

Department of Commerce

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**PERIYAR
MANIAMMAI**
INSTITUTE OF SCIENCE & TECHNOLOGY
(Deemed to be University)
Established Under Sec. 3 of UGC Act, 1956 - NAAC Accredited
think • innovate • transform

CURRICULUM AND SYLLABUS
FOR
B.COM (Hons)
(REGULAR - THREE YEARS)
AS PER
OUTCOME BASED EDUCATION
FOR
REGULATION 2018

Curriculum for B.Com Hons

Academic Year 2018-19 Onwards

I SEMESTER

* UMAN-University Mandatory Audit Courses- 1 Lecture hour and 2 hours self study.

| Category | Course Code | Course Name | Credits | | | | Hours | | | | |
|----------|-------------|--|-----------|----------|----------|-----------|-----------|----------|----------|----------|-----------|
| | | | L | T | P | Total | L | T | P | SS | Total |
| AECC-1 | XGL101 | Communication Skills in English | 2 | 0 | 0 | 2 | 2 | 0 | 0 | 0 | 2 |
| CC-1 | XCO102 | Financial Accounting | 4 | 2 | 0 | 6 | 4 | 2 | 0 | 0 | 6 |
| CC-2 | XCO103 | Management Principles and Applications | 4 | 1 | 0 | 5 | 4 | 1 | 0 | 0 | 5 |
| CC-3 | XCO104 | General Economics | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 0 | 6 |
| CC-4 | XCO105 | Business Laws | 4 | 1 | 0 | 5 | 4 | 1 | 0 | 0 | 5 |
| UMAN-I | XUM106 | *Human Ethics, Values, Rights, and Gender Equality | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 3 |
| | | Total | 19 | 5 | 0 | 24 | 22 | 5 | 0 | 0 | 27 |

II SEMESTER

| Category | Course Code | Course Name | Credits | | | | Hours | | | | |
|----------|---------------------|--|-----------|----------|----------|-----------|-----------|----------|----------|----------|-----------|
| | | | L | T | P | Total | L | T | P | SS | Total |
| AECC-2 | XGL201 | English for Effective Communication | 2 | 0 | 0 | 2 | 2 | 0 | 0 | 0 | 2 |
| AECC-3 | XES202 | Environmental Studies | 2 | 0 | 0 | 2 | 2 | 0 | 0 | 0 | 2 |
| LAN | XGL203A/ XGL203B | Vaniha Tamil/ English for Employability | 3 | 0 | 0 | 3 | 3 | 0 | 0 | 0 | 3 |
| CC-5 | XCO204 | Advanced Financial Accounting | 4 | 1 | 1 | 6 | 4 | 1 | 2 | 0 | 7 |
| CC-6 | XCO205 | Corporate Laws | 4 | 1 | 0 | 5 | 4 | 1 | 0 | 0 | 5 |
| CC-7 | XCO206 | Office Automation | 4 | 0 | 1 | 5 | 4 | 0 | 0 | 2 | 6 |
| | | NSS,RRC,YRC | | | | | | | | | |
| | | Total | 19 | 2 | 2 | 23 | 19 | 2 | 2 | 5 | 25 |

III SEMESTER

| Category | Course Code | Course Name | Credits | | | | Hours | | | | |
|-------------|-------------|-----------------------------------|-----------|----------|----------|-----------|-----------|----------|----------|----------|-----------|
| | | | L | T | P | Total | L | T | P | SS | Total |
| CC-8 | XMS301 | Business Mathematics & Statistics | 4 | 2 | 0 | 6 | 4 | 2 | 0 | 0 | 6 |
| CC-9 | XCO302 | Corporate Accounting | 4 | 2 | 0 | 6 | 4 | 2 | 0 | 0 | 6 |
| CC-10 | XCO303 | Income Tax and Tax Planning-I | 4 | 2 | 0 | 6 | 4 | 2 | 0 | 0 | 6 |
| SEC-1 | XCO304 | E-Commerce & E-Governance | 3 | 1 | 0 | 4 | 3 | 1 | 0 | 0 | 4 |
| GE-1 | | Open Elective -1 | 3 | 0 | 0 | 3 | 3 | 0 | 0 | 0 | 3 |
| UMAN-II | XUM306 | *Disaster Management | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 3* |
| | | Total | 18 | 6 | 1 | 25 | 21 | 6 | 2 | 0 | 25 |

* UMAN-University Mandatory Audit Courses – 3 hours self study

IV SEMESTER

| Category | Course Code | Course Name | Credits | | | | Hours | | | |
|-----------------|-------------|---|-----------|----------|----------|--------------|-----------|----------|----------|-----------|
| | | | L | T | P | Total | L | T | P | Total |
| CC-11 | XCO401 | Income Tax and Tax Planning-II | 4 | 2 | 0 | 6 | 4 | 2 | 0 | 6 |
| CC-12 | XCO402 | Human Resource Management | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| CC-13 | XCO403 | Financial Management | 4 | 2 | 0 | 6 | 4 | 2 | 0 | 6 |
| SEC-2 | XCO404 | Entrepreneurship for Modern Business | 2 | 2 | 0 | 4 | 2 | 2 | 0 | 4 |
| GE-2 | | Open Elective-2 | 3 | 0 | 0 | 3 | 3 | 0 | 0 | 3 |
| Minor Course*** | XCO405 | GST Models *** | | | | 1* | | | | |
| | | Total | 18 | 7 | 0 | 25+1* | 18 | 7 | 0 | 25 |

*** Minor Course- Carries Extra Credit (15hours)

V SEMESTER

| Category | Course Code | Course Name | Credits | | | | Hours | | | |
|-----------------|-------------|--|-----------|----------|----------|--------------|-----------|----------|----------|-----------|
| | | | L | T | P | Total | L | T | P | Total |
| CC-14 | XCO501 | Practical Cost Accounting | 4 | 2 | 0 | 6 | 4 | 2 | 0 | 6 |
| DSE-1 | XCO502 | Discipline Specific Electives-1 | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| DSE-2 | XCO503 | Discipline Specific Electives-2 | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| GE-3 | | Open Elective-3 | 3 | 0 | 0 | 3 | 3 | 0 | 0 | 3 |
| | XCO504 | Internship Training | 0 | 0 | 2 | 2 | 0 | 0 | 4 | 4 |
| Minor Course*** | XCO505 | PERT & CPM | | | | 1* | | | | |
| | | Total | 17 | 4 | 2 | 23+1* | 17 | 4 | 4 | 25 |

*** Minor Course- Carries Extra Credit (15hours)

VI SEMESTER

| Category | Course Code | Course Name | Credits | | | | Hours | | | |
|-----------------|-------------|---|-----------|----------|----------|--------------|-----------|----------|----------|-----------|
| | | | L | T | P | Total | L | T | P | Total |
| CC-15 | XCO601 | Principles and Practices of Auditing | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| DSE-3 | XCO602 | Discipline Specific Electives -3 | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| DSE-4 | XCO603 | Discipline Specific Electives -4 | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| Project | XCO604 | Project Work | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 7 |
| Minor Course*** | XCO605 | Cyber Laws | | | | 1* | | | | |
| | | Total | 15 | 3 | 0 | 24+1* | 15 | 3 | 0 | 25 |

*** Minor Course- Carries Extra Credit (15hours)

Summary of Credits

| Category | No. of Courses | No of Credit | As per UGC | Deviation |
|--|---|--------------|------------|-----------|
| AECC Ability-Enhancement Compulsory Course | 3 X 2 Credits 6 | 6 | 4 | +2 |
| Core Courses | 11 X 6 Credits 66 4X 5 Credits 20 _____ | 86 | 84 | +2 |
| SEC Skill-Enhancement Elective Course | 2 X 4 Credits 8 | 8 | 8 | Nil |
| DSE Discipline Specific Elective | 4X 6 Credits 24 | 24 | 24 | Nil |
| Generic Elective (GE) OE -3 Courses | OE 3 X 3Credits 9 | | | |
| LAN 1 Course | LAN 1X3 Credits 3 | | | |
| Project Work | 1X 6 Credits 6 | | | |
| Internship training | 1 X 2 Credits 2 _____ | 20 | 24 | -4 |
| Minor courses*** 3 Courses | | | | |

| | | | | |
|------------------------|--|------------|------------|------------|
| (Carries Extra Credit) | | | | |
| NSS/RRC/YRC | | | | |
| Total | | 144 | 144 | Nil |

Notes:

- For Core Course Advanced Financial Accounting: there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials
- Minor Course- Carries Extra Credit (15hours)- will not be included for calculation of CGPA

LIST OF DISCIPLINE SPECIFIC ELECTIVES

DSE-1 (Any one of the following Group)

| Category | Semester | Course | Credits | | | | Hours | | | |
|----------|----------|--|---------|---|---|-------|-------|---|---|-------|
| | | | L | T | P | Total | L | T | P | Total |
| DSE1A | V | Banking Law and Practice | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| DSE1B | V | Investment and Portfolio Management | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| DSE1 C | V | Indian Economy, Performance and Policies | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |

DSE- 2 (Any one of the following Group)

| Category | Semester | Course | Credits | | | | Hours | | | |
|----------|----------|------------------------|---------|---|---|-------|-------|---|---|-------|
| | | | L | T | P | Total | L | T | P | Total |
| DSE2A | V | Corporate Tax Planning | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| DSE2B | V | Advertising | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| DSE2 C | V | Marketing Practices | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |

DSE-3 (Any one of the following Group)

| Category | Semester | Course | Credits | | | | Hours | | | |
|----------|----------|--|---------|---|---|-------|-------|---|---|-------|
| | | | L | T | P | Total | L | T | P | Total |
| DSE3A | VI | Financial Markets and Financial Services | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| DSE3B | VI | Accounting for Decision Making | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |

| | | | | | | | | | | |
|--------|----|------------------------|---|---|---|---|---|---|---|---|
| DSE3 C | VI | International Business | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
|--------|----|------------------------|---|---|---|---|---|---|---|---|

DSE-4 (Any one of the following Group)

| Category | Semester | Course | Credits | | | | Hours | | | |
|----------|----------|--------------------------------------|---------|---|---|-------|-------|---|---|-------|
| | | | L | T | P | Total | L | T | P | Total |
| DSE4A | VI | Business Research Methods | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| DSE4B | VI | Consumer Affairs and Customer Care | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |
| DSE4 C | VI | Industrial Relations and Labour Laws | 5 | 1 | 0 | 6 | 5 | 1 | 0 | 6 |

I SEMESTER

COMMUNICATION SKILLS IN ENGLISH

COURSE OUTCOMES (COs)

On the successful completion of this course students would be able to

CO1: Cog: K: Choose and *identify* different styles to various forms of public speaking skills and presentation skills.

CO2:Cog: K,U: *Understand* and identify the proper tone of language required in writing and speaking.

2. **Effective Technical Communication:** A guide for scientists and Engineers. Author: Barun K. Mitra, Publication: Oxford University press. 2007

FINANCIAL ACCOUNTING

COURSE OUTCOMES (Cos)

On the successful completion of this course students would be able to

CO1: Cog: U, *Acquire* theoretical knowledge on accounting and preparation of final accounting

CO2: Cog: Ap, *Prepare* bank reconciliation statement and to *identify* and rectify errors.

CO3: Cog: Ap, *Calculate* depreciation on fixed assets

CO4: Cog: An: *Compare and contrast and solve* single entry to double entry system.

CO5: Cog: Ap, *Prepare* accounts for Non-Profit Organizations.

| SEMESTER – I | | | | | |
|---------------|----------------------|---|---|---|---|
| COURSE CODE | COURSE NAME | L | T | P | C |
| XCO102 | FINANCIAL ACCOUNTING | 4 | 2 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:1.5 | 4 | 2 | 0 | 6 |

SYLLABUS

| UNIT | Content | Hours Allotted |
|------------|--|----------------|
| I | PREPARATION OF FINAL ACCOUNTS: a) Of a profit making concern - sole proprietorship. i. Preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet ii. Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors | 12+6+0 |
| II | RECONCILIATION STATEMENTS Bank Reconciliation Statement RECTIFICATION OF ERRORS Classification of errors – basic principle for rectification of errors – suspense account. | 12+6+0 |
| III | ACCOUNTING FOR DEPRECIATION a) Depreciation Policy applicable to different industries. b) Methods, computation and Accounting treatment | 12+6+0 |

| | | | | |
|---|--|-----------------|-----------------|-----------------|
| | Straight line, diminishing balance method, annuity method, sinking fund method, machine hour rate method. | | | |
| IV | SINGLE ENTRY SYSTEM Under Single Entry System including conversion of single entry into double entry system (basic level) i. Concept of Single Entry System and preparation of Statement showing Profit and Loss, Statement of Affairs ii. Conversion of Single Entry System into Double Entry System of Accounting. | 12+6+0 | | |
| V | PREPARATION OF ACCOUNTS FOR NON-PROFIT CONCERN i. Preparation of Receipts and Payments Account; ii. Preparation of Income and Expenditure Account iii. Preparation of Balance Sheet | 12+6+0 | | |
| | | Lecture | Tutorial | Total |
| | | 60 Hours | 30 Hours | 90 Hours |
| TEST BOOKS | | | | |
| 1. Reddy T.S and Murthy A. : Financial Accounting, Margham Publications Pvt., Ltd., Chennai. 2015 | | | | |
| 2. R.L.Guptha and M. Radhaswamy :Advanced Accountancy, Sultan Chand & Sons - New Delhi. 2014. | | | | |
| REFERENCE | | | | |
| 1. Chakravarthi,Advanced Accountancy , Himalaya publications, New Delhi. | | | | |

MANAGEMENT PRINCIPLES AND APPLICATIONS

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

- CO1: Cog: (U),(Eva), **Summarize** the nature, process and importance of business management. **Compare and contrast** the contributions of Indian and International Management Thinkers.
- CO2: Cog: (U), **Discuss** the process and types of planning and decision making.
- CO3: Cog: (An),(U) **Distinguish** the concepts of authority, responsibility and accountability, centralization and decentralization; and Organization structure. **Explain** the process of staffing.

