

**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- CMA)

(With effect from 2022-23)

SCHEME -B.COM - CMA- 2022 -2023 ONWARDS

I SEM B.COM - CMA

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/P	CR
1	110	22SC1101	General English- I	3	-	-	-	3
2	110	22SC1102	French- I	3	-	-	-	3
	110	22SC1103	German-I		-	-	-	
	110	22SC1104	Kannada-I		-	-	-	
3	110	22SC1105	Principles of Financial Accounting	3	1	-	-	4
4	110	22SC1106	Principles of Management	4	-	-	-	4
5	110	22MA1101	Financial Planning & Performance	3	1	-	-	4
6	110	22SC1109	Quantitative Techniques for Business	2	1	-	-	3
7	110	22SC1107	Entrepreneurship & Innovation	2	-	-	-	2
8	110	22SC1108	Yoga	-	-	2	-	1
SUBTOTAL				20	3	2		24

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

SCHEME – B.COM - CMA- 2022 -2023 ONWARDS

II SEM B.COM - CMA

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/P	CR
1	110	22SC1201	General English- II	3	-	-	-	3
2	110	22SC1202	French- II	3	-	-	-	3
		22SC1203	German-II		-	-	-	
		22SC1204	Kannada-II		-	-	-	
3	110	22SC1209	Corporate Law	4	-	-	-	4
4	110	22MA1201	International Financial Reporting	4	-	-	-	4
5	110	22MA1202	Financial Analytics & Control	4	-	-	-	4
6	110	22SC1210	Economics for Business	3	-	-	-	3
7	110	22SC1207	Sustainable Development	2	-	-	-	2
8	110	22SC1208	Sports	-	-	2	-	1
			SUBTOTAL	23	-	2	-	24

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

EXIT OPTION WITH CERTIFICATION- GAIN BASIC FOUNDATION AND COURSE COMPLETION OF CMA PART-I

SCHEME – B.COM - CMA- 2022 -23 ONWARDS

III SEM B.COM - CMA

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	110	22SC2301	General English- III	3	-	-	-	3
2	110	22SC2302	French- III	3	-	-	-	3
		22SC2303	German-III		-	-	-	
		22SC2304	Kannada-III		-	-	-	
3	110	22MA2301	Accounting for Services	3	1	-	-	4
4	110	22MA2302	Strategic Financial Management - I	3	1	-	-	4
5	110	22MA2303	Basics of Costing	3	1	-	-	4
6	110	22SC2310	Human Resource Management	3	-	-	-	3
7	110	22SC2308	Start-up Management	2	-	-	-	2
8	110	22SC2309	Cultural	-	-	2	-	1
			SUBTOTAL	20	3	2	-	24

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

SCHEME – B.COM - CMA- 2022-23 ONWARDS

IV

SEM B.COM - CMA

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	110	22SC2401	General English- IV	3	-	-	-	3
2	110	22SC2402	French- IV	3	-	-	-	3
		22SC2403	German-IV		-	-	-	
		22SC2404	Kannada-IV		-	-	-	
3	110	22MA2401	Management Accounting for Business	3	1	-	-	4
4	110	22MA2402	Strategic Financial Management- II	3	1	-	-	4
5	110	22SC2408	Indian Financial System	4	-	-	-	4
6	110	22SC2405	Principles of Marketing Management	3	-	-	-	3
7	110	22SC2406	Constitution of India	2	-	-	-	2
8	110	22SC2407	NSS/Others	-	-	2	-	1
				23	-	2	-	24

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

EXIT OPTION WITH DIPLOMA-WITH ABILITY TO SOLVE WELL DEFINED PROBLEMS AND COURSE COMPLETION OF CMA PART-II

SCHEME - B.COM - CMA- 2022-23 ONWARDS

V

SEM B.COM - CMA

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	110	22SC3501	Corporate Accounting	4	-	-	-	4
2	110	22MA3501	Principles & Practices of Auditing	3	1	-	-	4
3	110	22MA3502	Direct Taxation	3	1	-	-	4
4	110	22XY351Z	Elective- I*	3	-	-	-	3
5	110	22SC3502	Internship/ Organizational Study	-	-	-	6	3
6	110	22SC3505	Digital Accounting	1	-	2	-	2
7	110	22SC3504	Health & Wellness	-	-	4	-	2
				14	2	6	6	22

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

ELECTIVE I*	COURSE CODE	Business Analytics	COURSE CODE	Investment Management
		22BA3511	Basics of Econometrics	22IM3511

SCHEME - B.COM - CMA- 2022-23 ONWARDS

VI

SEM B.COM - CMA

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	110	22SC3602	Business Information System & Analytics	3	1	-	-	4
2	110	22SC3603	E-Commerce	4	-	-	-	4
3	110	22MA3601	Indirect Taxation	3	1	-	-	4
4	110	22XY361Z	Elective- II*	3	-	-	-	3
5	110	22SC3605	Office Automation and Secretarial Practice	3	-	-	-	3
6	110	22SC3606	Career Assistance and Training	1	-	2	-	2
7	110	22SC3607	Red cross/R &R	-	-	4	-	2
				17	2	6		22

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

ELECTIVE II*	COURSE CODE	Business Analytics	COURSE CODE	Investment Management
		22BA3611	Application of R Software	22IM3611

EXIT OPTION WITH BACHELOR'S DEGREE-ABILITY TO SOLVE COMPOSITE PROBLEMS AND GAIN SUBSTANTIAL KNOWLEDGE FROM SELECTED ELECTIVE GROUP

SCHEME – B.COM - CMA- 2022-23 ONWARDS

VII

SEM B.COM - CMA

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	110	22SC4703	Banking Innovations & Technology	4	-	-	-	4
2	110	22SC4704	Investment Management	4	-	-	-	4
3	110	22SC4705	Financial Service Institutions	4	-	-	-	4
4	110	22XY471Z	Elective-III*	3	-	-	-	3
5	110	22SC4701	Research Related Statistical Platform	1	-	4	-	3
6	110	22SC4702	Research Methodology	3	-	-	-	3
				21	-	4	-	21

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

ELECTIVE III*	COURSE CODE	Business Analytics	COURSE CODE	Investment Management
		22BA4711	Application of Python	22IM4711

SCHEME – B.COM - CMA- 2022-23 ONWARDS

VIII

SEM B.COM - CMA

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	110	22SC4805	Behavioral Finance	4	-	-	-	4
2	110	22SC4801	Insurance & Risk Management	4	-	-	-	4
3	110	22SC4806	Merchant Banking Services	4	-	-	-	4
4	110	22SC4802	Introduction to Fintech	3				3
5	110	22SC4803	Research Project OR	3	-	6	-	6*
		22SC4804	Fin. Market Instruments and Intermediaries	3	-	-	-	3*
			Elective- IV*	3	-	-	-	3*
				18		6		21

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

ELECTIVE IV*	COURSE CODE	Business Analytics	COURSE CODE	Investment Management
		22BA4811	Basics of Artificial Intelligence	22IM4811

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

SEMESTER/YEAR : I SEM/I YR
COURSE CODE : 21SC1101
TITLE OF THE COURSE : General English-I

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
4. Reading and reviewing of stories. Analyse- Level 3
5. Writing skills – answering the questions and official documents writing- Analyse & Describe- Level 4

