

**FIRST YEAR – SEMESTER – I**

**ELECTIVE - I: BUSINESS COMMUNICATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCSA1	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								<b>12</b>
<b>Unit II</b>	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								<b>12</b>
<b>Unit III</b>	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								<b>12</b>
<b>Unit IV</b>	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								<b>12</b>
<b>Unit V</b>	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile								<b>12</b>
	<b>TOTAL</b>								<b>60</b>

<b>Course Outcomes</b>	
<b>CO1</b>	<b>Acquire the basic concept of business communication.</b>
<b>CO2</b>	<b>Exposed to effective business letter</b>
<b>CO3</b>	<b>Paraphrase the concept of various correspondences.</b>

CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
<b>Textbooks</b>	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
<b>Reference Books</b>	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
2	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
3	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**3 – Strong, 2- Medium, 1- Low**  
**FIRST YEAR – SEMESTER - I**

**ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCSA2	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	<b>To understand the concepts of Economic growth and development</b>								
<b>LO2</b>	<b>To know the features and factors affecting economic development</b>								
<b>LO3</b>	<b>To gain understanding about the calculation of national income</b>								
<b>LO4</b>	<b>To examine the role of public finance in economic development</b>								
<b>LO5</b>	<b>To understand the causes of inflation</b>								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure-Factors affecting Economic Development								<b>12</b>
<b>Unit II</b>	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								<b>12</b>
<b>Unit III</b>	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								<b>12</b>
<b>Unit IV</b>	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								<b>12</b>
<b>Unit V</b>	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply								<b>12</b>
<b>TOTAL</b>								<b>60</b>	

<b>Course Outcomes</b>	
<b>CO1</b>	<b>Elaborate the role of State and Market in Economic Development</b>
<b>CO2</b>	<b>Explain the Sectorial contribution to National Income</b>
<b>CO3</b>	<b>Illustrate and Compare National Income at constant and current prices.</b>
<b>CO4</b>	<b>Describe the canons of public expenditure</b>
<b>CO5</b>	<b>Understand the theories of money and supply</b>
<b>Textbooks</b>	
<b>1</b>	<b>Dutt and Sundaram, Indian Economy, S.Chand, New Delhi</b>
<b>2</b>	<b>V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai</b>
<b>3</b>	<b>Remesh Singh, Indian Economy, McGraw Hill, Noida.</b>
<b>4</b>	<b>Nitin Singhania, Indian Economy, McGraw Hill, Noida.</b>
<b>5</b>	<b>Sanjeverma, The Indian Economy, unique publication, Shimla.</b>
<b>Reference Books</b>	
<b>1</b>	<b>GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.</b>
<b>2</b>	<b>SukumoyChakravarthi : Development Planning- Indian Experience, OUP, New Delhi.</b>
<b>3</b>	<b>Ramesh Singh, Indian Economy, McGraw Hill, Noida.</b>
<b>4</b>	<b>Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.</b>
<b>5</b>	<b>Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad</b>
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
<b>1</b>	<b><a href="http://www.jstor.org">http://www.jstor.org</a></b>
<b>2</b>	<b><a href="http://www.indiastat.com">http://www.indiastat.com</a></b>
<b>3</b>	<b><a href="http://www.epw.in">http://www.epw.in</a></b>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL</b>	<b>15</b>	<b>10</b>	<b>14</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>13</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>2</b>	<b>2.8</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.2</b>	<b>2</b>

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**ELECTIVE - I: BUSINESS ECONOMICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCSA3	4				3	4	25	75	100
<b>Learning Objectives</b>									
LO1	<b>To understand the approaches to economic analysis</b>								
LO2	<b>To know the various determinants of demand</b>								
LO3	<b>To gain knowledge on concept and features of consumer behaviour</b>								
LO4	<b>To learn the laws of variable proportions</b>								
LO5	<b>To enable the students to understand the objectives and importance of pricing policy</b>								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								<b>12</b>
<b>Unit II</b>	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								<b>12</b>
<b>Unit III</b>	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								<b>12</b>
<b>Unit IV</b>	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium								<b>12</b>

