 Hrs               Max.Marks:100

Part-A Marks: (10x2=20)
(Answer ALL of the questions)
1. Define……
2. Multiple Choices a. b. c. d.
3. Multiple Choices a. b. c. d.
4. Match the following i - a ii - b iii - c iv –d v - .....  
5. Match the following i - a ii - b iii - c iv –d v - ..... 
6. Explain.......  
7. Select.....  
8. Describe.....  
9. Classify....  
10. Elucidate....

Part-B Marks: (6x5=30)
(Answer any SIX of the questions)
11. Apply......
12. Show.....
13. Prepare
14. Make use of....
15. Categorize…
16. Analyze…
17. Distinguish....
18. Simplify.....

Part-C Marks: (3x10=30)
(Answer any THREE of the questions)
19. Discuss…
20. Recommend with
21. Evaluate.....
22. Justify....
23. Optimize...

Part-D Marks: (2x10=20)
(Answer any TWO of the questions)
24. Design....
25. Formulate ...
26. Modify .....
Semester I

19CAIC101: BUSINESS ENVIRONMENT

Credits : 5
Hours : 75

Learning Objectives:

LO1: To acquaint the students, to have a basic knowledge on Business Environment

LO2: To provide an insight into the theories of economic, natural and global Environment to the students

LO3: To enable the students to have an overview of technological environment of Business

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Analyse the environment of business from the legal and regulatory, Macro economic, cultural, political and technological environment

CO2: Apply various strategic tools to assess performance of business environment

CO3: Critically make an in-depth analysis of each component of Business Environment so that a comparison with own organization is feasible.

CO4: Understand the factors affecting the organizational effectiveness

CO5: Explain and synthesize Business Environment information in the global environment

Unit I: Introduction to Business and its Environment

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

Unit II: Economic Environment:


Unit III: Global Environment


Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

Unit IV: Political Environment:

Concept and nature of political environment, components of political environment, Economic role of government- Regulatory role, Promotional role, Entrepreneurial role, Planning role. State intervention in business - Pros and Cons of intervention.

Unit V: Natural and Technological Environment:


Ethics in Business- Social Responsibility of business - Arguments for and against Social Responsibility- Social Audit.
Recent Trends in Business Environment

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

Text Books:
1. Acharya and Govekar 2015, Business Policy and Administration, Himalaya Publishing House, Mumbai

Supplementary Readings:

Outcome Mapping

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* L – Low, M - Medium, S - Strong

Suggested MOOC Courses:
Learning Objectives:
LO1: To provide an in depth knowledge in Partnership accounts
LO2: To foster analytical thinking and the use of related areas of accounting viz., branch and departmental accounting
LO3: To impart knowledge in recent trends in specialized accounting.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Solve the problems of partnership accounts relating to Admission of partner
CO2: Solve the problems of partnership accounts relating to Dissolution and Sale of Partnership
CO3: Practice accounting problems relating to Branch and Departmental Accounts
CO4: Solve the accounting problems relating to Hire Purchase and Installment System
CO5: Understand emerging areas in Specialized Accounting

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

Unit II: Partnership Accounts - Dissolution and Sale of Partnership

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

Unit IV: Branch and Departmental Accounts

Unit V: Responsibility accounting and Financial Reporting

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

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

Supplementary Readings:

Outcome Mapping

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*L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
1. Financial Accounting: Advanced Topics (Coursera), Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.
Learning Objectives:

LO1: To impart the students to have a deep knowledge in the functioning of commercial banks

LO2: To make the students to comprehend the general principles of contract of insurance and other forms of insurance.

LO3: To impart the students to master over the provisions of banking instruments.

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Understand the fundamental concepts of banking and insurance.

CO2: Recall the role of commercial banks in Economic Development.

CO3: Master over the provisions of banking instruments.

CO4: Understand the applicability of various types of policies.

CO5: Recognize the fundamental principles of general insurance.

Unit I: Banking Functionary Services

Commercial Banks - Functions - services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

Unit II: Commercial banks role on Economic development

Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

Unit III: Instruments in Banking

Negotiable Instruments-Features-Types of Cheques-Draft-Promissory notes-Other type of Banking Institutions.

