

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 19BB3501
TITLE OF THE COURSE :ENTREPRENEURIAL DEVELOPMENT
L: T/A: P: C : 2 : 0 : 2 : 3

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.

Unit 1: Introduction to Entrepreneurship

Meaning & Definition of Entrepreneurship, Functions of Entrepreneur – Role of Entrepreneur. Factors influencing Entrepreneurship – Entrepreneurial Motivation – Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs. Entrepreneurship Development – Opportunities & Challenges. Entrepreneurship development trends globally.

Unit 2: Starting a business venture

Steps involved in starting a business venture – Business opportunity scanning, evaluation of alternatives and assessment of the market for the proposed project – Importance of financial, technical and social feasibility of the project, selection of final project – preparation of final project report. Role of support systems and institutions in the development of MSMEs.

Unit 3: Business Plan

Business Plan – formulation, importance, format, financial aspects, marketing aspects, human resource & technical aspects of the BP – social aspects. Mistakes to be avoided while making a business plan.

Unit 4: Small business management

Small business management – production, quality, time, marketing, financial management. Venture capital – sources of funding, Intellectual Property rights – patents, copyrights, trademarks.

Unit 5: Business Ethics and Values

Business Ethics and Values.

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.

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 19BB3502
TITLE OF THE COURSE : FINANCIAL MARKETS &
INTERMEDIARIES
L: T/A: P: C : 2 : 1 : 0 : 3

Course Objectives:

- To provide an insight into the functioning of Indian financial system.
- To make students understand the various components of the financial system, the inter-relationship among different components and the impact on business enterprise

Course Outcomes:

At the end of the course, a student will learn,

- The framework of Indian Financial System.
- The various financial institutions that have impact and influence on business organizations and their functioning.
- The financial markets and their mechanism, with special emphasis on Stock Exchanges.
- Various financial services available for a business enterprise

Unit 1: The Nature And Role Of Financial System

Indian financial system — Introduction – Meaning – Classification of Financial System. Structure of a Financial System, Functions of Financial System.

Unit 2: Financial Markets

Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market. OTC markets – Regulations – underwriting – Call Money Market – Treasury Bills Market – Commercial Bills Market – Markets for Commercial Paper and Certificate of Deposits – The Discount Market – Government (Gilt-edge) Securities Market. Financial System and Economic Development SEBI – Financial sector reforms – Reserve Bank of India – Organization and Management – Role and Functions – Monetary Policy of the RBI – Recent Policy Developments.

Unit 3: Banks & Institutions

Banks – Operations & Special Role of Banks – Specialized Financial Institutions – EXIM, NABARD, HUDCO, SIDBI, IFCI – Universal Banking & Innovations – Securitization – RTGS & ECS. Co-operative Banks – Features, Types, Structure and Growth, Small Savings and Provident Funds – Provident Funds – Pension Funds – Life insurance Companies – General Insurance Corporation.

Unit 4: Non-Banking Finance Companies

NBFCs – An Overview – Loan Companies – Investment Companies – Leasing & Hire Purchase – Housing Finance – Chit Funds – Mutual Benefit Financial Companies – Venture Capital Funds – Factors & Forfeiting – Credit Rating Services.

Unit 5: Mutual Funds

Organization – Types of Funds – Valuation of Units – Structure and Size Investment Pattern – Return on Investment in Units – Regulations.

Financial Services: Meaning & Definition – Features – Importance. Types of Financial Services – Depository System: Objectives, activities, interacting systems, role of depositories and their services, Advantages of depository system – NSDL and CDSL. The process of clearing and settlement through Depositories, Depository Participants.

Reference Books:

1. Miles Livingston, Financial Intermediaries, Blackwell Publishing.
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
3. Avadhani, Marketing of Financial Services, HPH.
4. Niti Bhasin, Banking and Financial Markets in India 1947 To 2007, New Century.
5. Sahadeven & Thiripalraju, Mutual Funds: Data, Interpretation & Analysis, PHI.

Year - Semester III/ V Course Code 19BB3503

Title of the Course : Industrial Relations & Labor Law

Course Syllabus

Unit 1: Introduction (8 Hours)

Industrial Relations – Approaches to IR-Role & Importance of Industrial relation – History of Industrial Relations in India.

Unit 2: Industrial Unrest (12 Hours)

Good and bad Industrial relations- Causes for Poor Industrial relations- Major indicators of the state of IR: Absenteeism-

Industrial Indiscipline- Labour Turnover- Grievances- Strikes & Lockouts- Participative Management - Structure – Scope - Pre-Requisite for successful participation.

Unit 3: Industrial Dispute Resolution (12 Hours)

Trade Unions- Meaning & Classification - AITUC- UTUC- INTUC- CITU- HMS- Collective Bargaining – Meaning, role, process- Workers Participation- Work Committee- Joint Management Councils – Role of Government in Collective Bargaining in Indian & International Scenario. (Cases Studies Discussion)

Unit 4: Legal System for Industrial Relations (10 Hours)

Factories Act: Meaning, Definition – Welfare – Safety – Health Measures- Industrial Dispute Act- ESI Act- Gratuity Act-

PF act- Trade Unions Act.

Unit 5: ILO (10 Hours)

Workmen’s Compensation Act and International Labor Organization - Role and Function- Impact of Globalization on Industrial Relations.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

- a. Conducting final examination.
- b. Presentation.
- c. Assignment.
- d. Group Task activity

Assessment of COs:

- IAT – 20%
- CBT -15%
- Teachers Evaluation - 25%

1.5 RECOMMENDED TEXT BOOKS

1. C B Mamoria, Dynamics of Industrial relations, Himalayan Publishing House, 16th edition
2. Sreenivasan M.R, Industrial Relations & Labor legislations.
3. Aswathappa K, Human Resource and Personnel Management.
4. Subba Rao P, Human Resource Management and Industrial Relations.
5. ArunMonoppa, Industrial Relations.
6. Michael V, Industrial Relations in India and Workers Involvement in Management.
7. Cowling, Essence of Personnel Management and Industrial Relations, Prentice Hall of India

Semester BBA-V/ III YR

Semester Course Code 19BB3504

Title of the Course: Integrated Marketing Communication

2. COURSE DETAILS

- Know how IMC fits into the marketing mix.
- Understand how the communications process fits into and works with consumer behavior with emphasis on the consumer decision making process.
- Develop an awareness of the connection between marketing communications tools, and how each can be used effectively- individually or in an integrated mix
- In this course, students will learn about the IMC process and examine the range of marketing decisions that an organization must make in order to sell its products and services.
- Students will also learn how to think like a marketer, discovering that the focus of marketing has always been on the consumer.
- Students will begin to think about who the consumer of goods and services is, what the consumer needs, and what the consumer wants.

3. COURSE OBJECTIVES

- Identify the core factors that need to be examined for understanding consumer behavior
- Analyse a company's marketing strategy and recognize appropriate and inappropriate marketing alternatives
- Ability to highlight and apply the various marketing concepts in different business contexts. The basic objectives of this course are to provide you with a broad introduction to marketing concepts, help you understand the factors that influence marketing decisions, and focus attention on the vital role of marketing in today's global economy.
- The specific objectives for student learning under this broad goal are: To understand how organizations identify customers and their wants/needs.
- To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.
- In this course, you will study consumer and industrial markets and understand the value of the marketing mix in the marketing planning process.

Unit 1: Meaning and role of IMC in Marketing process, one voice communication V/s IMC. Introduction to IMC tools – Advertising, sales promotion, publicity, public relations, and event sponsorship; The role of advertising agencies and other marketing organizations providing marketing services and perspective on consumer behaviour.

Unit 2: Understanding Communication Process: Source, Message and channel factors, Communication response hierarchy- AIDA model, Hierarchy of effect model, Innovation adoption model, information processing model, The standard learning Hierarchy, Attribution Hierarchy, and low 20% involvement hierarchy Consumer involvement- The Elaboration Likelihood (ELM) model, The Foote, Cone and Belding (FCB) Model.