CO4: Aff: (Val), **Defined** the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Ouchi and David McClelland

CO5: Aff: (Org), **Display** different leadership style appropriate to the situation and communicate effectively.

CO6: Cog: (U), (Creating), **Explain** the strategies of effective managerial control system.

Propose a model to carry out the process of change management.

| SEMESTER – I | | | | | |
|---------------|--|----------|---|---|---------|
| COURSE CODE | COURSE NAME | Category | | | |
| | | L | T | P | Credits |
| | MANAGEMENT PRINCIPLES AND APPLICATIONS | 4 | 1 | 0 | 5 |
| PREREQUISITES | NIL | L | T | P | Hour |
| C:P:A | 4:0:1 | 4 | 1 | 0 | 5 |

SYLLABUS

| UNIT | Content | Hours Allotted |
|------------|--|----------------|
| I | INTRODUCTION Concept, nature, process and significance of management; Managerial roles; An overview of functional areas of management; Development of management thought; Classical and neo-classical systems; Contingency approaches - Contribution of Management International Thinkers: Taylor, Fayol, Elton Mayo and Indian Thinkers: Pragalad, Vijay Govindarajan, Pankaj Ghemawat. Indian Management Theory 'I', Management thoughts in Thirukkural. | 12+3+0 |
| II | PLANNING: Concept, process, and types. Decision making - concept and process, Creativity in decision making; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation – Management by exception - Case studies | 12+3+0 |
| III | ORGANIZING Concept, nature, process, and significance of organising; Authority, responsibility and accountability relationships; Centralization and decentralization; Departmentation; Organization Structure -forms and contingency factors. Dynamics of group behaviour | 12+3+0 |
| IV | MOTIVATING AND LEADING | 12+3+0 |

| | | | | | |
|--|--|----------------|-----------------|-----------------|---------------|
| | People at Work: Motivation -concept; Theories - David McClelland, Maslow, Herzberg, McGregor, and Ouchi. Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management; Communication -nature, process, networks, and barriers; Effective communication. Case studies. | | | | |
| V | MANAGERIAL CONTROL AND MANAGEMENT OF CHANGE Concept and process; Effective control system; Techniques of control - traditional and modern. Management of Change: Concept, nature, and process of planned change; Resistance to change; Conflict management – functional and dysfunctional aspects of conflict - Jahari window- Case studies. | | | | 12+3+0 |
| | | Lecture | Tutorial | Total | |
| | | 60Hours | 15 | 75 Hours | |
| Text Book | | | | | |
| <ol style="list-style-type: none"> 1. J.Jayashankar, Principles of Management, Chennai, Margham publications. 2. Weihrich and Koontz, et al, Essentials of Management, New Delhi, Tata McGraw Hill | | | | | |
| REFERENCE BOOKS: | | | | | |
| <ol style="list-style-type: none"> 1. C B Guptha, Principles of Management, New Delhi, Sultan Chand & Sons 2. Druker Peter F, <i>Management Challenges for 21st Century</i>, Oxford ,Butterworth Heinemann. 3. Louis A. Allen, <i>Management and Organization</i>, Tokyo, McGraw Hill. 4.Hamton, David R., <i>Modern Management</i>, New York ,McGraw Hill. | | | | | |

GENERAL ECONOMICS

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1:Cog:(Un) **Explain** micro, macro and other economic systems

CO2:Cog:(An)**Analyze** the cost concepts through cost curves

CO3:Cog:(An)**Distinguish** different types of markets

CO4:Cog:(An)*Understand* Indian Tax structure, their composition and shares in Indian budget
 CO5:Cog:(Un)*Summarize* Liberalization, Privatization & Globalization and Balance of Payments

| SEMESTER – I | | | | | |
|---------------|-------------------|----------|---|---|---------|
| COURSE CODE | COURSE NAME | Category | | | |
| | | L | T | P | Credits |
| XCO104 | GENERAL ECONOMICS | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | Hour |
| C:P:A | 4.5:0:1.5 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | HOURS | | | | | | |
|---|---|-----------|----------|-------|----------|----------|---------|--|
| I | Introduction to economy and Economic Systems – Principles of economics (Micro and Macro Economics) – Utility, demand and supply, factors affecting demand and supply National Income – Definition & components – Aggregate demand and Aggregate supply | 15 | | | | | | |
| II | Factors of Production (Land, labour, capital & organization) - Cost concepts, Cost curves (Total, Average, Marginal and incremental) and their shapes – Economies & diseconomies | 15 | | | | | | |
| III | Markets - definition, types: Price determination - Perfect Competition, Monopoly, Discriminating monopoly, Monopolistic Competition and Oligopoly | 15 | | | | | | |
| IV | Tax structure in India – Tax definition - Cannons of taxation - Direct & indirect taxes – their composition and shares in Indian budget, budgetary measures for development | 15 | | | | | | |
| V | India and Global economy: Liberalization, Privatization & Globalization - Exports and Imports, Balance of Payments, Indian EXIM Policy. | 15 | | | | | | |
| | <table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 hours</td> <td>30 hours</td> <td>90hours</td> </tr> </tbody> </table> | Lecture | Tutorial | Total | 60 hours | 30 hours | 90hours | |
| Lecture | Tutorial | Total | | | | | | |
| 60 hours | 30 hours | 90hours | | | | | | |
| TEST BOOKS | | | | | | | | |
| 1. S. Sankaran - Business Economics – Margham publications, Chennai, 2012 | | | | | | | | |

2. K.P.M. Sundaram - Business Economics – Sultan Chand & Co. Pvt, Ltd., New Delhi, 2012.

REFERENCE

- 1.Recent Reserve Bank of India Bulletins (Indian Economy – Basic Statistics)
- 2.Datt, Ruddar and K.P.M Sundharam, Indian Economy, Ed.52, S. Chand and Co. Pvt. Ltd. New Delhi, 2011
- 3.Bose D. and Marimuthu A. - An introduction to Micro Economics – Himalaya Publications House, 2011

Mapping of COs with POs

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 |
|--------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 1 | 1 | | | 1 | | | | 1 |
| CO2 | 1 | 1 | 1 | | 1 | | 1 | | 1 |
| CO3 | 1 | 2 | 2 | | | 2 | 2 | | 1 |
| CO4 | 1 | 2 | | | 3 | 2 | | | 2 |
| CO5 | 1 | 3 | | | 2 | 2 | | | 2 |
| Total | 5 | 9 | 3 | 0 | 7 | 6 | 3 | 0 | 7 |
| Scaled to 0,1,2,3 scale | 1 | 2 | 1 | 0 | 2 | 2 | 1 | 0 | 2 |

0 – No relation 1- Low relation 2- Medium relation 3–High relation

BUSINESS LAW

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: U, Psy (Com), *Explain* essentials of Contract, performance and breach of Contract under Indian Contract Act 1872.

CO2: Cog: U, Psy (Com), *Interpret* necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.

CO3: Cog: U, *Illustrate* the objectives of Consumer Protection Act and jurisdiction of Consumer Protection Councils

CO4: Cog: Ana, *Differentiate* between LLP and Partnership, LLP and Company under The Limited Liability Partnership Act, 2008.

CO5: Cog: U, *Summarize* the Information Technology Act, 2000.

| SEMESTER II | | | | | |
|---------------|--------------|----------|---|---|---------|
| COURSE CODE | COURSE NAME | Category | | | |
| | | L | T | P | Credits |
| XCO203 | BUSINESS LAW | 4 | 1 | 0 | 5 |
| PREREQUISITES | NIL | L | T | P | Hour |
| C:P:A | 4.5:0:0.5 | 4 | 1 | 0 | 5 |

SYLLABUS

| UNIT | Content | Hours Allotted |
|------------|---|----------------|
| I | The Indian Contract Act, 1872 Nature of contract – Definition – essentials for valid contract – Agreement – Offer & acceptance – revocation of acceptance – Consideration – agreement without consideration – exception to the rule – Performance of contracts - various illegal agreements and agreement opposing public policy - Void agreement - contingent contracts – Discharge of contracts- Remedies for breach of contract – Quasi contracts | 12+3+0 |
| II | The Sale of Goods Act, 1930 Formation of the contract of sale– Conditions and Warranties-Transfer of ownership and delivery of goods- Unpaid seller and his rights | 12+3+0 |
| III | Consumer protection Act, 1986: Objectives, Consumer, goods, service, defect in goods, deficiency in service, unfair trade practice, and restrictive trade practice. Consumer Protection Councils at the Central, State and District Levels – Objectives & jurisdiction | 12+3+0 |
| IV | The Limited Liability Partnership Act, 2008 Salient Features of LLP - Difference between LLP and Partnership, LLP and Company - LLP Agreement - Nature of LLP - Partners and Designated Partners - Incorporation Document - Incorporation by Registration, Registered office of LLP and change therein - Change of name - Partners and their Relations - Extent and limitation of liability of LLP and partners - Whistle blowing - Taxation of LLP - Conversion of | 12+3+0 |

| | | | | | |
|---|--|-----------------|-----------------|-----------------|---------------|
| | LLP | | | | |
| V | The Information Technology Act, 2000 Definitions under the Act - Digital signature - Electronic governance - Attribution, acknowledgement and dispatch of electronic records - Regulation of certifying authorities - Digital signatures certificates - Duties of subscribers - Penalties and adjudication - Appellate Tribunal - Offences | | | | 12+3+0 |
| | | Lecture | Tutorial | Total | |
| | | 60 Hours | 15 Hours | 75 Hours | |
| Text Book | | | | | |
| 1.Kapoor N.D., “Elements of Mercantile Law”, Sultan Chand & Sons, New Delhi, 2014 | | | | | |
| Reference | | | | | |
| 1. Desai T.R, “Indian Contract Act, Sale of Goods Act and Partnership Act”, S.C. Sarkar & Sons Pvt. Ltd., Kolkata, 1968 | | | | | |
| 2. Khergamwala J.S, “The Negotiable Instruments Act”, N.M.Tripathi Pvt. Ltd, Mumbai, 1975 | | | | | |
| 3. Avtar Singh, “Principles of Mercantile Law”, Eastern Book Company, Lucknow, 2011 | | | | | |

HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1:Cog:(Rem),(Un) *Relate* and *Interpret* the human ethics and human relationships.

CO2:(Un),(Ap) *Explain* and *Apply* gender issues, equality and violence against women.

CO3:Cog:(An), Aff: (Re) Classify and Develop the identify of human rights and their violations
.CO4: Cog:(Un),Cog:(An) Classify and Dissect necessity of human rights and report on violations.

CO5:Cog:(Rem), Cog:(Res) List and respond to family values, universal brotherhood, fight against corruption by common man and good governance

| COURSE CODE | COURSE NAME | L | T | P | SS | C |
|---------------|---|----------|----------|----------|----------|----------|
| | HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY | 0 | 0 | 0 | 0 | 0 |
| PREREQUISITES | NIL | L | T | P | SS | H |
| C:P:A | 2.5:0:0.5 | 3 | 0 | 0 | 0 | 3 |

SYLLABUS

| UNITS | CONTENT | Hours allotted |
|------------|--|----------------|
| I | HUMAN ETHICS AND VALUES: Human Ethics and values - Understanding of oneself and others- motives and needs- Social service, Social Justice, Dignity and worth, Harmony in human relationship: Family and Society, Integrity and Competence, Caring and Sharing, Honesty and Courage, WHO's holistic development - Valuing Time, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, character building and Personality. | 7+0+0 |
| II | GENDER EQUALITY : Gender Equality - Gender Vs Sex, Concepts, definition, Gender equity, equality, and empowerment. Status of Women in India Social, Economical, Education, Health, Employment, HDI, GDI, GEM. Contributions of Dr.B.R. Ambethkar, ThanthaiPeriyar and Phule to Women Empowerment | 9+0+0 |
| III | WOMEN ISSUES AND CHALLENGES: Women Issues and Challenges- Female Infanticide, Female feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Access to education, Marriage. Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Medical Termination of Pregnancy Act, and Dowry Prohibition Act. | 9+0+0 |
| IV | HUMAN RIGHTS: Human Rights Movement in India – The preamble to the Constitution of India, Human Rights and Duties, Universal Declaration | 9+0+0 |

| | | | | | | | | |
|---|---|----------------|-------------------|--------------|-----------|--|-----------|--|
| | of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Discrimination and forced Labour, Rights and protection of children and elderly. National Human Rights Commission and other statutory Commissions, Creation of Human Rights Literacy and Awareness. - Intellectual Property Rights (IPR). National Policy on occupational safety, occupational health and working environment | | | | | | | |
| V | GOOD GOVERNANCE AND ADDRESSING SOCIAL ISSUES: Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society, whom to make corruption complaints, fight against corruption and related issues, Fairness in criminal justice administration, Government system of Redressal. Creation of People friendly environment and universal brotherhood. | 11+0+0 | | | | | | |
| | <table border="1"> <tr> <td>LECTURE</td> <td>SELF STUDY</td> <td>TOTAL</td> </tr> <tr> <td>45</td> <td></td> <td>45</td> </tr> </table> | LECTURE | SELF STUDY | TOTAL | 45 | | 45 | |
| LECTURE | SELF STUDY | TOTAL | | | | | | |
| 45 | | 45 | | | | | | |
| <p>REFERENCES:</p> <ol style="list-style-type: none"> 1. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012). 2. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996). 3. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998). 4. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990). 5. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000) 6. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998). | | | | | | | | |