COURSE CONTENT

UNIT I: Poem: Paper Boat by Rabindranath Tagore

Language activities: Question and answer session

Understanding the poem, Paraphrase

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

UNIT II: Speeches – of APJ Kalam

Language activities: Question and answer session, Reading aloud, techniques for Public Speaking, Grammar

UNIT III: 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

UNIT IV: 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

UNIT IV: 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, Semester End Exam-40%

SEMESTER/YEAR : I SEM / I YR
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 ಸ್ಮಾರ್ಟ್ - ಟಿ.ಜಿ. ಶ್ರೀನಿಧಿ

- ಟಿ.ಜಿ.ಶ್ರೀನಿಧಿ ಅವರ ಪರಿಚಯ
- ತಂತ್ರಜ್ಞಾನದ ತಿಳುವಳಿಕೆ
- ಕಂಪ್ಯೂಟರ್ ವಿಕಾಸದ ಅರಿವು
- ವಿವಿಧ ಸ್ಮಾರ್ಟ್ 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 ಗಂಭ ತೀಡಿದ್ದಾಂಗ - ಸೋಮಶೇಖರ ಇಮ್ರಾಪುರ

- ಸೋಮಶೇಖರ ಇಮ್ರಾಪುರ 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 ಬಘಟ್; ವಿಶ್ವಶ್ರೇಷ್ಠ ಹೂಡಿಕೆದಾರ - ಕೆ.ಕೆ.ಪೂರ್ಣಶ್

- ಕೆ.ಕೆ.ಪೂರ್ಣಶ್ ಅವರ ಪರಿಚಯ
 - ಹಣದ ಮಹತ್ವದ ಅರಿವು
 - ಷೇರು ಪೇಟೆಯ ತಿಳುವಳಿಕೆ
 - ಬಘಟ್‌ನ ವ್ಯಕ್ತಿತ್ವದ ವಿಶೇಷತೆ
-

SEMESTER/YEAR : I SEM / I YR
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

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

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 Le pluriel de noms Les verbes en -er, -ir, -re Le féminin et pluriel des adjectifs La négation (ne...pas)	30 Hours per semester, spread over four semesters

	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	
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SEMESTER/YEAR : I SEM / I YR
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 : 22SC1105
TITLE OF THE COURSE : PRINCIPLES OF FINANCIAL ACCOUNTING

1. Course Size and Instruction Method

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

COURSE AIM AND DETAILS

This course provides basic understanding of Book Keeping and Accountancy. The concepts of journal entry, ledger posting and accounting are included in this subject. This also provides brief understanding of error reconciliation in books maintained by bank, accounting related to consignments and preparation of final accounts.

COURSE OBJECTIVE

1. Identification, analysing and recording of transactions
2. Interpretation of financial results
3. Reporting financial results to the stakeholders

COURSE OUTCOME

1. Students are able to understand the financial aspects of the firm, such as vouchers, invoice, revenue, asset, liability etc.
2. Students are able to identify and rectify the errors.

COURSE CONTENT

Unit I: Introduction to Accounting

Definition, Need for Accounting, Branches of Accounting, Book keeping Vs Accounting, Groups interested in Accounting Information, Role of Computers in Accounting, Accounting Concepts, Accounting Conventions, Accounting Equation, Double Entry Vs Single Entry, Significance of Debit and Credit in Accounts, Journalizing the transactions, Capital & Revenue Transactions, Advance Journal Entry, Ledger Scrutiny, Cash Book, Bank Book, Purchase Book, Sales Book, Debtor & Creditors Book

Unit II: Bank Reconciliation Statement

Bank Reconciliation Statement, Need, Reasons for difference between cash book and pass book balances, problems on favorable and overdraft balances, Ascertainment of correct cash book balance.

Unit III: Final Accounts – Basics

Trial Balance, Trading Account, Profit and Loss Account, Balance Sheet

Unit IV: Rectification of Errors

Procedure for Rectification of Errors, Before preparation of Trial Balance, After preparation of Trial Balance but before preparation of Final Accounts, After preparation of Final Accounts.

Unit V: Consignment Accounts

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013.

2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
9. Tulsian, P.C. Financial Accounting, Pearson Education. 10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India,

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

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

COURSE AIM AND 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 OBJECTIVE

- 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 OUTCOME

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_{2e_0} effectively
- To analysis isolate issues and formulate best control methods.

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 Thoughts: 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

Nature, Importance and Purpose of Planning - Planning Process; Objectives; Types of plans (Meaning only); Decision making- Importance and steps; MBO and MBE (Meaning only) The

barriers to effective planning and remedial measures, Concept organizing, principles of organizing, nature, types, and purpose of the organization, Delegation of Authority, Department, Committees; Centralization vs Decentralization of Authority and Responsibility, Span of Control,

Unit III: Staffing and Directing

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

Unit IV: Motivation

Concept, importance, Importance of need achievement 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 coordination.

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, 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, 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 : 22MA1101
TITLE OF THE COURSE : FINANCIAL PLANNING & PERFORMANCE

Course Size and Instruction Method

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

COURSE AIM AND SUMMARY

This subject provides understanding of different aspects of financial planning and performance. This also helps in understanding the different parameters used for measuring performance.

COURSE OBJECTIVE

- To understand strategic planning and methodologies to develop successful plan that help in achieving the long-term mission of the organization.
- To relate to the various budgeting concepts and methodologies to successfully prepare budgetary statement.
- To analyse forecasting techniques and interpret annual profit plan to better provide projections.
- To compare the budgeted costs with the actual performance and analyse the variances.
- To understand the purpose of allocation of costs and profits to responsibility centres and various organizational segments.
- To know the importance of performance measures and their relation to strategic and operational goals and objectives as well as perform various profitability analyses

COURSE OUTCOME

- After successful completion of the course, students will be able to understand strategic planning and methodologies to develop successful plan that help in achieving the long-term mission of the organization.
- To understand the various budgeting concepts and methodologies to successfully prepare budgetary statement.
- To understand the forecasting techniques and interpret annual profit plan to better provide projections.
- To verify the budgeted costs with the actual performance and analyse the variances.
- To understand the purpose of allocation of costs and profits to responsibility centres and various organizational segments.
- To understand the importance of performance measures and their relation to strategic and operational goals and objectives as well as perform various profitability analyses

UNIT 1: STRATEGIC PLANNING & PERFORMANCE

Analysis of External and Internal Factors affecting Strategy - Long-Term Mission and Goals - Alignment of Tactics with Long-Term Strategic Goals - Strategic Planning Models and Analytical Techniques - Characteristics of Successful Strategic Planning Process.

UNIT 2: BUDGETING METHODOLOGIES

Operations and Performance Goals - Characteristics of a Successful Budget Process - Resource Allocation - Annual Business Plans (Master Budgets) - Project Budgeting - Activity-Based Budgeting - Zero-Based Budgeting - Continuous (Rolling) Budgets - Flexible Budgeting - Annual Profit Plan and Supporting Schedules - Operational Budgets - Financial Budgets - Capital Budgets - Pro Forma Income - Financial Statement Projections - Cash Flow Projections.