Unit 3: Planning for Marketing Communication (Marcom)

Marcom Objectives and Budgeting for Promotional Programs-Setting communication objectives, Sales as marcom objective, DAGMAR approach for setting ad objectives. Budgeting for marcom-Factors influencing budget, Theoretical approach to budgeting viz. Marginal analysis and Sales response curve, Method to determine marcom budget.

Unit 4: Developing the Integrated Marketing Communication

Planning and development of creative marcom. Creative strategies in advertising, sales promotion, publicity, event sponsorships etc. Creative strategy in implementation and evaluation of marcom- Types of appeals and execution styles. Media planning and selection decisions- steps involved and information needed for media planning. Measuring the effectiveness of all Promotional tools and IMC

Unit 5: Digital Media & Advertising

Digital Media, Evolution of Technology, Convergence of Digital Media, E- Commerce and Digital Media, Advertising on Digital Media, social media, Mobile Advertising, E-PR Advertising Laws & Ethics: Advertising & Law, Advertising & Ethics, Pester Power, Intellectual Property Rights, ASCI

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by End Semester Examination

Assessment of COs:

1. Assignment on writing blog article on topics related to integrated marketing communication will be given and submission of write up followed by viva.
2. Day to day articles on the integrated marketing communication will be shared in class group or class.
3. Presentation on various topics related to integrated marketing communication will be encouraged from the students

Recommended Text Books

1. Advertising & Promotion- An Integrated Marketing Communications Perspective, George
2. Belch, Michael Belch & Keyoor Purani, TATA McGraw Hill. 18TH Aug 2019

Recommended Reference Books

1. Advertising Management, Jaishri Jethwaney & Shruti Jain, Oxford University Press
2. Advertising & Promotions: An IMC perspective, Kruti Shah and Alan D'Souza, Tata McGraw Hill
3. Advertising Management, Aakar, Batra and Myers, Prentice

Year – Semester III – V

L: T/A: P: C2: 1: 0:4

Course Code: 19BB3506

Title of the Course: Training & Development

2. COURSE DETAILS

2.1 COURSE AIM AND SUMMARY

Efficient and effective management of an organization's human capital is the primary source of its competitiveness and sustainability. Furthermore, the dynamic and largely uncontrollable nature of global, political, social, economic, technological, and organizational forces requires the on-going strategic development of the skillset of an organization's employees for its very survival. Therefore, focused, outcomes-driven training and development is critically related to the traditional major goals of HRM: to acquire, develop and maintain an organization's human capital. It is also a direct strategic driver of organizational success.

2.2 COURSE OBJECTIVES

In this course, the student will learn how to:

- Identify training and development needs through needs assessments,
- Analyze jobs and tasks to determine training and development objectives,
- Create appropriate training objectives
- Design effective training and development programs using different techniques or methods, Implement a variety a different training and development activities, and
- Evaluate the effectiveness and efficiency of training and development programs

2.2 Course Syllabus

UNIT 1: Introduction to Employee Learning And Development (12 Hours)

Learning, Meaning and significance, The Forces Influencing Working and Learning, classification of learning capabilities, learning theories- Reinforcement Theory, Social Learning Theory, Goal Theories, Expectancy Theory, Adult Learning Theory, pedagogy and andragogy; The basic principles of learning, The Learning Process, Mental and Physical Processes, The Learning Cycle, Instructional Emphasis for Learning Outcome.

UNIT 2: Training and Learning (8 Hours)

Introduction, Relationship, meaning, Designing Effective Training, Forces influencing working & learning, Strategic Training, Work Environment, Characteristics influencing transfer of training, organizational environments encouraging transfer.

UNIT 3: Training Needs Analysis (10 Hours)

Meaning and significance of training needs, types of needs, components of needs, data collection, analysis and interpretation. Meaning and significance of training design and development, principles of training design, design process, identifying the training objectives, determining structure, content, duration, method, learning activities.

UNIT 4: Training Implementation & Methods (14 Hours)

Training methods. E-Learning & Use of Technology in Training: Technology's Influence on Training, Technology & Multimedia, Computer-Based Training, Developing Effective Online Learning, Blended Learning, Simulations, Mobile Technology & Training Methods, Intelligent Tutoring Systems, Technologies for Training Support- Outward bound methods: Meaning and significance of outward bound learning (OBL) methods, process of OBL, risk, safety and ethical issues.

UNIT 5: Training Evaluation & Development: (10 Hours)

Meaning, Reasons for Evaluating Training and significance of training evaluation, Donald Kirkpatrick's Evaluation Model, Return on investment in Training, Types of Evaluation Designs, Considerations in Choosing an Evaluation Design - data collection for training evaluation- Demand for Learning for Virtual Work

Arrangements- Increased Use of Training Partnerships & Outsourcing Training.

2.5 RECOMMENDED TEXT BOOKS

Training & Development by B .Jankiram Jaya Gopak

2.6 RECOMMENDED REFERENCE BOOKS

1. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill ,New York
2. Lynton, Rolf. P and Pareek, Udai: Training for Development, Vastaar Publishers, New Delhi
3. Viramani, B.R and Rao, Kala: Economic Restructuring, Technology Transfer and Human Resource Development, Response Books, New Delhi
4. I, R: Human Resource Development: Conceptual analysis and Strategies, Sterling Publishing Pvt. Ltd., New Delhi .
5. Truelove, Steve. A: hand book of Training and Development, Beacon Books, New Delhi .
6. Goldstein, Irwin : Training in Organisations, Cole Publishing Co., California .
7. Malcom W. Warrant : Training for Results, Addison Wesley Pub. Co., London .
8. Graig, Robert L.and Bittel,Lesterr.(Ed):Training and Development HandBook,McGraw- Hill, New Delhi .
9. Padmalita Routry Kalyani Mohanthy, Human Resource Development and Organisational Effectiveness, Excel Books New Delhi 2009

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE : 19BB3602
TITLE OF THE COURSE:PROJECT MANAGEMENT
L: T/A: P: C : 2 : 0 : 2 : 3

Course Objectives:

- To learn the concepts of managing projects.
- To manage the project management team.
- To understand the tools and techniques of project management.

Course Outcomes:

- Apply project management principles in business situations to optimize resource utilization and time optimization.
- Conduct project planning activities and quality implement processes for successful management.
- Conduct project closure activities and obtain formal project acceptance.

Unit 1: Introduction to Project Management

Project Management – Definition – Goal – Lifecycles. Project Selection Methods.

Unit 2: Project Formulation

Project Portfolio Process – Project Formulation. Project Manager – Roles- Responsibilities and Selection – Project Teams.

Unit 3: Planning And Budgeting

The Planning Process – Work Break down Structure – Role of Multidisciplinary teams. Budget the Project – Methods. Cost Estimating and Improvement. Budget uncertainty and risk management.

Unit 4: Scheduling & Resource Allocation

PERT & CPM Networks – Crashing – Project Uncertainty and Risk Management – Simulation – Gantt Charts.

Unit 5: Control and Completion

The Plan-Monitor-Control cycle – Data Collecting and reporting – Project Control – Designing the control system. Project Evaluation, Auditing and Termination.

Practical Learning Component - Case Studies and Workshop on Project Management.

Reference Books:

1. Clifford Gray and Erik Larson, Project Management, Tata McGraw Hill.
2. John M. Nicholas, Project Management for Business and Technology - Principles and Practice, Second Edition, Pearson Education.
3. Gido and Clements, Successful Project Management, Thomson Learning. Harvey Maylor, Project Management, Pearson Education.

SEMESTER/YEAR : VI SEM/III YR

COURSE CODE : 19BB3603

TITLE OF THE COURSE: BUSINESS

TAXATION

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

Course Objectives:

- To be able to research and analyze tax concepts.
- To know to evaluate tax case law.
- To learn to apply tax concepts to everyday business activities.