<b>Unit V</b>	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	<b>12</b>
<b>TOTAL</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	<b>Explain the positive and negative approaches in economic analysis</b>	
<b>CO2</b>	<b>Understood the factors of demand forecasting</b>	
<b>CO3</b>	<b>Know the assumptions and significance of indifference curve</b>	
<b>CO4</b>	<b>Outline the internal and external economies of scale</b>	
<b>CO5</b>	<b>Relate and apply the various methods of pricing</b>	
<b>Textbooks</b>		
<b>1</b>	<b>H.L. Ahuja, Business Economics–Micro &amp; Macro - Sultan Chand &amp; Sons, New Delhi.</b>	
<b>2</b>	<b>C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.</b>	
<b>3</b>	<b>Aryamala.T, Business Economics, Vijay Nocole, Chennai.</b>	
<b>4</b>	<b>T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.</b>	
<b>5</b>	<b>D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.</b>	
<b>Reference Books</b>		
<b>1</b>	<b>S.Shankaran, Business Economics-Margham Publications, Chennai.</b>	
<b>2</b>	<b>P.L.Mehta, Managerial Economics–Analysis, Problems &amp; Cases, Sultan Chand &amp; Sons, New Delhi.</b>	
<b>3</b>	<b>Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia</b>	
<b>4</b>	<b>Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.</b>	
<b>5</b>	<b>Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.</b>	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
<b>1</b>	<b><a href="https://youtube.com/channel/UC69_-P77nf5-rKrjepVESqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjepVESqQ</a></b>	
<b>2</b>	<b><a href="https://www.icsi.edu/">https://www.icsi.edu/</a></b>	
<b>3</b>	<b><a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a></b>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	<b>15</b>	<b>10</b>	<b>13</b>	<b>14</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>2</b>	<b>2.6</b>	<b>2.8</b>	<b>2.2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR –SEMESTER- II**  
**ENTREPRENEURIAL DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCSA4	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>COURSEOBJECTIVES</b>									
<ol style="list-style-type: none"> <li>1. To impart knowledge on the factors contributing to Entrepreneurship</li> <li>2. To provide necessary frame work to establish SSI &amp; offer extensive knowledge on Project formulation</li> <li>3. To offer a wide exposure to International Entrepreneurship and its role in Economic Development</li> </ol>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	Meaning and Concept of Entrepreneurship–Entrepreneurial Culture and Structure–Types of Entrepreneurs–Qualities and Functions of Entrepreneurs–Entrepreneurial Motivation–Views of Peter Drucker, Schumpeter and Walker– Theories of Entrepreneurial Origin– Intrapreneurs.								<b>10</b>
<b>Unit II</b>	Role of Entrepreneurship in Economic Development – Factors Determining the growth of Entrepreneurs – Sources of Entrepreneurship in India – Causes for the slow growth – Entrepreneurship and Environment. Small Scale Industries – Definition – Characteristics – Relationship between Small and Large Units – Role of Small Enterprises in Economic Development – Problems of Small Scale Industries – Steps for Starting a Small Scale Industry – Identification of Business Ideas. Micro, Small and Medium Enterprises – Definition–Policyframeworkandsupportmeasures– InstitutionalSupport.								<b>20</b>
<b>Unit III</b>	Project Appraisal – Meaning – Classification – Project Ideas – Project Formulation – Feasibility Study Report–Project Selection–Project Life Cycle.								<b>15</b>
<b>Unit IV</b>	Institutions Assisting Entrepreneurs: Funding Sources of Finance- Venture capital- Venture capital process - Commercial banks- Government Grants and Schemes - Small Scale Industry Policy – Meaning of Incentives and Subsidies – Need for Incentives – Problems of Incentives – Scheme of Incentives in Operation – Incentives for Development of Backward Areas – Incentives for SSI in Backward Areas – Seed Capital Assistance – Taxation Benefits SSI Units.								<b>15</b>
<b>Unit V</b>	Women Entrepreneurship – Concept of Women Entrepreneurs and Empowerment –Functions – Role – Characteristics – Problems – Development of Women Entrepreneurs -The nature of International Entrepreneurship-Importance of International business to the firm, International versus Domestic entrepreneurship, Stages of economic development, Entrepreneurship entry into International Business, Exporting, Foreign Direct Investments, Barriers to international trade.								<b>15</b>

**RECOMMENDED TEXT BOOKS**

1. Gupta C.B. & Srinivasan N.P. Entrepreneur Development, Sulthan Chand & Sons, New Delhi.
2. Jayshree Suresh, Entrepreneurial Development, Margham Publication, Chennai.

**REFERENCE BOOKS**

1. Saravanel.P, Entrepreneurial Development, ESSPeeKay Publishing House, New Delhi
2. Desai Vasant, Dynamics of Entrepreneurial Development, Himalaya Publication House, Mumbai
3. Khanka S.S, Entrepreneurial Development, S.Chand & Co, New Delhi
4. David.H.Holt, Entrepreneurship – New Venture Creation, Prentice Hall of India, New Delhi
5. Leach/Melicher, Entrepreneurial Finance – Cengage, New Delhi

**JOURNALS**

1. AMC Indian Journal of Entrepreneurship
2. International Journal of Entrepreneurship and Small Business

**COURSE OUTCOMES**

CO Number	CO STATEMENT
1.	Evaluate the factors that influence Entrepreneurship
2.	Assess the role, problems, policy framework and support measure of SSI and compare SSI with large-scale units
3.	Formulate & Design project reports
4.	Identify institutions that provide financial support to Entrepreneurs
5.	Explain Women Entrepreneurship and discuss the problems faced by them