UNIT 3: FORECASTING TECHNIQUES

Simple Regression Equation – Multiple Regression Equation and Use in Forecasting – Calculation of Result of Simple Regression Equation - Learning Curve Analysis – Cumulative Average Time Learning Model – Benefits and Shortcomings of Regression Analysis and Learning Curve Analysis - Expected Value of Random Variables – Benefits and Shortcomings of Expect Value Techniques – Probability Values to Estimate Future Cash Flows.

UNIT 4: COST AND VARIANCE MEASURES

Comparison of Actual to Planned Results - Use of Flexible Budgets to Analyze Performance - Management by Exception - Use of Standard Cost Systems - Analysis of Variation from Standard Cost Expectations.

UNIT 5: RESPONSIBILITY CENTRES AND REPORTING SEGMENTS

Types of Responsibility Centers - Transfer Pricing - Reporting of Organizational Segments

UNIT 6: PERFORMANCE MEASURES

Product Profitability Analysis - Business UNIT Profitability Analysis - Customer Profitability Analysis - Return on Investment - Residual Income - Investment Base Issues – Key Performance Indicators (KPIs) - Balanced Scorecard.

SKILL DEVELOPMENT

(These activities are only indicative, the Faculty member can innovate)

- Prepare the operational and financial budget to launch a new business for an organization.
- Study of a company's annual budget, compare to actual performance and present a summary.
- Conduct a strategic planning exercise for an organization.
- Prepare a cash flow forecast for a given scenario such that you can predict the month end bank balance for every month of the year.
- Conduct a SWOT analysis for an organization and leverage the opportunities to turn into strengths. Identify the weaknesses and threats to nullify damage or use them to your advantage.
- List the KPIs for a manufacturing concern.

BOOKS FOR REFERENCE

1. *Part 1: Financial Planning, Performance & Analytics*. Wiley CMAexcel Learning System.
2. Wheelen, T., Hunger, J. D., Hoffman, A. N., Bamford, C. *Strategic Management and Business Policy: Globalization, Innovation and Sustainability*. Pearson.
3. Blocher, E., Stout, D., Juras, P., Cokins, G. *Cost Management: A Strategic Emphasis*. McGraw Hill.
4. Horngren, C., Datar, S., Rajan, M. *Cost Accounting: A Managerial Emphasis*. Pearson.
5. Anderson, D., Sweeney, D., Williams, T., Camm, J., Cochran, J. *Quantitative Methods for Business*. Cengage Learning.

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 decisionmaking.
- 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 analysing 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.
- Compute the measures of central tendency and dispersion for analysing the spread of the data.
- Analyse the relationship between the variables and its impact.
- Interpret the forecasting of data using moving average and method of least squares method

COURSE CONTENT

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.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by End Semester Examination.

RECOMMENDED TEXT BOOKS

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

RECOMMENDED REFERENCE BOOKS

1. G C Beri, "Business Statistics", Second Edition, Tata McGraw Hill Education Publications, 2006.
2. Dr.P R Vittal: Business Mathematics and Statistics, Margham Publications.
3. J K Sharma: Quantitative Techniques of Managerial Decisions, Lakshmi Publications.
4. Dr. Sancheti and Kapoor: Business Mathematics and Statistics, Sultan Chand and Sons.
5. 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

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

COURSE AIM & DETAILS

This course provides basics of entrepreneurship activities, importance of innovation, different strategies and measures of performance.

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.

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 SYSTEM

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 AND INDICATORS

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

RECOMMENDED 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/ 1YR
COURSE CODE: 22SC1108
TITLE OF THE COURSE: YOGA

COURSE SIZE AND INSTRUCTION METHOD

Credits	L	T	P	Hours/Week
2	0	0	1	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

UNIT I: Introduction to Yoga

Yoga: definition, Ashtanga Yogapathanjali, types of yoga, Ashtanga Yoga²⁸, 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, Supain. (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

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 OBJECTIVE

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 OUTCOME

1. Understanding perspectives– Level 2
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

COURSE CONTENT:

Unit I: 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

Unit II: How did Coffee reach India?

Language Activity

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

Unit III: Biography - The Unsung Heroes

Language Activity

Reading and Understanding

- Close reading
- Comprehension

Unit IV: Poem – To a Student - by Kamala Vijairatnae

Language Activity

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

Unit V: RTI – Right to Information Act

Language Activity

Writing Skills:

- Making notes
- Documenting
- RTI application filing

Extended Reading/Analysis

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 YR
COURSE CODE : 22SC1204
TITLE OF THE COURSE : KANNADA-II
L:T:P:C : 3:0:0:3

ಪಂದಿಡಿ

ಘಟಕ 1 ಕಾಯಕ

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

ಘಟಕ: 2 ಸಾಮರಸ್ಯ

1. ರುದ್ರಪ್ರಸನ್ನ ವಿಡ್- ಕುಂ. ವೀರಭದ್ರಪ್ಪ / 28
ಪೂರಕ ಪಠ್ಯ: ಕೆರೆಗೆ ಹಾರ / 34
2. ಕಳೆದು ಹೋಗಿಲ್ಲ 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 ಶಿಕ್ಷೆ
- ಪ್ರೊ. ಬಿ.ಆರ್. ಪೂಲಿಂಪಾಟೀಲ / 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 - ತನುವಿನೊಳಗನುದಿನವಿದ್ಯು- ಪುರಂದರದಾಸರು / 92

ಘಟಕ : 4 ಸಂಕೀರ್ಣ ಲೇಖನ

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

SEMESTER/YEAR : II SEM / I YR
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	<ul style="list-style-type: none"> ● Lectures ● Readings ● Active student participation and classroom exercises
Assessment Strategy	<p>Participants will be assessed on both conceptual understanding and business application of communication practices by way of:</p> <ul style="list-style-type: none"> ● Individual assignments ● Oral exam ● Written Exam

Course Syllabus

<u>Sem</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Sem I	Se presenter Donner le numéro de téléphone en lettres Les expressions avec faire Décrire une personne Parler de la famille Les prépositions Décrire une maison ou un appartement Les verbes irreguliers et reguliers Les nombres ordinaux et cardinaux L'interrogation (intonation, est-ce que, inversion) L'adjectif tout Les adjectifs possesifs	30 Hours per semester, spread over four semesters

	Les adjectifs interrogatifs Les prépositions de lieu Les adjectif démonstratifs Les adverbes de quantité (trop de, peu de etc.)	
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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

Course Size and Instruction Method

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

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.

COURSE 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 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 : 22MA1201
TITLE OF THE COURSE : INTERNATIONAL FINANCIAL REPORTING

Course Size and Instruction Method

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

COURSE AIM & SUMMARY

This subject provides understanding on the statements and accounts used for reporting of the financial health of the organization

COURSE OBJECTIVES

- To understand the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS).
- To understand knowledge and skills required to apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting and other tasks as corporate finance professionals.
- To understand the revenue recognition principles and its application as per US GAAP.
- To understand the valuation, accounting and presentation for Current Assets and Liabilities.
- To understand the various methods of depreciation and amortization allowed for business use tangible and intangible assets.
- To understand distinguish between finance and operating leases and learn the accounting as per US GAAP and IFRS.