Course Outcomes:

Students will be able to:

- Exhibit sophisticated knowledge related to tax accounting rules and regulations and analyze and resolve tax problems.
- Acquaint with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- Appreciate the role of taxation in real life situations and apply knowledge of tax laws in financial planning and decision making.

Unit 1: Introduction to indirect taxes

Meaning of Indirect Taxes, Types of Indirect Taxes, Earlier Taxes and Existing Taxes.

Unit 2: GST (Goods & Services Tax)

GST- Overview of GST, Need and Benefits of GST, Taxes to be subsumed in GST, Dual GST Model, Goods and Services Network, Important Definitions under GST, GST rates, IGST/CGST/SGST, Negative List, Charge of Tax, Composition Scheme under GST, Input Tax Credit, Reverse Charge.

Unit 3: Application of GST

Practical application of GST on Inter State and Intra State sales, Composite and Mixed Supplies, Input tax credit for Closing stock as on 30.06.2017, Impact of GST on various Sectors, E-way Bills.

Unit 4: Accounting of GST

Electronic Commerce, Assessment, Audit, Demands & Recovery, Offences and Penalties, Appeals and Revision, GST returns, Accounting Entries in GST, Impact of GST on Financials.

Unit 5: Legal rules

GST and Customs Duty, Customs Act, 1962 and the related Rules, Circulars and Notifications; Customs Tariff Act, 1975 and the related Rules.

Reference Books:

1. R.G Saha, Usha Devi & Others, Taxation, HPH.
2. V S Datey, Indirect Taxes, Taxmann, recent edition.

YEAR - SEMESTER II VI
COURSE CODE: 19BB3604

TITLE OF THE COURSE Leadership and Team Dynamics

Unit 1 : Foundations of leadership : (14hrs)

Leadership Knowledge – the concepts or philosophy of leadership , Define leadership and identify characteristics of leaders to Reflect upon, the role of identity, power and privilege in leadership Integrity: Centerpiece of leadership, Leadership—Strengths, skills, and practices, Team leadership skills and practices , The context: Understanding social work leadership in human services organizations Leadership challenges.

Unit 2: (8hrs.)

Organizational dysfunctions and stress, Power, hierarchy, and rankism, Responding to prejudice & exclusion, Self-limiting beliefs & self- sabotaging behaviors

Unit-3 Successful leadership practices: (10hrs.)

Emotional competence, Building effective relationships, Leadership Dynamics, Bridging differences & leveraging diversity, Personal mastery , Analyzing systems, Leading Change, Leadership Competence – The application & ; practice of leadership of Develop a personal leadership philosophy for Group communication and teamwork development.

Unit-4 Overview of Team Management Approaches : (10hrs.)

Teams and groups in the management process, team management, Purpose & need for teams, Formation of teams, Pitfalls faced in team formation, Using teams effectively, better productivity, Cross- functional teams: action teams. Discussion on Case studies related.

Unit-5 Group Behaviour &Team development : (10hrs.)

Group dynamics, Types of groups, Group norms and roles, Group cohesiveness, Group development and facilitation, conceptual understanding of group dynamics, Understanding the group process, Discussion on Case studies related.

2.5 Recommended text books

- Parikh, Gupta, Organizational Behavior, 1sted, Tata McGraw Hill, 2010
- 4. Fred Luthans, Organization Behavior, 12thed, Tata McGraw Hill, 2010

Recommended reference books:

- Fisher, E. A. (2009). Motivation and leadership in social work management: A review of theories and related studies. Administration in Social Work, 33(4), 347 - 367.
- Lovelace, K. J., Manz, C. C., & Alves, J. C. (2007). Work stress and leadership development: The role of self-leadership, shared leadership, physical fitness and flow in managing demands and increasing job control. Human Resource Management Review, 17(4), 374-387.
- Robins, Stephen P. - OrganizationalBehavior, 16thed, Pearson Education Asia, 2016.
- Peter Schen , Organizational Psychology and Leadership, 5thed, John Wiley and Sons,2017

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 19BB3605
TITLE OF THE COURSE :RETAIL
MANAGEMENT
L: T/A: P: C : 3 : 1 : 0 : 4

Course Objectives:

- To develop an understanding of retail formats.
- Develop an understanding of retail operations.
- Illustrate the relevance of branding.
- Enable students to develop an understanding of brand communities.
- To illustrate contemporary e-commerce trends.

Course Outcomes:

Upon successful completion of this course, a student will be able to

- To highlight the different types of retail formats.
- Describe retail operations.
- Highlight the relevance of branding.
- Describe the use of brand communities.
- Present some of the contemporary e-commerce trends.

Unit 1: Introduction

An overview of Global Retailing – Challenges and opportunities – Retail trends in India – Socio economic and technological Influences on retail management – Government of India policy implications on retails.

Unit 2: Retail Formats

Organized and unorganized formats – Different organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats.

Unit 3: Retailing Decisions

Choice of retail locations - internal and external atmospherics – Positioning of retail shops – Building retail store Image - Retail service quality management – Retail Supply Chain Management – Retail Pricing Decisions. Merchandising and category management – buying.

Unit 4: Retail Shop Management

Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail advertising and promotions – Retail Management Information Systems - Online retail – Emerging trends.

Unit 5: Retail Shopper Behaviour

Understanding of Retail shopper behavior – Shopper Profile Analysis – Shopping Decision Process - Factors influencing retail shopper behavior – Complaints Management - Retail sales force Management – Challenges in Retailing in India.

Reference Books:

1. Michael Havy Baston, Aweitz and Ajay Pandit, Retail Management, Tata Mcgraw Hill.
2. Ogden, Integrated Retail Management, Biztantra, India.
3. Patrick M. Dunne and Robert F Lusch, Retailing, Thomson Learning,
4. Chetan Bajaj, Rajnish Tow and Nidhi V Srivatsava, Retail Management, Oxford University
5. Press.
6. SwapnaPradhan, Retail Management – Text and Cases, Tata McGraw Hill.
7. Dunne, Retailing, Cengage Learning.
8. Ramkrishnan and Y.R.Srinivasan, Indian Retailing Text and Cases, Oxford University Press.

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 19BB3606
Title of the Course : Direct Taxation
L: T/A: P: C : 3: 1: 0: 4

COURSE CONTENT

Unit 1: Concepts and Framework Of Taxation (10 Hours)

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

UNIT 2: Explanation under various Heads of Income (10 Hours)

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

UNIT 3: Income under the Head Profit and Gains (12 Hours)

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

UNIT 4: Income under Capital Gain (12 Hours)

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

UNIT 5: Computation of Tax Liability of a Firm and Partners (10 Hours)

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

Assessment of Attainments of PEOs, POs, PSOs:

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

1. Assignment on Success stories will be given and submission of write up followed by viva.
2. Day to day amendments on the taxation will be shared in class group or google class.

2.5 RECOMMENDED TEXT BOOKS

Students Guide to Income Tax – Vinod Singhanian, Taxman Publications.

2.6 RECOMMENDED REFERENCE BOOKS

- Direct Tax – Mehrotra, Sahitya Bhavan.
- Direct Taxes – Vinod Singhanian and Kapil Singhanian, Taxman Publications
- Students Guide to Income Tax – Manoharan T. N, Snow White.
- How to deal with VAT- Kul Bushan, 1/e, Pearson Education/PHI, 2004.
- Income Tax Law & Practice - Mahesh Chandra & Shukla, Pragathi Publications

- VAT – Pillai, Jaico Publications, 2004
- Direct Tax – Lal&Vashisht, Pearson Education
- Direct Taxation – Meena Goyal, Biztantra publication

YEAR -SEMESTER III - VI

L: T/A: P: C 2: 1: 0:4

COURSECODE: 19BB3607

TITLE OF THE COURSE: PERFORMANCE&COMPENSATION MANAGEMENT

Course Syllabus

Unit – I Introduction: (10hrs) Compensation – Definition – Compensation Responsibilities – Compensation System Design Issues – Compensation Philosophies – Compensation Approaches , Compensation Classification – Types – Incentives – Fringe Benefits – Strategic Compensation Planning –Determining Compensation – The wage Mix – Development of Base Pay Systems – The Wage Curve – Pay Grades – Salary Matrix – Compensation as a Retention Strategy.