Table 1: Mapping of COs with POs

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CO1 | 1 | | 1 | | | 3 | | 1 | 1 |
| CO2 | 1 | | 1 | | | 2 | | | 2 |
| CO3 | 1 | | | | | 1 | | | 2 |

| | | | | | | | | | |
|--------------|----------|--|---|--|--|----|--|--|---|
| CO4 | 1 | | | | | 2 | | | |
| CO5 | 1 | | | | | 2 | | | 2 |
| Total | 5 | | 2 | | | 10 | | | 7 |
| Scaled Value | 1 | | 1 | | | 2 | | | 2 |

1 – 5 → 1, 6-10 → 2, 11 – 15 → 3

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

II SEMESTER

ENGLISH FOR EFFECTIVE COMMUNICATION

COURSE OUTCOMES (COs)

CO1: Cog: C: Ability to *identify* the features of a technical project report and Knowledge on the linguistic competence to write a technical report

1. Technical Writing – April, 1978, by Gordon H. Mills (Author), John A. Walter (Author)
2. Effective Technical Communication: A guide for scientists and Engineers. Author: Barun K. Mitra, Publication: Oxford University press. 2007

Software for lab:

- **English Teaching software** (Young India Films)

ENVIRONMENTAL STUDIES

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1. Cog: (R and U):*Describe* the significance of natural resources and *explain* anthropogenic impacts.

CO2. Cog: U :*Illustrate* the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.

CO3. Cog: R, Aff: Receiving; *identify* the facts, consequences, preventive measures of major pollutions and *recognize* the disaster phenomenon

CO4. Cog: (U & Anal):*Explain* the socio-economic, policy dynamics and *practice* the control measures of global issues for sustainable development.

CO5. Cog: (U & App): *Recognize* the impact of population and the concept of various welfare programs, and *apply* the modern technology towards environmental protection.

| SEMESTER II | | | | | | |
|-------------|-----------------------|----------|---|---|----|---------|
| COURSE CODE | COURSE NAME | Category | | | | |
| | | L | T | P | SS | Credits |
| XES201 | ENVIRONMENTAL STUDIES | 2 | 0 | 0 | 0 | 2 |

| | | | | | | |
|----------------------|--------------------|----------|----------|----------|-----------|----------|
| PREREQUISITES | NIL | L | T | P | SS | H |
| C:P:A | 1.5: 0 :0.5 | 2 | 0 | 0 | 1 | 3 |

SYLLABUS

| UNIT | Content | Hours Allotted |
|-------------|---|-----------------------|
| I | <p>INTRODUCTION TO ENVIRONMENTAL STUDIES AND ENERGY</p> <p>Definition, scope and importance – Need for public awareness – Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people – Water resources: Use and over-utilization of surface and ground water, flood, drought, conflicts over water, dams-benefits and problems – Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies – Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies – Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies – Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification – Role of an individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles.</p> | 9 |
| II | <p>ECOSYSTEMS AND BIODIVERSITY</p> <p>Concept of an ecosystem – Structure and function of an ecosystem – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristic features, structure and function of the (a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries) – Introduction to Biodiversity – Definition: genetic, species and ecosystem diversity - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.</p> | 9 |
| III | <p>ENVIRONMENTAL POLLUTION</p> <p>Definition – Causes, effects and control measures of: (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards – Solid waste management: Causes, effects and control measures of urban and industrial wastes – Role</p> | 9 |

| | of an individual in prevention of pollution – Pollution case studies – Disaster management: flood, earthquake, cyclone and landslide. | | | | | | | |
|--|---|----------|------------|-------|----------|----------|----------|--|
| IV | ENERGY AND WATER CONSERVATION Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns, climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation – Consumerism and waste products – Environment Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness. | 9 | | | | | | |
| V | HUMAN POPULATION AND THE ENVIRONMENT Population growth, variation among nations – Population explosion – Family welfare programme – Environment and human health – Human rights – Value education - HIV / AIDS – Women and Child welfare programme– Role of Information Technology in Environment and human health – Case studies. | 9 | | | | | | |
| | <table border="1"> <thead> <tr> <th>Lecture</th> <th>Self Study</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>30 hours</td> <td>15 hours</td> <td>45 hours</td> </tr> </tbody> </table> | Lecture | Self Study | Total | 30 hours | 15 hours | 45 hours | |
| Lecture | Self Study | Total | | | | | | |
| 30 hours | 15 hours | 45 hours | | | | | | |
| TEXT BOOKS | | | | | | | | |
| <ol style="list-style-type: none"> 1. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, 2000. 2. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, 2003 3. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, 2003. | | | | | | | | |
| REFERENCE BOOKS | | | | | | | | |
| <ol style="list-style-type: none"> 1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, 2009. 2. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, 2001. 3. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, 2012. 4. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, 2003. 5. Sundar, Disaster Management, Sarup& Sons, New Delhi, 2007. 6. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, 2006. | | | | | | | | |

E RESOURCES

1. <http://www.e-booksdirectory.com/details.php?ebook=10526>
2. <https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science>
3. <https://www.free-ebooks.net/ebook/What-is-Biodiversity>
4. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4
5. <http://bookboon.com/en/pollution-prevention-and-control-ebook>
6. <http://www.e-booksdirectory.com/details.php?ebook=8557>

Vaniha Tamil/ English for Employability

| II SEMESTER | | | | | |
|---------------------|--|---|---|---|---|
| COURSE CODE | COURSE NAME | L | T | P | C |
| XGL203A/ XGL203B | VANIHA TAMIL/ ENGLISH FOR EMPLOYABILITY | 3 | 0 | 0 | 3 |
| PREREQUISITIES | NIL | L | T | P | H |
| C:P:A | 2.5:0:0.5 | 3 | 0 | 0 | 3 |

University Mandatory Language Course(LAN) Common Syllabus to all UG (Arts and Science Programmes)

ADVANCED FINANCIAL ACCOUNTING

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: U, *Describe* the special transactions such as consignment and joint venture.basis.

CO2: Cog (Ap): Psy (Set): *Prepare* accounting for inland branches and departmental accounts

CO3: Cog: (Ap) ,*Prepare* accounting for dissolution for partnership firm.

CO4:Cog: (An), *Compare* and contrast the hire purchase and installment purchase system

CO5: Cog (Ap): Psy (Set): *Prepare* cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet using Tally package.

| SEMESTER II | | | | | |
|----------------------|--------------------------------------|----------|----------|----------|-------------|
| COURSE CODE | COURSE NAME | Category | | | |
| | | L | T | P | Credits |
| | ADVANCED FINANCIAL ACCOUNTING | 4 | 1 | 1 | 6 |
| PREREQUISITES | NIL | L | T | P | Hour |
| C:P:A | 4.5:0:1.5 | 4 | 1 | 2 | 7 |

SYLLABUS

| UNIT | Content | Hours Allotted |
|------------|--|----------------|
| I | ACCOUNTING FOR SPECIAL TRANSACTIONS a) Consignment b) Joint Venture | 12+3+3 |
| II | ACCOUNTING FOR INLAND BRANCHES Dependent branch; Debtors system, stock and debtor system; Final accounts system; Independent branch. DEPARTMENTAL ACCOUNTS - Distinction between departments and branches - Allocation of Common expenses - expenses which cannot be allocated - Inter departmental transfer at cost or selling price. | 12+3+3 |
| III | ACCOUNTING FOR DISSOLUTION OF PARTNERSHIP FIRM Dissolution of a partnership firm –Modes of dissolution of a firm; Insolvency of partners; sale to a limited company- Gradual realization of assets and piecemeal distribution - | 12+3+3 |
| IV | HIRE-PURCHASE AND INSTALLMENT PURCHASE SYSTEM Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Instalment purchase system; After sales service. | 12+3+3 |
| V | COMPUTERIZED ACCOUNTING SYSTEM | 12+3+3 |

| | | | | | |
|---|--|-----------------|-----------------|------------------|-----------------|
| | Computerized Accounting System (Tally package); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet. | | | | |
| | Theory Exam shall carry 80 and Practical 20 marks. Theory exam will be of 3 hours but in case of computerized accounts practical exam will be of 2 hours. | | | | |
| | | Lecture | Tutorial | Practical | Total |
| | | 60 Hours | 15 Hours | 15 Hours | 90 Hours |
| TEXT | | | | | |
| 1. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & sons, New Delhi 2. T.S Reddy and A. Murthy. Financial Accounting, Margham Publishers Pvt, Ltd, Chennai. 3. S.P. Jain and K.C. Narang -Advanced Accounting ,Kalyani Publishers, Calcutta. | | | | | |
| REFERENCE | | | | | |
| 1. Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy :Kitab Mahal, Allahabad. 2. Chakhroborthy - Advanced Accounting, S. Chand & Co, New Delhi. 3. S.P. Iyengar - Advanced Accounting, Sultan Chand & sons, New Delhi. 4. Sukla M.C and Grewal T.S Advanced Accounting, S. Chand & Co, New Delhi. | | | | | |

CORPORATE LAWS

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: Ap, ***understand*** the provisions of Administration of Company Law registration and formation of a company

CO2: Cog: Ap, ***Analyze*** various documents require for formation and to sustain a company

CO3:Cog: Ap, ***Understand the duties and responsibilities of*** directors and Key managerial personnel and various kinds of meetings

CO4: Cog: Ap, ***Apply the*** Provisions relating to payment of Dividend and audit the books of records of a company

CO5: Cog: Ap, ***understand*** the Concept of Corporate Social Responsibility

| II SEMESTER | | | | | |
|-------------|----------------|---|---|---|---|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | CORPORATE LAWS | 4 | 1 | 0 | 5 |

| | | | | | |
|----------------------|------------------|----------|----------|----------|----------|
| | | | | | |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:0.5 | 4 | 1 | 0 | 5 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted | | | | | | |
|-----------------|--|-----------------|-----------------|--------------|-----------------|-----------------|-----------------|--|
| I | Introduction Administration of Company Law- Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents-on-line registration of a company. | 12+3+0 | | | | | | |
| II | Documents Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares. | 12+3+0 | | | | | | |
| III | Management Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; <i>Meetings</i> : Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Corporate Social Responsibility Committee | 12+3+0 | | | | | | |
| IV | Dividends, Accounts, Audit : Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up : Concept and modes of Winding Up. Insider Trading, Whistle Blowing : Insider Trading; meaning & legal provisions; Whistle blowing : Concept and Mechanism | 12+3+0 | | | | | | |
| V | Corporate Social Responsibility : Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility- Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate- Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models-Codes, and Standards on CSR | 12+3+0 | | | | | | |
| | <table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60 hours</td> <td>15 hours</td> <td>75 hours</td> </tr> </table> | Lecture | Tutorial | Total | 60 hours | 15 hours | 75 hours | |
| Lecture | Tutorial | Total | | | | | | |
| 60 hours | 15 hours | 75 hours | | | | | | |

Text Books

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi

Reference Books:

1. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
2. Avtar Singh, *Introduction to Company Law*, Eastern Book Company

OFFICE AUTOMATION**COURSE OUTCOMES**

On the successful completion of this course students would able to

CO1.Cog: *Understand* the usage and applications of computers in Business

CO2. Cog, A_pApply the dynamics of Preparing Power Point Presentations

CO3.Cog: R Adopt the procedures utilized in Spreadsheet and its Business Applications.

CO4.Cog: R Find Models and methods of generally used Spreadsheet functions

CO5. Cog:R Explain Security issues and measures

| SEMESTER – II | | | | | |
|----------------|-------------------|----------|---|---|---------|
| COURSE CODE | COURSE NAME | Category | | | |
| | | L | T | P | Credits |
| | OFFICE AUTOMATION | 4 | 0 | 1 | 5 |
| PREREQUISITIES | NIL | L | T | P | Hour |
| C:P:A | | 4 | 0 | 2 | 5 |

SYLLABUS

| UNITS | CONTENT | HOURS |
|----------|--|---------------|
| I | Word Processing: Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities | 12+0+3 |

| II | Preparing Power Point Presentations: Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities | 12+0+3 | | | | | | |
|--|---|-----------------|-----------|-------|-----------------|-----------------|-----------------|--|
| III | Spreadsheet and its Business Applications: concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs | 12+0+3 | | | | | | |
| IV | Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions | 12+0+3 | | | | | | |
| V | Database Management System: Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. Prevention of Virus: Network security- Security issues and measures- security threats and attachés- prevention | 12+0+3 | | | | | | |
| | <table border="1"> <thead> <tr> <th>Lecture</th> <th>Practical</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">60 hours</td> <td style="text-align: center;">15 hours</td> <td style="text-align: center;">75 hours</td> </tr> </tbody> </table> | Lecture | Practical | Total | 60 hours | 15 hours | 75 hours | |
| Lecture | Practical | Total | | | | | | |
| 60 hours | 15 hours | 75 hours | | | | | | |
| TEST BOOKS | | | | | | | | |
| <ol style="list-style-type: none"> Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi, 2014 Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication,2012 | | | | | | | | |
| REFERENCE | | | | | | | | |
| <ol style="list-style-type: none"> Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi, 2012 V. Rajaraman, Introduction to Information Technology, PHI. New Delhi, 2012 R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi, 2011 Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software manuals, 2011 | | | | | | | | |

Semester III

BUSINESS MATHEMATICS AND STATISTICS

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1.Cog: *RFind* inverse of a matrix through determinant method.