COURSE OUTCOMES

- To achieve understanding of the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS).
- To achieve knowledge and skills required to apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting and other tasks as corporate finance professionals.
- To apply the revenue recognition principles and its application as per US GAAP.
- To analyse the valuation, accounting and presentation for Current Assets and Liabilities.
- To examine the various methods of depreciation and amortization allowed for business use tangible and intangible assets.
- To distinguish between finance and operating leases and learn the accounting as per US GAAP and IFRS.

COURSE CONTENT

UNIT 1: BASIC FINANCIAL STATEMENTS

Balance sheet - Income statement – Statement of Comprehensive Income - Statement of changes in Equity - Statement of Cash Flows - Integrated Reporting (IR) – Purpose of IR – Six Capitals under IR – Value Creation Process – Reporting Format – Benefits and Challenges of Adopting IR - Differences between US GAAP and IFRS

UNIT 2: REVENUE RECOGNITION

5-Step approach to Revenue Recognition - Certain Customer’s Rights & Obligations - Specific Arrangements - Matching principle, Accruals & Deferrals, Adjusting Journal Entries

UNIT 3: CURRENT ASSETS AND CURRENT LIABILITIES

Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

UNIT 4: ASSET VALUATION

Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Knowledge-based intangibles (R&D, software) - Legal rights-based intangibles (Patent, Copyright, Trademark, Franchise, License, Leasehold Improvements) – Goodwill

UNIT 5: VALUATION OF LIABILITIES

Inter-period Tax Allocation/Deferred Income Taxes – Deferred Tax Assets and Deferred Tax Liabilities - Temporary and Permanent Differences – Operating and Finance Leases – Financial Statement Presentation of Operating and Finance Leases

UNIT 6: EQUITY TRANSACTIONS

Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock Dividends and Stock Splits - Stock Options – Business Combinations & Consolidations

SKILL DEVELOPMENT:

- Understand the major differences between US GAAP and IFRS, and indicate the changes that need to be made on financial statements prepared as per US GAAP to convert to IFRS.
- Study integrated reporting of a company presenting it and analyse how it is different from traditional financial reporting.
- Conduct a profitability analysis, return on capital employed, return on equity, gross profit margin, operating profit margin and net profit margin based on financial statements of an organization.
- Study and present the five steps of revenue recognition standard through various exercises and scenarios.
- Analyze the balance sheet impact of finance leases.

BOOKS FOR REFERENCE:

1. *Part 1: Financial Planning, Performance & Analytics*. Wiley CMAexcel Learning System.
2. Kieso, D. E., Weygandt, J. J., Warfield, T. D. (2010) *Intermediate Accounting*. Wiley
3. Hoyle, J. B., Schaefer, T., Douppnik, T. (2019) *Advanced Accounting*. McGraw Hill
4. Nikolai, L., Bazley, J., Jones, J. (2010) *Intermediate Accounting*. South-Western Cengage Learning
5. IIRC Framework on Integrated Reporting. *Luminous White Paper – Integrated Reporting*. The New Reality. KPMG Survey of Integrated Reports in Japan, 2018.

Assessment of COs

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

SEMESTER/YEAR : II SEM/ I YR
COURSE CODE : 22MA1202
TITLE OF THE COURSE : FINANCIAL ANALYTICS & CONTROL

Course Size and Instruction Method

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

COURSE AIM & SUMMARY

This course provides understanding of importance of information system in a business organization. Brief understanding on Enterprise Resource Planning (ERP), technological innovations and data analysis are also covered.

COURSE OBJECTIVES

- To understand the role of information systems in an organization and the importance of having a robust enterprise resource planning system within the organization.
- To comprehend how technology has transformed the way data is analysed and learn about significant tools of data visualization.
- To understand the various cost measurement concepts and identify and evaluate the different types of costing systems.
- To understand the manufacturing, enterprise resource planning (ERP), theory of constraints and throughput costing.
- To understand the concepts in the internal control framework provided by the COSO (Committee of Sponsoring Organizations of the Tread way Commission) and understand the factors determining the audit risk and the auditor’s response to such risk.
- To understand the elements of internal controls like governance, risk and compliance, systems controls and security measures.

COURSE OUTCOMES

- Students can able to find the role of information systems in an organization and the importance of having a robust enterprise resource planning system within the organization.
- Students can able to comprehend how technology has transformed the way data is analysed and learn about significant tools of data visualization.
- Students can able to develop an understanding of the various cost measurement concepts and identify and evaluate the different types of costing systems.
- To learn about lean manufacturing, enterprise resource planning (ERP), theory of constraints and throughput costing.
- To learn the concepts in the internal control framework provided by the COSO (Committee of Sponsoring Organizations of the Tread way Commission) and understand the factors determining the audit risk and the auditor’s response to such risk.
- To develop an understanding of the elements of internal controls like governance, risk and compliance, systems controls and security measures.

COURSE CONTENT

UNIT I: INFORMATION SYSTEMS AND DATA GOVERNANCE

Accounting Information Systems - Enterprise Resource Planning Systems - Enterprise Performance Management Systems - Data Policies and Procedures - Life Cycle of Data - Controls against Security Breaches.

UNIT II: TECHNOLOGY-ENABLED FINANCE TRANSFORMATION AND DATA ANALYTICS

Systems Development Life Cycle – Process Automation - Innovative Applications - Business Intelligence - Data Mining - Analytic Tools - Data Visualization.

UNIT III: COST MEASUREMENT CONCEPTS

Cost Behaviour and Cost Objects - Actual and Normal Costs - Standard Costs – Absorption (Full) Costing - Variable (Direct) Costing - Joint and by-Product Costing- Job Order Costing - Process Costing - Activity-Based Costing - Life-Cycle Costing - Fixed and Variable Overhead Expenses - Plant-Wide Versus Departmental Overhead -Determination of Allocation Base - Allocation of Service Department Costs.

UNIT IV: SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT

Lean Manufacturing - Enterprise Resource Planning (ERP) - Theory of Constraints and Throughput Costing - Capacity Management and Analysis - Value Chain Analysis - Value-Added Concepts - Process Analysis - Activity-Based Management - Continuous Improvement Concepts - Best Practice Analysis - Cost of Quality Analysis - Efficient Accounting Processes

UNIT V: GOVERNANCE, RISK AND COMPLIANCE

Internal Control Structure and Management Philosophy - Internal Control Policies for Safeguarding and Assurance - Internal Control Risk - COSO Control Components – ERM Policies and Procedures - Corporate Governance & Responsibilities - Audit Risk - External Audit Requirements

UNIT VI: SYSTEMS CONTROLS AND SECURITY MEASURES

General accounting systems controls – Application and transaction controls – Network Controls – Backup Controls – Business Continuity planning

SKILL DEVELOPMENT

(These activities are only indicative, the Faculty member can innovate)

- Develop a presentation on Accounting Information System explaining while AIS is important, the role it plays in enhancing the value of a business, its functions and provide examples on real-time adaptations of AIS across various companies.
- Identify three product and service company use cases and develop a presentation on the role data analytics played in these organizations.
- Understand the cost structure of an organization and, based on behaviour, help categorize the costs and analyse them.
- Understand the risks and internal controls of an organization and prepare a risk control matrix. Study SOP for a core company process (Purchase, Marketing etc) and prepare a risk-control matrix.
- Understand and simulate a demand forecasting model that serves as a tool to support production planning and inventory management.
- Discuss the existing internal control system of the revenue department of an organization.