Unit – II Theories of Wages: (12hrs.) Wage Structure – Wage Fixation – Wage Payment – Salary Administration – Executive Compensation – Incentive Plans – Team Compensation – Gain Sharing Incentive Plan – Enterprise Incentive Plan – ProfitSharing Plan- ESOPs – Compensation Management in Multi-National organizations, Wage Boards – PayCommissions – Employee Benefits – Benefits Need Analysis – Funding Benefits – Benchmarking Benefit Schemes – Employee Benefit Programmes – Security Benefits –Creating a Work-Life Setting – Designing Benefit Packages

Unit – III Rewarding & Performance: (8hrs.)Methods of Rewarding of Sales Personnel – Pay – Commission – Pay and Commission – Performance-Based Pay Systems – Incentives – Executive Compensation Plan and Packages –Perceptions of Pay Fairness – Legal Constraints on Pay Systems.

Unit –IV Performance Linked Compensation: (10hrs.) Performance management, Performance Appraisal and Measurement, Pay for Performance Plans, Balancing of Internal and External Equity, Pay Structures: Performance Based and Pay Based Structures, Designing Pay Structures, Comparison in Evaluation of Different Types of Pay Structures, Designing Pay Ranges and Bands, Significance of Factors Affecting Pay Levels.

Unit V, Rewards & Recognition: (12hrs.) Concept of Reward Management, Developing Reward Policies, Reward Strategy, Developing TotalReward Approach, Reward Management in Service Sector, Total Reward Framework of Service Industries in India, Factors affecting Reward Management Policies in Service Sector, Process of Designing a Successful Reward Strategy.

2.5 Recommended text books

Text Book: Compensation management by Jerry Newman and George Milkovich, 12 edition

Recommended reference books:

1. Compensation planning, George T Mulkovich& Jerry Newmann, McGraw Hill Publication
2. Compensation and reward management, B. D. Singh, Excel Publication

COURSE CODE : 19BB3608
TITLE OF THE COURSE : SERVICES MARKETING
L: T/A: P: C : 3 : 1 : 0 : 4

Course Objectives:

- 1.To develop an understanding of services.
- 2.To highlight the differences between products and services
- 3.To describe services management.
- 4.Develop an understanding about positioning of services.
- 5.To describe some of the developments in certain important sectors of services.

Course Outcomes:

- 1.Upon successful completion of this course, a student will be able to
- 2.Describe the meaning and characteristics of services.
- 3.Highlight how products differ from services.
- 4.Describe how services can be managed.
- 5.Highlight how to position services.
- 6.Describe some of the developments in key sectors of services.

Unit 1: Introduction

Services: Definition, Characteristics of Services – Classification of Services – role of the services sector in the economy – importance – managerial challenges.

Unit 2: Products Vs Services

Differences between Products and Services – Marketing of services – Internal and external marketing –services marketing mix. Customer behavior, customer service and building customer loyalty.

Unit 3: Pricing & Promotion

Services product & pricing, service promotion & distribution - processes in services. Measuring service quality – SERVQUAL.

Unit 4: Channel & delivery

Positioning of services Service Channel & delivery–Pricing of services, Servicemarketing triangle –Integrated Service marketing communication. People, process and physical evidence.

Unit 5: Services marketing

Services marketing for health – Hospitality – Tourism – Financial – Educational –Entertainment Sectors.

Reference Books:

- 1.Christopher H Lovelock and Jochen Wirtz, Services Marketing, Pearson Education.
- 2.Adrian Palmer," *Principles of Services Marketing*", McGraw Hill.
- 3.Valarie Zeithaml et al, Services Marketing, Tata McGraw Hill Pvt. Ltd.

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 19BC3501
TITLE OF THE COURSE : STRATEGIC BUSINESS LEADER – I
L: T/A: P: C : 4 : 1 : 0 : 5

COURSE OBJECTIVE

To apply relevant knowledge, skills, and exercise professional judgement in assessing strategic position, determining strategic choice, and implementing strategic action through beneficial business process and structural change.

UNIT I

Strategic position - The need for, and purpose of, strategic and business analysis, Environmental issues affecting the strategic position of, and future outlook for, an

organisation, Competitive forces affecting an organisation, Marketing and the value of goods

and services, The internal resources, capabilities and competences of an organisation, The expectations of stakeholders and the influence of ethics and culture.

Strategic choices - The influence of corporate strategy on an organisation, Alternative approaches to achieving competitive advantage, Alternative directions and methods of development.

Strategic action - Organising and enabling success, Managing strategic change, Understanding strategy development.

UNIT II

Business and process change - Business change, The role of process and process change initiatives, Improving the processes of the organisation, Software solutions.

Information technology - Principles of information technology, Principles of e-business, E-business application: upstream supply chain management, E-business application:

downstream supply chain management, E-business application: customer relationship

management.

UNIT III

leading projects, Planning, monitoring and controlling projects, Concluding a project.

UNIT IV

Financial Analysis - The link between strategy and finance, Finance decisions to formulate and support business strategy, The role of cost and management accounting in strategic planning and implementation, Financial implications of making strategic choices and of implementing strategic actions .

UNIT V

People - Strategy and people: leadership, Strategy and people: job design, Strategy and people: staff development.

SKILL DEVELOPMENT

1. Assess the strategic position of an organisation
2. Evaluate the strategic choices available to an organisation
3. Evaluate and redesign business processes
4. Integrate appropriate information technology solutions to support the organisation's strategy
5. Assess the role of leadership and people management in formulating and implementing business strategy

REFERENCE BOOKS:

1. Business Analysis - BPP Learning Media
2. Business Analysis - Kaplan Publishing
3. Business Analysis - Becker Professional Education
4. Business Analysis - London School of Business and Finance
5. Business Analysis - Emile Woolf International

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 19BC3502
TITLE OF THE COURSE : STRATEGIC BUSINESS
REPORTING L: T/A: P: C : 4 : 1 : 0 : 5

COURSE OBJECTIVE:

To apply knowledge, skills and exercise professional judgment in the application and evaluation of financial reporting principles and practices in a range of business contexts and situations.

UNIT I

The professional and ethical duty of the accountant - Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour, Social responsibility.

The financial reporting framework - The applications, strengths and weaknesses of an accounting framework, Critical evaluation of principles and practices.

UNIT II

Reporting the financial performance of entities - Performance reporting, Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs).

UNIT III

Financial statements of groups of entities - Group accounting including statements of cash flows, continuing and discontinued interests, Changes in group structures, foreign transactions and entities.

UNIT IV

Specialised entities and specialised transactions - Financial reporting in specialised,

The appraisal of financial performance and position of entities - The creation of suitable accounting policies, Analysis and interpretation of financial information and measurement of performance.

UNIT V

Implications of changes in accounting regulation on financial reporting - The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards.

Current developments - Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues.

SKILL DEVELOPMENT

1. Discuss the professional and ethical duties of the accountant.
2. Advise on and report the financial performance of entities.
3. Prepare the financial statements of groups of entities in accordance with relevant accounting standards.
4. Explain reporting issues relating to specialised entities.

5. Discuss the implications of changes in accounting regulation on financial reporting.
6. Evaluate current developments.

REFERENCE BOOKS:

1. Corporate Reporting (INT) - BPP Learning Media
2. Corporate Reporting (INT) - Kaplan Publishing
3. Corporate Reporting (INT) - Becker Professional Education
4. Corporate Reporting (INT) - London School of Business and Finance
5. Corporate Reporting (INT) - Emile Woolf International

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 19BC3601
TITLE OF THE COURSE : STRATEGIC BUSINESS LEADER –
III: T/A: P: C : 4 : 1 : 0 : 5

COURSE OBJECTIVE:

To apply relevant knowledge, skills and exercise professional judgement in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organisation, in the context of an overall ethical framework.