Debit card and Credit card-Smart card-Endorsements-Types

Unit IV: Insurance and Function

Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

Unit V: General Insurance Policies

Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Recent Trends in Banking and Insurance

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

Supplementary Readings:

Outcome Mapping

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1   | L   |     |     |     |     |     |     |     |     |      |      |      |      |      |      |      |      |
| CO2   | L   |     |     |     |     |     |     | M   |     |      |      |      |      |      |      |      |      |
| CO3   | L   |     |     |     |     |     |     | M   |     |      |      |      |      |      |      |      |      |
| CO4   |     |     |     |     |     |     |     |     | L   |      |      |      |      |      |      |      |      |
| CO5   |     |     |     |     |     |     |     |     |     |      |      |      |      |      |      |      |      |

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
1. **Just Money: Banking as if Society Mattered (edX)**, Created by: MIT and MITx Delivered by EdX, Taught by: Alice Maggio, J. Phillip Thompson, KatrinKaeufer, Lafayette Cruise and Lily Steponaitis.
2. **Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

Semester I
Learning Objectives:

LO1: To enable the students to recognize the changing dimensions of digital Marketing

LO2: To inculcate the students about the significance of digital marketing mix.

LO3: To educate the students to understand the significance of online Advertising

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Recognize the changing dimensions of digital marketing.

CO2: Understand the forces behind the digital marketing

CO3: Recognize the significance of digital marketing mix

CO4: Discriminate various models of digital marketing

CO5: Understand the significance of online advertising

Unit I: Introduction to Digital Marketing


Unit II: Digital Marketing Environment and Strategy

Digital Consumer– Impact of Digital Technology on Consumer Behaviour – Attributes of online buying Behaviour-Digital Marketing Strategy Framework and plan - ASCOR-AIDA(R) and (P) REAN / RACE Model for Digital Marketing Strategy

Unit III: Digital Marketing Mix


Unit IV: Digital Communication & Channel Mix


Unit V: Social Media Marketing and Digital Analytics


Faculty member will impart the knowledge on recent trends in Digital Marketing to the students and these components will not cover in the examination.
Text Books:
1. Vandana Ahuja Digital Marketing 2017, Oxford University Press, New Delhi

Supplementary Readings:
2. Annmarie Hanlon 2016, Digital Marketing Strategic Planning and Integration Sage Publications New Delhi
5. Travis Wright, Chris 2016, Digital Sense .Wiley Publishers U.S.A

Outcome Mapping

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* L – Low, M - Medium, S - Strong

Semester II
Learning Objectives:

LO1: To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.

LO2: To disseminate the students about various methods of recruitment, training and performance appraisal techniques

LO3: To impart the students to gain expert knowledge of various theories of motivation and human resource audit.

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Comprehend the fundamentals of Human Resource Management

CO2: Compute job analysis report and be able to develop job description and job specification.

CO3: Describe the various motivational applications in practice

CO4: Explain performance appraisal techniques and able to prepare performance appraisal forms

CO5: Develop human resource audit plan and conduct HR audit.

Unit I: Introduction to Human Resource Management


Unit II: HR Planning & Job Analysis


Unit III: Human Resource Development


Unit IV: Performance appraisal & Compensation Management


Unit V: Motivation


Recent Trends in Human Resource Management

Faculty member will impart the knowledge on recent trends in Human Resource Management to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

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Semester II
Learning Objectives:
LO1: To enable the students to grasp principles and techniques of financial management
LO2: To impart the students to understand the significance and application of cost of capital and capital structure theories
LO3: To impart the students to gain expert knowledge of dividend policy and working capital management

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Appraise the basic components of financial management
CO2: Gain expert knowledge on calculating various techniques of capital budgeting.
CO3: Generate and manage funds while undertaking any business venture.
CO4: Gain expert knowledge in dividend decisions.
CO5: Understand the computations and techniques of working capital.

Unit I: Financial Management an Introduction
Nature and scope of financial management – objectives – Financial decisions
Relationship between Risk and Return – Role and functions of financial manager –
Time value of money – concept of value and return.

