

**DAYANANDA SAGAR UNIVERSITY**  
SHAVIGE MALLESHWARA HILLS, KUMARASWAMY LAYOUT BENGALURU-  
560 111, KARNATAKA.

**SCHOOL OF COMMERCE & MANAGEMENT STUDIES**



**SCHEME & SYLLABUS FOR  
BACHELOR OF COMMERCE (B.Com)**

**(B.Com- ACCA)**

**(With effect from 2022-23)**

**SCHEME -B.COM - ACCA- 2022 -2023 ONWARDS**

**I SEM B.COM - ACCA**

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	109	22SC1101	General English- I	3	-	-	-	3
2	109	22SC1102	French- I	3	-	-	-	3
		22SC1103	German-I		-	-	-	
		22SC1104	Kannada-I		-	-	-	
3	109	22BC1101	Financial Accounting	3	1	-	-	4
4	109	22SC1106	Principles of Management	4	-	-	-	4
5	109	22BC1102	Business Law	4	-	-	-	4
6	109	22SC1109	Quantitative Techniques for Business	2	1	-	-	3
7	109	22SC1107	Entrepreneurship & Innovation	2	-	-	-	2
8	109	22SC1108	Yoga	-	-	2	-	1
				21	2	2		24

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project

**SCHEME – B.COM - ACCA- 2022 -2023 ONWARDS**

**II SEM B.COM - ACCA**

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/P	CR
1	109	22SC1201	General English- II	3	-	-	-	3
2	109	22SC1202	French- II	3	-	-	-	3
		22SC1203	German- II		-	-	-	
		22SC1204	Kannada- II		-	-	-	
3	109	22SC1209	Corporate Law	4	-	-	-	4
4	109	22BC1201	Elements of Costing	3	1	-	-	4
5	109	22BC1202	Income Tax	3	1	-	-	4
6	109	22SC1210	Economics for Business	3	-	-	-	3
7	109	22SC1207	Sustainable Development	2	-	-	-	2
8	109	22SC1208	Sports	-	-	2	-	1
				21	2	2	-	24

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project

**EXIT OPTION WITH CERTIFICATION-WITH BASIC FOUNDATION AND COURSE COMPLETION OF APPLIED KNOWLEDGE PAPERS**

**SCHEME – B.COM - ACCA- 2022 -23 ONWARDS**

**III SEM B.COM - ACCA**

<b>S L</b>	<b>PROGRAM CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>SCHEME OF TEACHING</b>				
				<b>L</b>	<b>T</b>	<b>P</b>	<b>S/ P</b>	<b>CR</b>
1	109	22SC2301	General English- III	3	-	-	-	3
2	109	22SC2302	French- III	3	-	-	-	3
		22SC2303	German- III					
		22SC2304	Kannada- III					
3	109	22BC2301	Financial Management	4	-	-	-	4
4	109	22BC2302	Goods & Services Tax	3	1	-	-	4
5	109	22BC2303	Costing Methods	3	1	-	-	4
6	109	22SC2310	Human Resource Management	3	-	-	-	3
7	109	22SC2308	Start-up Management	2	-	-	-	2
8	109	22SC2309	Cultural	-	-	2		1
				21	2	2		24

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project

**SCHEME – B.COM - ACCA- 2022-23 ONWARDS**

**IV**

**SEM B.COM - ACCA**

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	109	22SC2401	General English- IV	3	-	-	-	3
2	109	22SC2402	French- IV	3	-	-	-	3
		22SC2403	German-IV		-	-	-	
		22SC2404	Kannada-IV		-	-	-	
3	109	22BC2401	Management Accounting	3	1	-	-	4
4	109	22BC2402	Audit & Assurance	4	-	-	-	4
5	109	22BC2403	Financial Reporting	3	1	-	-	4
6	109	22SC2405	Principles of Marketing Management	3	-	-	-	3
7	109	22SC2406	Constitution of India	2	-	-	-	2
8	109	22SC2407	NSS /Others	-	-	2	-	1
				21	2	2	-	24

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project

**EXIT OPTION WITH DIPLOMA-ABILITY TO SOLVE WELL DEFINED PROBLEMS AND COURSE COMPLETION OF FUNDAMENTAL LEVEL**

**SCHEME – B.COM - ACCA- 2022-23 ONWARDS**

**V**

**SEM B.COM - ACCA**

<b>S L</b>	<b>PROGRAM CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>SCHEME OF TEACHING</b>				
				<b>L</b>	<b>T</b>	<b>P</b>	<b>S/ P</b>	<b>CR</b>
1	109	22SC3501	Corporate Accounting	3	1	-	-	4
2	109	22BC3501	Advanced Financial Management	3	1	-	-	4
3	109	22BC3502	Strategic Business Leader -I	4	0	-	-	4
4	109	22BC3503	Strategic Business Reporting	3	0	-	-	3
5	109	22SC3502	Internship / Organizational Study	-	-	-	6	3
6	109	22SC3505	Digital Accounting	1	-	2	-	2
7	109	22SC3504	Health and Wellness	-	-	4	-	2
				14	2	6	6	22

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project

**SCHEME - B.COM - ACCA- 2022-23 ONWARDS**

**VI**

**SEM B.COM - ACCA**

<b>S L</b>	<b>PROGRAM CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>SCHEME OF TEACHING</b>				
				<b>L</b>	<b>T</b>	<b>P</b>	<b>S/ P</b>	<b>CR</b>
1	109	22BC3601	Business Technology	3	1	-	-	4
2	109	22BC3602	Advanced Performance Management	4	-	-	-	4
3	109	22BC3603	Strategic Business Leader -II	3	1	-	-	4
4	109	22SC3604	Stock & Commodity Market Analysis	2	1	-	-	3
5	109	22SC3605	Office Automation and Secretarial Practice	3	-	-	-	3
6	109	22SC3606	Career Assistance and Training	1	-	2	-	2
7	109	22SC3607	Red cross/R & R	-	-	4	-	2
				16	3	6	-	22

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project

**EXIT OPTION WITH BACHELOR DEGREE-ABILITY TO SOLVE COMPOSITE PROBLEMS AND COURSE COMPLETION OF STRATEGIC PROFESSIONAL LEVEL.**

**SCHEME - B.COM - ACCA- 2022-23 ONWARDS**

**VII**

**SEM B.COM - ACCA**

<b>S L</b>	<b>PROGRA M CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>SCHEME OF TEACHING</b>				
				<b>L</b>	<b>T</b>	<b>P</b>	<b>S/ P</b>	<b>CR</b>
1	109	22SC4703	Banking Innovations & Technology	4	-	-	-	4
2	109	22SC4704	Investment Management	4	-	-	-	4
3	109	22SC4705	Financial Service Institutions	4	-	-	-	4
4	109	22BC4701	Forex & Derivatives Market	3	-	-	-	3
5	109	22SC4701	Research Related Statistical Platform	1	-	4	-	3
6	109	22SC4702	Research Methodology	3	-	-	-	3
				21	-	4	-	21

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project

**SCHEME - B.COM - ACCA- 2022-23 ONWARDS**

**VIII**

**SEM B.COM - ACCA**

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	109	22SC4805	Behavioral Finance	4	-	-	-	4
2	109	22SC4801	Insurance & Risk Management	4	-	-	-	4
3	109	22SC4806	Merchant Banking Services	4	-	-	-	4
4	109	22SC4802	Introduction to Fintech	3	-	-	-	3
5	109	22SC4803	Research Project <b>OR</b>	3	-	6	-	6*
6	109	22SC4804	Financial Market Instruments and Intermediaries	3	-	-	-	3*
7	109	22IM4811	International Financial Management	3	-	-	-	3*
				21	-	6	-	21

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project

**BACHELOR DEGREE WITH HONORS-ABILITY TO ENHANCE DOMAIN KNOWLEDGE, GAIN RESEARCH EXPERIENCE AND PREPARE FOR HIGHER EDUCATION.**

**SEMESTER/YEAR** : I SEM/ I YR  
**COURSE CODE** : 22SC1101  
**TITLE OF THE COURSE** : GENERAL ENGLISH-I

### 1. Course Size and Instruction Method

Credits	L	T	P	Hours/Week
3	3	0	0	3

### COURSE AIM AND SUMMARY

This course in English language enhancement emphasizes on the practices of different methods/ways of using language as a means of communication. For Commerce and Management students, it is important to be empowered in communication skills as it is the life blood in Commerce & Business day-to-day activities. The course connects well to the contemporary challenges in the real world. This course provides opportunities and options to hone listening, speaking, reading and writing abilities.

### COURSE OBJECTIVES

1. Understand the article from different dimensions.
2. Communicate fluently with clarity.
3. Better understanding of different ways of communication.
4. Make appropriate meaning of the communication.
5. Ability to document with clarity chronologically.

### COURSE OUTCOME

1. Enhanced vocabulary. Explain ideas- Level 2
2. Fluency in communication. Apply- Level 3
3. Focused listening and speaking abilities. Analyse- Level 3 10
4. Reading and reviewing of stories. Analyse- Level 3
5. Writing skills – answering the questions and official documents writing, Analyse & Describe- Level

### 2.3 COURSE CONTENT

#### 1. Poem: Paper Boat by Rabindranath Tagore – Language activities

#### Question and answer session

Understanding the poem, Paraphrase

Literary devices –phrases, idioms, proverbs, Paragraph writing, Grammar

#### 2. Speeches – of APJ Kalam

**Language activities:** Question and answer session, Reading aloud,

techniques for Public Speaking, Grammar

**3.Short story - Odour of Chrysanthemum – by D H Lawrence**

**Language activities: Question and answer session**

Close Reading,

Understanding

Analysis and Interpretation, character sketching

Summary

Grammar

**4.Poem: The paradoxes of Our Times by His Holiness the Dalai Lama**

**Language activities**

**Question and answer session**

Contextual/ structured Note taking, Comprehension

passages, context-based monologue & dialogue speaking

writing, Group Discussion, grammar

**5.Biography – Manish Arora**

**Language activities**

**Question and answer session,**

Writing questions to interview people, grammar

**Suggested Authors**

Smt. Sudha Murthy, R.K.Narayan, Vikram Seth, Girish Karnad, Ruskin Bond, Swami Vivekananda,

Kushwant Singh, Aravinda Adiga, Kiran Desai, Devdutt Pattanaik.

**Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR : I SEM / I**  
**COURSE CODE : 22SC1104**  
**TITLE OF THE COURSE : KANNADA- I**  
**L:T:P:C : 3:0:0:3**

# ದಯಾನಂದ ಸಾಗರ್ ವಿಶ್ವವಿದ್ಯಾಲಯ

ಪ್ರಥಮ ಸೆಮಿಸ್ಟರ್ ಬಿ.ಬಿ.ಎ/ಬಿ.ಕಾಂ/ಬಿ.ಸಿ.ಎ ಕನ್ನಡ ಭಾಷಾ ಪಠ್ಯ

## ಘಟಕ 01 : ಕನ್ನಡ ನಾಡು - ನುಡಿ

ಉದಯವಾಗಲಿ ನಮ್ಮ ಚೆಲುವ ಕನ್ನಡ ನಾಡು - ಹುಯಿಲಗೋಳ ನಾರಾಯಣ

- ಹುಯಿಲಗೋಳ ನಾರಾಯಣರಾಯ ಅವರ ಪರಿಚಯ
- ಕನ್ನಡ ನಾಡು, ನುಡಿಯ ವೈಶಿಷ್ಟ್ಯತೆಯ ಅರಿವು
- ಕರ್ನಾಟಕ ಏಕೀಕರಣದ ಪರಿಚಯ
- ಕನ್ನಡದ ಐಕ್ಯತೆಯ ಮಹತ್ವ

## ಘಟಕ 02 : ಆಧುನಿಕತೆ

ನಮ್ಮ ನಗರದ ಬದುಕು - ಪ್ರೊ. ಕೆ.ಎಸ್. ನಿಸಾರ್ ಅಹಮ್ಮದ್

- ಕೆ.ಎಸ್.ನಿಸಾರ್ ಅಹಮ್ಮದ್ ಅವರ ಪರಿಚಯ
- ಆಧುನಿಕತೆಯ ಪ್ರಸ್ತಾಪ
- ನಗರದ ಬದುಕು ಮನುಷ್ಯನನ್ನು ಮಾನವೀಯತೆಯಿಂದ ದೂರ ತಳ್ಳುತ್ತಿರುವುದರ ವಿಷಾದನೀಯತೆ
- ನಗರದ ವ್ಯಕ್ತಿಗಳ ವರ್ತನೆಯ ಅರಿವು

## ಘಟಕ 03 : ಆಧುನಿಕತೆ

ಈಗ ಸಕಲವೂ ಸ್ಕಾರ್ಟ್ - ಟಿ.ಜಿ. ತ್ರೀನಿಧಿ

- ಟಿ.ಜಿ.ತ್ರಿನಿಧಿ ಅವರ ಪರಿಚಯ
- ತಂತ್ರಜ್ಞಾನದ ತಿಳುವಳಿಕೆ
- ಕಂಪ್ಯೂಟರ್ ವಿಕಾಸದ ಅರಿವು
- ವಿವಿಧ ಸ್ಕಾರ್ಟ್ ಸಾಧನಗಳ ಪರಿಚಯ

## ಘಟಕ 04 : ಆಧುನಿಕತೆ

ನೀರು ಕೊಡದ ನಾಡಿನಲ್ಲಿ - ನೇಮಿಚಂದ್ರ

- ನೇಮಿಚಂದ್ರ ಅವರ ಪರಿಚಯ
- ಪರಿಸರ ಸಂರಕ್ಷಣೆಯ ಮಹತ್ವ
- ನೀರಿನ ಮಹತ್ವದ ಅರಿವು
- ಬಂಡವಾಳಶಾಹಿಗಳ ಭ್ರಷ್ಟಾಚಾರದ ವಿವರಣೆ

**ಘಟಕ 05 : ಕುಟುಂಬ**

ಗಂಡ ಹೆಂಡತಿ ಜಗಳ ಗಂಧ ತೀಡಿದ್ದಾಂಗ - ಸೋಮಶೇಖರ ಇಮ್ರಾಸುರ

- ಸೋಮಶೇಖರ ಇಮ್ರಾಸುರ ಅವರ ಪರಿಚಯ
- ಜಾನಪದ ಸಾಹಿತ್ಯದ ಮಹತ್ವ
- ಕೌಟುಂಬಿಕ ಜೀವನದಲ್ಲಿ ಗಂಡ-ಹೆಂಡಿರ ಜಗಳದ ಸ್ವಾರಸ್ಯ
- ಕುಟುಂಬದ ಮೌಲ್ಯದ ಅರಿವು

**ಘಟಕ 06 : ಕುಟುಂಬ**

ಹೃದಯ ತೊಂದರೆ - ನಾ.ಡಿಸೋಜ

- ನಾ.ಡಿಸೋಜ ಅವರ ಪರಿಚಯ
- ಮನುಷ್ಯ ಸಂಬಂಧಗಳ ಅರಿವು
- ಸ್ನೇಹತ್ವದ ಸಂಬಂಧದ ಮಹತ್ವ
- ಕುಟುಂಬದಲ್ಲಿ ಮಕ್ಕಳ ಪಾತ್ರ

**ಘಟಕ 07 : ಕುಟುಂಬ**

ಕೊನೆಯ ನಿರ್ಧಾರ - ತ್ರಿವೇಣಿ

- ತ್ರಿವೇಣಿ ಅವರ ಪರಿಚಯ
- ಪುರುಷ ಪ್ರಧಾನ ವ್ಯವಸ್ಥೆಯ ಮನವರಿಕೆ
- ಹೆಣ್ಣಿನ ಆಸ್ಥಿತಿಯ ಅರಿವು
- ವರದಕ್ಷಿಣೆಯ ಕಿರುಕುಳದ ಪ್ರಸ್ತಾವ

**ಘಟಕ 08 : ಸಂಕೀರ್ಣ**

ವಾರೆನ್ ಬಫೆಟ್; ವಿಶ್ವತ್ರೇಷ್ಠ ಹೂಡಿಕೆದಾರ - ಕೆ.ಕೆ.ಪೂರ್ಣೇಶ್

- ಕೆ.ಕೆ.ಪೂರ್ಣೇಶ್ ಅವರ ಪರಿಚಯ
- ಹಣದ ಮಹತ್ವದ ಅರಿವು
- ಷೇರು ಪೇಟೆಯ ತಿಳುವಳಿಕೆ
- ಬಫೆಟ್‌ನ ವ್ಯಕ್ತಿತ್ವದ ವಿಶೇಷತೆ

**SEMESTER/YEAR : I SEM / I**  
**COURSE CODE : 22SC1102**  
**TITLE OF THE COURSE : FRENCH- I**  
**L:T:P:C : 3:0:0:3**

### Course Summary

In French Communication a student will learn Basics of the language starting from the alphabet. The difference between the French and English pronunciation. They will learn about the French numerals, days of the week, months of the year and basic grammar to enable them to start reading French text or using French terminology in day to day communication. They will be able to create minor sentences in French and their corresponding ones in English. As they progress over four semesters they will develop ability to comprehend, converse and write in the language depending upon the effort dedicated to learning.