UNIT I

Governance and responsibility - The scope of governance, Agency relationships and theories, The board of directors, Board committees, Directors' remuneration, Different approaches to corporate governance, Corporate governance and corporate social responsibility, Governance: reporting and disclosure, Public sector governance.

UNIT II

Internal control and review - Management control systems in corporate governance, Internal control, audit and compliance in corporate governance, Internal control and reporting, Management information in audit and internal control.

UNIT III

Identifying and assessing risk - Risk and the risk management process, Categories of risk, Identification, assessment and measurement of risk.

UNIT IV

Controlling risk - Targeting and monitoring risk, Methods of controlling and reducing risk, Risk avoidance, retention and modeling.

UNIT V

Professional values, ethics and social responsibility - Ethical theories, Different approaches to ethics and social responsibility, Professions and the public interest, Professional practice and codes of ethics, Conflicts of interest and the consequences of unethical behaviour, Ethical characteristics of professionalism, Social and environmental issues in the conduct of business and of ethical behaviour.

SKILL DEVELOPMENT

1. Define governance and explain its function in the effective management and control of organisations and of the resources for which they are accountable
2. Evaluate the Professional Accountant's role in internal control, review and compliance

3. Explain the role of the accountant in identifying and assessing risk
4. Explain and evaluate the role of the accountant in controlling and mitigating risk

REFERENCE BOOKS:

1. Governance, Risks and Ethics - BPP Learning Media
2. Governance, Risks and Ethics - Kaplan Publishing
3. Governance, Risks and Ethics - Becker Professional Education
4. Governance, Risks and Ethics - London School of Business and Finance
5. Governance, Risks and Ethics - Emile Woolf International

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 19BC3602
TITLE OF THE COURSE : ADVANCED FINANCIAL MANAGEMENT
L: T/A: P: C : 4 : 1 : 0 : 5

COURSE OBJECTIVE:

To apply relevant knowledge, skills and exercise professional judgement as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organisation in private and public sectors.

UNIT I

Role of senior financial adviser in the multinational organisation - The role and responsibility of senior financial executive/advisor, Financial strategy formulation, Ethical and governance issues, Management of international trade and finance, Strategic business and financial planning for multinational organisations, Dividend policy in multinationals and transfer pricing.

UNIT II

Advanced investment appraisal - Discounted cash flow techniques, Application of option pricing theory in investment decisions, Impact of financing on investment decisions and adjusted present values, Valuation and the use of free cash flows, International investment and financing decisions.

UNIT III

Acquisitions and mergers - Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes, Financing acquisitions and mergers.

UNIT IV

Corporate reconstruction and re-organisation - Financial reconstruction, Business re-organisation.

UNIT V

Treasury and advanced risk management techniques - The role of the treasury function

financial derivatives to hedge against interest rate risk.

SKILL DEVELOPMENT

1. Explain and evaluate the role and responsibility of the senior financial executive or advisor
2. Evaluate potential investment decisions and assessing their financial and strategic consequences both domestically and internationally.
3. Assess and plan acquisitions and mergers as an alternative growth strategy
4. Evaluate and advise on alternative corporate re-organisation strategies
5. Apply and evaluate alternative advanced treasury and risk management techniques.

REFERENCE BOOKS:

1. Advanced Financial Management - BPP Learning Media
2. Advanced Financial Management - Kaplan Publishing
3. Advanced Financial Management - Becker Professional Education
4. Advanced Financial Management - London School of Business and Finance
5. Advanced Financial Management - Emile Woolf International

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 19BC3603
TITLE OF THE COURSE : ADVANCED PERFORMANCE MANAGEMENT
L: T/A: P: C : 4 : 1 : 0 : 5

COURSE OBJECTIVE

To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic development.

UNIT I (15 Hours)

Strategic planning and control - Strategic management accounting, Performance hierarchy, Performance management and control of the organisation, Changes in business structure and management accounting, other environmental and ethical issues.

UNIT II (11 Hours)

External influences on organisational performance - Impact of risk and uncertainty on performance management, Impact of other external factors on performance management.

UNIT III (10 Hours)

Performance measurement systems and design - Performance management information systems, Sources of management information, Recording and processing methods, Management reports.

UNIT IV (15 Hours)

Strategic performance measurement - Strategic performance measures in the private sector, Divisional performance and transfer pricing issues, Strategic performance measures in not-for-profit organisations, Non-financial performance indicators, The role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Other behavioural aspects of performance measurement.

UNIT V (12 Hours)

Performance evaluation and corporate failure - structures, Alternative views of performance Predicting and preventing corporate failure. measurement and management, Strategic performance issues in complex business

SKILL DEVELOPMENT

1. Use strategic planning and control models to plan and monitor organizational performance
2. Assess and identify key external influences on organisational performance
3. Identify and evaluate the design features of effective performance management information and monitoring systems
4. Apply appropriate strategic performance measurement techniques

REFERENCE BOOKS:

1. Advanced Performance Management - BPP Learning Media
2. Advanced Performance Management - Kaplan Publishing

- 3. Advanced Performance Management - Becker Professional Education
- 4. Advanced Performance Management - London School of Business and Finance
- 5. Advanced Performance Management - Emile Woolf International

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 19BC3604
TITLE OF THE COURSE : FOREX AND DERIVATIVES MARKET

1. COURSE SIZE AND INSTRUCTION METHOD

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

2. COURSE DETAILS

2.1 COURSE AIM AND SUMMARY

This course discusses the theory and structure of foreign exchange markets; the instruments that are traded; and the trading and settlement mechanisms. The learners will also learn to identify, assess, manage, address, and redress foreign exchange risks, and understand the techniques that can be used in order to hedge these risks.

2.2 COURSE OBJECTIVES

- To empower students to acquire skills in forex management.
- To enable students gain knowledge on currency and interest rate future.
- To enhance and build capabilities in students for understanding and managing internationally oriented corporation or business venture.
- To explain techniques that can be used to hedge foreign exchange risk.
- To understand how the foreign Exchange Market operates.

COURSE CONTENT

Unit 1 (10 Hours)

Foreign exchange market – structure and characteristics, exchange rate, quotation at the foreign exchange market, settlement of transaction, arbitrage – interest arbitrage, arbitrage with and without transaction costs, bid-ask spreads, forward contract and future contract, swaps, swap position, option forwards, interest rate parity theory.

Unit 2 (10 Hours)

Currency and interest rate future – hedging and speculation, currency option, mechanism of future and option trading, option pricing models, future options, relationship between options and futures, currency option - speculating and hedging.

Unit 3 (12 Hours)

Foreign Exchange Risk- Management of foreign exchange risk, types of exposure, tools and techniques of foreign exchange risk management, management of translation exposure, translation methods, managing transaction exposure – forward market hedge, money market hedge, option market hedge, internal hedging strategies, management of economic exposure.

Unit 4 (10 Hours)

Management of interest rate exposure – nature and measurement – Forward Rate Agreement (FRAs), interest rate options, caps, floors and collars, financial swaps – Interest rate swaps in the Indian market, credit derivatives.

Unit 5 (10 Hours)

Derivatives Market - Meaning of Derivatives - Classification of Derivatives -Global - Derivatives Market - Factors Contributing to The Growth of FDS - Environmental Factors -Internal Factors- Derivatives Market – Evolution The Role of Derivatives Markets - Financial Derivatives – The Challenges - Development of Derivatives Market In India.

RECOMMENDED TEXT BOOKS

Apte, P.G., “International Financial Management”, Tata McGraw Hill Publishing Limited.