Unit II: Cost of Capital and Capital Budgeting

Unit III: Financial Leverage & Capital Structure Theories
Financial leverage –measures – EBIT, EPS Analysis – operating leverage –
financial - business and operating risks – Theories of capital structure – net income approach – Net – operating income Approach, MM Hypothesis – Determinants of capital structure ; Leasing – Nature & Types of leasing –Advantages and disadvantages of leasing

Unit IV: Dividend Policy

Unit V: Working Capital

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

Note: Question Paper shall cover 80% theory and 20% Problems in Unit II

Text Books:

Supplementary Readings:

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* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
2. Corporate Finance Essentials (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.
Learning Objectives:

LO1: To train the students to acquire foundational understanding of conducting business research

LO2: To impart the students to have a sound knowledge of sampling design, data collection methods and analysis of data

LO3: To inculcate the students to learn the best practice of report writing

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Describe the objectives and types of research

CO2: Construct good research design.

CO3: Understand the significance and process of Business research

CO4: Have an insight into the sampling techniques and develop sampling plan

CO5: Analyze and interpret the data and write the research report

Unit I: Introduction to Research


Unit II: Research and Sample Design


Unit III: Data Collection and Measurement of Scales


Unit IV: Processing and Analysis of Data

Date processing operations – Editing, Coding, Classifying and tabulation – Analysis of data – Application of Statistics in research: Descriptive statistics – Inferential analysis – Hypothesis testing – Meaning – Characteristics – Types of Hypothesis - steps in Testing of Hypotheses - Mean Difference and relationship testing

Unit V: Interpretation and Report writing


Recent Trends in Business Research

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

Supplementary Readings:

Outcome Mapping

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SUGGESTED MOOC COURSES:

Semester II
Learning Objectives:

LO1: To enable the students to understand the role of business analytics in business data processing

LO2: To impart the students to gain knowledge of application of information technology in the core business Process

LO3: To equip the students with big data application in business intelligence

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Understand the language of business analytics, theory and models in the field of business analytics

CO2: Perceive skills on data analytics and its application

CO3: Gain expert knowledge in data integration technology

CO4: Analyze different types of digital data, use of appropriate models for analysis and derive insights from results

CO5: Equip with key analytical tools and techniques of business intelligence

Unit I: Introduction to Business Analytics

Business Analysis-Different Levels - Business Analyst- Role of Business Analyst -Basic rules-Requirements and Tasks performed by Business Analyst – Project Definition and Scoping –Project phases and approaches – Role of Business Analyst across the project Life cycle.

Unit II: Information Technology Applications


Unit III: Introduction to OLTP and OLAP

Introduction to OLTP and OLAP – Different OLAP Architectures-Data Models-Tools in Business Intelligence-Role of DSS, EIS, MIS and digital Dash boards – Need for Business Intelligence- Business Intelligence value chain-Components-applications-roles and responsibilities.

Unit IV: Data Integration

Data Integration-Data Warehouse-Goals-Data Sources- Data Integration Technologies-Data Quality maintenance-Data profiling-Data modeling-Types and Techniques-Fact table-Dimension Table-Typical Dimensional Models-Life cycle-Designing..

Unit V: Performance and Measurement system Terminology


Recent Trends in Business Analytics

Faculty member will impart the knowledge on recent trends in Business Analytics to the students and these components will not cover in the examination.
Text Books:
1. Edward Mize 2017, Data Analysis, Create Space Independent Publishing Platform

Supplementary Readings:

Outcome Mapping

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Learning Objectives:

LO1: To impart the students the knowledge about the application of evaluation tools for analysis and interpretation of financial statements.

LO2: To educate the students with the knowledge on marginal costing and breakeven analysis

LO3: To provide the students an exposure to prepare various types of budgets

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Understand the basics of management accounting

CO2: Gain knowledge on application of various tools in analyzing financial Statements

CO3: Appreciate the implications of funds flow and cash flow statements

CO4: Apply decision making accounting in a given situation

CO5: Familiarise with preparation of budgets and application of variance analysis.

Unit I: Introduction to Management Accounting

Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions; Management accountants role and responsibilities.