CO2. Cog, A_p *Apply* the Rules of differentiation

CO3.Cog: *RFind* Simple and compound interest. Rates of interest.

CO4.Cog: *RFind* Central Tendency and Standard deviation

CO5. Cog:*RFind* correlation and regression coefficients

| II SEMESTER | | | | | |
|----------------------|--|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | BUSINESS MATHEMATICS AND STATISTICS | 4 | 2 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:1.5 | 4 | 2 | 0 | 6 |

SYLLABUS

| UNIT | Content | Hours Allotted |
|-------------|--|-----------------------|
| I | Matrices: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method. | 12+6+0 |
| II | Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit. | 12+6+0 |
| III | Basic Mathematics of Finance: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates. | 12+6+0 |
| IV | Univariate Analysis : Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard | 12+6+0 |

| | | | | | | | | |
|--|--|----------|----------|-------|----------|----------|----------|--|
| | deviation. | | | | | | | |
| V | Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients. | 12+6+0 | | | | | | |
| | <table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60 Hours</td> <td>30 Hours</td> <td>90 Hours</td> </tr> </table> | Lecture | Tutorial | Total | 60 Hours | 30 Hours | 90 Hours | |
| Lecture | Tutorial | Total | | | | | | |
| 60 Hours | 30 Hours | 90 Hours | | | | | | |
| TEXT BOOKS | | | | | | | | |
| 1. Gupta S.P, Statistical methods, S. Chand & Co., New Delhi (2004). 2. Gupta .S.C and Kapoor .V.K, "Fundamentals of Mathematical Statistics", 11th Extensively revised edition, Sultan Chand & Sons, (2007). | | | | | | | | |
| REFERENCES | | | | | | | | |

CORPORATE ACCOUNTING

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: Ap, **Apply** the provisions of Companies Act for issue, forfeiture and reissue of shares.

CO2: Cog: Ap, **Prepare** final accounts of corporate entities.

CO3:Cog: Ap, **Construct** consolidated balance sheet of amalgamated company (merger and purchase method).

CO4: Cog: Ap, **Construct** consolidated balance sheet of holding company.

CO5: Cog: Ap, **Make use of** relevant schedules (New Format) to prepare final statement of accounts of banking company.

| III SEMESTER | | | | | |
|----------------------|-----------------------------|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | CORPORATE ACCOUNTING | 4 | 2 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |

| | | | | | |
|--------------|------------------|----------|----------|----------|----------|
| C:P:A | 4.5:0:1.5 | 4 | 2 | 0 | 6 |
|--------------|------------------|----------|----------|----------|----------|

SYLLABUS

| UNITS | CONTENT | Hours Allotted | | | | | | |
|--|---|-----------------------|-----------------|--------------|-----------------|-----------------|-----------------|--|
| I | Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares - Redemption of preference shares. Issue and Redemption of Debentures. Minimum Alternate Tax- Basic provisions of MAT | 12+6+0 | | | | | | |
| II | Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits. Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only | 12+6+0 | | | | | | |
| III | Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. | 12+6+0 | | | | | | |
| IV | Accounts of Holding Companies Minority Interest - Cost of Control - Elimination of Common Transactions - Unrealized Profits - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Inter Company Investment Excluded). | 12+6+0 | | | | | | |
| V | Banking company Accounts : Rebate on Bills Discounted, Interest in Doubtful Debts, Preparation of Profit and Loss Account (Form B of Schedule III) and Balance Sheet with Relevant Schedules (Form A of Schedule III - New Method) - Non Performing Assets. Non-interest income -significance in Indian banking- accounting. | 12+6+0 | | | | | | |
| | <table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60 hours</td> <td>30 hours</td> <td>90 hours</td> </tr> </table> | Lecture | Tutorial | Total | 60 hours | 30 hours | 90 hours | |
| Lecture | Tutorial | Total | | | | | | |
| 60 hours | 30 hours | 90 hours | | | | | | |
| Text Books | | | | | | | | |
| 1.Gupta R.L. &Radhaswamy M. Corporate Accounting, Sultan Chand & Sons, New Delhi 2. Reddy T.S. & Murthy A. - Corporate Accounting - Margham Publications, Chennai. | | | | | | | | |
| Reference Books: | | | | | | | | |
| 1. Shukla M.C & Grewal, T.S- Advanced Accounts – S.Chand& Co. Ltd, New Delhi 2. Jain &Narang - Advanced Accountancy, Kalyani Publishers. 3. Iyengar S.P. - Advanced Accounting, recent edition, Sultan Chand & Sons, New Delhi | | | | | | | | |

INCOME TAX AND TAX PLANNING-I

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, *Define* the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Cog: Ap, *Make use of* Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, *Make use of* Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, *Make use of* Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, *Explain* tax planning related to salaries and property income.

| III SEMESTER | | | | | |
|---------------|--------------------------------------|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| XCO402 | INCOME TAX AND TAX PLANNING-I | 4 | 2 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:1.5 | 4 | 2 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted |
|------------|--|----------------|
| I | Basic Concepts: Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (24), gross total income, total income, agricultural Income Sec 10 (1), casual income, assessment year Sec 2 (9), previous year Sec (3), residential status Sec 5 & 6. | 12+6+0 |
| II | Income from Salaries (Sec 15, 16 and 17) - scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17 (2) and its valuation -Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG. | 12+6+0 |
| III | Income from House Property - Sec 23 to 27 of Income Tax Act.- Computation of Annual value Sec 23, Deductions from annual Value | 12+6+0 |

| | | |
|--|---|-----------------|
| IV | Income from Capital Gains- Short term and Long term gains-Transfer of Capital asset Sec 2 (47) - Certain transactions that do not constitute transfer Sec 47- Computation of capital gains- Capital gains under different circumstances-exemption of capital gains to different assesses Sec 54, 54B,54C, 54D, 54EC,54F, and 54G. | 12+6+0 |
| V | Tax Planning for salaries and property income. Tax Planning vs Tax Management - Tax Evasion - Tax Avoidance. | 12+6+0 |
| THEORY: 30% PROBLEMS:70% | | |
| | Lecture | Tutorial |
| | 60 Hours | 30 Hours |
| | Total | |
| | 90 Hours | |
| Text Book | | |
| 1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2017 | | |
| Reference Book | | |
| 1. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai. 2017 | | |
| 2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2017 | | |
| 3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2017 | | |

E-COMMERCE & E-GOVERNANCE

On the successful completion of this course students would able to

CO1.Cog: *Understand* the usage and applications of e-commerce business models

CO2. Cog, A_p *Apply* the dynamics of world wide web and internet

CO3.Cog: R *Adopt* the Models and methods of e-payment systems

CO4.Cog: R *Find* the procedures utilized in E-governance .

CO5. Cog:R *Propound* On-line Business Transactions and its applications

| III SEMESTER | | | | | |
|---------------|--------------------------------------|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | E-COMMERCE & E-GOVERNANCE | 3 | 0 | 1 | 4 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 3.5:0:0.5 | 3 | 0 | 2 | 5 |

SYLLABUS

| UNIT | Content | Hours Allotted | | | | | | |
|----------|---|----------------|-----------|-------|----------|----------|----------|--|
| I | Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online-types of E-Commerce, e-commerce business models: Introduction, key elements of a business model and categorizing major E-commerce business models - forces behind ecommerce. | 9+6+0 | | | | | | |
| II | Technology used in E-commerce: The dynamics of world wide web and internet- meaning- evolution and features- Designing -building and launching e-commerce website :A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website | 9+6+0 | | | | | | |
| III | E-payment System: Models and methods of e-payments: Debit Card, Credit Card, Smart Cards, e-money - digital signatures; procedure, working and legal position, payment gateways, online banking - meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting - risks involved in e-payments. | 9+6+0 | | | | | | |
| IV | E-governance: E-government, need of e-governance, e-assistance, e- democracy, e-administration, citizen services, e-procurement, Mobile government, Law and policies, IT Act, Right for Information Act, Introduction to various TAX Payable, Purchase & Tender procedures and E-filing of Information. | 9+6+0 | | | | | | |
| V | On-line Business Transactions: E-commerce applications in various industries - banking, insurance, payment of utility bills, online- marketing, e-tailing - popularity, benefits, problems and features- online services : financial, travel and career , auctions, online portal, online learning, publishing and entertainment- Online shopping | 9+6+0 | | | | | | |
| | <table border="1"> <thead> <tr> <th>Lecture</th> <th>Practical</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>30 hours</td> <td>75 Hours</td> </tr> </tbody> </table> | Lecture | Practical | Total | 45 Hours | 30 hours | 75 Hours | |
| Lecture | Practical | Total | | | | | | |
| 45 Hours | 30 hours | 75 Hours | | | | | | |

TEXT BOOKS

- 1 Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. G. David Garson, *Public Information Technology and E-Governance: Managing the Virtual State* (Paperback)

REFERENCES

1. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed.,

McGraw Hill Education
 2. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
 3. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
 4. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
 5. Sushila Madan, *E-Commerce*, Taxmann
 6. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

E REFERENCES

| | |
|------------------------------------|---|
| Expected Skill | Assessment Tool |
| | Through Lab Practical |
| Make use of Information Technology | Applications of On-line Business Transactions |

Disaster Management

| III SEMESTER | | | | | |
|-----------------------|----------------------------|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| XUM306 | DISASTER MANAGEMENT | 0 | 0 | 0 | 0 |
| PREREQUISITIES | NIL | L | T | P | H |
| C:P:A | 2.5:0:0.5 | 3 | 0 | 0 | 3 |

Disaster Management – University Mandatory Course Common Syllabus to all UG Programme

**SEMESTER IV
 INCOME TAX AND TAX PLANNING-II**

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: Ap, **Make use of** Sec 29 to 37 provisions under Income Tax Act to ascertain taxable income from business or profession.

CO2: Cog:Ap, **Apply** Sec 56 to 59 provisions under Income Tax Act to calculate taxable income from residuary sources and clubbing (Sec 60 to 62&64) and set off and carry forward losses. (Sec 70 -80)

CO3: Cog: Ap, **Computation of** Gross Total Income by using Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDB, 80E,80G provisions under Income Tax Act.

CO4: Cog:Ap, **Make use of** provisions under Income tax Act to compute taxable income of individual, firms and association of persons.

CO5: Cog: Ap, **Identify taxable** income of companies by using Income tax Act.

| IV SEMESTER | | | | | |
|---------------|--------------------------------|---|---|---|---|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | INCOME TAX AND TAX PLANNING-II | 4 | 2 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:1.5 | 4 | 2 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted |
|-------|--|----------------|
| I | Income from Business or Profession- Basic Principles for arriving at business income –Method of accounting – scheme of business deductions – specific deductions Sec 30, 31, 33AB, 35, 36 – specific disallowances Sec 40 under the Act- Deemed business profits chargeable to tax Sec 41 – undisclosed income - compulsory maintenance of account- Audit of accounts Sec 44AB– Cost of acquisition in certain cases under sec 43C- specific provisions for computing incomes on estimated basis under sec 44AD, 44AE. | 12+6+0 |
| II | Income from residuary sources- Deductions in computing income under this head Sec 56 to 59. - Clubbing of income Sec 60, 61, 62, 64 - Deemed Incomes Sec 68 and Sec 69 - Set off and carry forward of losses Sec 70 to 80 -Income Exempt from tax. | 12+6+0 |
| III | Permissible deductions from Gross Total Income Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDB, 80E,80G - Rebates-Filing of Returns. Income Tax Authorities Sec 139 (1), 4A, 4B, | 12+6+0 |

| | | | | | | | | |
|--|---|-----------------|-----------------|--------------|-----------------|-----------------|-----------------|--|
| | 4C. Sec 139(1A), 139 93), 139 (4) 139 (5), 139 (9). | | | | | | | |
| IV | Assessment of individual's total income - Assessment of firms Sec 184 and Sec 185 and association of persons. Alternate Minimum Tax- Basic provisions relating to applicability of the AMT to different taxpayers | 12+6+0 | | | | | | |
| V | Taxation of Companies - Domestic Company- Foreign Company- Minimum alternate Tax Sec 115JB- Tax on distributed profits of Domestic companies- Tax provisions for Limited Liability Partnerships. Tax Planning for Business Income. (simple problems) | 12+6+0 | | | | | | |
| | THEORY: 40% PROBLEMS:60% | | | | | | | |
| | <table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60 Hours</td> <td>30 hours</td> <td>90 Hours</td> </tr> </table> | Lecture | Tutorial | Total | 60 Hours | 30 hours | 90 Hours | |
| Lecture | Tutorial | Total | | | | | | |
| 60 Hours | 30 hours | 90 Hours | | | | | | |
| Text Book | | | | | | | | |
| 1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2017 | | | | | | | | |
| Reference Book | | | | | | | | |
| 1. T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,Margham Publication, Chennai. 2017. | | | | | | | | |
| 2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2017 | | | | | | | | |
| 3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2017 | | | | | | | | |

HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: U, **Explain** the importance of human resources in an organization.