RECOMMENDED REFERENCE BOOKS

1. A.V. Rajwade and H.G. Desai, Foreign Exchange International Finance & RiskManagement, SHROFF Publishing and Distribution Pvt. Ltd.
2. Sharan, Vyuptakesh, “International Financial Management”, Prentice Hall of India.
3. David B Zenoff & Jack Zwick : International Financial Management
4. Rita M Rodriguez L. Bigame Carter: International Financial Management
5. V. A. Avadhani: International Fianance – Theory and Practice, Himalaya PublishingHouse
6. H.R.Machiraju – International Financial Management HPH
7. Janikiraman :- International Financial Management – Biztantra
8. Shapiro, A., “Multinational Financial Management”, Prentice Hall of India.
9. Madura, Jeff, “International Financial Management”, Thomson Publications.
10. David K. Eieteman, etal, Multinational Business Finance, Pearson Education.
11. G.Kotreshwar Financial Derivatives –, Chandana Publications(2014),Mysore
12. By Gupta Financial Derivatives – (PHI) 15. D.A.Dubofsky and T.W.Miller Derivatives – By(Oxford)

SEMESTER/YEAR : VI SEM/III YR

COURSE CODE : 19BC3605

TITLE OF THE COURSE:STOCK MARKET AND COMMODITY MARKET

L: T/A: P: C : 3 :0 : 2 : 4

COURSE OBJECTIVE:

The objective is to provide students with a conceptual frame work of stock markets andCommodity markets, functionaries in these markets and their mode of trading.

UNIT:1 ANOVERVIEWWOFCAPITAL AND COMMODITIES MARKETS:

PrimaryMarket, Secondary Market(Stock Market), Depositories, Private placements of shares/Buy back of shares, Issue mechanism. Meaning of Commodities and Commodities Market, differences between stock market and commodities market.

UNIT:2 STOCKMARKET:

History, Membership, Organization, Governing body, Functions of stock Exchange, online trading, role of SEBI, Recognized Stock Exchanges in India(brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types(in brief).

UNIT:3 TRADING IN STOCK MARKET:

Patterns of Trading & Settlement–Speculations–Types of Speculations–Activities of Brokers– Broker Charges– Settlement Procedure, National Securities Depository Ltd.(NSDL), Central Securities Depository Ltd.(CSDL) (in brief).

UNIT:4 COMMODITIES MARKET:

History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market–physical market, Futures market - Differences between Physical &Future Market, options on commodities exchanges.

UNIT:5- TRADING IN COMMODITY MARKETS:

Patterns of Trading & Settlement, Efficiency of Commodity Markets-Size of volumes of Commodities

SKILL DEVELOPMENT

- Prepare the list of recognized stock exchanges in India
- Prepare the process chart of online trading of shares and debentures.
- Prepare the chart showing Governing Body of the Commodities Market.
- Prepare the list of commodities traded on commodity market.
- Enlist the role of NSDL and CSDL.

BOOKS FOR REFERENCE:

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
2. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
3. K.Venkataramana, Stock & Commodity Markets, SHBP.
4. B. Kulkarni– Commodity Markets & Derivatives.
5. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill
6. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
7. Srivastava R.M ;Management of Indian Financial Institutions
8. Pallavi Modi: Equity– The Next Investment Destination
9. Prisswami– Indian Financial System 10.Ghowria Khatoon– Stock & Commodity Markets, VBH.

YEAR - SEMESTER	III / V Semester	L: T/A: P: C	4: 0: 0: 4
COURSE CODE	19BF3501	TITLE OF THE COURSE	BANKING OPERATIONS

1. COURSE SIZE AND INSTRUCTION METHOD

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

2. COURSE DETAILS

2.1 This course is designed to help the students to identify the impact of the key indicators impacting the Banking Operations and economic integration including laws related to India's Banking Operations.

2.2 COURSE OBJECTIVES

1. To **list** basic concepts in the area of Banking Operations.
2. To **describe** the role and importance of Fund transfer/Remittance Facility for economic development.
3. To **identify** how the relationship of the Bank with its customer is based on the type of service provided
4. To **define** the cause and classification of NPA.
5. **To state** the Bank's Financials.

2.3 COURSE OUTCOMES

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

1. **Identify (1)** the various operations of a bank.
2. **Interpret (2)** the various Fund transfer like RTGS, NEFT, SWIFT etc. affecting the banks in its normal function.
3. **Relate (3)** the knowledge of different types of mortgages, locker facility.
4. **Interpret (2)** the cause and classification of NPA and understand the Income Recognition and Asset classification norms.
5. **Examine (3)** the Balance sheet and Off-Balance Sheet items and Capital Adequacy Ratios.

2.4 COURSE CONTENT

Unit 1: Introduction to Banking

(12 Hours)

Meaning and Types of Banking, Evolution of Banking India, Banking Structure in India, Licensing of Banks in India, Branch Licensing, Foreign Banks, Private Banks – Capital and Voting Rights, Corporate Governance. Banking and the Economy: Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo and Reverse Repo, Open Market Operations, Capital Account Convertibility.

UNIT 2: Banking Services

(10 Hours)

Kinds of Deposits, Demand Deposits, Term Deposits, Hybrid Deposits / Flexi Deposits, Non-Resident Accounts, Joint Accounts, Nomination, Closure of Deposit Accounts, Deposit Insurance. Fund-based Services, For Business, For Individuals, Non-Fund-based Services, For Business, For Individuals, Money Remittance Services, Demand Draft / Banker's Cheque / Pay Order, National Electronic Funds Transfer (NEFT), Real Time Gross Settlement (RTGS), Society for Worldwide Interbank Financial Telecommunications (SWIFT), Banking Channels.

UNIT 3: Bank Customer Relationship

(10 Hours)

Roles of Banks, Bank as Debtor, Bank as Creditor, Bank as Bailee, Bank as Agent, Bank as Lessor, Bank as Executor / Trustee, Bankers' Obligation of Secrecy, Disclosure under Law, Disclosure based on customer's consent, Disclosure with Credit Information Bureaus, Disclosure with Business Correspondent / Business Facilitator (BC/BF), Disclosure in Bankers' Interest. Pledge, Hypothecation, Mortgage, Simple Mortgage, Mortgage through Conditional Sale, Usufructuary Mortgage, English Mortgage, Equitable Mortgage / Mortgage by Deposit of Title Deeds, Anomalous Mortgage

UNIT 4: NPA and Asset Reconstruction

(12 Hours)

Non-Performing Assets, NPA Categories, Sub-Standard Assets, Doubtful Assets, Loss Assets, NPA Provisioning Norms, Loss Assets, Doubtful Assets, Sub-standard Assets, Standard Assets, SARFAESI Act, Securitization, Asset Re-construction, Enforcement of Security Interest, Central Registry, Resolution of Disputes, Debt Recovery Tribunal (DRT), Appellate Tribunal.

UNIT 5: Bank's Financials and Financial Inclusion

(10 Hours)

Balance Sheet, Profit and Loss Account, and other Financial Statements of Banks, CAMELS Framework, BASEL Framework: Basel Accords, Bank for International Settlements (BIS), Financial Inclusion: Meaning, Characteristics, and Need

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by:

- (i) Internal Assignments
- (ii) Semester End Examination

Assessment of COs

Oral Lecture, discussion on case lets or studies, Fact sheet, Collection of data from different Banks, Calculation procedure using spread sheet in the class room, interpretation of results and taking managerial decision-making, Peer learning in classroom discussion and action learning with individual and group presentations.

Evaluation

Students will be graded on the basis of:

1. Class participation: 5%
2. IAT: 20%
3. Quiz: 15%
4. Team Work: 10%
5. In class final examinations: 50%

2.5 RECOMMENDED TEXT BOOKS

Principles & Practices of Banking 2021, Indian Institute of Banking and Finance, Macmillan Publications, New Delhi

2.6 RECOMMENDED REFERENCE BOOKS

1. Robert C. Fenestra, Alan M. Taylor, International Trade, Fourth Edition, Worth Publishers, 2016
2. Jessie Poon, David L. Rigby, International Trade: The Basics, First Edition, Routledge, 2017
3. Oliver E. Williamson, The Economic Institutions of Capitalism, Free Press, 1998
4. Michael Triblock, Robert Howse and Antonia Eliason, The Regulation of International Trade, Fourth Edition, Routledge, 2012

YEAR - SEMESTER	III / V Semester	L: T/A: P: C	4: 0: 0: 4
COURSE CODE	19BF3502	TITLE OF THE COURSE	RURAL BANKING, AGRICULTURAL FINANCE AND FINANCIAL INCLUSION

1. COURSE SIZE AND INSTRUCTION METHOD

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

2. COURSE DETAILS

2.1 This course is designed to help the students to identify the impact of the key indicators in impacting the Rural banking system.