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	2	3	2	2	2	2	2	2	2	2	3	2
CO2	2	3	2	2	3	2	2	2	3	3	3	2
CO3	2	3	3	3	3	3	3	3	2	3	2	3
CO4	2	2	3	3	3	3	3	2	2	3	2	3
CO5	2	2	3	2	2	2	3	3	3	3	3	3
<b>AVERAGE</b>	2	2.6	2.6	2.4	2.6	2.4	2.6	2.4	2.4	2.8	2.6	2.6

**KEY:** Strongly Correlated – 3 Moderately Correlated – 2 Weakly Correlated – 1 No Correlation – 0

**FIRST YEAR –SEMESTER- II  
GENERAL LAWS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCSA5	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>COURSE OBJECTIVES</b>									
1.To comprehend the features of Constitution. And to familiarise with the rights and duties provided in the Indian Constitution to the citizens of India									
2. To give a basic understanding of the provisions to institute a suit in the courts of law									
3. To create awareness of the various provisions of law applicable to transfer of an immovable property									
4. To understand the provisions of Information Technology Act, 2000									
5. To provide basic understanding of the provisions of Right to Information Act, 2005.									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	<b>CONSTITUTION OF INDIA</b> Broad Framework of the Constitution of India – Features of Indian Constitution – Fundamental Rights –Directive Principles of State Policy –Fundamental Duties – Different types of Writs – Habeas corpus, Mandamus, Prohibition, Quo Warrant & Certiorari								<b>18</b>
<b>Unit II</b>	<b>CODE OF CIVIL PROCEDURE</b> Elementary knowledge of the structure of Civil Courts, their Jurisdiction – Basic understanding of certain terms – Order, Judgment & Decree – Stay of Suits, Res Judicata – Suit by companies, Minors –Basic understanding of Summary Proceedings, Appeals, Reference, Review and Revision								<b>10</b>
<b>Unit III</b>	<b>LAW RELATING TO TRANSFER OF PROPERTY</b> Important Definitions –Movable & Immovable properties – Properties which cannot be transferred–Doctrine of Lispendens – Doctrine of Fraudulent Transfer – Rights and Liabilities of Seller and Buyer								<b>10</b>
<b>Unit IV</b>	<b>INFORMATION TECHNOLOGY ACT, 2000</b> Important terms under IT Legislation – Digital Signatures – Electronic Records – Certifying Authority – Digital Signature Certificate – Cyber Regulation Appellate Tribunal – Offences and Penalties								<b>12</b>
<b>Unit V</b>	<b>RIGHT TO INFORMATION ACT</b> Object of the Act – Definitions – Right to Information and obligation of Public Authorities – Designation of Public Information Officers – Request for obtaining information and disposal of the request – Exemption from Disclosure – Rejection of request – Partial disclosure or severability – Information Commissions – Central Information Commission (Section 12 to 14) – State Information Commission (Section 15 to 17) – Powers and Functions of Information Commissions – Appeals – Penalties – Bar of Jurisdiction – Role of Central/ State Governments								<b>10</b>

**RECOMMENDED TEXTBOOKS**

1. Rajni Abbi & Kapoor ND, General & Commercial Law, Sultan Chand & Sons, New Delhi
2. ICSI Study Material on General & Commercial law

**REFERENCE BOOKS**

1. Durga Das Basu, Introduction to Constitution of India, Lexis Nexis, Gurgaon
2. Mitra SN, Commercial Law, The World Press Ltd., Kolkatta
3. Shukla M C, A Manual of Mercantile Law, S Chand & Co, New Delhi
4. Tejpalsheth and Jigisha Thakkar, Industrial Labour and General Laws, Taxmann Publication, New Delhi
5. Zad N S, Industrial Labour and General Laws, Taxmann Publication

**JOURNALS**

1. Industrial Relations
2. International Commercial Law
3. Commercial Law Journal

**COURSE OUTCOMES**

CO Number	CO STATEMENT
CO 1	Knowledge of Features of Indian Constitution, Fundamental Rights, Fundamental Duties and Writs
CO 2	File a suit in compliance with the Code of Civil Procedure
CO 3	Outline the various provisions to be complied for transfer of an immovable property
CO 4	Knowledge of the various statutory provisions of Information Technology Act, 2000
CO 5	Explain the Legal rules relating to Right to Information Act, 2005

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO3	PSO4	PSO 5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	2	2	2	3	3	3	3	3
CO2	2	2	2	2	2	3	3	3	2	3
CO3	2	2	2	2	2	3	3	3	2	3
CO4	2	2	2	2	2	3	3	3	2	3
CO5	2	2	2	2	2	3	3	3	3	3
AVERAGE	2	2	2	2	2	3	3	3	2.4	3