CO2: Cog: U, **Outline** the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe** identifying the training need, implementation, monitoring and assessment procedures of training

CO4: Cog: (U), **Understanding** the importance of Performance appraisal system.

CO5: Cog: U, **State** the significance of compensation for employee and grievance redresses.

IV SEMESTER

| | | | | | |
|----------------------|----------------------------------|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | HUMAN RESOURCE MANAGEMENT | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:0.5 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNIT | CONTENT | Hours Allotted | | | | | | |
|-----------------|---|-----------------------|-----------------|--------------|-----------------|-----------------|-----------------|--|
| I | Human Resource Management: HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies. | 15+3+0 | | | | | | |
| II | Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative - dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement- Induction. | 15+3+0 | | | | | | |
| III | Training and development; concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development. | 15+3+0 | | | | | | |
| IV | Performance appraisal system; nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions. | 15+3+0 | | | | | | |
| V | Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal. Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity. | 15+3+0 | | | | | | |
| | <table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>75 Hours</td> <td>15 Hours</td> <td>90 Hours</td> </tr> </table> | Lecture | Tutorial | Total | 75 Hours | 15 Hours | 90 Hours | |
| Lecture | Tutorial | Total | | | | | | |
| 75 Hours | 15 Hours | 90 Hours | | | | | | |

Test Books

1. Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.

Reference Books

1. Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.
2. Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
3. C.B.Gupta, Human Resource management Sultan Chand & Sons, New Delhi.

Mapping of CO's with POs

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 |
|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 2 | 3 | | | | 1 | 1 | | 1 |
| CO2 | 3 | 2 | | | | 1 | | | 1 |
| CO3 | 3 | 2 | | | | | 1 | | 1 |
| CO4 | 2 | 3 | | | | | | | 1 |
| CO5 | 3 | 2 | | | | | 1 | | 1 |
| Total | 13 | 12 | 0 | 0 | 0 | 2 | 3 | 0 | 5 |
| Scaled | 3 | 3 | 0 | 0 | 0 | 1 | 1 | 0 | 1 |

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

FINANCIAL MANAGEMENT

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, **Explain** time value, risk, and return concepts.

CO2: Cog: Ap, **Apply** techniques for estimating the cost of capital and **understand** sources of finance.

CO3: Cog: Ap, **Construct** the management corporate leverage and capital structure.

CO4: Cog: Ap, **Identify** Working capital requirement.

CO5: Cog: U, **Apply** Long term investment decisions.

| IV SEMESTER | | | | | | | | |
|---------------|----------------------|--|--|--|----------|---|---|---|
| COURSE CODE | COURSE NAME | | | | Category | | | |
| XCO404 | FINANCIAL MANAGEMENT | | | | L | T | P | C |
| | | | | | 4 | 2 | 0 | 6 |
| PREREQUISITES | NIL | | | | L | T | P | H |
| C:P:A | 4.5:0:1.5 | | | | 4 | 2 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted | | | | | | |
|----------|---|----------------|----------|-------|----------|----------|----------|--|
| I | Introduction: Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization – Basic Concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship. | 12+6+0 | | | | | | |
| II | Sources of Finance and Cost of Capital - Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital. | 12+6+0 | | | | | | |
| II | Leverage and Capital Structure Theories: Leverage- Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity - Capital Structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories. | 12+6+0 | | | | | | |
| IV | Working Capital Management – Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing Working capital – Cash management – receivable management | 12+6+0 | | | | | | |
| V | Long term investment decisions: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index. | 12+6+0 | | | | | | |
| | (Weightage of Marks:(Problem – 80%, Theory – 20%) | | | | | | | |
| | <table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>30 hours</td> <td>90 hours</td> </tr> </tbody> </table> | Lecture | Tutorial | Total | 60 Hours | 30 hours | 90 hours | |
| Lecture | Tutorial | Total | | | | | | |
| 60 Hours | 30 hours | 90 hours | | | | | | |

TEXT BOOKS

1. Prasanna.Chandra, Financial Management, TMH, New Delhi.
- 2.M.Y.Khan&P.K.Jain, Financial Management, TMH, New Delhi.

REFERENCE BOOKS:

1. Sharma and Guptha, Financial Management, Kalyani Publishers.
- 2.I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.

Mapping of CO's with POs

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 2 | 2 | 1 | | 1 | | | | 1 |

| | | | | | | | | | |
|---------------|----|----|---|---|---|---|---|---|---|
| CO2 | 2 | 3 | 2 | | 1 | | 1 | | 1 |
| CO3 | 2 | 2 | 3 | | 1 | | | | 1 |
| CO4 | 3 | 2 | 1 | 1 | | | 1 | | 1 |
| CO5 | 2 | 2 | 1 | | | | 1 | | 1 |
| Total | 11 | 11 | 8 | 1 | 3 | 0 | 3 | 0 | 5 |
| Scaled | 3 | 3 | 2 | 1 | 1 | 0 | 1 | 0 | 1 |

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

ENTREPRENEURSHIP FOR MODERN BUSINESS

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog, U, *Explain* factors stimulating entrepreneurship and obstacles in entrepreneurial growth

CO2: Cog, U, *Explain* contemporary role models in Indian business

CO3: Cog, U, *Explain* role of Public and private system of stimulation

CO4: Cog, U, *Understand* the Significance of writing the business plan/ project proposal.

CO5: Cog, U, *Describe* the possibilities of Mobilising resources for start-up.

| IV SEMESTER | | | | | |
|---------------|---|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | ENTREPRENEURSHIP FOR MODERN BUSINESS | 2 | 2 | 0 | 4 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 3.5:0:0.5 | 2 | 2 | 0 | 4 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted |
|----------|---|----------------|
| I | Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship | 10 |

| | | |
|------------|---|-----------------|
| II | Entrepreneurship and Micro, Small and Medium Enterprises Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution | 15 |
| III | Public and private system of stimulation: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. | 10 |
| IV | Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control-preparation of project report (various aspects of the project report such as size of investment- nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions | 15 |
| V | Mobilising Resources: Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems | 10 |
| | | |
| | Lecture | Tutorial |
| | 30 Hours | 30 Hours |
| | | Total |
| | | 60 Hours |

Text Books

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education.

References:

1. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
2. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
3. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
4. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.

| Expected Skills | Assessment Tool Through Group Mini Project |
|---|---|
| 1. Effective communication—including written skills | writing the business plan/ project proposal |
| 2. Team work- the ability to work with members | preparation of project report |

SEMESTER - V

PRACTICAL COST ACCOUNTING

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: Ap, Understanding various elements of cost and costing techniques of valuation of cost .

CO2: Cog: U, *Outline* the procedure for purchase of material, storing and issue of materials and valuation of materials.

CO3: Cog: Ap, *Calculate* earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, *Choose* basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, *Application* costing techniques for contract work and process industry.

| V SEMESTER | | | | | |
|----------------------|----------------------------------|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | PRACTICAL COST ACCOUNTING | 4 | 2 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4:0:1 | 4 | 2 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted |
|-----------|---|----------------|
| I | Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System: Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Center and Profit Centre. | 12+6+0 |
| II | Material Purchase and Control - Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. Methods of pricing of Material Issues | 12+6+0 |

| | | |
|------------|---|---------------|
| III | Labour Cost Control – Labour Turnover : Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentives : Time and Piece Rate - Taylor’s Merricks and Gantt’s Task - Premium Bonus System - Halsey, Rowan and Emerson’s Plans. Calculation of Earnings of Workers. | 12+6+0 |
| IV | Overheads - Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate. Contract Costing: Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account. | 12+6+0 |
| V | Process Costing: Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation When There is Only Closing WIP With or Without Process Loss. Book Keeping in Cost Accounting: Integral and non-integral systems - Reconciliation of cost and financial accounts | 12+6+0 |

| | | |
|-----------------|-----------------|-----------------|
| Lecture | Tutorial | Total |
| 60 Hours | 30 hours | 90 Hours |

(Weightage of Marks, problems 70%, theory 30%)

Text Books

1. S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi
2. T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai

Reference Books

1. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi.
2. S.N.Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi
3. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.

Mapping of CO's with POs

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CO1 | 3 | 2 | | | | | 1 | | 1 |
| CO2 | 3 | 2 | | | | | 1 | | 1 |
| CO3 | 3 | 2 | | | | | 1 | | 1 |

| | | | | | | | | | |
|---------------|----|----|---|---|---|---|---|---|---|
| CO4 | 3 | 2 | | | | | | | 1 |
| CO5 | 3 | 2 | | | | | | | 1 |
| | 15 | 10 | 0 | 0 | 0 | 0 | 3 | 0 | 5 |
| Scaled | 3 | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 1 |

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

| V SEMESTER | | | | | |
|----------------------|--|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | DSE-1 (Any one from the following Group) A. Banking Law and Practice B. Investment and Portfolio Management C. Indian Economy, Performance and Policies | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4:0:1 | 5 | 1 | 0 | 6 |

| V SEMESTER | | | | | |
|----------------------|---|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | DSE-2 (Any one of the following Group) A. Corporate Tax Planning B. Advertising C. Marketing Practices | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4:0:1 | 5 | 1 | 0 | 6 |

| |
|---------------------|
| SEMESTER – V |
|---------------------|

| COURSE CODE | COURSE NAME | Category | | | |
|-------------|----------------------|----------|---|---|---|
| | | L | T | P | C |
| | INTERNSHIP PROGRAMME | | | | |
| C:P:A | 0.34:0.33:0.33 | 0 | 0 | 0 | 2 |

CO1: Cog (U) *Relate* classroom theory with workplace practice

CO2: Affective (Respond) *Comply with* Factory discipline, management and business practices.

CO3: Affective (Value) *demonstrates teamwork* and time management.

CO4: Psychomotor (Perception,Set)*Describe* and*Display* hands-on experience on practical skills obtained during the programme.

CO5: Cog (E)*Summarize* the tasks and activities done by technical documents and oral presentations.

All COs are equally weighted

Note:

Revised Bloom Taxonomy of the Cognitive Domain

Simpson's Taxonomy of the Psychomotor Domain

Krathwohl's Taxonomy of the Affective Domain

Mapping COs with B.Com (Hons) POs

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 |
|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 2 | | | | | | | | |
| CO2 | | | | | 1 | 3 | | 1 | |
| CO3 | | | | | | | 1 | 1 | 1 |
| CO4 | | | 1 | 2 | | | | | 3 |
| CO5 | | | | | | | 3 | | 1 |
| Total | 2 | 0 | 1 | 2 | 1 | 3 | 4 | 2 | 5 |
| Scaled | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER - VI

PRINCIPLES AND PRACTICES OF AUDITING

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO1: Cog, U, *Explain* the types of audit and objectives of audit.

CO2: Cog, U, *Summarize* audit planning and conduct of audit.

CO3: Cog, U, *Explain* Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, *Explain* the Qualification, Rights, Duties, and Liabilities. Professional Ethics of an auditor

CO5: Cog, U, *Summarize* audit report as per CARO rules and Latest Trends in Auditing Information System.

| SEMESTER VI | | | | | |
|---------------|--------------------------------------|---|---|---|---|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | PRINCIPLES AND PRACTICES OF AUDITING | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | | 5 | 1 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted |
|-------|--|----------------|
| I | Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities- Vouching of cash transactions-Vouching of Trading Transaction | 15 |
| II | Audit of Companies: Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory | 15 |

| | | | | | | | | |
|--|--|-----------------|-----------------|--------------|-----------------|-----------------|-----------------|--|
| | Auditors under the Companies Act 2013 | | | | | | | |
| III | Company Auditor: Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics. | 15 | | | | | | |
| IV | Audit Report -characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit. | 15 | | | | | | |
| V | Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit-Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided-audit techniques and tools; Auditing Standards; | 15 | | | | | | |
| | <table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>75 Hours</td> <td>15 Hours</td> <td>90 Hours</td> </tr> </table> | Lecture | Tutorial | Total | 75 Hours | 15 Hours | 90 Hours | |
| Lecture | Tutorial | Total | | | | | | |
| 75 Hours | 15 Hours | 90 Hours | | | | | | |
| Text Book | | | | | | | | |
| <ol style="list-style-type: none"> 1. B.L.Tandon , Practical Auditing. S Chand Pvt., Ltd. 2. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi | | | | | | | | |
| Reference Books | | | | | | | | |
| <ol style="list-style-type: none"> 1. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra 2. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi. | | | | | | | | |

| VI SEMESTER | | | | | |
|----------------------|---|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | DSE-3 (Any one of the following) A. Financial Markets and Financial Services B. Accounting for Decision Making C. International Business | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4:0:1 | 5 | 1 | 0 | 6 |

| VI SEMESTER | | | | | |
|----------------------|--|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | DSE-4 (Any one of the following) A. Business Research Methods B. Consumer Affairs and Customer Care C. Industrial Relations and Labour Laws | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | | 5 | 1 | 0 | 6 |

| VI SEMESTER | | | | | |
|--------------|----------------|----------|----------|----------|----------|
| SUB CODE | SUBJECT NAME | L | T | P | C |
| | PROJECT | 0 | 0 | 0 | 6 |
| C:P:A | | L | T | P | H |
| | | 0 | 0 | 0 | 8 |

Discipline Specific Electives :

DSE-1

| V SEMESTER | | | | | |
|----------------------|--|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | DSE-1 (Any one from the following Group) A. Banking Laws and Practices B. Investment and Portfolio Management C. Indian Economy, Performance and Policies | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4:0:1 | 5 | 1 | 0 | 6 |

BANKING LAWS AND PRACTICES

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, *Explain* the structure, functions and modern banking services.