Unit II: Analysis and Interpretation Financial Statements

Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size - Trend-Ratio Analysis-Nature-Significance-Limitations- Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over – Financial position ratios.

Unit III: Funds Flow / Cash flow Statements and Budgetary Control

Meaning and uses of Funds flow and cash flow statements- Construction of Funds flow and cash flow statements- Budgeting- Types of Budgets-Budgetary control

Unit IV: Marginal costing and Break Even Analysis

Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

Unit V: Standard costing and Variance analysis

Standard costing as a control technique-Setting of standards and their revision-Variance analysis-Meaning and Importance-Kind of variance and their uses- Material-Labour-overhead and Sales variances

Recent Trends in Management Accounting

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

Note: Question Paper shall cover 20% Theory and 80% Problems.
Text Books:
3. A.Murthy and S.Gurusamy 2018, Management Accounting, Vijay Nicole Imprints Private Limited, Chennai

Supplementary Readings:

Outcome Mapping

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SUGGESTED MOOC COURSES:
2. Accounting for Decision Making (Coursera), Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.
Learning Objectives:

LO1: To make the students to acquaint knowledge on the provisions of Income Tax Regulations in India

LO2: To educate the students computation of income from various sources

LO3: To impart the students to gain knowledge on Filing of returns

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Understand the concept of income

CO2: Compute the total income of various kinds of assesses

CO3: Understand the clubbing of income and carry forward of losses

CO4: Determine the tax liability under different heads of income

CO5: Familiarize with filing of return on different kinds of assesses

Unit I: Concept of Income


Unit II: Computation of Salary and House property Income


Unit III: Computation of Income from Business and Profession, Capital gain and other sources

Computation of income from business or profession - Provisions relating to depreciation – Computation of capital gains - Computation of income from other sources.

Unit IV: Clubbing of Income and Set off & Carry forward losses

Clubbing of income – Set off and Carry forward of losses - Permissible deductions from gross total income – Sec.80s.

Unit V: Assessment of Total Income

Assessment of total Income of Individuals - Hindu Undivided Family and Partnership Firms - Filing of Return- Advance payment of Tax - Deduction of Tax at source.

Recent Amendments in Income Tax Act

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

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

Supplementary Readings:

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SUGGESTED MOOC COURSES:
1. *Taxation of Business Entities I: Corporations*, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
Learning Objectives:

LO1: To make the students to acquaint knowledge on accounting treatments for merger and reconstruction

LO2: To make the students to solve the problems in Double Accounting System and Holding company accounts

LO3: To enable the students to impart knowledge on preparation of final accounts of Insurance Companies and Banking Companies

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Understand accounting for merger and reconstruction

CO2: Prepare holding company accounts

CO3: Understand and apply legal rules of accounting for insurance company accounts

CO4: Understand and apply legal requirement of banking company accounts

CO5: Familiarize with double accounting system

Unit I: Accounting for Mergers and Reconstruction
Accounting treatments for Amalgamation, Absorption and External & Internal Reconstruction of Companies

Unit II: Accounting for Holding Companies
Accounting of Holding Companies- Preparation of Consolidated Balance Sheet (One Holding Company running one subsidiary only)

Unit III: Accounting of Insurance Companies
Preparation of Final Accounts of Life Insurance, Fire Insurance and Marine Insurance Companies

Unit IV: Accounts of Banking Companies
Final Accounts of Banking Companies – Preparation of Profit & Loss Account and Balance Sheet

Unit V: Double Accounting
Double Accounting System – Preparation of Revenue, Net Revenue Account Capital Account and Balance Sheet.

Recent Trends in Corporate Accounting

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

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

Text Books:

Supplementary Readings:
4. Goyal V.K 2017 Corporate Accounting, Amazon Asia –Pacific holdings Ltd. New Delhi
5. Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi

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SUGGESTED MOOC COURSES:
1. Accounting Analysis II: Accounting for Liabilities and Equity (Coursera),
   Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: John Hepp.
Semester III

19CAIP304: INSTITUTIONAL TRAINING/ INTERNSHIP

Credits: 5

Learning Objectives:

LO1: To familiarize the institutional/industrial environment

LO2: To provide students an insight into the organizational structure of an institution/industry