**KEY:** STRONGLY CORRELATED-3 MODERATELY CORRELATED-2 WEAKLY CORRELATED-1 NO CORRELATION-0

**FIRST YEAR –SEMESTER- II  
WOMEN AND HUMAN RIGHTS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCSA6	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>COURSE OBJECTIVES</b>									
<ol style="list-style-type: none"> <li>1. To create awareness on the rights of Women</li> <li>2. To develop in sight son the various offences against Women</li> <li>3. To sensitize on the various rehabilitation aspects in cases of crime against Women</li> <li>4. To develop sound knowledge of the legislative measure for the protection of Women</li> <li>5. To create awareness on the available online, safety measures for Women and Children</li> </ol>									
<b>Contents</b>							<b>No. of Hours</b>		
<b>Unit I</b>	Women and Human Rights – Women Movements- Oppression from outside and within the family						<b>15</b>		
<b>Unit II</b>	Offences against Women – Present scenario of criminal offences against Women - Strategies to eliminate violence against women–Creation of Women’s Cell						<b>15</b>		
<b>Unit III</b>	Gender Sensitization–Criminal Law-Crime against Women–Dowry deaths-Rape– Medical assistance and legal remedy- Psychological rehabilitation for Protection of Women						<b>20</b>		
<b>Unit IV</b>	Fundamental Rights-Women’s Rights – Domestic Violence Issues- Measures for Protection of Women against Violence, Marriage Validation, Dowry Prohibition						<b>25</b>		
<b>Unit V</b>	Women’s Networking and Activism in the Digital Era- Cyber Safety of Women - Cyber safety tips – Measure for online safety for Women and children - Women Welfare Schemes by State Government						<b>15</b>		
<b>RECOMMENDED TEXT BOOKS</b>									
<ol style="list-style-type: none"> <li>1. Khanna.S.K Women and Human Rights, Commonwealth Publishers, NewDelhi</li> <li>2. Shyam Karthik Mishra and Pradeep Kumar Pandey, Women Status and Empowerment in India, New Century Publications, New Delhi</li> </ol>									
<b>REFERENCEBOOKS</b>									
<ol style="list-style-type: none"> <li>1. BasuDD2015,IntroductiontotheConstitutionofIndia,Lexis Nexis;Twentieth edition , New Delhi</li> <li>2. AshutoshPandey,HautamVir,EmpowermentofWomenin21stCentury,Abhije et Publication, New Delhi</li> <li>3. AjitKumarSinha,NewDimensionsofWomenEmpowerment,DeepandDe ep Publications, Agra</li> <li>4. Bharat J, Madhu J, Indian Approaches to Women’s Empowerment, Rawat, Jaipur SharmilaRege,(Ed.),SociologyofGender– TheChallengeofFeministSociological Knowledge, Sage, New Delhi</li> <li>5. MishraR.C, WomenEducation,APHPublishingCorporation,NewDelhi.</li> </ol>									
<b>JOURNALS</b>									
<ol style="list-style-type: none"> <li>1. JournalofGenderStudies</li> <li>2. JournalofHumanitiesandSocial Communication</li> </ol>									

**REFERENCEBOOKS COURSEOUTCOMES**

CO Number	CO STATEMENT
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CO1	Appreciate the importance and need for women studies
CO2	Recall the constitutional and legal rights of Women in India
CO3	Understand the national policies on social empowerment of women
CO4	Understand the Convention that justified Women's rights as Human rights
CO5	Evaluate the role of women welfare machinery

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	2	2	3	3	3	2	3	2
CO3	3	3	3	3	2	2	3	3	3	2	3	3
CO4	3	3	3	3	2	2	3	3	3	2	3	2
CO5	3	3	3	3	2	2	3	3	3	2	3	3
<b>AVERAGE</b>	3	3	3	3	2	2	3	3	3	2	3	2.6

**KEY:** Strongly Correlated-3 Moderately Correlated-2 Weakly Correlated-1 No Correlation- 0

**FIRST YEAR –SEMESTER- III**

**COMPANY LAW AND SECRETARIAL PRACTICE I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCSA7	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>COURSE OBJECTIVES</b>									
<ol style="list-style-type: none"> <li>1. To study the evolution of Company Law and provisions relating to incorporation of companies under Companies Act 2013 and to gain knowledge about the role of Company Secretary</li> <li>2. To acquire knowledge on the role of promoters and documents necessary for incorporation of company</li> <li>3. To learn ways of sourcing of capital and provisions relating to dematerialisation and re-materialisation of shares</li> <li>4. To familiarise the procedure on acquiring membership in a Company, their rights and liabilities</li> </ol>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	Introduction to Company : Jurisprudence of Company Law – Judicial acceptance of the company as separate legal entity- Lifting of Corporate Veil – Case Law Soloman vs Soloman – Kinds of Companies -One Person Company-Sec2( 62) – Small company-Dormant Company-Sec455-ProducerCompany-Sec465								<b>10</b>
<b>Unit II</b>	Promotion and Incorporation: Promoter– Rights– Duties –Liabilities – Incorporation of Company–Jubilee Cotton MillVs. Lewis – RuleinPeel’s Case–Memorandum and Articles of Association – Effect of Registration – Commencement of Business – Alteration of Memorandum and Articles of Association – Entrenchment provisionsSec5(3)-Doctrine of Constructive Notice – Ultra Vires and Indoor management – Royal British Bank Vs. Turquand – Duties of Company Secretary in the Formation and Incorporation of Company. Prospectus – Contents – Offer of Securities for Sale – Shelf Prospectus – Red Herring Prospectus – Civil and Criminal Liabilities for Misstatement for Prospectus – Statement in Lieu of Prospectus. Introduction to MCA-Efiling of forms								<b>20</b>
<b>Unit III</b>	Secretary: The Company Secretaries Act,1980-Appointment and functions of Company Secretary-Powers, Duties and Responsibilities of Secretary-Disciplinary Mechanism and penalties for professional misconduct-Ethics in Profession-Professional Liabilities– Secretary’s role as a Compliance Officer								<b>15</b>