BOOKS FOR REFERENCE

1. Part 1: Financial Planning, Performance & Analytics. Wiley CMAexcel Learning System.
2. Blocher, E., Stout, D., Juras, P., Cokins, G. Cost Management: A Strategic Emphasis. McGraw Hill.
3. Horngren, C., Datar, S., Rajan, M. Cost Accounting: A Managerial Emphasis. Pearson.
4. Simkin, M. Core Concepts of Accounting Information Systems. Wiley.
5. Bodnar, G., Hopwood, W. Accounting Information Systems. Pearson.

6. COSO, The Committee of Sponsoring Organizations of the Treadway Commission, (2017) Enterprise Risk Management - Integrated Framework.
7. Bodnar, G., Hopwood, W. Accounting Information Systems. Pearson.
8. Alexander, M. Excel Power Pivot & Power Query for Dummies. Wiley.
9. Prasad, R. N., Acharya, S. Fundamentals of Business Analytics (2nd Edition) Wiley.

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

Course Size and Instruction Method

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

COURSE AIM & DETAILS

- 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

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

COURSE OUTCOMES

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

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 Cardinal Vs Ordinal 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.

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, Oligopoly, and duopoly

Unit V: Macro Economic Concepts

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.

Recommended text books

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

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

1. Course Size and Instruction Method

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

COURSE AIM & DETAILS

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.

COURSE OBJECTIVES

To enable students to understand the role of environmental sustainability in upholding High standards of corporate governance and administration

COURSE OUTCOMES

Evaluate sustainability requirements associated with corporations
Learning concepts- structures and processes of sustainable operations
Analyzing various policies and practices that are followed by companies
Assess the principles of green business
Conceptualize, and gain knowledge of sustainable aspects of business for companies.

COURSE CONTENT

Unit I: Introduction to the Corporate Sustainability Management

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

Unit II: 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 organization.

Unit III: 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 IV: Solutions and strategies

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

Unit V: Globalization and sustainability issues

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

Recommended text book

Oliver laasch/ Roger Conway

Assessment of COs

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

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE : 22SC2301
TITLE OF THE COURSE : GENERAL ENGLISH III
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	Poem: Home Coming Son by Tsegaye Gabre- Mehdin Language Activities: Articles, Prepositions, Transformation of Sentences - Active Voice and Passive Voice, Reported Speech	6
Unit II	Prose: Kabuliwala by Rabindranath Tagore Language Activities: Dos & Don'ts of Writing on Social Media Platforms, Blog Writing, Writing Profiles.	6
Unit III	Poem: Kitchen Rags by Vijila Chirappad Language Activities: Advertisements, Brochure Making.	6
Unit IV	Prose: Real Food by Chimamanda Ngozi Adichie Language Activities: Group Discussions, Debate and Public Speaking.	3
Unit V	Playing the English Gentlemen: Gandhiji Language Activities: Types of Paragraph Writing • Descriptive Writing • Persuasive/Argumentative Writing • comparative writing.	9

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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 simple 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 simple messaging
4. Read & strike simple conversations with French speaking people
5. Comprehend text and create meaningful written communication in French

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

	<ul style="list-style-type: none"> • Written Exam
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Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Révision -Les alphabets, les accents, les chiffres, les déterminants (défini et indéfini) Dire l'heure (formelle et informelle)	6
Unit II	Les verbes réguliers (ER, IR, RE) conjugaison au présent Les verbes irréguliers : révision sur aller, venir, faire, être, avoir Nouveaux verbes – pouvoir, vouloir, devoir, comprendre, apprendre, prendre	6
Unit III	Les adjectifs (nationalité, qualificatifs, possessifs, démonstratifs, interrogatifs)	6
Unit IV	Les parties du corps, expression avec avoir (avoir mal au)	3
Unit V	Les moyens de transport, préposition de lieu Les légumes et les fruits, dialogue – au marché / supermarché, expressions de quantité	9

CO-PO Mapping

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

Action Based Component

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	

Recommended Resources

Textbook

Reference books

Problem Analysis

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.

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

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	<p>KONTAKTE : (Contact)</p> <p>Learning Objectives:</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>Grammar:</p> <p>Dative Preposition, Articles in Dative, Possessive articles in Accusative</p> <p>Pronunciation:</p> <p>Letter “E“</p> <p>Regional study:</p> <p>Social networks in Germany, Austria and Switzerland</p>	9
Unit II	<p>MEINE WOHNUNG: (My apartment)</p> <p>Learning objectives :</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>Grammar:</p> <p>Adjective, Changeable prepositions</p> <p>Pronunciation:</p> <p>Letter “s and sch”</p> <p>Regional Study:</p> <p>Types of Houses in Germany Austria and Switzerland.</p>	6

Unit IV	ALLES ARBEIT :(Everything is work) Learning objectives : 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. Grammar : Perfect tense, Past participle form, Connectors. Pronunciation : Letter “H” Regional study: Seasonal in Germany, Austria and Switzerland.	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 - ಪಾರ್ಣಿಮ ಮಾಳಗಿ

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE : 22MA2301
TITLE OF THE COURSE : ACCOUNTING FOR SERVICES
L: T: P: C. : 3:1:0:4

Overview

The course aims at bringing an understanding on the banking and insurance operations and the different transactions related to these service sectors and their mode of operation.

Course Objectives

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

- To familiarize the students with practical aspects of banking companies.
- To familiarize the students to understand accounting procedure of banking sector.
- To familiarize the students with practical aspects of Life Insurance.
- To understand accounting procedure of Life Insurance.
- To understand accounting procedure of General Insurance Companies.

Course Outcomes

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

- Understand the meaning and scope of Banking with functions of Banks and their role into banking
- Familiarize with regard to operations of Banking and various services and benefits.
- Develop insights on aspects of Life Insurance
- Acquaint with the accounting concept of Insurance through functions and fundamental principles of Insurance.
- Understand the types of Insurance and Regulatory framework of Insurance.

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

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Introduction to Banking Companies Meaning of Banking Company – Accounting treatment of Rebate on bills discounted- ascertainment of non-performing assets – Classifications of advances –Applications of provision of Banking Regulation Act of 1949 as amended from time to time. Preparation of Profit & Loss account.	7
Unit II	Accounting of Banking Companies Preparation of Balance Sheet as per the existing Banking Regulation Act.	7
Unit III	Introduction to Life Insurance Meaning- Life Insurance Revenue Account – Treatment of reserve or provision to be carried forward – Preparation of Profit and Loss Account in Form B-Preparation of Profit and Loss Appropriation Account in Form C	9
Unit IV	Accounts of Life Insurance Preparation of Balance sheet of a Life Insurance Company according to Form ‘A’ in the First Schedule.	9
Unit V	Accounts of General Insurance Meaning- General Insurance Revenue Account for Fire and Marine – Treatment of reserve or provision to be carried forward – Preparation of Profit and Loss Account in Form B-Preparation of Profit and Loss Appropriation Account in Form C- Preparation of Balance Sheet.	8

CO-PO Mapping

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

Action Based Component

- 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

1. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.
2. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons
3. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House