LO3: To gain practical knowledge on institution/industrial operations

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Familiar with institution/industrial environment

CO2: Understand the organizational structure of an institution/industry

CO3: Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing

CO4: Gain practical knowledge on institutional/industrial operations

CO5: Integrate the theoretical knowledge with practical knowledge

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Semester IV

19CAIC401: ADVANCED COST ACCOUNTING

Credits : 5
Hours : 75

Learning Objectives:

LO1: To make the students to gain knowledge of integral and non integral accounting system

LO2: To impart the students to gain knowledge on Process costing and activity based costing

LO3: To provide the students an exposure about the performance analysis and cost Audit

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Understand the basic aspects of process costing and its applications

CO2: Maintain records relating to Integral and Non-Integral system

CO3: Appreciate the implications of ABC costing

CO4: Comprehend different types of Responsibility centres and to understand transfer pricing

CO5: Follow the methodology of cost audit

Unit I: Process Costing

Meaning - Application - Costing Procedure - Weighted average process costing- FIFO Process Costing- Materials Issued at Various Stages- Process Costing with Multiple Departments -Accounting for Spoilage- Abnormal Gain- Accounting for Scrap Material and Waste- Inter-process Profits - Equivalent Production.-Accounting for Joint Product and By-Product

Unit II: Integral and Non–Integral Accounting System


Unit III: Activity Based Costing [ABC]


Unit IV: Divisional Performance Analysis [Responsibility Accounting]

Meaning- Need of determination - Types of responsibility centres- Measures of divisional performance - Transfer pricing – Methods of transfer pricing.

Unit V: Cost Audit

Recent Trends in Cost Accounting

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

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

Text Books:
1. Iyengar S.P. 2015, Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi

Supplementary Readings:
5. Khanna, Pandey, 2017, Practical Costing S. Chand and Sons, New Delhi

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Semester IV

19CAIC 402: CORPORATE TAX PLANNING AND MANAGEMENT

Learning Objectives:

**LO1:** To make the students to acquaint knowledge on the provisions of Corporate Tax in India

**LO2:** To educate the students to know the impact on managerial decisions and tax issues

**LO3:** To enable the students to gain knowledge on e-filing of returns and tax Payment

Course Outcomes:

After successful completion of the course, the students will able to:

**CO1:** Gain exposure on corporate tax planning

**CO2:** Comprehend with tax issues and tax payment

**CO3:** Expertise in the corporate tax planning and its applications

**CO4:** Handle the issues relating to business and corporate

**CO5:** Familiarize the payment of tax, e-filing and handling the cases.

Unit I: Introduction to Corporate Tax Planning

- Tax benefits of Corporate Undertaking- Deductions & Exemptions – Forms, Returns & Records for Corporate Tax Management.

Unit II: Corporate Taxation

- Computation of income from business – Depreciations -MAT, Dividend Distribution Tax- Tax on Income distributed to Unit holders – Tax incentives to the exporters

Unit III: Corporate Tax Planning and Management Decisions

- Tax Planning for new business - Capital Structure Decision-Dividend Distribution Decision, Own or Lease, Make or Buy Decision, Shutdown or Continue Decisions, Repair or Replace, Sale of Assets used for Scientific Research

Unit IV: Tax Issues


Unit V: Tax payments

- E-TDS – TCS – Advance payment of Tax – e-filing of taxes – procedure for e-filing – Interest payable by Assessee/Government – Appeals to High Court/Supreme Court – Settlement Commission

Recent Amendments relate to Corporate Taxation

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

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

Supplementary Readings:

Outcome Mapping

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* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
1. Taxation of Business Entities I: Corporations, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
2. Rethinking International Tax Law, Created by: Leiden University via Coursera, Taught by: SjoerdDouma, Frank Engelen, KeesRaad and Stefano Simontacchi.
Semester IV

19CAIC403: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Credits : 5
Hours : 75

Learning Objectives:

LO1: To enable the students to grasp the knowledge on principles and techniques of security valuation
LO2: To enable the students to have an understanding of different approaches to security analysis
LO3: To educate the students with the knowledge of portfolio management