CO2: Cog: U, *Outline* bank deposits, lending and role of RBI in credit control.

CO3: Cog: U, *Summarize* bank management and negotiable instruments.

CO4: Cog: U, *Explain* the banker and customer's relationship under Banking Regulation Act.

CO5: Cog: U, *Summarize* the role of paying banker and collecting banker.

| SEMESTER V | | | | | |
|----------------------|-----------------------------------|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| XCO304 | BANKING LAWS AND PRACTICES | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:0.5 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted |
|------------|--|----------------|
| I | Introduction to Banking: Brief history of banking in India- Laws affecting banking. - Different types of Banks and functions. Distinction between NBFC and Banks - Bank Deposits and Lending: Different types of deposits accepted by banks –Bank Lending-types-Loans, Overdraft and Cash credits-Concept of 'Loan creates deposits' – limitation of lending | 12+6+0 |
| II | Bank Management (Statutory Regulations): Demand and Time Liabilities and Reserve Ratios- Tier system of Capital- Basel Committee norms- Non-performing Assets- Negotiable Instruments -meaning – characteristics of negotiable instruments – Cheque - bill of exchange and promissory note truncated instruments- quasi negotiable instruments-relevant sections of the negotiable instruments Act – Endorsements - case laws | 12+6+0 |
| III | Banker & Customer: meaning -relevant provisions of Banking Regulations Act – Relationships between-general and special -rights and duties of banker and customer- cessation of relationship-types of account holders-and account opening- special considerations in opening and operating of accounts of individuals-firms-HUF- trusts-clubs-receivers-companies; minors and insolvency of the customer-Non Resident accounts. | 12+6+0 |

| | | | | | | | | |
|--|--|-----------------|-----------------|--------------|-----------------|-----------------|-----------------|--|
| IV | <p>Meaning of paying banker – duty of a paying banker- payment in due course – grounds for dishonor of Cheques- stop payment and garnishee order- protection to a paying banker - conditions to be satisfied- marking of Cheques.</p> <p>Meaning of Collecting Banker – duties of collecting banker- liability for conversion Holder, Holder in due course and Holder for value – privileges of a Holder in Due Course-protection to a collecting banker under the Negotiable Instruments Act.</p> | 12+6+0 | | | | | | |
| V | <p>SARFAESI Act : Enforcement of Security Interest and Recovery of Debts Laws and Miscellaneous Provisions- non funded advances guarantees and letter of credits –securities for a loans-working capital facilities –margin money and drawing power-export credits (brief)-RBI role in control of banking operations-credit control techniques</p> | 12+6+0 | | | | | | |
| | <table border="1" style="width: 100%; text-align: center;"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </table> | Lecture | Tutorial | Total | 75 Hours | 15 hours | 90 Hours | |
| Lecture | Tutorial | Total | | | | | | |
| 75 Hours | 15 hours | 90 Hours | | | | | | |
| <p>Text Books</p> <p>1.Tannan M.L revised by C.R. Datta& S.K. Kataria: Banking Law and Practice, Wadhwa& Company, Nagpur</p> <p>2. K.P.M. Sundhram and P.N. Varshney Banking Theory, Law and Practice, S.Chand, Recent editions</p> | | | | | | | | |
| <p>References Books</p> <p>1. Sheldon H.P: Practice and Law of Banking. Recent editions</p> <p>2. R.K. Gupta BANKING Law and Practice in 3 Vols.Modern Law Publications.</p> | | | | | | | | |

INVESTMENT AND PORTFOLIO MANAGEMENT

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, *Summarize* the basic principles of investment

CO2: Cog: U, *Explain* the important types of securities and the methods of its valuation

CO3: Cog: U, *Describe* the Approaches to Equity Analysis

CO4: Cog: U, *Explain* the importance Portfolio Risk and Return

CO5: Cog: U, *Explain* the importance of Investor Protection

| | | | | |
|--------------------|--------------------|-----------------|----------|----------|
| SEMESTER V | | | | |
| COURSE CODE | COURSE NAME | Category | | |
| | | L | T | P |

| | | | | | |
|-----------------------|--|----------|----------|----------|-------------|
| | INVESTMENT AND PORTFOLIO MANAGEMENT | 5 | 1 | 0 | 6 |
| PREREQUISITIES | NIL | L | T | P | Hour |
| C:P:A | 4.5:0:0.5 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted | | | | | | |
|-----------------|--|-----------------|----------|-------|-----------------|-----------------|-----------------|--|
| I | The Investment Environment: The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return. | 12+6+0 | | | | | | |
| II | Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating | 12+6+0 | | | | | | |
| III | Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis- dividend capitalisation models, and price-earnings multiple approach to equity valuation. | 12+6+0 | | | | | | |
| IV | Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India | 12+6+0 | | | | | | |
| V | Investor Protection: Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism | 12+6+0 | | | | | | |
| | <table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </tbody> </table> | Lecture | Tutorial | Total | 75 Hours | 15 hours | 90 Hours | |
| Lecture | Tutorial | Total | | | | | | |
| 75 Hours | 15 hours | 90 Hours | | | | | | |

Text Books

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education

References Books

1. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
2. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
3. Mayo, *An Introduction to Investment*, Cengage Learning.

INDIAN ECONOMY-PERFORMANCES & POLICIES

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: U, **Explain** the problems of poverty, unemployment and inflation in India

CO2: Cog: U, **Outline** the importance of agriculture and industry in India

CO3: Cog: U, **Summarize** Planning of Indian economy

CO4: Cog: U, **Interpret** monetary and fiscal policies

CO5: Cog: U, **Explain** Balance of Payments & the global markets.

| SEMESTER V | | | | | |
|-----------------------|--|----------|----------|----------|-------------|
| COURSE CODE | COURSE NAME | Category | | | |
| | | L | T | P | Credits |
| | INDIAN ECONOMY- PERFORMANCES & POLICIES | 5 | 1 | 0 | 6 |
| PREREQUISITIES | NIL | L | T | P | Hour |
| C:P:A | 4.5:0:0.5 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNIT | Content | Hours Allotted |
|------------|--|----------------|
| I | Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human Development- National Income-methods & trends, Poverty, unemployment & inflation—causes, effects, remedies, trends | 15 |
| II | Basic Features of the Indian Economy at Independence Composition of national income and occupational structure, the agrarian scene and industrial Structure. Agricultural role in Indian Economy; Industry - importance - Role of Small Scale Industry – Prevailing policies | 15 |
| III | Policy Regimes: Planning in India-Objectives, Strategy; Broad achievements and failures; Current Five Year Plan – Targets and performances- Economic Reforms since 1991 | 15 |

| | | | | | |
|---|--|-----------------|-----------------|-----------------|-----------|
| | | | | | |
| IV | Growth, Development and Structural Change: Monetary and Fiscal Policies; Recent Economic policies in India (After 1991)- The Institutional Framework | | | | 15 |
| V | Foreign Trade and Balance of Payments: Position, Problems and measures to improve balance of payments - India in the Global Market. Functions of IMF, IBRD and WTO. | | | | 15 |
| | | Lecture | Tutorial | Total | |
| | | 75 Hours | 15 hours | 90 Hours | |
| TEXT BOOKS | | | | | |
| 1. Dutt and Sundaram : Indian Economy S. Chand Publishing, New Delhi, 2004 | | | | | |
| 2. Mishra and Puri, <i>Indian Economy</i> , Himalaya Publishing House | | | | | |
| REFERENCES | | | | | |
| 1. Sankaran S., “Indian Economy”, Margham Publishers, Chennai, 2009 | | | | | |
| 2. Sankaran S., “Indian Economy – Problems, Policies and Development”, Margham Publications, Chennai, 2003. | | | | | |
| 3. P.C. Jain, “Indian Economic problems”, Chaltariya Pub. House, Allahabad, 1965 | | | | | |
| 4. Bright Singh D., “ Economics of Development”, Asia Publishing House, Mumbai, 1966 | | | | | |
| 5. Jhingan M.L., “ Economics of Development and planning”, Konark Publishers Pvt. Ltd., 1992 | | | | | |
| 6. PramitChandhury, “The Indian Economy, Poverty and Development”, Vikas Publishing House, New Delhi, 1996 | | | | | |
| 7. VelayudhamTk, “Foreign Trade, Theory & Practice”, A.H.Wheeler&Co.Pvt.Ltd., Allahabad, 1998 | | | | | |

DSE-2:

| V SEMESTER | | | | | |
|----------------------|---|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | DSE-2 (Any one of the following Group) A. Corporate Tax Planning B. Advertising C. Marketing Practices | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4:0:1 | 5 | 1 | 0 | 6 |

CORPORATE TAX PLANNING

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, **Explain** the Corporate tax structure in India.

CO2: Cog: U, **Outline** Tax planning with reference to financial management decision.

CO3: Cog: U, **Summarize** Tax planning with reference to specific management decisions.

CO4: Cog: U, **Explain** the Special provisions relating to non-residents.

CO5: Cog: U, **Summarize** the tax Planning with reference to Business Restructuring.

| SEMESTER V | | | | | |
|---------------|-------------------------------|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | CORPORATE TAX PLANNING | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:0.5 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted |
|------------|--|----------------|
| I | Introduction: Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits | 15 |
| II | Tax Planning-1: Tax planning with reference to setting up of a new business: Locational aspect, nature of business-form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares- Tax planning with reference to sale of scientific research assets | 15 |
| III | Tax Planning-2: Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation | 12+6+0 |
| IV | Special provisions relating to non-residents: Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing Agreement | 12+6+0 |
| V | Tax Planning with reference to Business Restructuring: Amalgamation, Demerger- Slump sale- Conversion of sole proprietary concern/partnership | 12+6+0 |

| | | | | | |
|--|--|-----------------|-----------------|-----------------|--|
| | firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies | | | | |
| | | Lecture | Tutorial | Total | |
| | | 75 Hours | 15 hours | 90 Hours | |
| Text Books | | | | | |
| 1. Vinod K. Singhania and Monica Singhania, <i>Corporate Tax Planning</i> . Taxmann Publications Pvt. Ltd., New Delhi. | | | | | |
| 2. Girish Ahuja and Ravi Gupta. <i>Corporate Tax Planning and Management</i> . Bharat Law House, Delhi. | | | | | |
| References Books | | | | | |
| 1. Shuklendra Acharya and M.G. Gurha. <i>Tax Planning under Direct Taxes</i> . Modern Law Publication, Allahabad. | | | | | |
| 2. D.P. Mittal, <i>Law of Transfer Pricing</i> . Taxmann Publications Pvt. Ltd., New Delhi. | | | | | |
| 3. IAS – 12 and AS – 22. | | | | | |
| 4. T.P. Ghosh, <i>IFRS</i> , Taxmann Publications Pvt. Ltd. New Delhi. | | | | | |

ADVERTISING

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, *Summarize* to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

CO2: Cog:U, *Explain* Major media types and their characteristics

CO3: Cog:U, *Demonstrate* and Preparing ads for different media

CO4: Cog (U): Psy (Set), *Outline* the Evaluation of communication and sales effects

CO5: Cog:U, *Explain* the methods of selection of suitable advertising agency.

| SEMESTER V | | | | | |
|---------------|-------------|---|---|---|---|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | ADVERTISING | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:0.5 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted | | | | | | |
|--|--|----------------|----------|-------|----------|----------|----------|--------|
| I | Introduction: Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods | 12+6+0 | | | | | | |
| II | Media Decisions: Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices | 12+6+0 | | | | | | |
| III | Message Development; Advertising appeals, Advertising copy and elements, Preparing ads for different media | 12+6+0 | | | | | | |
| IV | Measuring Advertising Effectiveness: Evaluating communication and sales effects; Pre- and Post-testing techniques | 12+6+0 | | | | | | |
| V | Advertising Agency: Role, types and selection of advertising agency- Social, ethical and legal aspects of advertising in India. <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </tbody> </table> | Lecture | Tutorial | Total | 75 Hours | 15 hours | 90 Hours | 12+6+0 |
| Lecture | Tutorial | Total | | | | | | |
| 75 Hours | 15 hours | 90 Hours | | | | | | |
| Text Book 1. George E Belch, Michael A Belch, Keyoor Purani, <i>Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)</i> , McGraw Hill Education 2. S. Wats Dunn, and Arnold M. Barban. <i>Advertising: Its Role in Marketing</i> . Dryden Press | | | | | | | | |
| Books for References 1 Burnett, Wells, and Moriatty. <i>Advertising: Principles and Practice</i> . 5 th ed. Prentice Hall of India, New Delhi. 2. Batra, Myers and Aakers. <i>Advertising Management</i> . PHI Learning. 3. Terence A. Shimp. <i>Advertising and Promotion: An IMC Approach</i> . Cengage Learning. 4. Sharma, Kavita. <i>Advertising: Planning and Decision Making</i> , Taxmann Publications 5. Jaishree Jethwaney and Shruti Jain, <i>Advertising Management</i> , Oxford University Press, 2012 | | | | | | | | |