<b>Unit IV</b>	Concept of Capital: Share Capital – Meaning and Kinds – Alteration of Capital – Issue of shares at par, premium– Forfeiture and surrender of shares– Bonus Issue– Rights Issue– SEBI disclosure and regulations 2018– Issue of sweat equity shares– Statutory provisions related to Allotment, Minimum subscription, irregular Allotment– Dematerialization and Re- materialization of securities	<b>15</b>
<b>Unit V</b>	Membership in a Company: Meaning of the term Member – Difference between a Member and a Shareholder – Persons capable of becoming a Member– Methods of becoming a Member– Rights and Liabilities of Member– Transfer and Transmission of Shares – Nomination and its Importance– Shareholders democracy– share holders agreement– Subscription Agreement– Veto powers	<b>15</b>

### RECOMMENDED TEXT BOOKS

1. N.D.Kapoor, Company Law & Secretarial Practice, Sultan Chand & Publications, New Delhi.
2. P.K.Ghosh & Dr. V. Balachandran, Outline of Company Secretarial Practice, Sultan Chand Publications, New Delhi.

### REFERENCE BOOKS

1. Abdul Gaffoor P.M.S. and Thothadri S., Company Law, Vijay Nicole Imprints Pvt.Ltd., Chennai.
2. Dr.M.R.Sreenivasan, Company Law (As per Companies Act 2013), Margham Publications, Chennai.
3. Avatar Singh, Company Law, Eastern Book Company, Lucknow.
4. Gogna P.P.S., A text book on Company Law, S Chand Publications, New Delhi.

### JOURNALS

1. Corporate Law Reporter
2. Company Cases
3. International Journal of Law and Management

### e-LEARNING RESOURCES

- [www.indianlawjournal.org](http://www.indianlawjournal.org)
- [www.lawjournals.org](http://www.lawjournals.org)
- [www.academic.oup.com](http://www.academic.oup.com)
- [www.clioindia.com](http://www.clioindia.com)
- [www.icsi.in/portal/ebulletin](http://www.icsi.in/portal/ebulletin)

## COURSE OUTCOMES

CO Number	COSTATEMENT
CO 1	Knowledge of company law and its evolution
CO 2	Illustrate the procedure for incorporation of a company
CO 3	Examine the role and responsibilities of the company secretary
CO 4	Identify the various sources of capital ,issue and forfeiture of shares and allotment of shares
CO 5	Distinguish a member from a shareholder, their rights,dutie sand liabilities

### MAPPING-COURSE OUT COME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PS O 5	PS O 6	PS O 7	PS O 8	PS O 9	PS O 10	PS O 11	PS O 12
CO1	3	3	3	2	3	3	2	2	2	3	2	3
CO2	2	3	3	2	3	3	2	3	3	3	2	2
CO3	3	3	3	2	2	3	2	3	3	3	3	3
CO4	3	3	2	3	2	3	2	2	2	3	2	2
CO5	2	3	3	2	2	3	2	2	2	3	3	3
AVERAGE	2.6	3	2.8	2.2	2.4	3	2	2.4	2.4	3	2.4	2.6