### Course Objectives & Outcomes:

Over the entire course of four semesters, the students will gradually achieve:

1. Basics of French language at beginners level learning alphabet, numerals and minor words
2. To be able to differentiate the sounds / phonetics of French pronunciation
3. Ability to use French words in day to day communication and minor messaging
4. Ability to read & strike simple conversations with French speaking people
5. Ability to comprehend text and create meaningful written communication in French

<b>Approach to Learning</b>	<ul style="list-style-type: none"> <li>● Lectures</li> <li>● Readings</li> <li>● Active student participation and classroom exercises</li> </ul>
<b>Assessment Strategy</b>	Participants will be assessed on both conceptual understanding and business application of communication practices by way of: <ul style="list-style-type: none"> <li>● Individual assignments</li> <li>● Oral exam</li> <li>● Written Exam</li> </ul>

### Course Syllabus

<u>Sem</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Sem I	Les alphabets ( The alphabet) Les accents Les salutations Les articles définis Les articles indéfinis Les articles contractés Les articles partitifs Les pronoms sujets Les verbes être, avoir, aller	30 Hours per semester, spread over four semesters

<p>Le pluriel de noms Les verbes en -er, -ir, -re Le féminin et pluriel des adjectifs La négation (ne...pas) Les verbes en -ger, -yer, -cer Les professions Les membres de la famille Les saisons Les jours de la semaine et les mois de l'année Les couleurs Les nationalités Le corps</p>	
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**SEMESTER/YEAR** : I SEM / I  
**COURSE CODE** : 22SC1103  
**TITLE OF THE COURSE** : GERMAN- I  
**L:T:P:C** : 3:0:0:3

**UNIT 1: Guten Tag!:** Grüßen und verabschieden / sich und andere vorstellen / über Sich und andere sprechen/ Zahlen bis 20 / Telefonnummer und EMail Adresse nennen / über Länder und Sprachen sprechen / buchstabieren.

**UNIT 2: Freunde, Kollegen und Ich:** Über Hobbys sprechen / sich verabreden / Wochentage benennen/über Arbeit, Berufe und Arbeitszeiten sprechen / Zahlen ab 20 lernen / über Jahreszeiten sprechen / ein Profil im Internet erstellen.

**UNIT 3: In der Stadt:** Plätze und Gebäude benennen / Fragen zu Orten stellen/ Dinge erfragen / Verkehrsmittel benennen / Texte mit Internationalen Wörtern verstehen / nach dem Weg fragen und einen Weg beschreiben / Artikel lernen.

**UNIT 4: Guten Appetit!:** über Essen sprechen/ einen Einkauf planen/ Gespräche beim Einkauf führen/ Gespräche beim Essen führen/ mit W-Fragen Texte verstehen/ Wörter ordnen und lernen.

**UNIT 5: Tag für Tag:** die Uhrzeit verstehen und nennen / Zeitangaben machen/ über die Familie sprechen/ sich verabreden/ sich für eine Verspätung entschuldigen/ einen Termin vereinbaren.

**UNIT 6: Zeit mit Freunden:** etwas Gemeinsam planen / über Geburtstag sprechen/ eine Einladung verstehen und schreiben/ im Restaurant bestellen und bezahlen/ über ein Ereignis sprechen/ bestimmte Informationen in Texte finden/ Veranstaltungstipps im Radio verstehen.

**SEMESTER/YEAR** : I SEM/ I YR  
**COURSE CODE** : 2 2 B C 1 1 0 1  
**TITLE OF THE COURSE** : FINANCIAL ACCOUNTING

**COURSE SIZE AND INSTRUCTION METHOD**

Credits	L	T	P	Hours/Week
4	3	1	0	4

**COURSE AIM AND SUMMARY**

The purposing of this subject is to familiarize students with the accounting concepts, tools and techniques influencing Business Firms, Recording of hire purchase agreements, Ascertainment of cash price and Interest with imaginary figures under hire purchase system.

**COURSE OBJECTIVES**

- To lay a strong foundation of accounting practices and procedures followed by Business houses.
- To solve accounting sums using Tally software.
- To help learners to understand the concept of hire purchase and calculate Royalty accounts.
- To enable the students to prepare statement of affair.

**COURSE OUTCOMES**

- Describe accounting practices and procedures followed by organizations. Describe – Level 1
- Use Tally software to solve accounting sums. Use– Level 3
- Solve the problems on ratios and capital budgeting. Solve – Level 3
- Preparation of Statement of Affair. Prepare – Level 2

18

**COURSE CONTENT**

**Unit 1: Introduction to Financial Accounting**

Introduction- Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information and their needs to know the financial information – Limitation of Accounting- Accosting Principles- Accounting Concepts and Accounting Conventions. Accounting Process – Meaning- Process of Accounting – Kinds of Accounts – Rules- Transaction Analysis – Journal – Ledger – Balancing of Accounts. Accounting Standards, Accounting Standards evaluation and governing bodies of accounting standards in India. Elements of financial reports

**Unit 2: Rectification of errors and Final Accounts**

Trial Balance –Errors, Types, the procedure to rectify errors before and after final accounts,

Suspense account. Final Accounts Trading Account, Profit and Loss account Balance sheet, adjustments – Problems with adjustments such as accruals, outstanding, prepaid, rectification, bad debts etc.. The qualitative characteristics of financial information, Consolidated financial statements.

### **Unit 3: Conversion of Single Entry to Double Entry**

Introduction – Need for Conversion – Preparation of Statement of Affairs – Cash Book – Total Debtors Account – Total Creditors Account- Bills Receivables – Bills Payables Account- Trading And Profit And Loss Accounts- Balance Sheets simple problems on conversion.

### **Unit 4: Bank reconciliation statement**

Cash book, Pass book, ordinary and overdraft balance simple problems

### **Unit 5: Ratio analysis and capital budgeting**

Important ratios for intra and inter comparison, Ratios of profit and loss account, balance sheet and combined ratios, Capital budgeting and capital structure concepts, Cash flow statement

### **RECOMMENDED TEXT BOOKS**

S. Anil Kumar, Rajesh Kumar, Mariyappa: Financial Accounting: Himalaya Publishing House

### **RECOMMENDED REFERENCE BOOKS**

1. Tulsian P C: Financial Accounting, Pearson India.
2. Maheshwari S N&MaheshwariS K: Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
3. Ghosh T P: Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
4. Charles THorngren, Gart L. Sundem, John A. Elliot and Donna R. Philbrick: Introduction to Financial Accounting, Pearson

19

### **Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR** : I SEM/ I YR  
**COURSE CODE** : 22SC1106  
**TITLE OF THE COURSE** : PRINCIPLES OF MANAGEMENT

### **COURSE SIZE AND INSTRUCTION METHOD**

<b>Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hours/Week</b>
<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

### **COURSE AIM & SUMMARY**

This course introduces the concepts of Management to the students. It gives learners the overall activities of business organization right from planning to Controlling. It also gives a brief understanding on different forms of business ownership which helps the learners to recognize the kinds of businesses and their operations.

### **COURSE OBJECTIVES**

- To **understand** the functions of management, organization structure and hierarchy.
- To **identify** the Nature and Importance of Planning. To know the concepts of Organizing.
- To **synthesize staffing and directing** which leads to efficient management of a business firm.
- To **Evaluate** the concepts, importance, principles of Motivation.
- To **Assess** the concept of Co-ordination and Control.

### **COURSE OUTCOMES**

COs are narrower statements describing what students are expected to know, and be able to do upon completion of course.

- Upon completion of the course, students will be able to have clear understanding of managerial functions like planning, and have same basic knowledge on international aspect of management
- To understand the planning process in the organization
- To understand the concept of organization
- Demonstrate the ability to directing, leadership and communicate effectively
- To analysis isolate issues and formulate best control methods.

### **2.3 Course content:**

#### **Unit I: Introduction**

Concept of Management: Nature and Scope of Management, Management and Administration, levels of Management, an overview of management process/ functions. Evolution of Management Thought: Pre scientific Management period – scientific management, contributions of F W Taylor and Henri Fayol, approaches to modern management, behavioral quantitative, systems and contingency/situational management thought today.

## **Unit II: Planning and organizing**

Concept of planning, Steps, types, Characteristics of planning, components of planning. Barrier to effective planning and remedial measures, Strategic planning concept forecasting concepts and techniques. Concept organizing, characteristics and principles of organizing, importance of organizing, types of organizing structures. Span of Management.

## **Unit III: Staffing and Directing**

Staffing- Nature and importance, Source of staffing and Function of staffing. Concept of directing, characteristics and principles and importance of directing, Components of directing. Leadership: Concept, Qualities of a leader, importance of leadership. Leadership traits.

## **Unit IV: Motivation**

Concept, importance, Importance of need theory, and contribution of McGregor, Maslow, Herzberg.

## **Unit V: Controlling**

Concept of controlling, Nature and importance of controlling, control process, Co-ordination: Concept of co-ordination, importance Principles and techniques of co-ordination.

## **Assessment of Attainments of PEOs, POs, PSOs:**

The assessment of attainments may be done by 40% End Semester Examination, 20% Internal assessment test, 15% computer-based test, and 25% by other components.

## **2.2 Recommended Text book**

- L M Prasad (2019), Principles and Practice of Management, Sultan Chand & Sons, New Delhi.

## **2.3 Recommended Reference books**

- Hitt, M. A., Black, J. S., & Porter, L. W. (2013). Management (3rd ed). Boston: Prentice Hall.
- Drucker, P. F. (1999). Management (Rev. ed.). New York: Harper Collins.
- Mintzberg, H. (2009). Managing. San Francisco: Berrett-Koehler Publishers, Inc.
- Stoner: Principles of management, Pearson Publications, New Delhi.
- Terry: Principles of management & Administration, PHI New Delhi
- Chandra Bose: Principles of management & Administration, PHI New Delhi
- Manamohan Prasad: Principles of management, PHI Mumbai
- Robbins: Management, Pearson's publications, New Delhi.
- Thomas: Management Principles, Biztantra, New Delhi.
- Y K Bhushan: Business Administration and Management, New Delhi.

## **Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR : I SEM/ I YR**  
**COURSE CODE : 22BC1102**  
**TITLE OF THE COURSE : BUSINESS LAW**

**COURSE SIZE AND INSTRUCTION METHOD**

<b>Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hours/Week</b>
<b>4</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>

**COURSE AIM & DETAILS**

This course is exclusively designed to teach students about the legal aspects of Contracting. This also includes the compliance requirements for the successful running and managing of a company.

**COURSE OBJECTIVES**

- To introduce the students to various Business Regulations and familiarize them with common issues of business in the day today business scenario.
- To train the students in the latest law aspects and introduce them to real world scenario through case studies.

**Course Outcomes**

- Evaluate law requirements associated with business contracts. Evaluate – Level 2
- Learning concepts- structures and processes of indemnity, surety , and pledge Practice – Level 3
- Analyzing various policies and practices that are followed by corporations and companies Analyse – Level 1
- Assess the principles of business law. Students will be able to practice the principles and theories of Law aspects related to Information technology act Assess – Level 3
- Conceptualise, and gain knowledge of legal aspects of business. Describe – Level 1

**Course Content**

22

**Unit I Essential elements of the Legal System**

Essential elements of the Legal System, Essential elements of the legal system - Define law and distinguish types of law, Explain the structure and operation of the courts. Sources of law - Explain what is meant by case law and Precedent, explain legislation and evaluate delegated Legislation, Identify the concept and impact of human rights law. Business, political and legal systems International trade, international legal regulation and conflict of laws, Alternative dispute resolution mechanisms, Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Incoterms, Obligations of the seller and buyer, and provisions common to both, Transportation documents and means of payment

**Unit II The law of obligations I**

Formation of contract - Analyse the nature of a simple contract, Explain the meaning of an offer and distinguish it from an invitation to treat, Explain the termination of an offer, Explain the meaning and consequence of acceptance, Explain the need for consideration, explain adequacy and sufficiency of consideration, Distinguish the presumptions relating to intention to create legal relations. Content of contracts - Distinguish terms from mere representations, Define the various contractual terms, explain the effect of exclusion clauses and evaluate their control

### **Unit III The Law of Obligations II**

Breach of contract and remedies - Explain the ways in which a contract may be Discharged, Explain the meaning and effect of breach of contract, and the remedies available in common law, Explain the rules relating to the award of damages, Analyse the equitable remedies for breach of contract. The law of torts and professional negligence - Explain the meaning of tort, Explain the tort of 'passing off, Explain the tort of negligence including the duty of care and its breach, and the concept of vicarious liability, Explain the meaning of causality and remoteness of damage, discuss defences to actions in negligence, Explain and analyse the duty of care of accountants and auditors.

### **Unit IV Employment Law**

Contract of employment - Distinguish between employees and the self-employed, Explain the nature of the contract of employment and common law and statutory duties placed on the employer and employee. Dismissal and redundancy – Explain termination of employment by notice, distinguish between summary and constructive dismissal, Explain wrongful dismissal, explain unfair dismissal, including the procedure, and fair and unfair reasons for dismissal, Discuss the remedies available to those who have been subject to unfair dismissal, explain what is meant by redundancy and the operation of the rules relating to it.

### **Unit V Agency law**

The formation and constitution of business organizations - Define the role of the agent and give examples of such relationships paying particular regard to partners and company directors, Explain the formation of the agency relationship, Define the authority of the agent, Explain the potential liability of both principal and agent. Partnerships Demonstrate a knowledge of the legislation governing the partnership, both unlimited and limited, Discuss the formation of a partnership, Explain the authority of partners in relation to partnership activity, Analyse the liability of various partners for partnership debts, Explain the termination of a partnership, and partners' subsequent rights and liabilities. Distinguish between sole traders, partnerships and companies.

**Assessment of Attainments of PEOs, POs, PSOs:**

The assessment of attainments through

- Projects based assignments
- Internal examinations
- Class room assignments
- MCQ based assessment
- Semester end exams

### **RECOMMENDED TEXTBOOK**

Jabwala, N.H. (2011). The law of contracts (7th ed.). Bombay: C, Jamunadas & Co Publications.

### **RECOMMENDED REFERENCE BOOKS**

1. Kumar Ravinder. (2011). Legal aspects of business (2nd ed.). New Delhi: CENGAGE
2. Learning
3. N D Kapoor (1998) Mercantile Law, Sultan Chand & Sons publishers
4. P C Tulsian (1987) Business Law, Tata McGraw Hill publisher
5. A James Barnes, Terry M Dworkin & Eric Richards, (2001) Law for Business, McGraw Hill publications.

### **Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR** : I SEM/ I YR  
**COURSE CODE** : 22SC1109  
**TITLE OF THE COURSE** : Quantitative Techniques for Business

### Course Size and Instruction Method

Credits	L	T	P	Hours/Week
3	2	1	0	3

**COURSE AIM & SUMMARY:** This course provides the graduates with a portfolio of business and analytical methods for solving problems and support decision making. Exert appropriate statistical tools and techniques namely correlation, regression to arrive at logical solutions besides descriptive statistics and application of time series. Overall, this course helps the learners to make a data driven business decisions.

### COURSE OBJECTIVES

- To introduce the concept of statistics and its application for business decision making.
- To familiarize the students to read and interpret the statistical information and recognize their meaningful significance for the business.
- To familiarize the students with identification of relationship between variables and analyzing the impact of variables.
- To appraise the students with time series analysis to forecast business metrics.

### COURSE OUTCOMES

- Describe the fundamental concepts of statistics and illustrate frequency distribution of data. Describe- Level 1
- Compute the measures of central tendency and dispersion for analyzing the spread of the data. Compute- level -2
- Analyze the relationship between the variables and its impact. Analyze- Level -4
- Interpret the forecasting of data using moving average and method of least squares method. Interpret- level -3

25

### Unit I: Introduction to Statistics

Definition, Characteristics, Functions of Statistics, limitations of statistics, scope and types of statistics, Frequency Distribution of data.

### Unit II: Measures of Central Tendency and Dispersion

Mean (Arithmetic and Weighted Average Mean), Median, Mode, Geometric Mean and Harmonic Mean.

### **Unit III: Measures of Dispersion**

Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of variation.

### **Unit IV: Correlation and Regression Analysis**

Correlation – Karl Pearson’s coefficient of correlation – Rank correlation, Probable error – Regression- Regression equation using regression coefficients and Method of Least Squares.