MARKETING PRACTICES

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, *Summarize* the concept of marketing, marketing mix, marketing environment and micro and macro marketing

CO2: Cog:U, *Explain* the meaning of product, product planning and development, product life cycle and branding

CO3: Cog:U, *Demonstrate* the concept of pricing and factors affecting pricing

CO4: Cog (U): Psy (Set), *Outline* the elements of promotional mix and CRM

CO5: Cog:U, Explain channels of distribution and supply chain management.

| SEMESTER V | | | | | |
|---------------|---------------------|---|---|---|---|
| COURSE CODE | COURSE NAME | L | T | P | C |
| XCO504 | MARKETING PRACTICES | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:0.5 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted |
|------------|---|----------------|
| I | Introduction: Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal). | 12+6+0 |
| II | Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. | 12+6+0 |
| III | Product:- Meaning - features - classification, new product planning and development- Product mix - Product life cycle - Branding, Brand loyalty and equity, Packaging, Labeling, Standardization - ISO Series and AGMARK Pricing: Meaning - objectives - Factors affecting pricing - methods and types of pricing. | 12+6+0 |
| IV | Promotion: Meaning - Need - Promotional Mix- Advertising - Sales promotion Personal selling - Meaning, Advantages & Limitations - | 12+6+0 |

| | | | | | | | | |
|---|--|-----------------|-----------------|--------------|-----------------|-----------------|-----------------|---------------|
| | Kinds of Salesmanship and Salesman - CRM (Customer Relationship Management). | | | | | | | |
| V | Channels of distribution: Meaning - Wholesalers and Retailers - Supply Chain Management - Retail Marketing - Meaning- Features. Physical Distribution - Meaning - Objectives - Transportation - Storage and warehousing. <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </table> | Lecture | Tutorial | Total | 75 Hours | 15 hours | 90 Hours | 12+6+0 |
| Lecture | Tutorial | Total | | | | | | |
| 75 Hours | 15 hours | 90 Hours | | | | | | |
| Text Book | | | | | | | | |
| 1. R.S.N. Pillai & Bagavathi - Modern Marketing - S. Chand & Co., New Delhi, 2011. | | | | | | | | |
| Books for References | | | | | | | | |
| 1. Rajan Nair, N., Sanjith R. Nair - Marketing - Sultan Chand & Sons, New Delhi, 2010. | | | | | | | | |
| 2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd., New Delhi, 2010. | | | | | | | | |
| 3. Stanton William, I.S. and Charles Futrell - Fundamentals of Marketing - Mc Graw Hill Book Co., 2000. | | | | | | | | |
| 4. Monga & Shalini Anand - Marketing Management - Deep & Deep Publications - New Delhi - 2000. | | | | | | | | |

DSE-3

FINANCIAL MARKETS AND FINANCIAL SERVICES

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, **Summarize** Financial system and economic development

CO2: Cog: U, **Outline** Money market and Capital Markets-functions

CO3: Cog: U **Explain** Functions of Depository and non-depository institutions in India

CO4: Cog: U: **Describe** Role of Non-banking financial companies

CO5: Cog: U: **Describe** the Regulatory framework relating to merchant banking in India

| IV SEMESTER | | | | | |
|----------------------|---|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | FINANCIAL MARKETS AND FINANCIAL SERVICES | 4 | 0 | 0 | 4 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 3.5:1:0.5 | 4 | 0 | 0 | 4 |

SYLLABUS

| UNITS | CONTENT | | | Hours Allotted |
|--|--|-----------------|-----------------|-----------------|
| I | An Introduction to Financial System and its Components Financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates. | | | 12+6+0 |
| II | Financial Markets Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview. Capital Markets-functions, organization and instruments. | | | 12+6+0 |
| III | Indian debt market; corporate debt market; slow growth of corporate debt market; Development of corporate bond market abroad. Indian equity market-primary and secondary markets; Role of stock exchanges in India. | | | 12+6+0 |
| IV | Financial Institutions Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India- Non-banking financial companies (NBFCs) in India | | | 12+6+0 |
| V | Financial Services Overview of financial services industry: Merchant banking – pre and post issue management-underwriting. Regulatory framework relating to merchant banking in India- Consumer and housing finance; Venture capital finance; Factoring services- Credit rating; Financial counseling | | | 12+6+0 |
| | | Lecture | Tutorial | Total |
| | | 75 Hours | 15 hours | 90 Hours |
| Text Books | | | | |
| 1. Bhole, L.M., <i>Financial Markets and Institutions</i> . Tata McGraw Hill Publishing Company | | | | |
| 2. Khan, M.Y., <i>Indian Financial System-Theory and Practice</i> . New Delhi: Vikas Publishing House | | | | |
| Reference Books | | | | |
| 1. Sharma, G.L., and Y.P. Singh eds. <i>Contemporary Issues in Finance and Taxation</i> . Academic Foundation, Delhi | | | | |
| 2. Khan and Jain, <i>Financial Services</i> , Tata McGraw Hill | | | | |
| 3. Singh, J.K., <i>Venture Capital Financing in India</i> . Dhanpat Rai and Company, New Delhi. | | | | |
| 4. Annual Reports of Major Financial Institutions in India. | | | | |

ACCOUNTING FOR DECISION MAKING

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog (Ap): Psy(Set): **Make use of** ratio analysis and *interpret* it.

CO2: Cog (Ap): **Construct** cash flow statement as per AS 3

CO3: Cog (Ap): **Utilize** Marginal costing technique for decision making.

CO4: Cog (Ap): **Construct** cash budget.

CO5: Cog (An): **Application** of standard costing technique to analyze variance in Material, Labour, overhead and Sales cost.

| VI SEMESTER | | | | | |
|----------------------|---------------------------------------|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| XCO601 | ACCOUNTING FOR DECISION MAKING | 4 | 2 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4:0.5:0.5 | 4 | 2 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted |
|------------|--|----------------|
| I | Management Accounting-Meaning-Scope- Importance and Limitations- Analysis and Interpretation of Financial Statements-Nature-Types of Financial Analysis-Methods-Techniques of Financial Analysis-Comparative statements, Common Size statement and Trend Analysis – Ratio Analysis- Classification of Ratios- Liquidity, Profitability, Turnover, Capital Structure and Leverage Ratios. Interpretation, Benefits and Limitations. | 12+6+0 |
| II | Fund Flow: Concept of Funds, sources and uses of funds (theory only).Cash Flow-Utility of Cash Flow statement-construction of cash flow statement as per AS 3. | 12+6+0 |
| III | Marginal costing – characteristics – advantages – limitations- cost – volume – profit analysis- important concept- break even analysis and break-even | 12+6+0 |

| | | | | | | | | |
|--|---|-----------------|-----------------|--------------|-----------------|-----------------|-----------------|--|
| | point – chart – advantages – disadvantages- applications. | | | | | | | |
| IV | Budgets and Budgetary Control- Meaning-objectives-advantages- Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility | 12+6+0 | | | | | | |
| V | Costing and Variance Analysis: Meaning of Standard cost-significance of variance analysis, Analysis of Cost Variances - Material, Labour, Overheads and Sales Variances. | 12+6+0 | | | | | | |
| | <table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </table> <p>(Weightage of Marks, problems 80%, theory 20%)</p> | Lecture | Tutorial | Total | 75 Hours | 15 hours | 90 Hours | |
| Lecture | Tutorial | Total | | | | | | |
| 75 Hours | 15 hours | 90 Hours | | | | | | |
| <p>Text Book 1.Dr. S.N.Maheswari, Principles of Management Accounting, Sultan Chand Publication, New Delhi.</p> <p>Reference Books 1..Khan and Jain, Management Accounting, Tata McGraw Hill Publication 2. R.K.Sharma and Shashi.K.Gupta, Management Accounting, Kalyani publication 3. HingoraniRamanathan and Grewal, - Management Accounting, Sultan Chand & sons publication.</p> | | | | | | | | |

Mapping of CO's with POs

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 |
|---------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CO1 | 2 | 1 | | | | | 1 | | |
| CO2 | 3 | 2 | | | | | 1 | | |
| CO3 | 2 | 1 | | | | | 1 | | 1 |
| CO4 | 2 | 2 | 1 | | | | 1 | | 1 |
| CO5 | 2 | 1 | | | | | 1 | | 1 |
| Total | 11 | 7 | 1 | 0 | 0 | 0 | 5 | 0 | 3 |
| Scaled | 3 | 2 | 1 | 0 | 0 | 0 | 1 | 0 | 1 |

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INTERNATIONAL BUSINESS

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, **Summarize** Globalisation and its importance in world economy.

CO2: Cog: U, **Outline** tariff and non-tariff measures

CO3: Cog: U **Explain** Powers and Functions of *International Organizations and Arrangements*

CO4: Cog, U: **Describe** Role of IT in international business

CO5: Cog, U: **Describe** the Measures for promoting foreign investments into India

| SEMESTER VI | | | | | |
|---------------|------------------------|----------|---|---|---------|
| COURSE CODE | COURSE NAME | Category | | | |
| | | L | T | P | Credits |
| | INTERNATIONAL BUSINESS | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | Hour |
| C:P:A | 3:1:1 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNIT | Content | Hours Allotted |
|------|--|----------------|
| I | Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments | 12+6+0 |
| II | Theories of International Trade : an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components. | 12+6+0 |
| III | International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC). | 12+6+0 |
| IV | Organisational structure for international business operations; International business Negotiations- <i>Developments and Issues in International Business</i> : Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations. | 12+6+0 |
| V | Foreign Trade Promotion Measures and Organizations in India; Special | 12+6+0 |

| | | | | | |
|---|--|-----------------|-----------------|-----------------|--|
| | economic zones-(SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. | | | | |
| | | Lecture | Tutorial | Total | |
| | | 75 Hours | 15 hours | 90 Hours | |
| TEXT | | | | | |
| 1. Charles W.L. Hill and Arun Kumar Jain, <i>International Business</i> . New Delhi: McGraw Hill Education | | | | | |
| 2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. <i>International Business</i> . Pearson Education | | | | | |
| REFERENCE | | | | | |
| 1. Johnson, Derbe., and Colin Turner. <i>International Business - Themes & Issues in the Modern Global Economy</i> . London: Roultegedge. | | | | | |
| 2. Sumati Varma, <i>International Business</i> , Pearson Education. | | | | | |
| 3. Cherunilam, Francis. <i>International Business: Text and Cases</i> . PHI Learning | | | | | |
| 4. Michael R. Czinkota. et al. <i>International Business</i> . Fortforth: The Dryden Press. | | | | | |
| 5. Bennett, Roger. <i>International Business</i> . Pearson Education. | | | | | |

DSE-4

BUSINESS RESEARCH METHODS

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, **Summarize** Meaning of research, Scope of Business Research and Purpose of Research.

CO2: Cog: U, **Outline** Selection of Basic Research Methods

CO3: Cog: U **Explain** the application of Measurement Scales

CO4: Cog, U: **Describe** the methods of Testing of Hypothesis

CO5: Cog, U: **Summarize** the consequences of effective Report Preparation

| SEMESTER VI | | | | | |
|-------------|---------------------------|----------|---|---|---------|
| COURSE CODE | COURSE NAME | Category | | | |
| | | L | T | P | Credits |
| | BUSINESS RESEARCH METHODS | 5 | 1 | 0 | 6 |

CONSUMER AFFAIRS AND CUSTOMER CARE

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, *Understand* the Conceptual Framework Consumer and Markets.