**KEY:** Strongly Correlated–3Moderately Correlated–2WeaklyCorrelated-1No Correlation- 0

**SEMESTER-III**

**INSURANCE AND RISK MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>23BCSA8</b>	<b>4</b>				<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>COURSE OBJECTIVES</b>									
<ol style="list-style-type: none"> <li>1. To familiarize the students on the various concepts of Insurance</li> <li>2. To study the Insurance plans and policies of life insurance and understand the procedure for settlement of claims and surrender of policy.</li> <li>3. To familiarize the policies in Fire and Marine Insurance.</li> <li>4. To understand the need for Health Insurance and Third-party Motor Insurance.</li> <li>5. Develop skills to examine the role of policies in personal financial planning and provide an understanding on the risk management principles and benefits.</li> </ol>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	The concept of Insurance: Introduction to Insurance – Definition – Nature of Insurance – Insurance functions – Principles of Insurance – Importance of Insurance –Terms inInsurance- IRDA and its Regulatory Functions – Recent Developments in Insurance Industry in India							<b>15</b>	
<b>Unit II</b>	Life Insurance: Principles of Life Insurance – Introduction to the Kinds of Life Insurance Policies in India–Life vs Non-Life Insurance - Policy Conditions – Settlement of claim– Surrender Values– Assignment–Nominations –Settlement of Claim							<b>15</b>	
<b>Unit III</b>	General Insurance: Fire Insurance –Functions of Fire Insurance– Types of Fire Policies – Policy Condition – Settlement of Claim–Marine Insurance – Functions of marine Insurance– Types of Marine Policies –Policy Conditions							<b>15</b>	
<b>Unit IV</b>	Miscellaneous Insurance: Motor Insurance – Principles of Motor Insurance – Procedure for effecting Motor Insurance – Policy conditions – Settlement – Introduction to Health Insurance– Health Insurance Schemes- Health insurance initiatives by state government							<b>15</b>	
<b>Unit V</b>	Risk Management: Introduction to Risk Management: Concept of Risk– Features of Risk- Classification of Risk–Definition of Risk Management –Principles of Risk Management - Essentials of Risk Management – Benefits – Risk Management Process – Limitations in Risk Management							<b>15</b>	

### RECOMMENDED TEXT BOOKS

1. Dr. Murthy A, Principles and Practice of Insurance, Margham Publications, Chennai.
2. Mishra M.Nand Mishra SB, Insurance Principles and Practice, S.Chand Publications, 2016.

### REFERENCE BOOKS

1. Anand Ganguly, Insurance Management, New Age International Publishers, New Delhi.
2. BodiaB.S, Grag M.CandSinghK. P,Insurance Fundamentals Environment and Procedures.
3. Harrington, Niehaus, Risk Management and Insurance, Mc Graw Hill Publications.
4. George.E.Rejda, Principles of Risk Management and Insurance, Pearson publications.
5. MarkS. Dorfman and DavidA. Cather, Introduction to Risk Management and Insurance, Pearson Publications.

### JOURNALS

1. Journal of Risk and Insurance.
2. International Journal of Banking Risk and Insurance.

### e-LEARNINGRE SOURCES

- <https://taxguru.in/corporate-law/general-principles-of-insurance.>,  
<https://www.irdai.gov.in>
- <http://www.yourarticlelibrary.com,https://www.licindia.in/Products/Insurance-Plan>
- <https://iedunote.com/fire-insurance-policies>
- <https://www.marineinsight.com/maritime-law>
- <https://www.investopedia.com>

### COURSE OUTCOMES

CONO	CO STATEMENT
CO 1	Recall the concepts of Insurance ,its significance and principles.
CO 2	Explain the complete structure of the plans and Policies of Life Insurance.
CO 3	Comprehend the different types of fire and marine policies, method of settlement of claim.
CO 4	Explain the underlying principles of health insurance and motor insurance.
CO 5	Outline the concept of risk management, and evaluate the types of risk and risk management process.

**MAPPING-COURSE OUT COME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PS O 2</b>	<b>PS O 3</b>	<b>PS O 4</b>	<b>PS O 5</b>	<b>PS O 6</b>	<b>PS O 7</b>	<b>PS O 8</b>	<b>PS O 9</b>	<b>PS O 10</b>	<b>PS O 11</b>	<b>PS O 12</b>
<b>CO1</b>	3	3	2	2	1	3	2	2	2	3	3	2
<b>CO2</b>	3	3	3	3	2	3	2	2	3	3	2	2
<b>CO3</b>	2	3	3	2	3	2	2	2	2	2	3	2
<b>CO4</b>	2	3	2	2	2	1	2	2	2	2	2	2
<b>CO5</b>	3	3	3	3	3	2	2	2	3	3	2	2
<b>AVERAGE</b>	2.6	3	2.6	2.4	2.2	2.2	2	2	2.4	2.6	2.4	2