### **Unit V: Time Series Analysis**

Meaning, Uses, Components of Time Series, Measurement of Trend – Method of Moving averages, graphical representation and simultaneous equation.

### **RECOMMENDED TEXTBOOK**

- Chikkodi & B.G. Satya Prasad: Business Statistics, Himalaya Publications.

### **RECOMMENDED REFERENCE BOOKS:**

- G C Beri, “Business Statistics”, Second Edition, Tata McGraw Hill Education Publications, 2006
- Dr.P R Vittal: Business Mathematics and Statistics, Margham Publications.
- J K Sharma: Quantitative Techniques of Managerial Decisions, Lakshmi Publications.
- Dr. Sancheti and Kapoor: Business Mathematics and Statistics, Sultan Chand and Sons.
- Sharpe, De Veaux & Velleman: Business Statistics, Pearson Education.

### **Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR: I SEM/ I YR**

**COURSE CODE: 22SC1107**

**TITLE OF THE COURSE: ENTREPRENEURSHIP & INNOVATION**

**COURSE SIZE AND INSTRUCTION METHOD**

<b>Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hours/Week</b>
<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**COURSE AIM & SUMMARY:**

This course provides an understanding of the concept of entrepreneurship. This also covers the steps required to start an enterprise and the different aspects related to the management of small business.

**COURSE OBJECTIVES:**

- To highlight the meaning of entrepreneurship.
- To describe the steps involved in starting a business.
- To develop the understanding of how to make a business plan.
- To highlight the different aspects that are important for small business management.
- To develop the appreciation of business ethics and values in entrepreneurial development.

**COURSE OUTCOMES:** Upon successful completion of this course, a student will be able to

- Describe the meaning and characteristics of entrepreneurship.
- Describe the steps involved in starting a business.
- Understand how to make a business plan.
- Highlight the important aspects of managing small businesses.
- Understand the role of business ethics and values in entrepreneurship.

27

**2.2 COURSE CONTENT**

**UNIT I: INTRODUCTION**

Entrepreneur Meaning, definition, characteristics, skills, functions, types, role and misconceptions about entrepreneurs, Entrepreneur Vs Enterprise, entrepreneurship, Entrepreneur vs. Entrepreneurship

**UNIT II: INNOVATION**

Innovation- Meaning, Key aspects, Types, innovator's dilemma, the technology adoption life cycle, risk in innovation management, risk of not improving

### **UNIT III: INNOVATION MANAGEMENT SYSTEMS**

Lifecycle of the innovation management, Innovation management system.

### **UNIT IV: STRATEGIES**

Product portfolio, successful innovation management, Strategies like push Vs pull, phase-gate process.

### **UNIT V: METRICS & INDICATORS**

Key Performance Indicator – choosing the right metrics, types of innovative metrics, input metric, output metric.

### **REFERENCE BOOKS:**

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH.
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson.
3. Satish Taneja: Entrepreneur Development, HPH.
4. Udai Pareek and T.V. Rao, Developing Entrepreneurship.
5. Vidya Hattangadi; Entrepreneurship, HPH.
6. Venkataramanappa, Entrepreneurial Development, SHB Publications.
7. Anil Kumar : Small Business and Entrepreneurship, I.K. International.
8. Rekha & Vibha – Entrepreneurial Management, VBH.

### **Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR: I SEM/ I YR**  
**COURSE CODE: 22SC1108**  
**TITLE OF THE COURSE: YOGA**

**COURSE SIZE AND INSTRUCTION METHOD**

Credits	L	T	P	Hours/Week
2	1	0	2	2

**COURSE AIM & SUMMARY:**

The course Yoga prepares the students physically and mentally for the integration of their physical, mental and spiritual faculties so that the students can become healthier, saner and more integrated members of the society and of the nation.

**COURSE OBJECTIVES:**

- To enable the student to have good health.
- To practice mental hygiene.
- To possess emotional stability.
- To integrate moral values.
- To attain higher level of consciousness.

**COURSE OUTCOMES:** Upon successful completion of this course, a student will be able to

- To have good health.
- To practice mental hygiene.
- To possess emotional stability.
- To integrate moral values.
- To attain higher level of consciousness.

**COURSE CONTENT**

29

**UNIT I: Introduction to Yoga**

Yoga: definition, Ashtanga Yogapathanjali, types of yoga, Ashtanga Yoga, Yoga education at colleges.

**UNIT II: Uccharana – Yoga Mantras**

**UNIT III: Yama- Niyama, Guidelines for Yoga practice**

**UNIT IV: Surya Namaskar**

**UNIT V: Asanas**

Standing, Sitting, Prone, Supine. (Reference Protocol Book)

**UNIT VI: Relaxation Techniques**

Instant Relaxation technique (IRT), Quick Relaxation technique(QRT), Deep Relation Technique

(DRT), (Yoganidra)

**UNIT: VII** Pranayama & Yoga Mudras

**UNIT- VIII** Pratyahara Techniques, Dharana Techniques, Dyana, Sammadhi.

**UNIT IX:** Yoga for awareness, Concentration & eyesight Improvement – Krida Yoga, Eye exercises- Cleansing, Preparatory & Trataka Techniques.

**UNIT: X** Guidelines for students.

**REFERENCE BOOKS:**

- Yoga: The Spirit and Practice of Moving into Stillness by Erich Schiffmann.
- Light on Yoga: The Bible of Modern Yoga.

**Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR** : II SEM/ I YR  
**COURSE CODE** : 22SC1201  
**TITLE OF THE COURSE** : GENERAL ENGLISH - II

### 1. Course Size and Instruction Method

Credits	L	T	P	Hours/Week
3	3	0	0	3

### COURSE AIM AND SUMMARY

English language enhancement activities enables on the practices of different ways of using the public language as a means of communication. For Commerce and Management students, it is important to be fluent in communication skills. The Organization behavior depends on the communication smartness of individuals. The course includes aspects to face real world challenges. This course is structured to give practice on listening, speaking, reading and writing abilities.

### COURSE OBJECTIVES

1. Read, analyze and understand the write up from different dimensions. Ideas – Level 2
2. Fluency with speech clarity. Apply- Level 3
3. Prepare and present different styles of communication. Analyse- Level 3
4. Connect to the context and communication. Analyse- Level 3
5. Write or speak to complete the cycle of communication that is intended. Analyse & Describe- Level 4

### COURSE OUTCOMES

1. Understanding perspectives– Level 2 31
2. Confidence in written and spoken structures. Apply- Level 3
3. Preparedness and presentation skills. Analyse- Level 3
4. Identify and explain. Analyse- Level 3
5. Connect to the context and communicate. Analyse & Describe- Level 4

### 2.4 COURSE CONTENT

#### 1. Poem - Neeru Neeru Neeru – The Measure of Water by Chandrashekara Kambara (Translated)

#### Language Activity

- General introduction to communication

- Types of Communication, Verbal and Non-verbal (Spoken and Written)
- Personal, Social and Business Barriers and Strategies Intra-personal, Inter-personal and Group communication
- Interview
- Debate

## **2. How did Coffee reach India?**

### **Language Activity**

- Close Reading
- Comprehension – Objective/Subjective passages
- Summary Paraphrasing

## **3. Biography - The Unsung Heroes**

### **Language Activity**

#### **Reading and Understanding**

- Close reading
- Comprehension

## **4. Poem – To a Student by Kamala Vijairatnae**

### **Language Activity**

- Group Discussion
- Effective Communication/ Miscommunication
- Comprehension
- Barriers to Communication

## **5. RTI – Right to Information Act**

### **Language Activity**

#### **Writing Skills:**

- Making notes
- Documenting
- RTI application filing

### **Extended Reading/Analysis**

32

Any organization's profile, vision, mission, achievements, specialty that can be highlighted. –

Assignment component (Ppt)

### **Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR : II SEM / I**  
**COURSE CODE : 22SC1204**  
**TITLE OF THE COURSE : KANNADA- II**  
**L:T:P:C : 3:0:0:3**

## ಪರಿವಿಡಿ

### ಘಟಕ 1 ಕಾಯಕ

1. ಬೆಟ್ಟದಿಂದ ಬಟ್ಟಲಿಗೆ - ಡಾ. ಎಚ್. ಎಲ್. ನಾಗೇಗೌಡ / 1  
ಪೂರಕ ಪಠ್ಯ- ಮಗ್ಗನ ಧ್ಯಾನದ ಅಪ್ಪ... - ರೂಪ ಹಾಸನ / 6
2. ನಂಗಿ ಕೆಲಸ ಸಿಕ್ತು - ಸುಗ್ಗಪ್ಪಪಂಕಜ / 10  
ಪೂರಕ ಪಠ್ಯ- ನೌಕರಿ ಬೇಕೆ?-ಎಚ್. ಬಿ. ಸೋಮಶೇಖರ ರಾವ್ / 16
3. ನನ್ನ ಬಂಗಾರಿ- ಮೂಲತಿ ಪಟ್ಟಣ ಶೆಟ್ಟಿ / 20  
ಪೂರಕ ಪಠ್ಯ- ಹೆಣ್ಣುಮಕ್ಕಳೂ ಹಳ್ಳಿಯ ಕೈಗಾರಿಕೆಗಳು -  
ಸಂ. ವಿಜಯಾದಿತ್ಯ / 25

### ಘಟಕ 2 ಸಾಮರಸ್ಯ

1. ರುದ್ರಪ್ಪನ ವಿಡ್ಲ- ಕುಂ. ವೀರಭದ್ರಪ್ಪ / 28  
ಪೂರಕ ಪಠ್ಯ: ಕೆರೆಗೆ ಹಾರ / 34
2. ಕಳೆದು ಹೋಗಲ್ಲ ಮಗು- ಕಂ. ನಾಡಿಗಾ ನಾರಾಯಣ / 37  
ಪೂರಕ ಪಠ್ಯ: ಇಬ್ಬರು ಮುಸಲ್ಮಾನ ಬಂಧುಗಳು / 4
3. ಬಸವಣ್ಣ, ಅಂಬೇಡ್ಕರ್, ಸಮಾನ ಚಿಂತನೆಗಳು:  
ಡಾ. ಕೆ. ಮರುಳಸಿದ್ಧಪ್ಪ. / 50  
ಪೂರಕ ಪಠ್ಯ- ಭಾವೈಕ್ಯದ ಆಚರಣೆ ತುರ್ತುಮತ್ತು ಶಿಸ್ತು  
- ಪ್ರೊ. ಬಿ.ಆರ್. ಪೂಲೀಸ್‌ಪಾಟೀಲ / 56

### ಘಟಕ 3 ಅಂತಃಕರಣ

1. ಶಾಕುಂತಲ: ಕಣ್ಣರ ಪ್ರಸಂಗ- ಪಿ.ಕೆ. ರಾಜಶೇಖರ / 60  
ಪೂರಕ ಪಠ್ಯ - ಎಮ್ಮಮನೆಯಂಗಳದಿ-ವಿ. ಸೀತಾರಾಮಯ್ಯ / 65
2. ಕಣ್ಣೆ ಕಿತ್ತ ಹಸು -ಸುಧಾಕರ / 68  
ಪೂರಕ ಪಠ್ಯ- ವಿಯೋಗ- ಕರೀಗೌಡ ಬೀಚನಹಳ್ಳಿ / 80
3. ಮನುವಿನ ರಾಣಿ - ಕೊಡಗಿನ ಗೌರಮ್ಮ / 84  
ಪೂರಕ ಪಠ್ಯ - ತನುವಿನೋಳಗನುವಿನವಿದ್ಯು- ಪುರಂದರದಾಸರು / 92

### ಘಟಕ 4 ಸಂಕೀರ್ಣ ಲೇಖನ

1. ಟಾಲಾ ಸ್ವೀಲ್ ಮುಖ್ಯಸ್ಥನಾಗಿ - ಮ.ಸು. ಮನ್ಸೂರ್ ಕೃಷ್ಣರಾವ್ / 95  
ಪೂರಕ ಪಠ್ಯ- ಡಾ. ಆರ್. ಎನ್. ಶೆಟ್ಟಿ ಒಂದು ಧೀಮಂತ ವ್ಯಕ್ತಿತ್ವ-  
ಎನ್.ಎಂ.ಹೆಗಡೆ / 102
2. ಸಂದರ್ಶನವೆಂಬ ಅಗ್ನಿ ಪರೀಕ್ಷೆ- ಡಾ. ನಿರಂಜನ ವಾನಳ್ಳಿ / 106  
ಪೂರಕ ಪಠ್ಯ- ಕುಸಿಯದಿರಲಿ ಆತ್ಮವಿಶ್ವಾಸ- ಆರವಿಂದ ಚೊಕ್ಕಾಡಿ / 112
3. ಕೂಲಿ ಮಾಡುತ್ತಿದ್ದಾಕೆ ಸಾಫ್ಟ್ ವೇರ್ ಕಂಪನಿಯ ಸಿಇಒ-  
ಎ. ಆರ್. ಮಣಿಕಾಂತ್ / 116  
ಪೂರಕ ಪಠ್ಯ- ಔದ್ಯೋಗಿಕ ರಂಗದಲ್ಲಿ ಮಹಿಳೆ- ಪದ್ಮಾ ಶೇಷಾದ್ರಿ / 122

**SEMESTER/YEAR : II SEM / I**  
**COURSE CODE : 22SC1202**  
**TITLE OF THE COURSE : FRENCH- II**  
**L:T:P:C : 3:0:0:3**

### **Course Summary**

In French Communication a student will learn Basics of the language starting from the alphabet. The difference between the French and English pronunciation. They will learn about the French numerals, days of the week, months of the year and basic grammar to enable them to start reading French text or using French terminology in day to day communication. They will be able to create minor sentences in French and their corresponding ones in English. As they progress over four semesters they will develop ability to comprehend, converse and write in the language depending upon the effort dedicated to learning.

### **Course Objectives & Outcomes:**

Over the entire course of four semesters, the students will gradually achieve:

1. Basics of French language at beginners level learning alphabet, numerals and minor words
2. To be able to differentiate the sounds / phonetics of French pronunciation
3. Ability to use French words in day to day communication and minor messaging
4. Ability to read & strike simple conversations with French speaking people
5. Ability to comprehend text and create meaningful written communication in French

### **Approach to Learning**

- Lectures
- Readings
- Active student participation and classroom exercises

Participants will be assessed on both conceptual understanding and business application of communication practices by way of:

### **Assessment Strategy**

- Individual assignments
- Oral exam
- Written Exam

### **Course Syllabus**

<u>Sem</u>	<u>Syllabus Details</u>	<u>Teaching Hour</u>
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Sem I	<p>Se presenter</p> <p>Donner le numéro de téléphone en lettres Les expressions avec faire</p> <p>Décrire une personne</p>	30 semesters	Hours per semester, spre over fou
	<p>Parler de la famille Les prépositions</p> <p>Décrire une maison ou un appartement Les verbes irreguliers et reguliers</p> <p>Les nombres ordinaux et cardinaux</p> <p>L'interrogation (intonation, est-ce que, inversion)</p> <p>Les adjectifs possessifs Les adjectifs interrogatifs Les prépositions de lieu Les adjectif démonstratifs</p> <p>Les adverbes de quantité (trop de, peu de etc.)</p>		

**SEMESTER/YEAR** : II SEM / I YR  
**COURSE CODE** : 22SC1203  
**TITLE OF THE COURSE** : GERMAN- II  
**L:T:P:C** : 3:0:0:3

**UNIT 1: Kontakte** Termine absprechen/ Anleitungen verstehen und geben/ Briefe verstehen und beantworten/ über Sprachenlernen sprechen/ Informationen in Texten finden/ Gesprächssituationen erkennen/ Gespräche verstehen.

**UNIT 2: Meine Wohnung** Wohnungsanzeigen verstehen/ eine Wohnung beschreiben/ die Wohnungseinrichtung planen/ eine Einladung schriftlich beantworten/über Wohnformensprechen/ einen Text über eine Wohnung schreiben/ eigene Wohnung beschreiben.

**UNIT 3: Alles Arbeit?** einen Tagesablauf beschreiben/ über Vergangenes sprechen/ Stellenanzeigen verstehen/ Meinung über Jobs äußern, Blogs über Jobs verstehen/ ein Telefongespräch vorbereiten/ telefonieren und nachfragen/ über Jobs sprechen.

**UNIT 4: Kleidung und Mode** über Kleidung sprechen/ chat über einen Einkauf verstehen/ über Vergangenes berichten/ Gespräche beim Kleiderkauf führen/ sich im Kaufhaus orientieren/ Informationen über Berlin Verstehen und recherchieren.