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Understand the conceptual framework of security valuation and analysis
CO2: Analyze and apply various approaches to security analysis
CO3: Gain the knowledge about the portfolio theory
CO4: Familiarize with the application of portfolio theory for analysis
CO5: Understand the risk-adjusted measures of performance evaluation

Unit I: Introduction and Security Valuation

Unit II: Security Analysis
Approaches to Security Analysis – Fundamental – Technical – Random Walk approaches

Unit III: Portfolio Management

Unit IV: Portfolio Theory
Portfolio total risk, portfolio market risk and unique risk; Sharpe’s optimisation solution – Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multi factor models. Capital market line (CML) - Security market line-Capital Asset Pricing Model (CAPM) – Characteristic Line

Unit V: Portfolio Performance Evaluation
Measure of return - risk adjusted measures of performance evaluation - market timing, evaluation criteria and procedures.

Recent Trends in Investment and Portfolio Management

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

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

Supplementary Readings:

Outcome Mapping

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* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
2. Portfolio and Risk Management (Coursera), Created by: Indian School of Business (ISB), Delivered by: Coursera, Taught by: Ramabhadran Thirumalai.
Learning Objectives:

LO1: To enable the students to gain practical exposure to working of various types of Business institutions

LO2: To equip the students themselves with the skills of organizing and running the business through various Business models

LO3: To engage the students themselves with the day to day working problems of Business Institutions and to gain knowledge based experience to resolve such Problems

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Understand the working procedure of Business institutions on democratic basis

CO2: Assess the performance of ongoing Business institutions/Portfolio

CO3: Organize local specific Business institutions of their choice themselves

CO4: Audit the working and performance of Business institutions/Portfolio

CO5: Recommend suggestions for better performance of Business Institutions / Portfolio

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* L – Low, M - Medium, S - Strong
## Elective Courses
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Semester II

19CODE205: CORPORATE SOCIAL RESPONSIBILITY

Credits : 3
Hours : 45

Learning Objectives:

LO1: To enable the students to understand the meaning and concept of Corporate Social responsibility

LO2: To enable the students to understand the preparation of Customer Relationship Reports

LO3: To impart the students to gain knowledge on principles and practice of CSR in Indian context

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Gain all essential and fundamental knowledge on the principles and practices of CSR in India.

CO2: Enhance the skill of implementation of CSR in their own enterprises as and when required

CO3: Augment the skill to bring up their start-ups.

CO4: Evaluate CSR activities

CO5: Tackle various issues relating to CSR audit

Unit I: Meaning of Corporate Social Responsibility (CSR)

Meaning and Definition of CSR - Principles of CSR - CSR and Corporate Governance - Drivers of CSR - Concept of Charity - Corporate Citizenship - Corporate Philanthropy.

Unit II: CSR Policy under Sec. 135 of the Companies Act 2013


Unit III: CSR Activities

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board’s responsibility towards CSR - CSR project management approach - Evaluation of CSR projects -

Unit IV: Evaluation of CSR Activities

Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

Unit V: Audit and Standards CSR

CSR Audit; various issues relating to CSR Audit - Sustainability of CSR Audit - benefits of CSR audit - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010).

Recent Trends in Corporate Social Responsibility

Faculty member will impart the knowledge on recent trends in Corporate Social Responsibility to the students and these components will not cover in the examination.
Text Books:
2. Nancy Lee and Philip Kotler 2017, Corporate Social Responsibility: Doing the most Good for your company, John Wiley and Sons, USA
3. Wayne Visser 2018, CSR 2.0 Transforming Corporate Sustainability and Responsibility, Springer Science and Business Media, USA

Supplementary Readings:
1. Mia Mahmudur Rahim 2015, Legal Regulation of Corporate Sustainability and Responsibility Springer Science and Business Media, USA
2. Christoper 2018, Sustainable Value: How the world’s leading companies doing well by doing good Stanford University Press, USA

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Semester II

19CODE206: INTERNATIONAL FINANCE AND FOREIGN EXCHANGE
Credits : 3
Hours : 45

Learning Objectives:

LO1: To enable the students to gain knowledge on international financial Institutions and its Functions
LO2: To make the students to comprehend the foreign exchange dealings by commercial banks and RBI
LO3: To educate the students to understand and compute the exchange rates

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Appraise the fundamental knowledge on working of international financial Institutions in India.
CO2: Gain knowledge of role of international financial institutions like BIS and ADB
CO3: Monitor foreign exchange market movement
CO4: Recall the foreign exchange dealings by commercial banks and RBI.
CO5: Calculate and compute foreign exchange rates.