2.2 COURSE OBJECTIVES

1. To **identify** the basic concepts in the area of Rural Banking.
2. To **analyse** the role and importance of Rural Financing for economic development.
3. Helps in the **creation** of financing schemes for SME`s and small enterprises.
4. **To identify** Priority sector lending and the role of refinancing institutions.
5. **To Evaluate** the problems and prospects of Rural Banking.

2.3 COURSE OUTCOMES:

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

1. **Identify(1)** the various operations of Rural banking.
2. **Interpret (2)** the various institutions in Rural Financing.
3. **Relate(3)** the knowledge of Bank financing for SME`s.
4. **Interpret(2)** the differences between priority and non priority advances in a Bank.
5. **Examine(3)** the Problems of Rural branches of Commercial banks

2.4 COURSE CONTENT

Unit 1: An Overview on Rural Banking (12 Hours)

Meaning of the Term “Rural Banking”, Management of Rural Banking in India: Statutory basis of Rural Banking, Introduction to Rural Banking markets; Structure of Rural Banking market; Rural Banking functions in a Bank branch.

Unit 2 (10 Hours)

Rural Financing, Rural Development Regulation of Rural Financial Services; Function and policies of RBI in Rural Banking, NABARD-Main functions, role, refinance support. Lead bank approach, State level and District level Credit committees. Rural Credit Institutions; Co-operative Credit Societies and Banks, Land Development Banks, Regional Rural Banks

Unit 3 (10 Hours)

Financing of SME and small enterprise Definition of SME. Importance to Indian economy.

Financing of SME and small enterprise Refinance from SIDBI. Project funding techniques and requirement assessment. Cluster based approach and joint finance with SIDBI. MSME Act 2006, CGTMSE, and Working capital assessment of SMEs. Risk rating of SME proposals, role of rating agencies and rating methodology. Revival of sick units; revival package and implementation, Stressed assets under rehabilitation. Debt restructuring mechanism for SMEs.

Unit 4 (12 Hours)

Priority Sector Financing and Govt initiatives Components of priority sector. RBI guidelines. Government initiatives; Poverty alleviation programmes / Employment programmes / Production oriented programmes-rationale and philosophy, progress and impact, problems and deficiencies. Rural housing and Urban housing schemes under priority sector, their refinance, Educational loans

Unit 5 (10 Hours)

Problems and prospects in Rural Banking Role of rural banking. Problems of Rural branches of Commercial banks - transaction costs and risk costs. Technology based Financial Inclusion. Emerging trends in rural banking-financing poor as bankable opportunity, Micro Credit, Self Help Groups / NGOs, linkages with banking latest guidelines of GOI and RBI.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by (i) Internal Assignments (ii) Semester End Examination.

Assessment of Cos : Oral Lecture, discussion on case lets or studies, Fact sheet, Collection of data from different Banks, Calculation procedure using spread sheet in the class room, interpretation of results and taking managerial decision-making, Peer learning in classroom discussion and action learning with individual and group presentations

Evaluation

Students will be graded on

1. Class participation: 5%
2. IAT: 20%
3. Quiz: 15%
4. Individual Report: 10%
5. In class final examinations: 50%

2.5 RECOMMENDED TEXT BOOKS

Rural Banking (2019). Indian Institute of Banking and Finance, Macmillan Publications, NewDelhi.

2.6 RECOMMENDED REFERENCE BOOKS:

1. Rural Banking (2018). Indian Institute of Banking and Finance, Macmillan Publications, New Delhi.
2. Seth, R. K. (1997). Marketing of Banking Services. Macmillan India Ltd., New Delhi.
3. Varshney, P. (2014). Banking law and practice. Sultan Chand & Sons, New Delhi.
4. Principles and Practices of Banking (2019). Indian Institute of Banking and Finance, Macmillan Publications, New Delhi

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 19BF3503
TITLE OF THE COURSE : TAXATION
FOR BUSINESS
L: T/A: P: C : 3 : 1 : 0 : 4

Course Objectives:

- To be able to research and analyze tax concepts.
- To know to evaluate tax case law.
- To learn to apply tax concepts to everyday business activities.

Course Outcomes:

Students will be able to:

- Exhibit sophisticated knowledge related to tax accounting rules and regulations and analyze and resolve tax problems.
- Acquaint with basic principles underlying the provisions of indirect tax laws and to

develop a broad understanding of the tax laws and accepted tax practices.

- Appreciate the role of taxation in real life situations and apply knowledge of tax laws in financial planning and decision making.

Unit 1: Introduction to indirect taxes

Meaning of Indirect Taxes, Types of Indirect Taxes, Earlier Taxes and Existing Taxes.

Unit 2: GST (Goods & Services Tax)

GST- Overview of GST, Need and Benefits of GST, Taxes to be subsumed in GST, Dual GST Model, Goods and Services Network, Important Definitions under GST, GST rates, IGST/CGST/SGST, Negative List, Charge of Tax, Composition Scheme under GST, Input Tax Credit, Reverse Charge.

Unit 3: Application of GST

Practical application of GST on Inter State and Intra State sales, Composite and Mixed Supplies, Input tax credit for Closing stock as on 30.06.2017, Impact of GST on various Sectors, E-way Bills.

Unit 4: Accounting of GST

Electronic Commerce, Assessment, Audit, Demands & Recovery, Offences and Penalties, Appeals and Revision, GST returns, Accounting Entries in GST, Impact of GST on Financials.

Unit 5: Legal rules

GST and Customs Duty, Customs Act, 1962 and the related Rules, Circulars and Notifications; Customs Tariff Act, 1975 and the related Rules.

Reference Books:

3. R.G Saha, Usha Devi & Others, Taxation, HPH.
4. V S Datey, Indirect Taxes, Taxmann, recent edition.

YEAR - SEMESTER	III/VI SEMESTER	L: T/A: P: C	4 : 0 : 0 : 4
COURSE CODE	19BF3602	TITLE OF THE COURSE	RISK MANAGEMENT

1. COURSE SIZE AND INSTRUCTION METHOD

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

2. COURSE DETAILS

To acquire an ability to Identify and Evaluates Risk. Risk management identifies and analysisvarious risk associated with business.

2.2 COURSE OBJECTIVES

1. Student will be having a knowledge about risk management
2. This course will examine the types of risk in the market.
3. The students will know about Basel Norms

2.3 COURSE OUTCOMES: On completion of course

	Outcomes	Bloom's Taxonomy Level
CO1	Demonstrate knowledge of the range of financialand financial related risks facing organisations.	Evaluate – Level 2
CO2	Students will be able to understand howto manage risks.	Analyse – Level 1
CO3	Students will be aware about Basel III and how useful it is.	Assess – Level 3

2.4 COURSE CONTENT

Unit 1: Risk Management

(10 Hours)

Risk - definition, policies - Risk Process-Risk Organization - Key risks-Credit risk, market risk, operational risk, liquidity risk, legal risk, interest rate risk and currency risk b) Asset Liability Management - ALM Concept - ALM Organization - ALCO techniques / tools - Simulation, Gap, Duration analysis.