**UNIT 5: Gesund und munter.** Persönliche Angaben machen/ Körperteile nennen/ einer Sportübung verstehen und erklären/ Aufforderungen wiedergeben/ Gespräche beim Arzt führen/ Anweisungen verstehen und geben/ Gesundheitstippsverstehen und geben/ Wörter erschließen.

**UNIT 6: Ab in der Urlaub !** Vorschläge für eine Stadttour verstehen/ einen Weg beschreiben/ eine Postkarte schreiben/ das Wetter beschreiben/ Reiseberichte verstehen/ Probleme im Hotel beschreiben/ sich im Hotel beschweren/über Reisezielesprechen.

**SEMESTER/YEAR: II SEM/ I YR**  
**COURSE CODE: 22SC1209**  
**TITLE OF THE COURSE: CORPORATE LAW**  
**L:T:P:C :4:0:0:4**

### **Course Size and Instruction Method**

<b>Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hours/Week</b>
<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

### **COURSE AIM & SUMMARY**

This provides understanding on issues related to formation of a company and the corporate laws. A brief understanding on the laws of insolvency is also provided.

### **OBJECTIVES**

- Ability to state the legal factors involved in a Company formation.
- Understand the roles, duties and responsibilities for executive and non-executive directors in an organization.

### **COURSE OUTCOMES**

Students will be able to understand constitution of a company, concept of Capital and Financing of Companies, insolvency law, Recognise the nature and legal control over insider dealing.

### **COURSE CONTENT**

#### **UNIT- I: The formation and constitution of a company**

Explain the meaning and effect of limited liability, Analyse different types of companies, especially private and public companies , Illustrate the effect of separate<sup>39</sup> personality and the veil of incorporation , the role and duties of company promoters, and the breach of those duties and remedies available to the company, The rules relating to pre-incorporation contracts, the procedure for registering companies, both public and private, including the system of streamlined company registration, the statutory books, records and returns, including the confirmation statement and the register of people with significant Control, Analyse the effect of a company's constitutional documents, contents of model articles of association, Explain how articles of association can be changed, Explain the controls over the names that companies may or may not use.

#### **UNIT II: Capital and Financing of Companies - Share capital**

The different types of capital, Illustrate the difference between various classes of shares, including treasury shares, and the procedure for altering class rights, Explain allotment of shares, and distinguish between rights issue and bonus issue of shares, Examine the effect of issuing shares at either a discount, or at a premium. Loan capital - Define companies' borrowing powers, Explain

the meaning of loan capital and debenture, Distinguish loan capital from share capital, and explain the different rights held by shareholders and debenture holders, Explain the concept of a company charge and distinguish between fixed and floating charges, Describe the need and the procedure for registering company charges. Capital maintenance and dividend law - Explain the doctrine of capital maintenance and capital reduction; explain the rules governing the distribution of dividends in both private and public companies

### **UNIT III: Management, administration and the regulation of companies**

Company directors - Explain the role of directors in the operation of a company, and the different types of directors, such as executive/ non-executive directors or de jure and de facto directors, and shadow directors, Discuss the ways in which directors are appointed, can lose their office and the disqualification of directors, Distinguish between the powers of the board of directors, the managing director/chief executive and individual directors to bind their company, Explain the duties that directors owe to their companies, and the controls imposed by statute over dealings between directors and their companies, including loans. Other company officers - Other company officers, Discuss the appointment procedure relating to, and the duties and rights of a company auditor, and their subsequent removal or resignation, Company meetings and resolutions - Distinguish between types of meetings: general meetings and annual general meetings, Distinguish between types of resolutions: ordinary, special, and written, Explain the procedure for calling and conducting company meetings.

### **UNIT IV: Insolvency law**

Insolvency and administration - Explain the meaning of and procedure involved in voluntary liquidation, including members' and creditors' voluntary liquidation, Explain the meaning of, the grounds for, and the procedure involved in compulsory liquidation, Explain the order in which company debts will be paid off on liquidation, Explain administration as a general alternative to liquidation, Explain the way in which of an administrator may be appointed, the effects of such appointment, and the powers and duties an administrator.

### **UNIT V: Corporate fraudulent and criminal behaviour - Fraudulent and criminal behaviour**

Recognise the nature and legal control over insider dealing, Recognise the nature and legal control over market abuse, Recognise the nature and legal control over money laundering, Recognise the nature and legal control over bribery, Discuss potential criminal activity in the operation, management and liquidation of companies, Recognise the nature and legal control over fraudulent and wrongful trading.

### **Reference books**

1. Corporate and Business Law - BPP Learning Media
2. Corporate and Business Law - Kaplan Publishing
3. Corporate and Business Law - Becker Professional Education
4. Saravanavel and Sumathi, Business Law for Management, (2nd Edition), 2005, Bombay: Himalaya Publishing House,
5. Mathur B. Satish, (2011) Business Laws, New Delhi: The McGraw Hill Higher Education.

### **Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR: II SEM/ I YR**  
**COURSE CODE: 22BC1201**  
**TITLE OF THE COURSE: ELEMENTS OF COSTING**  
**L:T:P:C : 4:0:0:4**

#### **COURSE SIZE AND INSTRUCTION METHOD**

<b>Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hours/Week</b>
<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

#### **COURSE AIM & SUMMARY**

- To develop knowledge and understanding of management accounting techniques to support management.
- To develop knowledge and understanding of management accounting techniques in planning, controlling and monitoring performance in a variety of business context.

#### **COURSE OBJECTIVES**

- To understand the nature, source and purpose of management information
- To apply cost accounting techniques.
- To explain and apply performance measurements and monitor business performance.

#### **COURSE OUTCOMES**

- To Define the various elements of costing and components of total cost of a product i.e., direct & indirect cost and fixed & flexible cost. Level 2- Knowledge
- To Determine various levels of material i.e., reorder level, minimum level, maximum level & EOQ for material controlling and overheads. 3 - Application
- To Identify the methods of Performance measurement Overview, Performance measurement – application, Cost reductions and value enhancement, monitoring performance and reporting. 2 - Knowledge
- To evaluate performance measurements in PVT's. level 6 – Evaluate
- To analysis the divisional performance evaluation in non-profit organizations. Level 4- Analysis

41

#### **COURSE CONTENT**

**UNIT- I: Introduction:** The nature, source and purpose of management information - Accounting for management, Sources of data, Cost classification, Presenting information.

**UNIT II: Cost Accounting Techniques:** Accounting for material, labour and overheads, Absorption and marginal costing, Cost accounting methods, Alternative cost accounting principles. Data analysis and statistical techniques: Sampling methods, Forecasting techniques, Summarising and analysing data, Spreadsheets

**UNIT III: Budgeting:** Nature and purpose of budgeting, Budget preparation, Flexible budgets, Capital budgeting and discounted cash flow, Budgetary control and reporting, Behavioural aspects

of budgeting, Standard costing: Standard costing system, Variance calculations and analysis, Reconciliation of budgeted and actual profit ..

**UNIT IV: Performance measurement and control 1:** Performance measurement overview, Performance measurement – application, Cost reductions and value enhancement, monitoring performance and reporting Performance measurement and control 1 Performance management information systems, Sources of management information, Management reports, Performance analysis in private sector organizations.

**UNIT V: Performance measurement and control 2:** Divisional performance and transfer pricing, Performance analysis in not for profit organisations and the public sector, External considerations and behavioural aspects.

**REFERENCE BOOKS:**

1. Management Accounting (F2) and Performance Management (F5) - BPP Learning Media
2. Management Accounting (F2) and Performance Management (F5) - Kaplan Publishing
3. Management Accounting (F2) and Performance Management (F5) - Becker Professional Education
4. Management Accounting (F2) and Performance Management (F5) - London School of Business and Finance
5. Management Accounting (F2) and Performance Management (F5) - Emile Woolf International

**Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR: II SEM/ IYR**  
**COURSE CODE: 22BC1202**  
**TITLE OF THE COURSE: INCOME TAX**  
**L:T:P:C : 4:0:0:4**

#### **COURSE SIZE AND INSTRUCTION METHOD**

<b>Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hours/Week</b>
<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

#### **COURSE AIM & SUMMARY**

This course aimed to provide understanding on basic concepts, definitions, terms related to income tax and computation of tax liability.

#### **COURSE OBJECTIVES**

- To develop knowledge and skills relating to the tax system as applicable to individuals. Preparation of Income tax returns of Individual assesses.
- Preparation of sales tax returns
- Studying the online submission of Income tax returns.

#### **COURSE OUTCOMES**

- Students will be able to understand the usage of software package while calculating different taxes
- Students will understand the concepts of tax liability of a firm and partners.

#### **2.3 COURSE CONTENT**

##### **UNIT I: CONCEPTS AND FRAMEWORK OF TAXATION**

Tax – Meaning, Types, Principles of Direct Taxation; Basics Concepts – Assesse, Assessment, Person, Assessment Year, Previous Year, Total Income, Tax Planning, Tax Avoidance and Tax Evasion; Residential Status of Individuals and Companies - Incidence of Tax.

##### **UNIT II : EXPLANATION UNDER VARIOUS HEADS OF INCOME**

Income from salary Income from House Property (Theory and full-fledged problems).

##### **UNIT III : INCOME UNDER THE HEAD PROFIT AND GAINS**

Income under the head profit and gains of business or professions and its computation- basis- method of accounting- scheme of business deductions/ allowance- deemed profits- maintenance of books, Depreciation (Problems on computation of income from business/ profession of Individual assesse and Depreciation).

## **UNIT IV : INCOME UNDER CAPITAL GAIN**

Income under capital gain, basis of charge, transfer of capital asset, inclusion & exclusion from capital asset, capital gain, computation of capital gain (theory & problems), deductions from capital gains. Income from other sources (Theory Only) Permissible deductions under section 80C to 80U. Setoff and carry forward of losses and clubbing of Incomes.

## **UNIT V : COMPUTATION OF TAX LIABILITY OF A FIRM AND PARTNERS**

Tax Fringe benefit Tax, Banking Cash Transaction Tax, Securities Transaction Tax, MAT, TDS & TCS, Tax planning/avoidance/evasion, Returns & Compliance.

### **2.4 REFERENCE BOOKS:**

1. Students Guide to Income Tax – Vinod Singhania, Taxman Publications.
2. Direct Tax – Mehrotra, Sahitya Bhavan .
3. Direct Taxes – Vinod Singhania and Kapil Singhania, Taxman Publications
4. Students Guide to Income Tax – Manoharan T. N, Snow White.
5. How to deal with VAT- Kul Bushan, 1/e, Pearson Education/PHI, 2004.
6. Income Tax Law & Practice - Mahesh Chandra & Shukla, Pragathi Publications
7. VAT – Pillai, Jaico Publications, 2004
8. Direct Tax – Lal&Vashisht, Pearson Education
9. Direct Taxation – Meena Goyal, Biztantra publication

### **Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR** : II SEM/ I YR  
**COURSE CODE** : 22SC1210  
**TITLE OF THE COURSE** : ECONOMICS FOR BUSINESS  
**L:T:P:C** : 3:0:0:3

#### **COURSE SIZE AND INSTRUCTION METHOD**

<b>Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hours/Week</b>
<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

#### **COURSE AIM & SUMMARY**

Upon successful completion of this course, a student will be able to identify the importance of economics as a subject and its application in business. Outline various market structures and discuss their implications for resource allocation. Discuss the objectives and tools of macroeconomic policy. Explain the economics of the current account and the foreign exchange market. Analyse aggregate demand and aggregate supply, including derivation of aggregate supply and aggregate demand as well as short- and long-run comparisons.

#### **2.1 COURSE OBJECTIVES**

- To familiarize the students with the basic concept of micro and macroeconomics.
- To make student aware about the demand and supply analysis in business applications
- To familiarize students with the production and cost structure under different stages of production
- Evaluate trade-offs between equity and efficiency in the design of taxation policy
- To help students understand and apply the various decision tools to understand the market structure.

#### **2.2 COURSE OUTCOMES**

- To recognize the concepts of cost, nature of production and its relationship to Business operations. Recognize – Level 2
- To apply marginal analysis to the “firm” under different market conditions. Apply – Level 2
- To analyze the causes and consequences of different market conditions. Analyse – Level 1
- To integrate the concept of price and output decisions of firms under various market structure. Integrate – Level 3
- Creation of Business Economics Management policies. Creation – Level 1.

## 2.3 COURSE CONTENT

### **Unit I: Introduction to Economics**

Economics: Definition, Nature and scope, Micro and Macroeconomics, positive and normative economics, central problems of an economy, Production Possibility Curve and opportunity cost, working of economic systems (Capitalistic Economy, Socialistic Economy, Mixed Economy), Economic cycles.

### **Unit II: Theory of Demand and Supply**

Utility Analysis- Total Utility and Marginal Utility; Law of diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumers' Equilibrium, Law of Demand and Elasticity of Demand, Law of Supply and Elasticity of Supply, Demand and Supply Equilibrium, Theory of Consumer's Behaviour- Marshallian Approach and Indifference Curve Approach, Diminishing Marginal Rate of Substitution, Consumer's Equilibrium, Griffin's paradox and Inferior goods

### **Unit III: Theory of Production, Costs and Revenue.**

Meaning of Factors of Production, Returns to Factor and Returns to scale, Substitution in Production Producer's Equilibrium, Elasticity of Substitution, Cost Concepts and Cost Curves; Revenue Concepts and Revenue Curves; Producers' Equilibrium

### **Unit IV: Forms of Markets and Its Equilibrium**

Forms of Markets-Meaning & Characteristics, Price and Output Determination- Equilibrium for firm and industry under Perfect competition, Monopoly, Monopolistic Competition. **Business Cycle & Indian Economy** Characteristics of Business cycle, Forecasting business cycle, economic growth, Development and planning, Economic reforms in India, Economic planning in India, Present scenario of Indian economic reforms, Niti Aayog

### **Unit V: Money, Banking and Development.**

Concept of Money-Its Functions, Quantity Theory of Money, Credit Creation. Central Bank (RBI)- Role and Functions. Commercial Banks-Role and Functions. Monetary Policy in India. Development Initiatives through Five Year Plans. economic growth<sup>46</sup>, Open market operations, Selective credit control, Bank rate, Repo rate.

### **Assessment of Attainments of PEOs, POs, PSOs:**

The assessment of attainments may be done by End Semester Examination & CIA components. The assessment of attainments may be done by 40% End Semester Examination, 20% Internal assessment test, 15% computer-based test, and 25% by other components.

## **2.1 RECOMMENDED TEXTBOOK**

- B. Douglas Bernheim and Michael D. Whinston, Microeconomics, Tata McGraw-Hill (India) 2008.

## **2.6 RECOMMENDED REFERENCE BOOKS:**

- H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI, 4th Edition, 2005
- Mote V. L. Peul. S & G. S. Gupta: Managerial Economics, TMH, 2017
- R.S. Pindyck and D.L. Rubinfeld, (2000), Microeconomics, 3rd edition, Prentice Hall, India.

### **Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR: II SEM/ I YR**

**COURSE CODE: 22SC1207**

**TITLE OF THE COURSE: SUSTAINABLE DEVELOPMENT**

**L:T:P:C : 2:0:0:2**

### **1. Course Size and Instruction Method**

<b>Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Hours/Week</b>
<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

### **2.1 COURSE OBJECTIVES**

- This course enables the students to gain comprehensive knowledge about the business and surrounding.
- It also enriches the students' ability in understanding the importance of green business and sustainable development.

### **2.2 COURSE OUTCOMES :**

- Evaluate sustainability requirements associated with corporations. Evaluate – Level 2
- Learning concepts- structures and processes of sustainable operations. Practice – Level 3
- Analyzing various policies and practices that are followed by companies. Analyse – Level 1
- Assess the principles of green business. Assess – Level 3
- Conceptualise, and gain knowledge of sustainable aspects of business for companies. Describe – Level 1

### **2.3 COURSE CONTENT**

#### **Unit - 1: Introduction to the Corporate Sustainability Management**

Meaning and definition, Features, dimensions, processes, principles and output, Implications, origin of business sustainability

#### **Unit - 2: Sustainable development theory and practices**

Globalization, sustainability challenges, barriers to e knowledge of sustainability, GSSD strategies to reduce e- barriers, Industry and agriculture links, creating structures for responsible business. Restructuring the organisation.

#### **Unit -3: Activities and conditions to sustainability problems**

Population, resources, technology and health effects, Global changes, air and water pollution, ecological effects. Defining business responsibility, Assessing corporate social performance.

#### **Unit- 4: Solutions and strategies**

Meaning and definition – green business, sustainability knowledge transition, sustainability knowledge domain, barriers to knowledge on sustainability, solution to knowledge barriers.  
Strategies for reducing barriers.

#### **Unit – 5: Globalisation and sustainability issues**

Global system for sustainable development. Dimensions of globalisation, constitutive effects of globalisation, real and virtual complexities of globalisation. China case study.