**KEY:** Strongly Correlated–3 ModeratelyCorrelated–2 WeaklyCorrelated-1 No Correlation- 0

**SEMESTER- IV**

**COMPANY LAW & SECRETARIAL PRACTICE II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>23BCSA9</b>	<b>4</b>				<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<p align="center"><b>COURSE OBJECTIVES:</b></p> <ol style="list-style-type: none"> <li>1. To familiarize with the provisions relating to Directors and other key managerial personnel</li> <li>2. To study the procedure for conduct of Company meetings and secretarial duties relating to it</li> <li>3. To learn the provisions relating to dividends and audit</li> <li>4. To acquire knowledge on the methods of borrowing and creation of charges</li> <li>5. To study the legal provisions relating to mergers and acquisitions</li> </ol>									
							<b>Contents</b>		<b>No. of Hours</b>
<b>Unit I</b>	Company Management : Board of Directors–Kinds of Directors–Number of directors- Requirements of Woman Director- and Independent Director–sec 149 –Direct or Identification Number and its Significance – Qualification and Disqualification–Retirement– Resignation–Removal and Vacation of Office of Director–Duties of Directors – Code of Conduct–Disclosure of Interest by Directors –Related Party Transaction-(Sec188)–Loans to directors( Sec 185)-loans and investments by a company (Sec 186)- Key Managerial Personnel-Sec2(51)- Appointment– Whole Time Key Managerial Personnel – Appointment and Remuneration							<b>15</b>	
<b>Unit II</b>	Meetings and Procedures: Board Meetings–Annual General Meeting –Committee Meeting– Mandatory Committees and its Importance–Role and Composition–Powers of the Board and Video Conference– Secretarial Standards relating to meetings-SS2-Notice of meetings— Proxies – Agenda and Minutes of Proceedings of meeting –Voting (Section 106,107,108 ) – Electronic Voting–Postal Ballot–Resolutions(Section114–117) Kinds of Resolutions-Kinds of Meetings-technological advancement in conduct of meetings- Compliance of Legal Requirement–Shareholders Meeting– Role of Company Secretary– Rules Relating to General Meetings–Transparency and Disclosures-Board’s Report-Annual Return-Annual Report-Website disclosures and Policies-Duties of Company Secretary before during and after Board and Committee Meetings							<b>20</b>	

<b>Unit III</b>	Dividends and Audit: Declaration and Payment of Dividend - the legal procedure and compliance requirement-Investor Education and Protection Fund -payment of dividend kept in abeyance-Types of audit-Special Audit- Cost audit- Statutory Audit -Secretarial Audit. Introduction to Schedule II-provisions relating to depreciation of assets and Schedule III- format for financial statements	<b>10</b>
<b>Unit IV</b>	Borrowing Powers: Methods of Raising Funds – Powers of the Board and Shareholders – Deposit Versus Debentures – Rules and Requirement Relating to Raising Funds through Deposits and Debentures– Creation of Charges– Modification and Satisfaction of Charge– Register of charges.	<b>15</b>
<b>Unit V</b>	Merger, Compromise and Winding up: Introduction to Compromises, Arrangement , Merger and amalgamation–Power of NCLT to enforce Compromise–Reconstruction and Amalgamation–Procedure to be followed– Acquisition of shares of dissenting Shareholders– Winding up– Meaning of Winding Up– Modes of Winding Up– Winding up by the Court– Grounds for Compulsory Winding Up–Insolvency and Bankruptcy code -Sec 415.	<b>15</b>

#### **RECOMMENDED TEXT BOOKS**

1. N.D.Kapoor, Company Law & Secretarial Practice, Sultan Chand & Publications, New Delhi.
2. P.K Ghosh & Dr.V.Balanchandran, Outline of Company Secretarial Practice, Sultan Chand & Publications, New Delhi.

#### **REFERENCE BOOKS**

1. Abdul Gaffoor P.M.S. and Thothadri S., Company Law, Vijay Nicole Imprints Pvt.Ltd., Chennai.
2. Dr.M.R. Sreenivasan, Company Law(As per Companies Act 2013), Mar
3. Avatar Singh, Company Law, Eastern Book Company, Lucknow.
4. GognaP.P.S.,A text book on Company Law,S Chand Publications, NewDelhi.

#### **JOURNALS**

1. Corporate Law Reporter
2. Company Cases
3. International Journal of Law and Management

#### **e-LEARNING RESOURCES**

- [www.indianlawjournal.org](http://www.indianlawjournal.org)
- <http://taxguru.in>
- [www.supremecourt.gov.sg](http://www.supremecourt.gov.sg)
- [www.clioindia.com](http://www.clioindia.com)
- [www.icsi.in](http://www.icsi.in)>portal>ebulletin

## COURSE OUTCOMES

CO Number	COSTATEMENT
CO 1	Knowledge of role and responsibilities of key managerial personnel in a company
CO 2	Explain the rules and procedure for conducting various types of meetings
CO 3	Discuss the legal procedure for payment of dividend and type of audit
CO 4	Outline the borrowing powers of directors and shareholders and law of acceptance of deposits
CO 5	Explain the concept of merger, compromises and winding up

### MAPPING- COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME

CO/PSO	PS O 1	PS O 2	PS O 3	PS O 4	PSO 5	PS O 6	PS O 7	PS O 8	PS O 9	PS O 10	PS O 11	PS O 12
CO1	3	2	3	2	3	3	2	3	3	2	3	3
CO2	2	3	2	3	2	2	3	2	2	2	3	3
CO3	2	3	3	2	2	2	3	2	2	2	3	3
CO4	3	2	3	3	3	2	3	3	2	3	3	3
CO5	2	3	2	2	3	3	2	3	2	2	2	2
AVERAGE	2.4	2.6	2.6	2.4	2.6	2.4	2.6	2.6	2.2	2.2	2.8	2.8