Reference books

- 1 Gupta, P.K. Insurance and Risk Management. Himalaya Publishing House
- 2 Agarwal, O.P. Banking and Insurance. Himalaya Publishing House
- 3 Jr.Black, Kenneth & Jr. Skipper, Harold. Life and Health Insurance. Pearson Education
- 4 Vaughan, E.J. and Vaughan, T. Fundamentals of Risk and Insurance. Wiley & Sons

Readings & Case Analysis

1. Investment Banking Interview Questions – Corporate Finance Institute, finance-able

Suggested Courses on Coursera

1. <https://in.coursera.org/learn/financial-markets-global>
2. <https://in.coursera.org/learn/banking-and-financial-institutions>

SEMESTER/YEAR : III SEM / II YEAR

COURSE CODE : 22MA2302

TITLE OF THE COURSE : STRATEGIC FINANCIAL MANAGEMENT – I

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

Overview

This course is designed to develop knowledge and understanding of financial statement analysis and profitability analysis. Further, the course facilitates the students to learn about various tools to analyze the financial statements, Understand the mode of raising capital in the financial markets, learn the concepts of short-term financing through working capital management and also get the insights about various methods of corporate restructuring.

Course Objectives

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

- Understand the purpose of common size financial statements and its role in financial statement and profitability analysis.
- Learn the various tools to perform financial statement analysis, while taking note of special issues like the impact of foreign operations, effects of changing prices and inflation, off balance sheet financing, etc.
- Learn about the various types of long-term financing and the costs involved while keeping in mind the risk quotient of long-term financing options.
- Identify and understand different methods of raising capital in the financial markets.
- Understand the concepts of short-term financing through working capital management, marketable securities management, accounts receivable management, inventory management and short-term credit management.
- Develop an understanding of the various methods of corporate restructuring.

Course Outcomes

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

- Identify the factors affecting the decisions of a finance manager relating to financing, investment, dividends and working capital management.
- Analyze various short term and long terms sources of raising capital and present the risks, advantages and disadvantages of those sources.
- Prepare an aging schedule of debtors of an organization.
- Assess the working capital of an organization using various ratios and prepare a summary.

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

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p>Financial Statement Analysis and Profitability Analysis</p> <p>Common size financial statements - Common base year financial statements – ROA and ROE – Return on Total Assets – Factors in measuring income – Source, stability and trends of sales and revenue – Relationship between revenue and receivables and revenue and inventory – Effect on revenue due to changes in revenue recognition and measurement methods – Cost of sales analysis – Variation analysis – Calculation and Interpretation of sustainable equity growth.</p>	6
Unit II	<p>Financial Ratios and Special Issues</p> <p>Liquidity (current, quick, cash, cash flow, net working capital) – Leverage (solvency, operating, finance, debt to equity, debt to total assets, fixed charge coverage, interest coverage, cash flow to fixed charge), Activity (receivable turnover, inventory turnover, A/P turnover, days sales outstanding, days inventory outstanding, days purchases, asset turnover. Cash cycle) – Profitability (gross profit, net profit, EBITDA, ROA, ROE), Market (market/book, P/E, book value per share, basic and diluted earnings per share, earnings yield, dividend yield, dividend payout ratio) – Special Issues (Impact of foreign operations, Effects of changing prices and inflation, Impact of changes in accounting treatment, Accounting and economic concept of value and income, Earning Quality)</p>	8
Unit III	<p>Long-term Financial Management</p> <p>Calculating return - Types of risk - Relationship between risk and return - Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial Instruments</p>	8
Unit IV	<p>Raising Capital</p> <p>Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases – Lease Financing.</p>	8
Unit V	<p>Working Capital Management</p> <p>Working capital management: Working capital terminology - Cash management - Marketable securities management - Accounts receivable management – Inventory management - Types of short-term credit - Short-term credit management</p>	5
Unit VI	<p>Corporate Restructuring and International Finance</p> <p>Mergers and acquisitions - Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade</p>	5

CO-PO Mapping

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

Action Based Component

- 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

- Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
- Financial Reporting &; Analysis; Charles Gibson; South-Western Cengage Learning

Reference books

- Financial Statement Analysis; K. R. Subramanyam, and John Wild; McGraw Hill
- Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill
- Fundamentals of Financial Management; James Van Horn, and John Wachowicz;

Pearson

Readings & Case Analysis

As Suggested by CMA Curriculum.

Suggested Courses on Coursera

As Suggested by CMA Curriculum

YEAR : III SEM / II YEAR
COURSE CODE : 22MA2303
TITLE OF THE COURSE: BASICS OF COSTING
L: T: P: C : 3: 1: 0: 4

Overview

The course aims at introducing basic concepts of costing. The course deals with introductory topics such as preparation of Tenders and Quotations, material cost control, labour cost control, appointment of overhead expenses and preparation of Reconciliation Statement.

Course Objectives

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

- Analyze the importance of estimation of cost sheet in organization.
- Estimate the methods of pricing material issues.
- Examine labour remuneration methods.
- Evaluate overhead cost allocation and apportionment.
- Understand the need for Reconciliation.

Course Outcomes

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

- Investigate cost sheet and its estimation.
- Evaluate material control with pricing methods.
- Estimate the methods of Labour Remuneration.
- develop knowledge on overhead cost allocation and apportionment.
- Identify reasons for differences in Profit or Loss shown by Cost Accounts and

Financial Accounts.

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

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	COST SHEET, TENDERS AND QUOTATIONS: Introduction, Meaning, Objectives and contents of Cost Sheet. Problems on Preparation of Cost Sheet. Meaning of Tender and Quotation. Basis for preparation of Tenders and Quotations-Problems on preparation of statement of Tenders and Quotations; E-Tender.	10
Unit II	MATERIAL COST CONTROL Meaning of material control- steps in material control – need-objective of material control-issue of material- methods of pricing material issues [FIFO- LIFO- Simple and weighted average methods only]. Minimum level - maximum level- re-order level – EOQ - ABC analysis, VED analysis.	10
Unit III	LABOUR COST CONTROL Meaning of Labour cost, Types, Direct Labour, Indirect Labour, Idle Time, Overtime, Labour Turn Over. Methods of remunerating labour, Time rate and Piece rate systems -Halsey & Rowan premium plans.	6
Unit IV	OVERHEAD COST CONTROL Meaning and classification of overhead costs- allocation of overhead expenses- appointment of overhead expenses- basis of appointment- primary and secondary distributions [Repeated & simultaneous equation method only] Absorption of Overheads – Machine Hour rate only.	8
Unit V	RECONCILIATION OF COST AND FINANCIAL ACCOUNTS Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account	6

CO-PO Mapping

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

Action Based Component

- Mini projects on preparation of Cost sheet.
- Prepare statement of Reconciliation Statement figures.

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. Jain and Narang, Cost and Management Accounting, Kalyani Publisher.
2. P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications.