#### **Assessment of Attainments of PEOs, POs, PSOs:**

The assessment of attainments may be done by 40% End Semester Examination, 20% Internal assessment test, 15% computer-based test, and 25% by other components.

#### **2.4 Reference book**

- Oliver laasch/ Roger Conway, Sustainable Development.

#### **Assessment of COs**

IAT – 20%, CBT -15%, Teachers Evaluation - 25%, Semester End Exam-40%

**SEMESTER/YEAR : III SEM / 2 YEAR**  
**COURSE CODE : 22SC2301**  
**TITLE OF THE COURSE : GENERAL ENGLISH-II**  
**L: T: P: C : 3:0:0:3**

### Overview

To enhance and emphasize on the practices of different method/ways of using language as a means of communication. The course connects well to the contemporary challenges in the real world. It provides opportunities and options to hone listening, speaking, listening and writing skills.

### Course Objectives

1. To enhance the vocabulary.
2. To enhance Linguistic competence.
3. Identify literary techniques and creative uses of language in creative texts.
4. To demonstrate consistent and appropriate language in extend conversations and discussions.

### Course Outcomes

1. Students will interpret texts with attention to ambiguity, complexity and aesthetic value.
2. Students will heighten the correct usage of English grammar in speaking and writing.
3. Students will develop their ability as critical readers and writers.
4. Students will attain competence in all four skills.

### Course Content

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<b>Poem: Home Coming Son by Tsegaye Gabre- Mehdin</b> Language Activities: Articles, Prepositions, Transformation of Sentences - Active Voice and Passive Voice, Reported Speech	6
Unit II	<b>Prose: Kabuliwala by Rabindranath Tagore</b> Language Activities: Dos & Don'ts of Writing on Social Media Platforms, Blog Writing, Writing Profiles.	6
Unit III	<b>Poem: Kitchen Rags by Vijila Chirappad</b> Language Activities: Advertisements, Brochure Making.	6
Unit IV	<b>Prose: Real Food by Chimamanda Ngozi Adichie</b> Language Activities: Group Discussions, Debate and Public Speaking.	3
Unit V	<b>Playing the English Gentlemen: Gandhiji</b> Language Activities: Types of Paragraph Writing • Descriptive Writing • Persuasive/Argumentative Writing • comparative writing.	9

**SEMESTER/YEAR : III SEM/II YEAR**

**COURSE CODE : 22SC2302**

**TITLE OF THE COURSE : French III**

**L: T: P: C : 3: 0: 0: 3**

### Overview

In French Communication a student will learn Basics of the language starting from the alphabet. The difference between the French and English pronunciation. They will learn about the French numerals, days of the week, months of the year and basic grammar to enable them to start reading French text or using French terminology in day-to-day communication. They will be able to create minor sentences in French and their corresponding ones in English. As they progress over four semesters, they will develop ability to comprehend, converse and write in the language depending upon the effort dedicated to learning.

### Course Objectives

Over the entire course of four semesters, the students will gradually achieve:

1. To teach the basics of French language at beginners' level learning alphabet, numerals and minor words
2. To be able to differentiate the sounds / phonetics of French pronunciation
3. Ability to use French words in day-to-day communication and minor messaging
4. Ability to read & strike simple conversations with French speaking people
5. Ability to comprehend text and create meaningful written communication in French

### Course Outcomes

Over the entire course of four semesters, the students will gradually achieve:

1. Basics of French language at beginners' level learning alphabet, numerals and minor words
- 2 Student will be able to differentiate the sounds / phonetics of French pronunciation
3. Usage of French words in day-to-day communication and minor messaging
4. Read & strike simple conversations with French speaking people
5. Comprehend text and create meaningful written communication in French

<b>Approach to Learning</b>	<ul style="list-style-type: none"><li>● Lectures</li><li>● Readings</li><li>● Hands on Training</li></ul>
<b>Assessment Strategy</b>	Students will be assessed on conceptual understanding and business application of communication practices by way of: <ul style="list-style-type: none"><li>● Group assignments</li><li>● Written Exam</li></ul>

### Syllabus



1	Class Participation & Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

**SEMESTER/YEAR** :III SEM/ II YEAR  
**COURSE CODE** : 22SC2303  
**TITLE OF THE COURSE** : German III  
**L: T: P: C** : 3: 0: 0: 3

### Overview

The course aims at introducing basic concepts of German grammar, pronunciation and communication skills. The course deals with grammar topics such as preposition with Dative, Possessive Article in Accusative, Adjectives, adjective with verb and emphasizing on adjective, Changeable prepositions in Accusative and Dative Perfect tense, past participle and connectors. Application of these grammatical concepts is done with the help of theme based conversations, reading and writing texts.

### Course Objectives

1. Comprehend the grammatical concepts and pronunciation.
2. Develop reading abilities.
3. Develop theme-based writing capabilities.
4. Develop speaking skills through theme-based conversations.

### Course Outcomes

The course should help in developing competencies to:

1. Attain efficient pronunciation skills.
2. Apply the grammatical concepts and create own theme-based articles.
3. Read and apprehend any text for the prescribed syllabus.
4. Active participation in theme-based conversations.

<b>Approach to Learning</b>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Readings</li> </ul> <p>Active student participation and classroom exercises</p> <ul style="list-style-type: none"> <li>• Role play with students' involvement.</li> </ul>
<b>Assessment Strategy</b>	<p>Participants will be assessed on both reading, writing, speaking skills by way of:</p> <ul style="list-style-type: none"> <li>• Regular reading activity</li> <li>• Submission of assignments</li> </ul> <p>Role play and group conversations to assess speaking skills</p>

**Syllabus**

Units	Syllabus Details	Teaching Hours
Unit I	<p><b>KONTAKTE : (Contact)</b></p> <p><b>Learning Objectives:</b></p> <p>To arrange an appointment, To understand and to give instructions (written and spoken), To understand the letter and to answer the letter (formal and informal), To find the information in the text, To understand the conversation</p> <p><b>Grammar:</b></p> <p>Dative Preposition, Articles in Dative, Possessive articles in Accusative</p> <p><b>Pronunciation:</b></p> <p>Letter “E“</p> <p><b>Regional study:</b></p> <p>Social networks in Germany, Austria and Switzerland</p>	9
Unit II	<p><b>MEINE WOHNUNG: (My apartment)</b></p> <p><b>Learning objectives :</b></p> <p>To understand the advertisement of the Apartment, To describe a house or apartment, To plan the furnishing of the house, Written reply for an invitation(To accept and to cancel/call off), To speak about the furniture, To express likes and dislikes, To speak about types of houses, To write the text on house, colors</p>	9
Unit III	<p><b>Grammar:</b></p> <p>Adjective, Changeable prepositions</p> <p><b>Pronunciation:</b></p> <p>Letter “s and sch”</p> <p><b>Regional Study:</b></p> <p>Types of Houses in Germany Austria and Switzerland.</p>	6

<b>Unit IV</b>	<p><b>ALLES ARBEIT :(Everything is work)</b></p> <p><b>Learning objectives :</b></p> <p>To describe daily routine, To speak about the past, To understand the job advertisements, To express the opinion about the job, To understand the Job blogs, To prepare for Telephonic conversation, to enquire and to speak, To speak about job.</p> <p><b>Grammar :</b></p> <p>Perfect tense, Past participle form, Connectors.</p> <p><b>Pronunciation :</b></p> <p>Letter “H”</p> <p><b>Regional study:</b></p> <p>Seasonal in Germany, Austria and Switzerland.</p>	6
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### Course Assessment

#	Description of Assessment Method	Weight age %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

### Recommended Resources

**Textbook :**

Netzwerk - Deutsch als Fremdsprache - Kursbuch A1

**Reference books :**

Netzwerk - Deutsch als Fremdsprache - Arbeitsbuch A1

**SEMESTER/YEAR** : III SEM/ II YEAR  
**COURSE CODE** : 22SC2304  
**TITLE OF THE COURSE** : KANNADA III  
**L: T: P: C** : 3: 0: 0: 3

1. ಕೊಪ್ಪಳನಾಡು - ಡಿ.ಎಸ್.ಕರ್ಕಿ
2. ಆಲೆ ಮನೆ - ಗೊರೂರು ರಾಮಸ್ವಾಮಿ ಅಯ್ಯಂಗಾರ್
3. ಇಬ್ಬರು ರೈತರು - ಸು.ರಂ.ಎಕ್ಕುಂಡಿ
4. ಕನ್ನಡವೆನಿಪ್ಪನಾಡು ಚಿಲ್ವಾಯ್ತು - ಆಂಡಯ್ಯ
5. ಕೃಷ್ಣ ರುಕ್ಮಣಿ ಪಾರ್ವತಿ ಭೇಟಿ - ಅಂಜಲಿ ರಾಮಣ್ಣ
6. ಬದುಕಿನ ಪಥ ಬದಲಿಸುವ ಹತ್ತು ತಂತ್ರಜ್ಞಾನಗಳು - ಪಾರ್ಥಿವ ಮೂಲಗಿ

**SEMESTER/YEAR : III SEM / II YEAR**  
**COURSE CODE : 22BC2301**  
**TITLE OF THE COURSE: FINANCIAL MANAGEMENT**  
**L: T: P: C : 3: 1: 0: 4**

**Overview**

To develop knowledge and understanding about various functions of financial management of an organization. It is imperative to understand the finance function which support management in planning, controlling and monitoring performance in a variety of business context.

**Course Objectives**

The objectives of the course are to enable the student to:

- To discuss the role and purpose of the financial management function.
- To understand concept and application of working capital management techniques
- To identify and evaluate alternative sources of business finance
- To learn how to apply risk management techniques in business.
- To learn investment appraisal techniques.

**Course Outcomes**

At the end of this course, students are able to:

- Understanding the concept of financial management function.
- Learn investment appraisal techniques and sources of finance
- Evaluation of investment appraisal techniques.
- Understanding the concept of working capital management.
- Understanding the models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH)

<b>Approach to Learning</b>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Readings</li> <li>• Case Analysis collaboratively with students’ involvement</li> </ul>
<b>Assessment Strategy</b>	<p>Participants will be assessed by way of:</p> <ul style="list-style-type: none"> <li>• Mini projects,</li> <li>• Submission of assignments</li> <li>• Group assignments</li> <li>• Written Exam</li> </ul>

## Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p><b>Financial management Function –</b> The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit organizations.</p> <p><b>Financial management environment -</b> The economic environment for business, the nature and role of financial markets and institutions, the nature and role of money market.</p>	6
Unit II	<p><b>Business finance -</b> Sources of and raising business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium-sized entities.</p> <p><b>Investment appraisal -</b> Investment appraisal techniques, allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing).</p>	6
Unit III	<p><b>Capital budgeting and discounted cash flows –</b> Discuss the importance of capital investment planning and control, Define and distinguish between capital and revenue expenditure, Outline the issues to consider and the steps involved in the preparation of a capital expenditure budget, Explain and illustrate the difference between simple and compound interest, and between nominal and effective interest rates, Explain and illustrate compounding and discounting.</p> <p>Explain the distinction between cash flow and profit and the relevance of cash flow to capital investment appraisal, Identify and evaluate relevant cash flows for individual investment decisions, Explain and illustrate the net present value (NPV) and internal rate of return (IRR) methods of discounted cash flow, Calculate present value using annuity and perpetuity formulae, Calculate NPV, IRR and payback (discounted and non-discounted) Interpret the results</p>	10

	of NPV, IRR and payback calculations of investment viability.	
Unit IV	<p><b>Working capital management</b> - The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies.</p> <p><b>Business valuations</b> - Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares.</p>	9
Unit V	<p><b>Risk Management</b></p> <p>The nature and types of risk and approaches to risk management, causes of exchange rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk</p>	9

### CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	-
CO2	2	2	3	-	-	-
CO3	2	2	3	-	-	-
CO4	3	-	2	-	-	-
CO5	3	3	3	--	-	-

### Action Based Component

- Research Based Mini projects

### Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				

5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

## Recommended Resources

### Text Book

- IM Pandey, Financial Management, Vikas Publishing house.

### References

- Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008.
- Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005.
- Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008.
- Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008.
- Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and Applications; Prentice Hall of India, New Delhi, 2002.
- Gitman, L.J: Principles of Managerial Finance; Addison Wasley, 2009.
- Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002.

## Readings & Case Analysis

Harvard Case Studies

MIT Sloan

## Suggested Courses on Coursera

- Latest MOOC Courses from Swayam

**SEMESTER/YEAR : III SEM / IIYEAR**  
**COURSE CODE : 22BC2302**  
**TITLE OF THE COURSE : GOODS & SERVICES TAX (GST)**  
**L: T: P: C : 3: 1: 0: 4**

### Overview

Indirect Tax Laws is one of the dynamic subjects. With GST, there has been a paradigm shift in the indirect tax landscape of the country. GST aims to make India a common market with common tax rates and procedures and remove the economic barriers thus, paving the way for an integrated economy at the national level. By subsuming most of the Central (excise duty, service tax, central sales tax) and State taxes (State-Level VAT) into a single tax and by allowing a set-off of prior-stage taxes for the transactions across the entire value chain, it would mitigate the ill effects of cascading and improve competitiveness. The nitty-gritties of this new tax law coupled with its inherent dynamism, makes the learning, understanding, application and analysis of the provisions of this law in problem solving very interesting and challenging.

### Course Objectives

The objectives of the course are to enable the student to:

- To impart knowledge of principles and provisions of GST and the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.
- To provide practical exposure on Levy and collection of GST
- To Comprehend claiming Input Tax Credit and Assessment of Tax Liability
- To Analyze Procedures and Special Provisions under GST
- To impart knowledge of principles and provisions of Customs Law.

### Course Outcomes

At the end of this course, students are able to:

- Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
- Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

<b>Approach to Learning</b>	<ul style="list-style-type: none"><li>• Lectures</li><li>• Readings</li><li>• Case Analysis collaboratively with students involvement</li></ul>
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<b>Assessment Strategy</b>	Participants will be assessed by way of: <ul style="list-style-type: none"> <li>● Mini projects,</li> <li>● Submission of assignments</li> <li>● Group assignments</li> <li>● Written Exam</li> </ul>
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## Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<b>Introduction</b> Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Introduction to GST- History- Meaning and Definition- Features of GST- Genesis of GST in India- Concept of GST- Need for GST in India- Framework of GST- Constitutional Amendments; GST Council- Structure- Powers and Function; GST Network (GSTN); Goods and Services Tax Suvidha Providers (GSP) – GSP Eco system.	8
Unit II	<b>Levy and collection of GST</b> <b>Supply under sec 7</b> – Relevant definitions – supply for further business - supply without consideration, composite and mixed supplies - Place of supply. <b>Time and Value of supply of Goods u/s 12 and Services u/s 13:</b> <b>Time of supply of goods u/s 12 services u/s 13</b> , forward charge and reverse charge, vouchers for exchangeable goods, residual goods, interest and late fee for delayed payment u/s 12(6), <b>Value of supply u/s 15- inclusions u/s 15(2) a,b,c,d</b> – exclusions u/s 15(3), supply where value can't be determined and notified supplier, related person supply. Methods of Valuation of Goods and Services- Problems including Composition levy.	8
Unit III	<b>Input Tax Credit</b> Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work; Problems on claiming Input Tax Credit and Assessment of Tax Liability	8
Unit IV	<b>Procedures and Special Provisions under GST</b> All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns (GSTRs), payment of tax including reverse charge, refund, job Work- Provisions relating to electronic Commerce-Liability to pay in	8

	certain cases Administration of GST; Assessment and Audit- Inspection, Search, Seizure and Arrest Demand and Recovery- Offences and Penalties-Advance Ruling- Appeals and Revision	
Unit V	<b>Customs Law</b> Introduction to customs duty - Customs Procedures – levy and collection of customs duty- exemptions from customs duties – Methods of Valuation of Customs Duty [including anti-dumping and safe guard duty] - Baggage – Problems. Detailed procedure in relation to transportation and warehousing – relevant rules and regulations. Drawbacks of customs duties paid – Preparation and submission of drawback claim forms. Adjudication and appeals before the customs authorities and the appellate Tribunal.	8

### CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	2	-	-	-
CO2	3	2	3	-	-	-
CO3	2	3	3	-	-	-
CO4	3	2	2	-	-	-
CO5	3	2	2	-	-	-

### Action Based Component

- Research Based Mini projects

### Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

## Recommended Resources

### Text Book:

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law, Commercial Law Publishers(India) Pvt Ltd.

### References

1. Bansal, K. M., GST & Customs Law, Taxmann Publication.
2. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
3. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
4. Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage
5. Singhanian V. K , GST & Customs Lax, Taxmann Publication.