Unit I: Introduction
Significance and Importance of International Finance – Scope and Limitation – Foreign Aid – Indian Experience.

Unit II: International Financial Institutions
Organisation, Functions, Objective and working of International Bank for Reconstruction and Development (IBRD) and International Monetary Fund (IMF).

Unit III: Regional Financial Institutions

Unit IV: Foreign Exchange
Foreign Exchange – Meaning and Definition – Foreign Exchange Market – Authorised Dealers – Money changers – Foreign Exchange Dealings by Commercial Bank and Reserve Bank of India

Unit V: Rate of Exchange

Recent Trends in International Finance and Foreign Exchange
Faculty member will impart the knowledge on recent trends in International Finance and Foreign Exchange to the students and these components will not cover in the examination.

Text Books:
Supplementary Readings:
5. Simha, SLN 2017, International Monetary Reforms, Vora and Co, Mumbai

Note: Theory Questions Only

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* L – Low, M - Medium, S - Strong
Learning Objectives:

LO1: To acquaint the students with basic knowledge of business logistics
LO2: To make the students to develop awareness about ocean transportation
LO3: To enable the students to acquire knowledge on inventory management

Course Outcomes:

After successful completion of the course, the students will be able to:

CO1: Understand the knowledge about the fundamentals and basic concepts of business logistics and supply chain
CO2: Enlighten with the knowledge freight structure and practices in shipping
CO3: Master over the procedure and principles of ocean transportation
CO4: Understand the applicability of inventory management and warehousing Functions
CO5: Apply the strategies for transportation and packaging

Unit I: Introduction to Business Logistics and Supply Chain

Business logistics and Supply Chain—Meaning—Importance—objectives and drivers Strategy—Planning selecting proper channel, Performance measurement—outsourcing—Make or Buy approach

Unit II: Structure of shipping

Structure—Types of ships—Operating systems—Characteristics liner and tramp operators—code of conduct for liner conferences, freight structure and practices—chartering principles.

Unit III: Developments in Ocean Transportation

Containerization: CFS and inland container depots, Multi-model transportation and CONCOR—Role of intermediaries including freight Agents, shipping agents, Container Agents.

Unit IV: Inventory and Warehousing

Inventory—Objectives, Bullwhip effect, control—Probabilistic inventory models—Risk pooling—Vendor managed inventory—Warehousing functions

Transportation—Drivers modes measures—Strategies for transportation, 3PL and 4PL., Vehicle routing and scheduling—Packaging—Design consideration material and cost-packing

Recent Trends in International Logistics

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

Text Books:

2. Sunil Chopra and Petermeindi 2016, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi
Supplementary Readings:
1. Rahul V. Altekar, 2016, Supply Chain Management, PHI Learning, New Delhi
2. Ailawadi and Rakesh Singh 2016, Logistics Management PHI Learning, New Delhi

Outcome Mapping

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* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To enable the students to understand the basic concept of indirect tax
LO2: To provide the students basic knowledge of provisions of GST
LO3: To educate the students with registration process, returns and payment procedure of GST

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

Unit I: Introduction to Goods and Services Tax
Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: Structure of GST

Unit III: GST Registration Process
Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV: Input Tax Credit
Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

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

Amendments in Goods and Services Tax made from Time to Time
Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination.

Text Books:
1. Balachandran V., 2018, Indirect Taxes, Sultan Chand and Sons, New Delhi
**Supplementary Readings:**


**Outcome Mapping**

| CO/ PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
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| CO5    |     | M   | M   |     |     |     |     |     |     |     |     |     |     | L    | S    |      |      |      |      |      |

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To acquaint the students with the concept and features of financial services.
LO2: To enable students to learn the concept of market segmentation and buyer behaviour.
LO3: To educate students with 7-Ps of services marketing mix.