Reference books

1. Mariyappa B Methods and Techniques of Costing. HPH
2. Shank and Govindrajan, Strategic Cost Management, Simon and Schuster,36 New York
3. Lin Thomas, Cases and Readings in Strategic Cost Management, Mc Graw Hill Publications, New York

Readings & Case Analysis

Suggested Courses on Coursera

1. <https://www.coursera.org/projects/introduction-cost-accounting>

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:

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

Course Outcomes

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

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

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

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p>Introduction to HRM:</p> <p>Meaning and significance of HRM, major functions of HRM, line functions and staff functions. HR Responsibilities & Roles: Competitive Challenges Influencing HR, Meeting Competitive Challenges, Business Models & Strategic HR.</p>	6
Unit II	<p>Recruitment and Selection:</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>Training and Development</p> <p>Meaning and significance of training and development Training Need Analysis, Training process</p> <p>Training: Designing Formal Training Programs, Choosing & Evaluating Alternative Training Programs, Cross culture and diversity.</p> <p>Development: Management Development implications; Types of Management Development Programs; Types of Management Development Training</p>	10
Unit IV	<p>Performance Appraisal</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>International HRM and EHRM:</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
CO1	3	2	3	-	-	-
CO2	2	2	3	-	-	-
CO3	3	2	3	-	-	-
CO4	2	2	3	-	-	-
CO5	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	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	10	X	X	X	X		
6	SEE	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.
4. Succession Planning for Federal Express Corporation.

Source: HRM A managerial tool for competitive advantage, Lawrence S Kleiman, Biztantra, Pg-82, 3rd Edition.

5. The Geographical Area of Recruitment Source: HRM A managerial tool for competitive advantage, Lawrence S Kleiman, Biztantra, Pg-141, 3rd Edition.

Suggested Courses on Coursera

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

SEMESTER/YEAR : III SEM / II YEAR

COURSE CODE. :22SC2310

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

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

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p>Start-up opportunities: 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.</p>	5
Unit II	<p>Startup Capital Requirements and Legal Environment 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.</p>	4
Unit III	<p>Role of Support Institutions and Management of Small Enterprises 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.</p>	4
Unit IV	<p>Starting up Financial Issues Feasibility Analysis - The cost and process of raising capital – Unique funding issues of a high-tech ventures. Funding with Equity – Financing with Debt- Funding startups with bootstrapping- crowd funding- strategic alliances.</p>	4
Unit V	<p>Stages of growth in a new venture 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.</p>	3

CO-PO Mapping

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

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 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.
- 2 Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur’s Road Map, 2e, Routledge, 2017.

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>

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

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

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

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
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	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	X		
6	Semester End Examination	40	X	X	X	X	X	

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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.

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

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit 1	<p>Kleidung und Mode: (Clothing and Fashion)</p> <p>Learning Objectives:</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>Grammar:</p> <p>Interrogative articles, demonstrative articles, verbs and personal pronouns in dative, separable verbs in past participle.</p> <p>Pronunciation:</p> <p>Emphasis on verbs with prefixes.</p> <p>Regional study :</p> <p>About trendy city Berlin.</p>	6

<p>Unit 2</p>	<p>Gesund und munter :(Healthy and cheerful)</p> <p>Learning objectives :</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>Grammar :</p> <p>Imperative</p> <p>Usage of sentences while making a request/call.</p> <p>Modal verbs: sollen, müssen, dürfen, nicht dürfen.</p> <p>Pronunciation:</p> <p>p and b, t and d,k and g</p> <p>Regional Study :</p> <p>Home remedies for diseases.</p>	<p>6</p>
<p>Unit 3</p>	<p>Ab in den Urlaub :(Off on vacation)</p> <p>Learning objectives :</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>Grammar :</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>Pronunciation:</p> <p>f/v/w</p>	<p>8</p>

	Regional study: Top /popular locations in Germany.	
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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	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. ಯೂಲೊಸಸ್ 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	X		
6	Semester End Examination	40	X	X	X	X	X	

SEMESTER/YEAR : IV SEM / II YEAR

COURSE CODE : 22MA2401

TITLE OF THE COURSE: MANAGEMENT ACCOUNTING IN BUSINESS

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

Overview

The course aims at introducing basic concepts of Management Accounting. The course deals with introductory topics such as ratio analysis, cash flow statement, fund flow statement and budgetary control. Application of basic concepts in management situations is done with the help of topics like Solvency ratio, liquidity ratio, profitability ratio, turnover ratio, cash flow from operating activity, financing activity, investing activity, statement of changes in working capital, flexible budget and cash budget.

Course Objectives

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

- Recognize the basic concept of management accounting.
- Analyze the importance of ratio analysis in organization.
- Application of cash flow statement through operating, financing and investing activities.
- Evaluate the procedure for preparing flexible budget and cash budget.
- Construct BEP and its evaluation process through statement of marginal cost.

Course Outcomes

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

- Compare between management accounting and financial accounting.
- Evaluate different ratios applicable in financial statement.
- Interpret the various activities involved in cash flow statement.
- Justify the importance and difference between flexible and cash budget.
- Examine the impact of statement of marginal cost in break – even analysis.

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

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p>Introduction to Management Accounting:</p> <p>Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, advantages and limitations of Management Accounting. Financial statement analysis: Meaning, types and methods of analysis, techniques of financial statement analysis.</p>	6
Unit II	<p>Ratio Analysis:</p> <p>Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations – Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.</p>	10
Unit III	<p>Cash Flow Analysis:</p> <p>Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS- 7.</p>	10
Unit IV	<p>Budgetary Control:</p> <p>Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget- Functional budgets, Master Budget, Fixed and Flexible Budget, Problems on Flexible budget and Cash Budget.</p>	8
Unit V	<p>Marginal Costing:</p> <p>Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart.</p> <p>Break Even Analysis- assumption and uses (Theory only)</p>	6

CO-PO Mapping

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

Action Based Component

- Mini projects on Solvency, Liquidity, Profitability and Turnover ratios.
- Prepare Cash Budget, Flexible budget with imaginary figures.

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. Jain and Narang, Cost and Management Accounting, Kalyani Publisher.
2. Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications.

Reference books

1. B.S. Raman, Management Accounting, United Publishers.
2. Sharma and Gupta, Management Accounting, Kalyani Publishers.
3. Dr. Eshwarappa, Management Accounting, Kalyani Publishers.

Readings & Case Analysis

- <https://courses.lumenlearning.com/wm-managerialaccounting/chapter/case-studies/>
- <https://www.cimaglobal.com/Research--Insight/Case-studies/>
- http://textbook.stpauls.br/Accounts_and_Finance_student/page_137.htm
- <file:///C:/Users/User/Downloads/ciadmin,+Journal+manager,+887-3498-1-CE.pdf>
- <https://amity.edu/UserFiles/aibs/76f45.pdf>

Suggested Courses on Coursera

- <https://www.coursera.org/learn/uva-darden-managerial-accounting>
- <https://www.coursera.org/learn/financial-accounting-polimi>

SEMESTER/YEAR: IV SEM / 2 YEAR

COURSE CODE : 22MA2402

TITLE OF THE COURSE : STRATEGIC FINANCIAL MANAGEMENT – II

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

Overview

This course is designed to develop knowledge and understanding of financial statement analysis and profitability analysis. Further, the course facilitates the students to learn about various tools to analyze the financial statements, Understand the mode of raising capital in the financial markets, learn the concepts of short-term financing through working capital management and also get the insights about various methods of corporate restructuring.