## Readings & Case Analysis

- The Central Goods and Services Tax, 2017
- The Constitution (One hundred and First Amendment) Act, 2016
- The Goods and Services Tax (Compensation to States), 2017
- The Integrated Goods and Services Tax, 2017
- The Union Territory Goods and Services Tax, 2017
- Vastu and Sevakar Vidhan, by Government of India

## Suggested Courses on Coursera

- Latest MOOC Cources from Swayam

**SEMESTER/YEAR : III SEM / II YEAR**  
**COURSE CODE : 22BC2303**  
**TITLE OF THE COURSE: COSTING METHODS**  
**L: T: P: C : 3: 1: 0: 4**

### Overview

To develop knowledge and understanding of cost accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context.

### Course Objectives

The objectives of the course are to enable the student to:

- To understand the concept of budgeting.
- To learn how to prepare various types of budgets.
- To understand budgeting and its reporting.
- To understand standard costing techniques and its application.

### Course Outcomes

At the end of this course, students are able to:

- Learning advance costing techniques.
- Explaining the concept of budgeting and use of statistical tools.
- Learn to prepare various types of budgets
- Assessment of budgets and its reporting.
- Make use of standard costing techniques.

<b>Approach to Learning</b>	<ul style="list-style-type: none"><li>• Lectures</li><li>• Readings</li><li>• Case Analysis collaboratively with students involvement</li></ul>
<b>Assessment Strategy</b>	Participants will be assessed by way of: <ul style="list-style-type: none"><li>• Mini projects,</li><li>• Submission of assignments</li><li>• Group assignments</li><li>• Written Exam</li></ul>

## Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p><b>Cost accounting techniques</b></p> <p>Cost accounting methods - Job and batch costing, Process costing, Service/operation costing. Alternative cost accounting - Explain activity-based costing (ABC), target costing, life cycle costing and total quality management (TQM) as alternative cost management techniques. Differentiate ABC, Target costing and life cycle costing from the traditional costing techniques (note: calculations are not required)</p>	6
Unit II	<p><b>Budgeting</b></p> <p>Nature and purpose of budgeting - Explain why organizations use budgeting, describe the planning and control cycle in an organization, Explain the administrative procedures used in the budgeting process, Describe the stages in the budgeting process.</p> <p>Statistical techniques - Explain the advantages and disadvantages of using high low method to estimate the fixed and variable element of costing, Construct scatter diagrams and lines of best fit, Analysis of cost data, use linear regression coefficients to make forecasts of costs and revenues, adjust historical and forecast data for price movements, Explain the advantages and disadvantages of linear regression analysis, Describe the product life cycle and explain its importance in forecasting.</p> <p>Explain the principles of time series analysis (cyclical, trend, seasonal variation and random elements), Calculate moving averages, calculation of trend, including the use of regression coefficients, Use trend and seasonal variation (additive and multiplicative) to make budget forecasts, Explain the advantages and disadvantages of time series analysis, Explain the purpose of index numbers, Calculate simple index numbers for one or more variables, Explain the role and features of a computer spreadsheet system, Identify applications for computer spreadsheets and their use in cost and management accounting.</p>	11
Unit III	<p><b>Budgeting</b></p> <p>Budget preparation - Explain the importance of principal budget factor in constructing the budget, prepare sales budgets, prepare functional, prepare cash budgets, prepare master budgets (statement of profit or loss and statement of financial position), Explain and illustrate 'what if' analysis and scenario planning.</p> <p>Flexible budgets - Explain the importance of flexible budgets in control, explain the disadvantages of fixed budgets in control, identify situations where fixed or flexible budgetary control would</p>	6

	be appropriate, Flex a budget to a given level of volume.	
Unit IV	<p><b>Budgetary control and reporting</b></p> <p>Calculate simple variances between flexed budget, fixed budget and actual sales, costs and profits, Discuss the relative significance of variances, Explain potential action to eliminate variances, Define the concept of responsibility accounting and its significance in control, Prepare control reports suitable for presentation to management.</p> <p>Behavioural aspects of budgeting - Explain the importance of motivation in performance management, identify factors in a budgetary planning and control system that influence motivation, Explain the impact of targets upon motivation, Discuss managerial incentive schemes, Explain top down, bottom up approaches to budgeting, Discuss the advantages and disadvantages of a participative approach to budgeting.</p> <p>Budgetary control and reporting - Calculate simple variances between flexed budget, fixed budget and actual sales, costs and profits, Discuss the relative significance of variances, Explain potential action to eliminate variances, Define the concept of responsibility accounting and its significance in control, Prepare control reports suitable for presentation to management.</p> <p>Behavioural aspects of budgeting - Explain the importance of motivation in performance management, identify factors in a budgetary planning and control system that influence motivation, Explain the impact of targets upon motivation, Discuss managerial incentive schemes, Explain top down, bottom up approaches to budgeting, Discuss the advantages and disadvantages of a participative approach to budgeting.</p>	11
Unit V	<p><b>Standard Costing</b></p> <p>Explain the purpose and principles of standard costing, Explain and illustrate the difference between standard, marginal and absorption costing, Establish the standard cost per UNIT under absorption and marginal costing.</p> <p>Variance calculations and analysis - Calculate sales price and volume variance, Calculate materials total, price and usage variance, Calculate labour total, rate and efficiency variance, Calculate variable overhead total, expenditure and efficiency variance, Calculate fixed overhead total, expenditure and, where appropriate, volume, capacity and efficiency variance, Interpret the variances, Explain factors to consider before investigating variances, explain possible causes of the variances and recommend control action, Explain the interrelationships between the variances, Calculate actual or standard figures where the variances are given.</p> <p>Reconciliation of budgeted and actual profit - Reconcile budgeted profit with actual profit under standard absorption costing,</p>	6

	Reconcile budgeted profit or contribution with actual profit or contribution under standard marginal costing.	
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### CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	-	-	-
CO2	3	2	3	-	-	-
CO3	2	3	2	-	-	-
CO4	2	3	3	-	-	-
CO5	2	3	3	-	-	-

### Action Based Component

- Research Based Mini projects

### Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

### Recommended Resources

#### Text Book:

- Charles T Horngren, George Foster, Srikant M. Data – Cost Accounting: A Managerial Emphasis
- ACCA STUDY MATERIAL 2015 of KAPLAN AND BPP

#### References

- S P Iyengar, Cost Accounting.
- Nigam and Sharma, Advanced Costing.
- B.S. Raman, Cost Accounting.
- K.S Thakur- Cost Accounting
- Palaniappan and Hariharan: Cost Accounting, I.K. International Publishers

**SEMESTER/YEAR : III SEM / II YEAR**

**COURSE CODE : 22SC2310**

**TITLE OF THE COURSE: HUMAN RESOURCE MANAGEMENT**

**L: T: P: C : 3: 0: 0: 3**

### Overview

The course aims at introducing basic concepts of human resource management and training and development. The course deals with introductory topics such as job analysis, position analysis, recruitment and selection, training and development, and performance appraisal. Application of basic concepts in management situations is done with the help of topics like job analysis, job description, job rotation, training and development and 360-degree performance appraisal.

### Course Objectives

The objectives of the course are to enable the student to:

- Understand HRM functions and practices and its implication in the organization.
- Analyze Job Analysis and Job evaluation methods and its importance in the organization.
- Application of the Recruitment and Selection process in the changing scenario.
- Examine different Training and Development methods.
- Evaluate different performance Appraisal methods.

### Course Outcomes

At the end of this course, students are able to:

- Summarize the functions and challenges influencing HR practices.
- Classify between recruitment and selection and insights on E-Recruitment.
- Examine the impact of training and development on employees.
- Justify the importance of performance appraisal and career planning and succession.
- Predict the trends in IHRM and challenges in EHRM.

<b>Approach to Learning</b>	<ul style="list-style-type: none"><li>• Lectures</li><li>• Readings</li><li>• Active student participation and class room exercises</li><li>• Case Analysis collaboratively with student's involvement</li></ul>
<b>Assessment Strategy</b>	Participants will be assessed on both conceptual understanding and business application of HR practices by way of: <ul style="list-style-type: none"><li>• Mini projects,</li><li>• Submission of assignments</li><li>• Group assignments</li><li>• Written Exam</li></ul>

## Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p><b>Introduction to HRM</b></p> <p>Meaning and significance of HRM, major functions of HRM, line functions and staff functions. HR Responsibilities &amp; Roles: Competitive Challenges Influencing HR, Meeting Competitive Challenges, Business Models &amp; Strategic HR.</p>	6
Unit II	<p><b>Recruitment and Selection</b></p> <p>Introduction to Job analysis, Job description, Job specification and Job evaluation. Meaning and significance of recruitment, process of recruitment, sources of recruitment, cost-benefit analysis of recruitment, E – Recruitment. Meaning and significance of selection, process of selection, selection techniques- types of tests. Issues in E - staff selection. Types of Interviews, Induction, orientation.</p>	10
Unit III	<p><b>Training and Development</b></p> <p>Meaning and significance of training and development Training Need Analysis, Training process</p> <p><b>Training:</b> Designing Formal Training Programs, Choosing &amp; Evaluating Alternative Training Programs, Cross culture and diversity.</p> <p><b>Development:</b> Management Development implications; Types of Management Development Programs; Types of Management Development Training</p>	10
Unit IV	<p><b>Performance Appraisal</b></p> <p>Meaning and significance of performance management, process of performance management, Methods of performance appraisal system, performance evaluation and performance feedback and Career and succession planning.</p>	6
Unit V	<p><b>International HRM and EHRM</b></p> <p>Introduction to International HRM, Meaning, Importance and challenges faced in International HRM. Difference between Domestic and International HRM. Latest trends in IHRM. Expatriation and Repatriation.</p> <p>Introduction to E-HRM, Meaning, Importance and Challenges faced in EHRM. Latest trends in EHRM.</p>	8

## CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CO1</b>	3	2	3	-	-	-
<b>CO2</b>	2	2	3	-	-	-
<b>CO3</b>	3	2	3	-	-	-
<b>CO4</b>	2	2	3	-	-	-
<b>CO5</b>	3	3	3	-	-	-

## Action Based Component

- Mini projects on company training and development.
- Role play on recruitment process.

## Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

## Recommended Resources

### Textbook

1. Essentials of Human Resource Management and Industrial Relations – P Subba Rao, HPH, 2012.
2. Human Resource Management - Cynthia D. Fisher, Cengage Learning, 2008.

### Reference books

1. Human Resource Management - David A. Decenzo, Stephen P. Robbins, 14/e, Wiley India Pvt. Ltd., 2019.
2. Human Resource Management – Seema Sanghi, Macmillan, 2011.
3. Human Resources Management: A South Asian Perspective, Snell, Bohlander, &Vohra, Cengage Learning, 16th Rep., 2013.

## Readings & Case Analysis

1. Finding people who are passionate about what they do (Gary Dessler page no 195).
  2. Case Study on “Enterprise Builds on People”, Human Resource Management, Angelo S Denis / Ricky W Griffin / Anita Sarkar, Cengage Learning, Page 22-23.
  3. Enterprise Builds on People, Aswathappa, page no 44.
- Succession Planning for Federal Express Corporation.
4. Source: HRM A managerial tool for competitive advantage, Lawrence S Kleiman, Biztantra, Pg-82, 3<sup>rd</sup> Edition.
  5. The Geographical Area of Recruitment Source: HRM A managerial tool for competitive advantage, Lawrence S Kleiman, Biztantra, Pg-141, 3<sup>rd</sup> Edition.

## Suggested Courses on Coursera

1. <https://www.coursera.org/specializations/human-resource-management>
2. <https://www.coursera.org/learn/recruiting-hiring-onboarding-employees>

**SEMESTER/YEAR : III SEM / II YEAR**  
**COURSE CODE : 22SC2308**  
**TITLE OF THE COURSE: START-UP MANAGEMENT**  
**L: T: P: C. : 2:0:0:2**

**Overview**

The course provides the conceptual knowledge relating to start-up of a new business concerns and various kinds of start-up ideas through brain storming. The course also gives the information relating to capital estimations and financial assumptions for start-ups and legal environmental policies relating to incorporation of new business. The course is relating about the various financial issues to start-up and venture capital investment concepts. The course provides enough knowledge in terms of wind up of and organization and bankruptcy position and exit strategies like sale or windup of business organization.

**Course Objectives**

The objectives of the course are to enable the student to:

- To outline the venture capital opportunities
- To understand the resources and requirements for enterprise start-up
- Addressing the financial issues of start up
- Understanding on the survival techniques required for startup business ventures
- Outline each stages of startup business

**Course Outcomes**

At the end of this course, students are able to:

- Develop a start-up Enterprise with Big Idea Generation.
- Analyze start-up capital requirement by analyzing legal factors.
- Interpret feasibility Analysis towards funding issues.
- Access growth stages in new venture and reasons for scaling ventures.
- Evaluate financial stability and decide on expansion possibilities

<b>Approach to Learning</b>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Active student participation and class room exercises</li> <li>• Case Analysis collaboratively with students involvement</li> </ul>
<b>Assessment Strategy</b>	<p>Participants will be assessed by way of:</p> <ul style="list-style-type: none"> <li>• Mini projects,</li> <li>• Submission of assignments</li> <li>• Group assignments</li> <li>• Written Exam</li> </ul>

## Syllabus

<b>Units</b>	<b>Syllabus Details</b>	<b>Teaching Hours</b>
Unit I	<b>Start-up opportunities:</b> The New Industrial Revolution – The Big Idea- Generate Ideas with Brainstorming- Business Start-up - Ideation- Venture Choices - The Rise of The start up Economy - The Six Forces of Change- The Start-up Equation – The Entrepreneurial Ecosystem – Entrepreneurship in India. Government Initiatives.	5
Unit II	<b>Startup Capital Requirements and Legal Environment</b> Identifying Startup capital Resource requirements - estimating Startup cash requirements - Develop financial assumptions Constructing a Process Map - Positioning the venture in the value chain - Launch strategy to reduce risks- Startup financing metrics - The Legal Environment- Approval for New Ventures Taxes or duties payable for new ventures.	4
Unit III	<b>Role of Support Institutions and Management of Small Enterprises</b> Entrepreneurship Development Programmes (EDPs) – Phases of EDPs and Evaluation of EDPs. Institutional Finance to Entrepreneurs like Commercial Banks – Other Major Financial Institutions - Role of Small Enterprises in Economic Development. Ownership Structures, MSME Act- Different types of Investors.	4
Unit IV	<b>Starting up Financial Issues</b> <b>Feasibility Analysis</b> - The cost and process of raising capital – Unique funding issues of a high-tech ventures. <b>Funding with Equity</b> – Financing with Debt- Funding startups with bootstrapping- crowd funding- strategic alliances.	4
Unit V	<b>Stages of growth in a new venture</b> Growing with the market - Growing within the industry- Venture life patterns- Reasons for new venture failures Scaling Ventures – preparing for change - Leadership succession. Support for growth and sustainability of the venture.	3

## CO-PO Mapping

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	3	2	3	-	-	-
<b>CO2</b>	2	2	3	-	-	-
<b>CO3</b>	2	2	3	-	-	-
<b>CO4</b>	2	3	3	-	-	-

CO5	3	2	2	-	-	-
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### Action Based Component

- Mini projects
- Preparation of Feasibility Report
- Preparation of Business Plan

### Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

### Recommended Resources

#### Textbook

1. “Startup Management”, K. Swapna, J.S. Moses, Y.Sarada, Himalaya Publishing House, First Edition, 2019
2. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.

#### Reference books

- 1 S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International, 2007.
- 2 Steven Fisher, Ja-nae’ Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.
- 3 Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur’s Road Map, 2e, Routledge, 2017.
- 4 Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009

### Readings & Case Analysis

Case Studies and Management Resources – Startup Case Studies

### Suggested Courses on Coursera

1. <https://in.coursera.org/specializations/start-your-own-business>
2. <https://in.coursera.org/learn/startup-financing-without-vc>
3. <https://in.coursera.org/learn/entrepreneurship-strategy>

**SEMESTER/YEAR : IV SEM/II YEAR**  
**COURSE CODE : 22SC2401**  
**TITLE OF THE COURSE: GENERAL ENGLISH-IV**  
**L: T: P: C : 3:0:0:3**

### Overview

To communicate ideas in clear, logical and persuasive ways. In a range of styles, registers and for a variety of purposes and situation.

### Course Objectives

- Students will understand the nature and uses of language in light of audience and purpose.
- Students will be able to identify their genres, conventions and period-specific discourses.
- Students will develop Empathy by engaging in discussion of literary works, highlighting the emotional aspect.
- Students will appreciate the art form.

### Course Outcomes

1. Students will be able to interpret texts from a variety of approaches and perspective.
2. Students will be able to analyze and synthesize disciplinary, scholarly conversations.
3. Students will analyze communication and writing strategies and implement them in their disciplines.
4. Students will be able read perceptively and think critically. They will enhance their writing skills.