**KEY:** Strongly Correlated–3Moderately Correlated–2Weakly Correlated-1No Correlation- 0

**SEMESTER IV**  
**AUDITING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCSA10	4				3	4	25	75	100
<b>Learning Objectives</b>									
<ol style="list-style-type: none"> <li>1. To provide a strong conceptual foundation in Auditing</li> <li>2. To provide broad based knowledge in verification and valuation of assets and liabilities giving scope for choice of expanded application in various fields</li> <li>3. To understand the concepts of Standards of Auditing, Auditing &amp; Assurance standards, E Audit, EDP in Auditing</li> </ol>									
<b>Contents</b>									<b>No. of Hours</b>
<b>Unit I</b>	Auditing-Meaning, Objects, Types of Audit-Auditing & Assurance standards(AAS)-Auditing Standards on Audit Engagement (CSAS-1), Auditing Standards on Audit process& Documentation(CSAS-2), Auditing Standards on Forming of Opinion (CSAS-3), Auditing Standards on Secretarial Audit(CSAS-4)- Scope, objectives and Applicability. Auditing And Assurance Standards Board (AASB)-Role of Auditing and Assurance Standards Board								<b>15</b>
<b>Unit II</b>	Vouching–Cash Transactions –Credit transactions –Credit Sales– Credit Purchases– Wages– Internal Check: Meaning, Importance - Internal Control: Meaning, Importance, Criteria for good Internal Check - Limitations of Internal Control and Evaluation of Internal control								<b>10</b>
<b>Unit III</b>	Verification & Valuation of Assets - Meaning - Verification of Cash, Inventories & Investments-Valuation of Liabilities								<b>15</b>
<b>Unit IV</b>	Standards on Auditing (SA)- Meaning, SA 250 - Consideration of Laws And Regulation in an Audit of Financial Statements- Duties of Auditor in relation to compliance of Regulations, SA 500 - Audit Evidence- Scope and Objectives. SA 700 - Forming an Opinion and Reporting on Financial Statements- Objectives, Auditor’s Responsibilities for the Audit of Financial statements Specialized Audits- Educational Institutions - Banking and Insurance companies, E- Audits- Meaning - Features - Advantages & Disadvantages								<b>20</b>
<b>Unit V</b>	EDPin Auditing: Meaning, Division of Auditing in EDP environment, Process of Audit under EDP system								<b>15</b>

## RECOMMENDED TEXT BOOKS

1. Tandon B. N., Sudharsanam S, and Sundarababu S, Practical Auditing, Sultan Chand & Sons, New Delhi.
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.

## REFERENCE BOOKS

1. Auditing, Pankaj Kumar Roy, Oxford University Press.
2. Kowal Gupta, Contemporary Auditing, McGraw Hill, New Delhi.
3. Ashish Kumar Sana, Bappaditg Biswas, Swapan Sarkar and Samyabrate Das, Auditing and Assurance McGraw–Hill Publications New Delhi.
4. Basu S.K, Fundamentals of Auditing, Pearson Publications.
5. Ray OW hittington and Kurt Pany, Principles of Auditing & other Assurance Services, Mc Graw Hill Publications, New Delhi..

## JOURNALS

1. Journal of Accounting, Auditing and Finance.
2. International Journal of Auditing.

## e–LEARNING RESOURCES

- [www.accountingtools.com](http://www.accountingtools.com), [www.wikiaccounting.com](http://www.wikiaccounting.com)
- <https://accountlearning.com>, <https://soi.du.ac.in>
- [www.quora.com](http://www.quora.com) <https://tutorialpoint.com>
- [www.vskills.in](http://www.vskills.in)
- <https://accaglobal.com>

## COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Explain the objectives of auditing and its classifications
CO 2	Outline the procedure for vouching cash and credit transactions and Distinguish between Internal audit and External audit
CO 3	Discuss the techniques applied by an auditor in verification and valuation Of assets and liabilities
CO 4	Explain the procedure regarding appointment and removal of auditors and outline on the powers and liabilities of the auditors as per the Companies Act of 2013.
CO 5	Discuss the procedure of audit for educational institutions, banks and Insurance companies and assess the need for E–audits.

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>	<b>PSO 7</b>	<b>PSO 8</b>	<b>PSO 9</b>	<b>PSO 10</b>	<b>PSO 11</b>	<b>PSO 12</b>
<b>CO1</b>	3	3	3	2	3	2	2	2	2	2	3	3
<b>CO2</b>	2	3	3	2	2	2	2	2	2	2	3	2
<b>CO3</b>	2	3	3	3	2	2	2	3	3	2	3	2
<b>CO4</b>	3	3	2	3	2	2	2	2	1	3	2	2
<b>CO5</b>	3	2	2	3	2	3	2	3	2	2	2	3
<b>AVERAGE</b>	2.6	2.8	2.6	2.6	2.2	2.2	2	2.4	2	2.2	2.6	2.2

**KEY:** Strongly Correlated–3Moderately Correlated–2Weakly  
Correlated-1No Correlation- 0