Course Objectives

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

- Understand decision making related to breaking even of costs and profits of a single product or a product mix.
- Comprehend concepts related to marginal analysis or short-run decision making related to costs and pricing.
- Understand various pricing methodologies and effect of demand and supply on pricing.
- Comprehend the concepts in the enterprise risk management framework provided by the COSO (Committee of Sponsoring Organizations of the Treadway Commission) and its limitations.
- Develop an understanding of present value techniques useful in investment decision making and conduct a risk analysis of such investments.
- Gain an in-depth understanding of the ethical considerations for management accounting and financial management professionals and organizations.

Course Outcomes

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

- Identify the factors affecting the decisions of a finance manager relating to financing, investment, dividends and working capital management.
- Analyze various short term and long terms sources of raising capital and present the risks, advantages and disadvantages of those sources.
- Prepare an aging schedule of debtors of an organization.
- Assess the working capital of an organization using various ratios and prepare a summary.

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

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Decision Analysis Cost/volume/profit analysis - Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products	6
Unit II	Marginal Analysis Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue- Special orders and pricing - Make versus buy - Sell or process further- Add or drop a segment - Capacity considerations.	7
Unit III	Pricing Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Market structure considerations	7
Unit IV	Enterprise risk management Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk	7
Unit V	Investment Decisions Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Net present value, internal rate of return, comparison of NPV and IRR - Payback and discounted payback - Risk analysis in capital investment	7
Unit VI	Professional Ethics Business Ethics - Ethical considerations for management accounting and financial management professionals - Ethical considerations for the organization - *Sustainability and social responsibility	6

CO-PO Mapping

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

Action Based Component

- 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

- Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
- Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
- Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson

Reference books

- COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework
- Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill
- Fundamentals of Financial Management; James Van Horn, and John Wachowicz; Pearson

Readings & Case Analysis

As Suggested by CMA Curriculum.

Suggested Courses on Coursera

As Suggested by CMA Curriculum

SEMESTER/YEAR : IV SEM / 2 YEAR
COURSE CODE : 22SC2408
TITLE OF THE COURSE : INDIAN FINANCIAL SYSTEM
L: T: P: C : 4: 0: 0: 4

Overview

A Financial System plays a vital role in the economic growth of a country. It intermediates between the flow of funds belonging to those who save a part of their income and those who invest in productive assets. It facilitates the transfer and allocation of funds, efficiently and effectively. The Indian Financial System has metamorphosed in to a substantive, competitive and cost effective system and hence, it is essential to study in depth about its structure and recent developments.

Course Objectives

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

- To provide students an overview of financial System
- To familiarize with Financial Markets and Capital Markets.
- To gain in-depth understanding of Financial institutions in India
- To familiarize them with the functioning of Non-Banking Financial Corporations in India
- To provide an Overview of financial services industry.

Course Outcomes

After completing the course, the student shall be able to:

- Understand the meaning and scope of financial markets as well as institutions in India.
- Recognize the difference of Money Market and Capital Market
- Explain Commercial Banking and its Current developments.
- Explain concept of Non-Banking Financial Companies (NBFC's)
- Examine the Financial Services Industry

Approach to Learning	<ul style="list-style-type: none"> • Lectures • Readings • Case Analysis collaboratively with students involvement
Assessment Strategy	<p>Participants will be assessed on both conceptual understanding and business application of Indian Financial System practices by way of:</p> <ul style="list-style-type: none"> • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p>Introduction</p> <p>An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91.</p>	8
Unit II	<p>Financial Markets & Capital Markets</p> <p>Financial Markets: Money Market – functions, organisation and instruments. Role of central bank in money market. Indian Money Market – an overview.</p> <p>Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.</p>	8
Unit III	<p>Financial Institutions I</p> <p>Financial Institutions: Commercial banking – introduction, classification, its role in financing - commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.</p>	8
Unit IV	<p>Financial Institutions II</p> <p>Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs.</p>	8
Unit V	<p>Financial Services Industry</p> <p>Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, Credit Rating, Financial Advisory and Portfolio Management Services.</p>	8

CO-PO Mapping

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

Action Based Component

- Research Based Mini projects
- Visit to Banks

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. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
2. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

Reference Book:

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
2. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
3. Khan M.Y. and Jain, P.K Financial Services, Tata McGraw Hill.

Readings & Case Analysis

1 Harvard Business Review

2 MIT Sloan Management Review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/financial-markets-global>
2. Swayam , MOOCS

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.

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

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	<p>Introduction to Marketing and Focusing Marketing Strategy with Segmentation, Targeting and Positioning: 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 & Selecting Target Markets, Concept of Target Market and Concept of positioning – Value Proposition & USP, positioning errors, International Marketing-Entry strategies</p>	7
Unit II	<p>Setting Product and Pricing Strategy: Concept, product hierarchy, new product development, diffusion process, Product Life cycle, Product mix strategies. Pricing Strategy: Pricing concepts for establishing value, Pricing Strategies-Value based, Cost based, Market based, Competitor based, New product pricing – Price Skimming & Penetration pricing.</p>	9
Unit III	<p>Branding and Packaging: Branding: Brand and its importance, Concept of Branding, Types of brands, Brand equity, Branding Strategies. Packaging / Labelling: Packaging as a marketing tool and its challenges, requirement of good packaging, Role of labelling in packaging.</p>	7
Unit IV	<p>Marketing Communications: 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>Promotion Mix; Marketing Channels: Place Mix; Promotion Decisions: Sales Promotion: 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. Place/Channel Design: Channel alternatives, Factors affecting channel choice, Channel design and Channel management decisions, Channel conflict, Distribution system, Supply chain management, Multilevel Marketing (Network Marketing).</p>	10

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	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				
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.

Suggested Courses on Coursera

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

SEMESTER/YEAR : IV SEM / II YEAR
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 organisation 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

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

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Constitution – Structure and Principles Meaning and importance of Constitution; Making of Indian Constitution – Sources; Preamble and Salient features of Indian Constitution.	4
Unit II	Fundamental Rights and Directive Principles Fundamental Rights; Fundamental Duties; Directive Principles	4
Unit III	Government of the Union and States Government of the Union President of India – Election and Powers; Prime Minister and Council of Ministers; Lok Sabha – Composition and Powers; Rajya Sabha – Composition and Powers Government of the States Governor – Powers; Chief Minister and Council of Ministers; Legislative Assembly – Composition and powers; Legislative Council – Composition and powers	6
Unit IV	The Judiciary Features of judicial system in India; Supreme Court – Structure and jurisdiction; High Court – Structure and jurisdiction.	3
Unit V	Administrative organization and constitution 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.	3

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

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 (55th edn.)
3. Durga Das Basu, Bharatada Samvidhana Parichaya, Gurgaon; LexisNexis Butterworths Wadhwa, 2015
4. Kb Merunandan, Bharatada Samvidhana Ondu Parichaya, Bangalore, Meragu Publications, 2015

Text Book:

1. Constitution of India (Full Text), India.gov.in., National Portal of India, https://www.india.gov.in/sites/upload_files/npi/files/coi_part_full.pdf
2. Durga Das Basu, Introduction to the Constitution of India, Gurgaon; LexisNexis, 2018 (23rd edn.)

Readings & Case Analysis

1. Relevant Court Cases.
2. Case Laws.