### Syllabus

<b>Units</b>	<b>Syllabus Details</b>	<b>Teaching Hours</b>
Unit I	<b>Poem: Night of the Scorpion by Nizzim Ezekiel</b> Language Activities: Synonyms, antonyms, prefixes, suffixes, homonyms, homophones and collocations.	6
Unit II	<b>Prose: The Drought by Sarath Chandra Chattopadhyay</b> Language Activities: Listening Verses Hearing, Types of Listening	6
Unit III	<b>Poem: The Earth Never Dies by Niyi Osundare</b> Language Activities: Story Writing – Outline expansion	6
Unit IV	<b>Prose: Tell Tale Heart by Edgar Allan Poe</b> Language Activities: Data Interpretation – Bar Graph, Pie chart, Tree Diagram	3
Unit V	<b>Prose: The Golden Dream by K.P Poorna Chandra Tejaswi</b> Language Activities: Resume Writing with Cover Letter, Report writing on college Events, Dialogue writing.	9

### Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
1	Class Participation	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

### Recommended Resources

#### Reference books

1. George Rejda, Principles of Risk Management and Insurance, Pearson
2. Education.
3. C. Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-Hill
4. Techniques of Teaching English- AL Kohli
5. Practical English Usage- Michael Swan
6. The Oxford essential guide to writing- Thomas S. Kane.

**SEMESTER/YEAR : IV SEM/II YEAR**  
**COURSE CODE : 22SC2402**  
**TITLE OF THE COURSE : FRENCH- IV**  
**L: T: P: C : 3: 0: 0: 3**

**Overview**

In French Communication a student will learn Basics of the language starting from the alphabet. The difference between the French and English pronunciation. They will learn about the French numerals, days of the week, months of the year and basic grammar to enable them to start reading French text or using French terminology in day-to-day communication. They will be able to create minor sentences in French and their corresponding ones in English. As they progress over four semesters, they will develop ability to comprehend, converse and write in the language depending upon the effort dedicated to learning.

**Course Objectives**

Over the entire course of four semesters, the students will gradually achieve:

1. To teach the basics of French language at beginners’ level learning alphabet, numerals and minor words
2. To be able to differentiate the sounds / phonetics of French pronunciation
3. Ability to use French words in day-to-day communication and minor messaging
4. Ability to read & strike simple conversations with French speaking people
5. Ability to comprehend text and create meaningful written communication in French

**Course Outcomes**

Over the entire course of four semesters, the students will gradually achieve:

1. Basics of French language at beginners’ level learning alphabet, numerals and minor words
- 2 Student will be able to differentiate the sounds / phonetics of French pronunciation
3. Usage of French words in day-to-day communication and minor messaging
4. Read & strike simple conversations with French speaking people
5. Comprehend text and create meaningful written communication in French

<b>Approach to Learning</b>	<ul style="list-style-type: none"> <li>● Lectures</li> <li>● Readings</li> <li>● Hands on Training</li> </ul>
<b>Assessment Strategy</b>	<p>Students will be assessed on conceptual understanding and business application of communication practices by way of:</p> <ul style="list-style-type: none"> <li>● Group assignments</li> <li>● Written Exam</li> </ul>

**Syllabus**

<b>Units</b>	<b>Syllabus Details</b>	<b>Teaching Hours</b>
Unit I	Révision – les noms, les prénoms sujets, les déterminants, les jours de la semaine, les mois de l'année  Les saisons – décrire la saison, décrire votre saison préférée	6
Unit II	Révision – les verbes réguliers et irréguliers (présent) Le passé récent Le futur proche	6
Unit III	Les verbes pronominaux Parler de vos activités quotidiennes Expression de la fréquence (d'habitude, souvent, rarement, parfois, toujours, jamais, de temps en temps)	6
Unit IV	Parler de notre profession, nos rêves, nos passions (aimer, adorer, détester + nom/ verbe)	3
Unit V	L'adverbe d'interrogation (où, pourquoi, quand, qui, comment, combien de)  Proposer une sortie Accepter ou refuser une sortie L'impératif au présent	9

### CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	2	3	-	-
CO2	3	-	2	3	-	-
CO3	3	-	2	3	-	-
CO4	3	-	2	3	-	-
CO5	3	-	2	3	-	-

### Action Based Component

### Course Assessment

#	Description of Assessment Method	Weight age %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	

	Attendance							
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

**SEMESTER/YEAR** : IV SEM / II YEAR  
**COURSE CODE** : 22SC2403  
**TITLE OF THE COURSE** : German IV  
**L: T: P: C** : 3: 0: 0: 3

### Overview

The course aims at introducing basic concepts of German grammar, pronunciation and communication skills. The course deals with grammar topics such as dative personal pronouns, dative verbs, interrogative and demonstrative articles, Modal verbs, Imperative, adverbs, several question words. Application of these grammatical concepts are done with the help of theme-based conversations, reading and writing texts.

### Course Objectives

1. Comprehend the grammatical concepts and pronunciation.
2. Develop reading abilities.
3. Develop theme-based writing capabilities.
4. Develop speaking skills through theme-based conversations.

### Course Outcomes

The course should help in developing competencies to:

1. Attain efficient pronunciation skills.
- 2 Apply the grammatical concepts and create own theme based articles.
3. Read and apprehend any text for the prescribed syllabus .
4. Active participation in theme based conversations.

<b>Approach to Learning</b>	<ul style="list-style-type: none"> <li>● Lectures</li> <li>● Readings</li> </ul> Active student participation and classroom exercises <ul style="list-style-type: none"> <li>● Role play with students' involvement.</li> </ul>
<b>Assessment Strategy</b>	Participants will be assessed on both reading, writing, speaking skills by way of: <ul style="list-style-type: none"> <li>● Regular reading activity</li> <li>● Submission of assignments</li> </ul> Role play and group conversations to assess speaking skills <ul style="list-style-type: none"> <li>● Written Exam</li> </ul>

## Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
<b>Unit 1</b>	<p><b>Kleidung und Mode: (Clothing and Fashion)</b></p> <p><b>Learning Objectives:</b></p> <p>Understand and have conversations about clothing.</p> <p>Observe and understand the conversation between the salesperson and the customer while shopping/purchasing.</p> <p>Discussing about the past - Usage of verbs in past tense.</p> <p>Conversations when buying clothes.</p> <p>Conversation while shopping in department stores.</p> <p>Understand and know about Berlin.</p> <p><b>Grammar:</b></p> <p>Interrogative articles, demonstrative articles, verbs and personal pronouns in dative, separable verbs in past participle.</p> <p><b>Pronunciation:</b></p> <p>Emphasis on verbs with prefixes.</p> <p><b>Regional study :</b></p> <p>About trendy city Berlin.</p>	6

<p><b>Unit 2</b></p>	<p><b>Gesund und munter :(Healthy and cheerful)</b></p> <p><b>Learning objectives :</b></p> <p>Provide personal information.</p> <p>Name body parts.</p> <p>Understand and explain about sport exercises.</p> <p>Conversations with the doctor.</p> <p>Understand and give instructions.</p> <p>Understand and give health tips.</p> <p><b>Grammar :</b></p> <p>Imperative</p> <p>Usage of sentences while making a request/call.</p> <p>Modal verbs: sollen, müssen, dürfen, nicht dürfen.</p> <p><b>Pronunciation:</b></p> <p>p and b, t and d,k and g</p> <p><b>Regional Study :</b></p> <p>Home remedies for diseases.</p>	<p><b>6</b></p>
<p><b>Unit 3</b></p>	<p><b>Ab in den Urlaub :(Off on vacation)</b></p> <p><b>Learning objectives :</b></p> <p>Suggestions for a city tour.</p> <p>Describing the route or path /Show the directions.</p> <p>Write a postcard.</p> <p>Describe the weather conditions.</p> <p>Describe the problems encountered in a hotel stay.</p> <p>Complain the issues encountered in a Hotel.</p> <p>Speak about travel experience .</p> <p><b>Grammar :</b></p> <p>Pronoun “man”.</p> <p>Question words wer?,wen?,wem?,was?.</p> <p>Use time as adverbs and adjectives - zuerst, dann, später, zum Schluss.</p> <p><b>Pronunciation:</b></p> <p>f/v/w</p>	<p><b>8</b></p>

	<b>Regional study:</b> Top /popular locations in Germany.	
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### Course Assessment

#	Description of Assessment Method	Weight age %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

### Recommended Resources

**Textbook :**

Netzwerk - Deutsch als Fremdsprache - Kursbuch A1

**Reference books :**

Netzwerk - Deutsch als Fremdsprache - Arbeitsbuch A1

SEMESTER/YEAR : IV SEM / II

YEARCOURSE CODE : 22SC2404

TITLE OF THE COURSE : KANNADA- IV

L: T: P: C : 3: 0: 0: 3

1. ಭಜನೆ ಬುಡೇನ್ ಸಾಬಿ - ಬೆಳಗೆರೆ ಕೃಷ್ಣಶಾಸ್ತ್ರಿ
2. ಬರಿದಾಗುತ್ತಿರುವ ನನ್ನ ಪ್ರೀತಿಯ ಕಡಲು - ಎಸ್.ನಾಗವೇಣಿ
3. ದುಡ್ಡಿನ ದಾರಿದ್ರ್ಯ - ಪ್ರಸನ್ನ
4. ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಗಳು - ಹರಿಪ್ರಸಾದ್
5. ಯೂಲೋಸಸ್ ಮತ್ತು ಸೈಕ್ಲೋಪ್ಸರು - ವಿ. ಸೀತಾರಾಮಯ್ಯ
6. ವರುಷಕ್ಕೊಂದು ಹೊಸತು ಜನ್ಮ - ಭಾರತಿ ಬಿ.ವಿ

### Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

**SEMESTER/YEAR : IV SEM / II YEAR**  
**COURSE CODE : 22BC2401**  
**TITLE OF THE COURSE: MANAGEMENT ACCOUNTING**  
**L: T: P: C : 3: 1: 0: 4**

**Overview**

This course will develop the understanding about various costing procedure and application of various management techniques like CVP, standard costing, budgetary control etc. for the purpose of decision making.

**Course Objectives**

The objectives of the course are to enable the student to:

- To help understand costing and management accounting techniques that could be utilized for decision making and control
- To Prepare budgets for planning and control.
- To compare actual costs with standard costs and analyze any variances.
- To understand new concept and techniques which facilitate management to control cost and helps in various decision making
- To understand budgetary control and its reporting.
- To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

**Course Outcomes**

At the end of this course, students are able to:

- Learning advance cost and advance management techniques.
- Describe the concept of relevant cost analysis
- Application of Decision-making techniques - Make-or-buy and other short-term decisions
- Explain how budgetary systems fit within the performance hierarchy
- Learn Budgeting and Control - Material mix and yield variances

<b>Approach to Learning</b>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Readings</li> <li>• Active student participation and class room exercises</li> <li>• Case Analysis collaboratively with student’s involvement</li> </ul>
<b>Assessment Strategy</b>	<p>Participants will be assessed on both conceptual understanding and business application of Management Accounting by way of:</p> <ul style="list-style-type: none"> <li>• Mini projects,</li> <li>• Submission of assignments</li> <li>• Group assignments</li> <li>• Written Exam</li> </ul>

## Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p><b>Specialist cost and management accounting techniques</b>                      Activity based costing, Target costing, Life-cycle costing, Throughput accounting, and Environmental accounting.</p>	4
Unit II	<p><b>Decision-making techniques</b>                      Relevant cost analysis- Explain the nature of CVP analysis, Calculate and interpret the break-even point and margin of safety, Calculate the contribution to sales ratio, in single and multi-product situations, and demonstrate an understanding of its use, Calculate target profit or revenue in single and multi-product situations, and demonstrate an understanding of its use, Prepare break even charts and profit volume charts and interpret the information contained within each, including multi-product situations, Discuss the limitations of CVP analysis for planning and decision making.</p> <p><b>Limiting factors</b> - Identify limiting factors in a scarce resource situation and select an appropriate technique, Determine the optimal production plan where an organization is restricted by a single limiting factor, including within the context of “make” or “buy” decisions, Formulate and solve multiple scarce resource problem both graphically and using simultaneous equations as appropriate, Explain and calculate shadow prices (dual prices) and discuss their implications on decision-making and performance management, Calculate slack and explain the implications of the existence of slack for decision-making and performance management.</p>	12
Unit III	<p><b>Decision-making techniques Pricing decisions</b>                      Explain the factors that influence the pricing of a product or service, explain the price elasticity of demand, Derive and manipulate a straight-line demand equation. Derive an equation for the total cost function (including volume-based discounts). Calculate the optimum selling price and quantity for an organization, equating marginal cost and marginal revenue, Evaluate a decision to increase production and sales levels, considering incremental costs, incremental revenues and other factors, Determine prices and output levels for profit maximization using the demand based approach to pricing (both tabular and algebraic methods), Explain different price strategies, Calculate a price from a given strategy using cost-plus and relevant cost.</p> <p><b>Make-or-buy and other short-term decisions</b> - Explain the issues surrounding make vs. buy and outsourcing decisions, Calculate and compare “make” costs with “buy-in” costs, compare in-house costs and outsource costs of completing</p>	12

	<p>tasks and consider other issues surrounding this decision, apply relevant costing principles in situations involving shut down, one-off contracts and the further processing of joint products.</p> <p><b>Dealing with risk and uncertainty in decision- making</b></p> <p>Suggest research techniques to reduce uncertainty e.g. Focus groups, market research, Explain the use of simulation, expected values and sensitivity, Apply expected values and sensitivity to decision-making problems.</p> <p>Apply the techniques of maxi max, and minimax regret to decision-making problems including the production of profit tables, draw a decision tree and use it to solve a multi-stage decision problem, Calculate the value of perfect and imperfect information.</p>	
Unit IV	<p><b>Budgeting and Control</b></p> <p>Explain how budgetary systems fit within the performance hierarchy, Select and explain appropriate budgetary systems for an organization, including top down, bottom-up, rolling, zero-base, activity base, incremental and feed-forward control, Describe the information used in budget systems and the sources of the information needed, Indicate the usefulness and problems with different budget types (including fixed, flexible, zero-based, activity- based, incremental, rolling, top- down, bottom up, master, functional), Prepare rolling budgets and activity based budgets</p> <p>Explain the beyond budgeting model, including the benefits and problems that may be faced if it is adopted in an organisation, Discuss the issues surrounding setting the difficulty level for a budget, Explain the benefits and difficulties of the participation of employees in the negotiation of targets, Explain the difficulties of changing a budgetary system or type of budget used, Explain how budget systems can deal with uncertainty in the environment.</p> <p><b>Quantitative analysis in budgeting</b> - Analyse fixed and variable cost elements from total cost data using high/low method, Estimate the learning rate and learning effect, Apply the learning curve to a budgetary problem, including calculations on steady states, Discuss the reservations with the learning curve, Apply expected values and explain the problems and benefits, Explain the benefits and dangers inherent in using spreadsheets in budgeting.</p> <p><b>Standard costing</b> - Explain the use of standard costs, Outline the methods used to derive standard costs and discuss the different types of cost possible, Explain and illustrate the importance of flexing budgets in performance management, Explain and apply the principle of controllability in the performance management system.</p>	11
Unit V	<b>Budgeting and Control - Material mix and yield variances -</b>	11

<p>Calculate, identify the cause of, and explain material mix and yield variances, Explain the wider issues involved in changing material mix e.g. cost, quality and performance measurement issues, Identify and explain the relationship of the material usage variance with the material mix and yield variances, Suggest and justify alternative methods of controlling production processes.</p> <p><b>Budgeting and Control - Sales mix and quantity variances</b> - Calculate, identify the cause of, and explain sales mix and quantity variances, Identify and explain the relationship of the sales volume variances with the sales mix and quantity variances.</p> <p><b>Budgeting and Control - Planning and operational variances</b> - Calculate a revised budget, Identify and explain those factors that could and could not be allowed to revise an original budget, Calculate, identify the cause of and explain planning and operational variances, Explain and discuss the manipulation issues involved in revising budgets.</p> <p><b>Budgeting and Control - Performance analysis</b> - Analyse and evaluate past performance using the results of variance analysis, Use variance analysis to assess how future performance of an organisation or business can be improved, Identify the factors which influence behaviour, Discuss the effect that variances have on staff motivation and action, Describe the dysfunctional nature of some variances in the modern environment of JIT and TQM, Discuss the behavioural problems resulting from using standard costs in rapidly changing environments.</p>
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**CO-PO Mapping**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	-	-	-
CO2	2	2	2	-	-	-
CO3	2	2	2	-	-	-
CO4	3	2	2	-	-	-
CO5	2	3	2	-	-	-

**Action Based Component**

- Research Based Mini projects

## Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

## Recommended Resources

### Textbook

- Charles T Horngren, George Foster, Srikant M. Data – Cost Accounting: A Managerial Emphasis
- **ACCA-study Notes-Paper F2-Management Accounting**

### Reference books

- Khan, M.Y and P.K. Jain: Management Accounting: Text, Problems and Cases”, Tata-McGraw Hill, New Delhi, 2007.
- Dearden and Bhattacharya: Management Accounting
- M.N. Arora: Cost Accountancy: Vikash Publishing, New Delhi, 2004.
- Anthony and Dearden: Management Accounting : Books and Cases
- Grewal and Ramanathan: Management Accounting

## Readings & Case Analysis

### Based on ACCA Curriculum

## Suggested Courses on Coursera

### Based on ACCA Curriculum

**SEMESTER/YEAR : IV SEM / II YEAR**

**COURSE CODE : 22BC2402**

**TITLE OF THE COURSE: AUDIT & ASSURANCE**

**L: T: P: C : 4: 0: 0: 4**

### Overview

This course to provide students with an overview on assurance of financial reporting taking into accounting current practice issues. The discipline introduces assurance as a service, its regulation standards and the process and chronology of audit to the students. The aim of Assurance course is to ensure students understand the assurance process and fundamental principles of professional ethics and can contribute to the assessment of internal controls and gathering of evidence on an assurance engagement.