CO2: Cog: U, *Describe* Organizational set-up under the Consumer Protection Act

CO3: Cog: U *Explain* Procedure for filing and hearing of a complaint

CO4: Cog, U: *Describe* various Industry Regulators and Consumer Complaint Redress Mechanism

CO5: Cog, U: *Enlighten* Formation of consumer organizations and their role in consumer protection

| VI SEMESTER | | | | | |
|---------------|---|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | CONSUMER AFFAIRS AND CUSTOMER CARE | 5 | 1 | 0 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:0.5 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted |
|------------|---|----------------|
| I | <p>Conceptual Framework Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging- Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances complaint- Consumer Complaining Behaviour</p> | 12+6+0 |
| II | <p>The Consumer Protection Act, 1986 (CPA) Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils -Adjudicatory Bodies: District Forums, State Commissions, National Commission: Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.</p> | 12+6+0 |
| III | <p>Grievance Redress Mechanism under the Consumer Protection Act, 1986: Complaints: Grounds of filing a complaint-Limitation period;-Procedure for filing and hearing of a complaint -Disposal of cases- Relief/Remedy to be</p> | 12+6+0 |

CO3: Cog: U, *Classify* different types of Collective Bargaining and Workers' Participation in Management

CO4: Cog: U, *Explain* strategies of Discipline and Grievance Redressal

CO5: Cog: U, *Describe* the Powers and Duties of Industrial Dispute Authorities

| VI SEMESTER | | | | | |
|---------------|---|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| | INDUSTRIAL RELATIONS AND LABOUR LAWS | 5 | 1 | 1 | 6 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 4.5:0:0.5 | 5 | 1 | 0 | 6 |

SYLLABUS

| UNIT | CONTENT | Hours Allotted |
|------------|--|----------------|
| I | Industrial Relations (IR) Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR | 12+6+0 |
| II | Trade Union Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926 | 12+6+0 |
| III | Collective Bargaining and Workers' Participation in Management Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India- Functions and role of Trade Unions in collective bargaining Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils | 12+6+0 |
| IV | Discipline and Grievance Redressal Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India. | 12+6+0 |
| V | The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs- Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure | 12+6+0 |

| | | | | | |
|--|--|-----------------|-----------------|-----------------|--|
| | The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages | | | | |
| | | Lecture | Tutorial | Total | |
| | | 75 Hours | 15 Hours | 90 Hours | |
| Text book: | | | | | |
| 1. PK Padhi, <i>Industrial Relations and Labour Law</i> , PHI Learning | | | | | |
| 2. Arun Monappa, <i>Industrial Relations and Labour Law</i> , McGraw Hill Education. | | | | | |
| Reference Books: | | | | | |
| 1. SC Srivastav, <i>Industrial Relations and Labour Law</i> , Vikas Publishing House | | | | | |
| 2. C.S Venkata Ratnam, <i>Industrial Relations</i> , Oxford University Press | | | | | |
| 3. P.L. Malik's <i>Handbook of Labour and Industrial Law, Vol 1 and 2</i> , Eastern Book Company | | | | | |
| 4. JP Sharma, <i>Simplified Approach to Labour Laws</i> , Bharat Law House (P) Ltd | | | | | |

Minor Courses:

GST MODEL

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1: Cog(U): Explain the dual GST Model.

CO2: Cog(U): Summarize the Input Tax Credit and Payment of Tax.

| SEMESTER IV | | | | | |
|----------------------|---------------------|----------|----------|----------|----------|
| | | Category | | | |
| COURSE CODE | COURSE NAME | L | T | P | C |
| | GST MODEL*** | 0 | 0 | 0 | 0 |
| PREREQUISITES | NIL | L | T | P | H |

| | | | | | |
|--------------|--------------|----------|----------|----------|----------|
| C:P:A | 1:0:0 | 1 | 0 | 0 | 1 |
|--------------|--------------|----------|----------|----------|----------|

*** Minor Course- Carries Extra Credit – not mandatory

SYLLABUS

| UNIT | Content | | | Hours Allotted |
|--|--|-----------------|-----------------|-----------------------|
| I | a. Dual GST Model b. Applicability of GST c. Administration d. Levy and Collection of Tax e. Registration f. Time, Value and Place of Supply | | | 8 |
| II | a. Input Tax Credit b. Tax Invoice, Credit and Debit Note c. Payment of Tax d. Accounts, Records and Returns e. Assessment and Audit f. Electronic Commerce | | | 7 |
| | | Lecture | Tutorial | Total |
| | | 15 Hours | - | 15Hours |
| Text Book | | | | |
| 1. Abhishek, “Goods and Service Tax – New Face of Indirect Taxes in India, “Govt.of India Edn, 2 nd Edition, April 2009. 2. Sharma. K.K. “ A Guide on Goods and Service Tax – An Introductory Study”, Sterling House, New Delhi. | | | | |

PERT and CPM

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1: Cog(U): Construction of Network and obtaining Critical Path.

CO2: Cog(U): Determine of Floats.

| SEMESTER VI | |
|--------------------|-----------------|
| | Category |
| | |

| COURSE CODE | COURSE NAME | L | T | P | C |
|----------------------|--------------------|----------|----------|----------|----------|
| | PERT and CPM | 1 | 0 | 0 | 1 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 1:0:0 | 1 | 0 | 0 | 1 |

SYLLABUS

| UNIT | Content | | | Hours Allotted |
|---|---|-----------------|-----------------|-----------------------|
| I | Construction of Network – Rules & Precautions – C.P.M. & P.E.R.T Networks. Obtaining of Critical Path. Time estimates for activities. Probability of completion of project. | | | 8 |
| II | Construction of Network – Determination of floats (total, free, independent & interfering) Crashing of Simple Networks. | | | 7 |
| | | Lecture | Tutorial | Total |
| | | 15 Hours | - | 15Hours |
| Text Book | | | | |
| 1. Operations Research Techniques for Management 7 th Edition, Kapoor V.K., Sultan Chand & Sons. | | | | |
| 2. Operation Research – Gupta & Sharma, National Publishers, New Delhi. | | | | |

*** Minor Course- Carries Extra Credit

CYBER LAWS

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1: Cog(U): Discuss the Category and types of Cyber Crimes

CO2: Cog(U): Explain the Provisions relate to Cyber Law under IT Act 2000

| SEMESTER IV | | | | | |
|--------------------|----------------------|----------|-----------------|----------|----------|
| | | | Category | | |
| COURSE CODE | COURSE NAME | L | T | P | C |
| | CYBER LAWS*** | 1 | 0 | 0 | 1 |

| | | | | | |
|----------------------|--------------|----------|----------|----------|----------|
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 1:0:0 | 1 | 0 | 0 | 1 |

SYLLABUS

| UNIT | Content | | | Hours Allotted |
|---|--|-----------------|-----------------|----------------|
| I | Cyber Regulations – Cybercrimes – categories – person, property, Government – types – stalking, harassment, threats, security & privacy issues | | | 8 |
| II | Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC | | | 7 |
| | | Lecture | Tutorial | Total |
| | | 15 Hours | - | 15Hours |
| Text Book | | | | |
| 1. IT Act 2000, 2. Rohas Nagpal, IPR & Cyberspace – Indian Perspective | | | | |

***** Minor Course- Carries Extra Credit**

GENERIC ELECTIVE (OPEN ELECTIVES)

COURSE OUTCOMES

CO1: Cog: U, Ap, *Describe* double entry book keeping system

CO2: Cog, Ap, *Prepare* subsidiary books.

CO3: Cog, Ap, *Construct* trail balance and Bank reconciliation statement.

CO4: Cog, Ap, *Prepare* financial statement.

CO5: Cog, Ap. *Find out* ROI.

| II SEMESTER | | | | | |
|----------------------|-----------------------------|----------|----------|----------|----------|
| COURSE CODE | COURSE NAME | L | T | P | C |
| XCOOE1 | PRACTICAL ACCOUNTING | 3 | 0 | 0 | 3 |
| PREREQUISITES | NIL | L | T | P | H |

| | | | | | |
|--------------|----------------------|----------|----------|----------|----------|
| C:P:A | 2.5:0.25:0.25 | 3 | 0 | 0 | 3 |
|--------------|----------------------|----------|----------|----------|----------|

SYLLABUS

| UNITS | CONTENT | | | Hours Allotted | |
|---|--|----------------|-----------------|-----------------------|--|
| I | Basic Accounting Concepts-Kinds of Accounts-Financial Accounting vs. Management Accounting-Double Entry Book Keeping- Rules of Debit and Credit-Preparation of Journal and Ledger Accounts Problems. | | | 9 | |
| II | Subsidiary Books-Cash book-types of cash book-problems-purchase book-sales book-sales return-purchase return books-Journal proper. | | | 9 | |
| III | Trial Balance-Errors-types of errors-Rectification of errors-problems-bank reconciliation statement-problems. | | | 9 | |
| IV | Financial Statements- Manufacturing, Trading and Profit & Loss Account-Balance Sheetproblems with simple adjustments | | | 9 | |
| V | Ratio analysis for investment decision – ROI – limitations of ROI - return on share holders’ fund- return on equity shareholders’ fund- return on total assets – earning per share – Price earnings ratio. | | | 9 | |
| | | Lecture | Tutorial | Total | |
| | | 45Hours | - | 45 Hours | |
| Text Book | | | | | |
| 1. T.S.Reddy and A.Moorthy- Financial Accounting - Margham Publications, Chennai, 2010. | | | | | |
| 2. Khan & Jain - Management Accounting - Tata McGraw - Hill, New Delhi.2010. | | | | | |
| Reference Book | | | | | |
| 1. Jain &Narang - Advanced accounting - Kalyani Publishers, New Delhi, 2000 | | | | | |

SALESMANSHIP

COURSE OUTCOMES

CO1: Cog: R, *Definition* and meaning of salesmanship.

CO2: Cog: U, *Demonstrate* the approaches of salesman.

CO3: Cog: U, *Explain* the consumer behaviour.

CO4: Cog: U, *Demonstration* and presentation of personal selling.

CO5: Cog: U, *Explain* the duties and responsibilities of sales manager.

| III SEMESTER | | | | | |
|---------------|---------------|---|---|---|---|
| COURSE CODE | COURSE NAME | L | T | P | C |
| XCOOE2 | SALESMANSHIP | 3 | 0 | 0 | 3 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 2.5:0.25:0.25 | 3 | 0 | 0 | 3 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted | | | | | | |
|---|---|----------------|----------|-------|---------|---|----------|--|
| I | Salesmanship – Meaning and Definition – features – Classification of Salesmen – Qualities of good salesman. | 9 | | | | | | |
| II | Knowledge of goods and selling points – importance – Selling process – Characteristics – Approach of salesman – Essentials and Methods. | 9 | | | | | | |
| III | Knowledge of Consumers – Consumer Behaviour- Buying Motives - Consumer Buying Decision. | 9 | | | | | | |
| IV | Personal Selling Process- Presentation and Demonstration – features – Handling of Objections – procedures – Closing the sales – Follow-up. | 9 | | | | | | |
| V | Sales manager – Duties and Responsibilities – Training of salesmen – contents and methods – Remuneration – features and methods - Motivation of salesmen . | 9 | | | | | | |
| | <table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45Hours</td> <td>-</td> <td>45 Hours</td> </tr> </tbody> </table> | Lecture | Tutorial | Total | 45Hours | - | 45 Hours | |
| Lecture | Tutorial | Total | | | | | | |
| 45Hours | - | 45 Hours | | | | | | |
| Text Books: | | | | | | | | |
| 1. Text book: P.K.Sahu and K.C.Raut , Salesmanship and Sales Management, Viksa Publishing House Pvt. | | | | | | | | |
| Reference Books: | | | | | | | | |
| 1. Sales & Distribution Management by P.K. Sharma, Bhumiya Chouhan and Kavya Saini, Ramesh book depot, New Delhi, 2011. | | | | | | | | |

PRACTICAL BANKING

COURSE OUTCOMES

- CO1: Cog: U, **Explain** functions of banking and banker customer relationship.
- CO2: Cog: U, **Summarize** functions of RBI and commercial bank.
- CO3: Cog:U, **Describe** e banking such as ATM, Internet banking, ECS, EFT Tele banking, Electronic Cheques , Credit cards , Debit cards and Smart card.
- CO4: Cog, U, **Explain** banking security information systems.
- CO5: Cog, U, **Summarize** Bank computerization.

| IV SEMESTER | | | | | |
|---------------|-------------------|---|---|---|---|
| COURSE CODE | COURSE NAME | L | T | P | C |
| XCOOE3 | PRACTICAL BANKING | 3 | 0 | 0 | 3 |
| PREREQUISITES | NIL | L | T | P | H |
| C:P:A | 2.5:0.25:0.25 | 3 | 0 | 0 | 3 |

SYLLABUS

| UNITS | CONTENT | Hours Allotted | | | | | | |
|---|--|----------------|----------|-------|---------|---|----------|--|
| I | Definition of bank –kinds of banks –Functions of Commercial Banks – Credit creation by banks - Functions of Central Bank. | 9 | | | | | | |
| II | Opening of Bank Accounts – Procedures - KYC - Types of Bank Accounts –Fixed deposit-saving bank deposit-current deposit-Recurring deposit account. | 9 | | | | | | |
| III | Type of Customers –Individual Account- Joint Account- Special Type of Customers -Minor – Married Woman - Partnership firms – Joint Stock Companies. | 9 | | | | | | |
| IV | Cheque -features of cheque-type of endorsement-dishonour of cheque- Loan -features – Types of loan-procedure-Security-Hypothecation-Pledge-Margin Amount. | 9 | | | | | | |
| V | Banking concepts of E-Banking –ATMs, Internet Banking & Mobile Banking-Electronic fund transfers system -Electronic payment systems: online enquiry and update facilities personal Identification. | 9 | | | | | | |
| | <table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45Hours</td> <td>-</td> <td>45 Hours</td> </tr> </tbody> </table> | Lecture | Tutorial | Total | 45Hours | - | 45 Hours | |
| Lecture | Tutorial | Total | | | | | | |
| 45Hours | - | 45 Hours | | | | | | |
| <p>Text book Jyotsna Sethi, NishwanBhata, “Elements of Banking and Insurance”, PHI Learning P (Ltd), New Delhi, 2009.</p> <p>Reference Books</p> <ol style="list-style-type: none"> 1. Sony and Agarwal: Computers and Banking, 2005. 2. Indian Institute of Bankers study material on ‘Introduction to Computersin Banking Industry, 2006. 3. Ravi Kalakota& Andrew B. Whinston: Frontiers of Electronic Commerce,Addison Wesley Publications, 2004. 4. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya, 2006. | | | | | | | | |