Course Outcomes:
After successful completion of the course, the students will able to:

CO1: Explain the concept and features of financial services
CO2: Gain knowledge on segmentation strategy of marketing
CO3: Understand the significance of customer loyalty and product life cycle
CO4: Explain price and promotion strategy and protection of corporate image.
CO5: Describe 3-Ps of service marketing

Unit I: Marketing Concept in Financial Services
Services Marketing-Concept-Features of Services Marketing-Need for applying Marketing Concept in Financial Services –Customer Services in Financial Marketing.

Unit II: Market Segmentation and Buyer Behaviour

Unit III: Marketing Mix – Product and Place
Marketing Mix in Financial Services Markets-Product Development-Product Life Cycle-Branding related to Financial Services-Customer Loyalty-Place related issues in financial services

Unit IV: Marketing Mix – Price and Promotion
Pricing of financial services-Methods-Promotional Mix-Financial Advertising-Role of media-Corporate image/Publicity-Sales Promotion-Service Guarantee and Assurance.

Unit V: Marketing Mix- People, Procedure and Physical Evidence
Internal Marketing-Personnel for Financial Services-TQM-Procedural issues in Financial Services- Role in Service Delivery-Physical evidence in Financial Services.

Recent Trends in Marketing of Financial Services
Faculty member will impart the knowledge on recent trends in Marketing of Financial Services to the students and these components will not cover in the examination.

Text Books:
Supplementary Readings:
2. Roland T Rust 2016, Services Marketing Addison Wesley, New York
3. Balaji B 2017, Service Marketing and Management S. Chand and Co, New Delhi

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* L – Low, M - Medium, S - Strong
Semester III

19CODE307: PROJECT FINANCE AND MANAGEMENT

Credits : 3
Hours : 45

Learning Objectives:

LO1: To enable the students to understand the need for innovative projects

LO2: To make the students to gain knowledge on Net Work Analysis of PERT and CPM methods

LO3: To gain expert knowledge on monitoring of cost control and evaluate the project performance

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Understand the role of project manager in establishing a New Project.

CO2: Evaluate the project feasibility study of new project in the market

CO3: Gain the knowledge of Net Work Analysis of PERT and CPM methods.

CO4: Determine the cost control methods in project.

CO5: Conduct performance appraisal of project report.

Unit I: Project an Introduction


Unit II: Project Feasibility Study

Project Feasibility Study – Market or Demand analysis – Technical and Financial Analysis of Projects.

Unit III: Net Work Analysis


Unit IV: Project Cost Control


Unit V: Project performance


Recent Trends in Project Management

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

Text Books:


Supplementary Readings:

Outcome Mapping

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Semester IV

19IPSCI406: CONSTITUTION OF INDIA

Self Study Course Non Credit Course

Hours : 30

Learning Objectives: Students will be able to

LO1: To understand the basic features of Indian Constitution.
LO2: To grasp about the basic Rights and Duties of Indian Citizenry.
LO3: To ponder over the form of Indian Political System.
LO4: To have broad understanding about the pivotal provisions related with liberty, Equality and fraternity.

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Imbibed with the basic features of Indian Political System
CO2: Enlighten themselves with the rights and duties of Indian Citizens
CO3: Understand the significance of rule of law.
CO4: Inculcated with basic liberties.

Unit I : Constitution of India – Basic Features and Fundamental Principles

Unit II : Fundamental Rights and Duties

Unit III : Legislative and Financial Powers of States
Federal Structure and Distribution of Legislative and Financial powers between the Union and the States-Parliamentary form of Government of India- The Constitution powers and States of the President of India.

Unit IV : Constitutional Amendments in India

Unit V : Fundamental Rights

Recent Discussions on Indian Constitution in the Indian Parliament
Faculty Member will impart the knowledge on the discussions made in the parliament impacting the Indian society on the Indian Constitution to the students.

Text Books:

Supplementary Readings:

1. The Constitution of India 1950 (Bare Act), Government of India Publications, New Delhi
5. Granvila Austin 2006 The Indian Constitution : Cornerstone of a Nation, Oxford University Press, New Delhi.