### Course Objectives

The objectives of the course are to enable the student to:

- To discuss the duties of auditors and other assurance providers and how these have changed over time
- To explain the meaning of concepts that are fundamental to auditing and assurance services, such as ‘independence’, ‘audit evidence’, ‘audit risk’, ‘materiality’
- To discuss the form, content and importance of auditors’ reports provided at the end of the audit or assurance service
- To describe, in general terms, the processes of internal control and systems
- To distinguish between compliance and substantive testing and describe various audit tests

### Course Outcomes

At the end of this course, students are able to:

- Describe audit framework and regulations.
- Determine the appropriate audit report for a given audit situation.
- Students will Learn the process of designing and performing tests of controls
- Students will Learn the audit evidence and report.
- Students will Learn to explain methods used to obtain an understanding of internal control.

<b>Approach to Learning</b>	<ul style="list-style-type: none"><li>• Lectures</li><li>• Readings</li><li>• Active student participation and class room exercises</li><li>• Case Analysis collaboratively with student’s involvement</li></ul>
<b>Assessment Strategy</b>	Participants will be assessed on conceptual understanding byway of: <ul style="list-style-type: none"><li>• Mini projects,</li><li>• Submission of assignments</li><li>• Group assignments</li><li>• Written Exam</li></ul>

## Syllabus

<b>Units</b>	<b>Syllabus Details</b>	<b>Teaching Hours</b>
Unit I	<b>Audit framework and regulation</b> - The concept of audit and other assurance engagements, External audits, Corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct, Internal audit and governance and the differences between external audit and internal audit, The scope of the internal audit function, outsourcing and internal audit assignments.	8
Unit II	<b>Planning and risk assessment</b> - Obtaining and accepting audit engagements, Objective and general principles, Assessing audit risks, Understanding the entity and its environment, Fraud, laws and regulations, Audit planning and documentation.	8
Unit III	<b>Internal control</b> - Internal control systems, The use and evaluation of internal control systems by auditors, Tests of control, Communication on internal control.	8
Unit IV	<b>Audit evidence</b> - Financial statement assertions and audit evidence, Audit procedures, Audit sampling and other means of testing, The audit of specific items, Computer-assisted audit techniques, The work of others, Not-for-profit organisations.	8
Unit V	<b>Review and reporting</b> - Subsequent events, Going concern, Written representations, Audit finalization and the final review, Audit reports.	8

## CO-PO Mapping

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	3	2	2	-	-	-
<b>CO2</b>	2	3	2	-	-	-
<b>CO3</b>	3	2	2	-	-	-
<b>CO4</b>	3	2	2	-	-	-
<b>CO5</b>	2	3	2	-	-	-

## Action Based Component

- Research Based Mini projects

## Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

## Recommended Resources

### Textbook

- Davis, Schiller & Wheeler. 2011. IT Auditing: Using Controls to Protect Information Assets, 2nd Edition, McGraw-Hill, ISBN: 978-0-071-74238-2

### Reference books

- Richard E. Cascarino. 2007. Auditor's Guide to Information Systems Auditing, John Wiley, ISBN: 0-470-00989-6.
- James A Hall. 2005. Information Systems Auditing and Assurance, Thompson, ISBN: 0-324-19198-7.

## Readings & Case Analysis

### Based on ACCA Curriculum

## Suggested Courses on Coursera

### Based on ACCA Curriculum

**SEMESTER/YEAR : IV SEM / II YEAR**

**COURSE CODE : 22BC2403**

**TITLE OF THE COURSE: FINANCIAL REPORTING**

**L: T: P: C : 3: 1: 0: 4**

### Overview

This course is introduced to develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyses and interpret those financial statements

### Course Objectives

The objectives of the course are to enable the student to:

- To Identify the users of these financial statements and their needs and evaluate the major components and classifications of each statement.
- Classify how various financial transactions influence the elements of each of the financial statements
- Demonstrate an understanding of the relationship among the financial statements and preparation of balance sheet, an income statement, a statement of changes in equity and a statement of cash flows are prepared

### Course Outcomes

At the end of this course, students are able to:

- Know the concepts and principles of groups and consolidated financial statements.
- Analyze and interpret the financial statements of single entities and groups
- Learn the Preparation of financial statements.
- Describe the Preparation of consolidated financial statements including an associate.

<b>Approach to Learning</b>	<ul style="list-style-type: none"><li>• Lectures</li><li>• Readings</li><li>• Active student participation and class room exercises</li><li>• Case Analysis collaboratively with student's involvement</li></ul>
<b>Assessment Strategy</b>	Participants will be assessed on both conceptual understanding and business application of Financial Reporting by way of: <ul style="list-style-type: none"><li>• Mini projects,</li><li>• Submission of assignments</li><li>• Group assignments</li><li>• Written Exam</li></ul>

## Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	The conceptual and regulatory framework for financial reporting The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Regulatory framework, The concepts and principles of groups and consolidated financial statements.	8
Unit II	Accounting for transactions in financial statements Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Financial instruments, Leasing, Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Government grants, Foreign currency transactions.	8
Unit III	Analyzing and interpreting the financial statements of single entities and groups Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques, Specialized, not-for-profit, and public sector entities.	8
Unit IV	Preparation of financial statements Preparation of single entity financial statements.	8
Unit V	Preparation of financial statements Preparation of consolidated financial statements for a simple group including an associate.	8

## CO-PO Mapping

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	3	2	3	-	-	-
<b>CO2</b>	2	3	2	-	-	-
<b>CO3</b>	3	2	2	-	-	-
<b>CO4</b>	3	2	2	-	-	-

## Action Based Component

- Research Based Mini projects

## Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

## Recommended Resources

### Textbook

- Financial Reporting - BPP Learning Media
- Financial Reporting - Kaplan Publishing

### Reference books

- Financial Reporting - Becker Professional Education
- Financial Reporting - London School of Business and Finance
- Financial Reporting - Emile Woolf International

## Readings & Case Analysis

### Based on ACCA Curriculum

## Suggested Courses on Coursera

### Based on ACCA Curriculum

**SEMESTER/YEAR : IV SEM / II**  
**YEAR COURSE CODE : 22SC2405**  
**TITLE OF THE COURSE : PRINCIPLES OF MARKETING MANAGEMENT**  
**L: T: P: C : 3: 0: 0: 3**

**Overview**

The course aims at introducing basic concepts of marketing and promotion models. The course deals with introductory topics such as segmenting, targeting, positioning, and pricing strategies. Application of basic concepts in management situations is done with the help of topics like AIDA Model, personal selling, direct marketing and network marketing.

**Course Objectives**

The objectives of the course are to enable the student to:

- Analyzing of key marketing concepts and skills.
- Understand the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation.
- Apply the analytic perspectives, decision tools, and concepts of marketing to decisions involving segmentation, targeting and positioning.
- Examine the product mix, pricing strategy, branding and packaging tools in marketing.
- Understanding of the underlying concepts, strategies and the issues involved in the exchange of products and services and control the marketing mix variables in order to achieve organizational goals.

**Course Outcomes**

At the end of this course, students are able to:

- Summarize the importance of STP in marketing.
- Classify the various product and pricing strategy.
- Examine the importance of branding and packaging in marketing.
- Evaluate the AIDA model applicable for product development.
- Construct a promotional mix for a new product development.

<b>Approach to Learning</b>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Readings</li> <li>• Active student participation and class room exercises</li> <li>• Case Analysis collaboratively with student’s involvement</li> </ul>
<b>Assessment Strategy</b>	<p>Participants will be assessed on both conceptual understanding and business application of Marketing practices by way of:</p> <ul style="list-style-type: none"> <li>• Mini projects,</li> <li>• Submission of assignments</li> <li>• Group assignments</li> <li>• Written Exam</li> </ul>

## Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p><b>Introduction to Marketing and Focusing Marketing Strategy with Segmentation, Targeting and Positioning:</b>            Nature, importance and scope, evolution/various marketing orientations, Evaluating Opportunities in the Changing Marketing Environment. Bases for market segmentation of consumer goods, Effective segmentation criteria, Evaluating &amp; Selecting Target Markets, Concept of Target Market and Concept of positioning – Value Proposition &amp; USP, positioning errors, International Marketing-Entry strategies</p>	7
Unit II	<p><b>Setting Product and Pricing Strategy:</b>            Concept, product hierarchy, new product development, diffusion process, Product Life cycle, Product mix strategies.  <b>Pricing Strategy:</b> Pricing concepts for establishing value, Pricing Strategies-Value based, Cost based, Market based, Competitor based, New product pricing – Price Skimming &amp; Penetration pricing.</p>	9
Unit III	<p><b>Branding and Packaging:</b>  <b>Branding:</b> Brand and its importance, Concept of Branding, Types of brands, Brand equity, Branding Strategies.  <b>Packaging / Labelling:</b> Packaging as a marketing tool and its challenges, requirement of good packaging, Role of labelling in packaging.</p>	7
Unit IV	<p><b>Marketing Communications:</b>            Concept of communication mix, communication objectives, steps in developing effective communication, Stages in designing message Advertising: Advertising Objectives, Advertising Budget, Advertising Copy, AIDA model, Advertising Agency Decisions.</p>	7
Unit V	<p><b>Promotion Mix; Marketing Channels: Place Mix; Promotion Decisions:</b>  <b>Sales Promotion:</b> Sales Promotion Mix, Kinds of promotion, Tools and Techniques of sales promotion, Push-pull strategies of promotion. Personal selling: Concept, features, and Functions, Steps/process involved in Personal Selling, Types of selling. Publicity / Public Relation: Meaning, Objectives, Types, Functions of Public Relations. Direct Marketing: Meaning, Features, Functions. Social media and social networks marketing.  <b>Place/Channel Design:</b> Channel alternatives, Factors affecting channel choice, Channel design and Channel management decisions, Channel conflict, Distribution system, Supply chain</p>	10

	management, Multilevel Marketing (Network Marketing).	
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## CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	3	3	-	-	-
CO3	2	2	2	-	-	-
CO4	3	2	2	-	-	-
CO5	2	2	2	-	-	-

## Action Based Component

- Mini projects on company AIDA Model.
- Role play on Personal selling and Direct marketing.

## Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

## Recommended Resources

### Textbook

1. Marketing Management: A South Asian Perspective - Kotler, Keller, Koshy & Jha, 15/e, Pearson Education, 2017.
2. Marketing Management - Ramaswamy V. S. & Namakumar S, 4/e, Macmillan Publishers, 2018.

### Reference books

1. Marketing: An Introduction - Rosalind Masterson & David Pickton, 2/e, Sage Publications, 2014.
2. Marketing Management- Karunakaran, HPH.
3. Marketing in India: Neelamegham, 4/e, Vikas publications.

## Readings & Case Analysis

1. Target: From "Expect More" to "Pay Less" Armstrong and Philip Kotler, Principles of Marketing, 14e, pp.94-95.
2. Harrah's Entertainment: Hitting the CRM Jackpot Armstrong and Philip Kotler,

Principles of Marketing, 14e, pp.129-131.

3. Brentford Square Community Shopping Centre Project: The research proposal  
pearsoned.com.au/wps/media.
4. Marketing Channels and Logistics: A Case Study of Pepsi International.  
Ivoryresearch.com

### **Suggested Courses on Coursera**

1. <https://www.coursera.org/specializations/marketing-strategy>
2. <https://www.coursera.org/learn/assess-for-success>
3. <https://www.coursera.org/specializations/social-media-marketing>

**SEMESTER/YEAR : IV SEM / 2 YR**  
**COURSE CODE : 22SC2406**  
**TITLE OF THE COURSE : CONSTITUTION OF INDIA**  
**L: T: P: C : 2: 0: 0: 2**

**Overview**

The constitution of India aims to imbue students with the constitutional making process and its formulations. Further, it is done with the objective to acquaint / embolden students to have the basic understanding of the constitution of India.

**Course Objectives**

The objectives of the course are to enable the student to:

- To familiarize students with key elements of Indian Constitution
- To Acting Out Fundamental Rights and understanding Directive Principles.
- To enable students to understand various political institutions that are operationalized under Indian Constitution.
- To Understand the process of judiciary System
- To appraise administrative organization and constitution

**Course Outcomes**

At the end of this course, students are able to:

- Understand the philosophy of the constitution and its structure.
- Book marking Fundamental Rights and Directive Principles.
- Measure the powers and functions of various offices under the constitution.
- Familiarize with judicial system in India
- Appreciate the role of constitution in a democracy

<b>Approach to Learning</b>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Readings</li> <li>• Case Analysis collaboratively with students involvement</li> </ul>
<b>Assessment Strategy</b>	Participants will be by way of: <ul style="list-style-type: none"> <li>• Role Plays,</li> <li>• Submission of assignments</li> <li>• Group assignments</li> <li>• Written Exam</li> </ul>

**Syllabus**

<b><u>Units</u></b>	<b><u>Syllabus Details</u></b>	<b><u>Teaching Hours</u></b>

Unit I	<b>Constitution – Structure and Principles</b> Meaning and importance of Constitution; Making of Indian Constitution – Sources; Preamble and Salient features of Indian Constitution.	3
Unit II	<b>Fundamental Rights and Directive Principles</b> Fundamental Rights; Fundamental Duties; Directive Principles	4
Unit III	<b>Government of the Union and States</b> <b>Government of the Union</b> President of India – Election and Powers; Prime Minister and Council of Ministers; Lok Sabha – Composition and Powers; Rajya Sabha – Composition and Powers <b>Government of the States</b> Governor – Powers; Chief Minister and Council of Ministers; Legislative Assembly – Composition and powers; Legislative Council – Composition and powers	5
Unit IV	<b>The Judiciary</b> Features of judicial system in India; Supreme Court –Structure and jurisdiction; High Court – Structure and jurisdiction.	4
Unit V	<b>Administrative organization and constitution</b> Federalism in India – Features; Local Government -Panchayats – Powers and functions; 73rd and 74th amendments; Election Commission – Organization and functions; Citizen oriented measures – RTI and PIL – Provisions and significance.	4

## CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	-	-	-	-
CO2	3	2	-	-	-	-
CO3	2	2	3	-	-	-
CO4	3	2	2	-	-	-
CO5	2	2	2	-	-	-

## Action Based Component

- Research Based Mini projects
- Role Plays
- Court Visit

## Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

## Recommended Resources

### Text Book:

1. Constitution of India (Full Text), India.gov.in., National Portal of India, [https://www.india.gov.in/sites/upload\\_files/mpi/files/coi\\_part\\_full.pdf](https://www.india.gov.in/sites/upload_files/mpi/files/coi_part_full.pdf)
2. Durga Das Basu, Introduction to the Constitution of India, Gurgaon; LexisNexis, 2018 (23rd edn.)

### Reference Book:

- 1.. M.V.Pylee, India's Constitution, New Delhi; S. Chand Pub., 2017 (16th edn.)
2. J.N. Pandey, The Constitutional Law of India, Allahabad; Central Law Agency, 2018 (55<sup>th</sup> edn.)
3. Durga Das Basu, Bharatada Samvidhana Parichaya, Gurgaon; LexisNexis Butterworths Wadhwa, 2015
4. Kb Merunandan, Bharatada Samvidhana Ondu Parichaya, Bangalore, Meragu Publications, 2015

## Readings & Case Analysis

1. Relevant Court Cases.
2. Case Laws.