UNIT 2: Credit Risk Management

(10 Hours)

Introduction - Basel-I - Three pillars of Basel-II and Capital for Operational risk - Frame workfor risk management - RBI guidelines on risk management - Risk rating and risk pricing - Methods for estimating capital requirements - Credit risk - standardized approach - Credit risk - advanced approach - Credit rating / credit scoring and rating system design - Credit Bureaus - Stress test and sensitivity analysis - Internal Capital Adequacy Assessment Process (ICAAP) - Introduction to structured products.

UNIT 3: Operational Risk

(12 Hours)

Introduction, Basel-I & II - RBI guidelines - Likely forms of operational risk and causes for significant increase in operational risk - Sound Principles of Operational Risk Management (SPOR) - SPOR - organizational set up and key responsibilities of ORM - SPOR - policy requirements and strategic approach for ORM - SPOR identification, measurement, control / mitigation of operational risks - Capital allocation for operational risk, methodology, qualifying criteria for banks for the adoption of the methods - Computation of capital charge foroperational risk

UNIT 4: Market Risk

(12 Hours)

Introduction and definition - Prescriptions of Basel-I and II - Liquidity risk - Interest rate risk - Foreign exchange risk - Price risk (Equity) - Commodity risk - Treatment of market risk underBasel a) Standardized duration method b) Internal measurement approach – VaR.

UNIT 5: Basel-III Guidelines

(10 Hours)

Risk Management Policy - ALCO structure and functions.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by:

- (i) Internal 50
- (ii) External 50 (The paper to examine by 100 and it will be scaled down to50)
- (iii) Assessment of COs:

Assessment Component-Description-Weightage

1. Internal Assessment test-20%
2. Computer based assessment-15% 3. -15%
3. Semester end Examination-Written examination conducted for 3 hours duration-50%

2.5 RECOMMENDED REFERENCE BOOKS

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

YEAR - SEMESTER	VI SEMESTER	L: T/A: P: C	4: 0: 0: 4
COURSE CODE	19BF3603	TITLE OF THE COURSE	TREASURY MANAGEMENT

1. COURSE SIZE AND INSTRUCTION METHOD

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

2. COURSE DETAILS

2.1 This course is designed to help the students identify the impact of the key indicators impacting the treasury system and regulations covering foreign exchange and derivatives.

2.2 COURSE OBJECTIVES

- To **identify** basic concepts in the area of foreign exchange.
- To **analyze** the Exchange Rate Mechanism
- To **grasp** the rules relating to release of foreign exchange to Indian residents going abroad
- To **identify** basic concepts of External Commercial Borrowing
- To **Evaluate** the different instruments of international money transfer.

2.3 COURSE OUTCOMES

- **Identify (1)** the various operations of foreign exchange markets
- **Interpret (2)** the Exchange Rate mechanism
- **Relate (3)** the difference between Balance of Payment and Balance of Trade.
- **Interpret (2)** the automatic and approval routes of ECB.
- **Examine (3)** the rules for foreign exchange contributions.

2.4 COURSE CONTENT

Unit 1: An Overview on Foreign Exchange

(12 Hours)

Meaning of the Term “Foreign Exchange”, Management of Foreign Exchange in India: Statutory basis of Foreign Exchange, Introduction to foreign exchange markets; Structure of foreign exchange market; Foreign exchange functions in a Bank branch.

Unit 2

(10 Hours)

Evolution of Exchange Control, FEMA, Import - Export Overview. Correspondent Banking arrangements, FEDAI rules relating to Foreign exchange transactions. Types of transactions and settlement dates; Introduction to Exchange Rate Mechanism: Exchange rate quotations -Spot- Forward Rate, Exchange Arithmetic. Calculating buying and selling rates for telegraphic transfer and bill transactions. Arbitrage & Hedging mechanism.

Unit 3

(10 Hours)

India's Forex Scenario: BOP, Rupee Convertibility. Foreign Contribution (Regulation) Act

2010 (FCRA), rules relating to release of foreign exchange to Indian residents going abroad

Unit 4

(12 Hours)

Overview of - Foreign currency loans, ECB, Project export financing with the support of export credit agencies, payment mechanism,

Unit 5

(10 Hours)

Different instruments of international money transfers and modes of remittance, procedure for various foreign exchanges related transactions, rules for foreign exchange contributions.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

- (i) Internal Assignments
- (ii) Semester End Examination

Assessment of COs

Oral Lecture, discussion on case lets or studies, Fact sheet, Collection of data from different Banks, Calculation procedure using spread sheet in the class room, interpretation of results and taking managerial decision-making, Peer learning in classroom discussion and action learning with individual and group presentations.

Evaluation

Students will be graded on

1. Class participation: 5%
2. IAT: 20%
2. Quiz: 15%
3. Individual Report: 10%
4. In class final examinations: 50%

2.5 RECOMMENDED TEXT BOOKS

Treasury Management (2019). Indian Institute of Banking and Finance, Macmillan Publications, New Delhi.

2.6 RECOMMENDED REFERENCE BOOKS

1. Kripa, S. (2007). Development of Commercial Banks in India. Sunrise Publications, New Delhi.
2. Seth, R. K. (1997). Marketing of Banking Services. Macmillan India Ltd., New Delhi.
3. Varshney, P. (2014). Banking law and practice. Sultan Chand & Sons, New Delhi.

4. Toor, N. (2005). Bank Finance for Industry & Trade. Skylark Publications, New Delhi.

YEAR - SEMESTER	III / VI	L: T/A: P: C	4: 0: 0: 4
COURSE CODE	19BF3604	TITLE OF THE COURSE	INTERNATIONAL BANKING – FOREIGN EXCHANGE

1. COURSE SIZE AND INSTRUCTION METHOD

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

2. COURSE DETAILS

- 2.1** This course is designed to help the students to identify the impact of environments in international business and economic integration including laws related to India's foreign trade.

2.2 COURSE OBJECTIVES

- To identify basic concepts in the area of foreign trade
- To analyze the role and importance of foreign trade for economic development
- To Help identify the multilateral agreements for foreign trade
- To Create ideas for making cross cultural alliances work
- To Evaluate the stages of the Internationalization Process of a Business

2.3 COURSE OUTCOMES:

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

- Identify(1) the various modes of entry into the international business.
- Interpret (2) the various environments affecting international business.
- Relate(3) the knowledge of NAFTA, SAFTA.
- Interpret(2) the various cybercrimes associated with the banking industry.
- Examine(3) the different techniques applicable for setting up Branches abroad

1.1 COURSE CONTENT

Unit 1

(12 Hours)

Importance - nature and scope of international business; Modes of entry into international business. Internationalization process and managerial implications.

Unit 2

(10 Hours)

Framework for analyzing international business environment - Domestic, foreign and global environments and their impact on international business - UNESCO guidelines

Unit 3

(10 Hours)

Levels of economic integration, NAFTA, SAFTA, ASEAN, EU and Recent multilateral agreement in India's foreign trade.

Unit 4

(12 Hours)

Joint ventures and other forms for strategic alliances: Traditional and emerging reasons for forming strategic alliances: Pitfalls in strategic alliances; Making cross-cultural alliances work.

Unit 5

(10 Hours)

Indian laws and regulations governing international business transactions, Taxation of foreign income; Foreign investment; Setting up offices and branches abroad.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

- (i) Internal Assignments
- (ii) Semester End Examination

Assessment of COs

Oral Lecture, discussion on case lets or studies, Fact sheet, Collection of data from different Banks, Calculation procedure using spread sheet in the class room, interpretation of results and taking managerial decision-making, Peer learning in classroom discussion and action learning with individual and group presentations

Evaluation

Students will be graded on:

- 1. Class participation: 5%
- 2. IAT: 20%
- 3. Quiz: 15%
- 4. Individual Report: 10%
- 5. In class final examinations: 50%

2.4 RECOMMENDED TEXT BOOKS

Paul R. Krugman, Maurice Obstfeld, Marc Melitz, *International Trade: Theory and Policy*, Tenth Edition, Pearson, 2018

2.5 RECOMMENDED REFERENCE BOOKS

- 1. Robert C. Fenestra, Alan M. Taylor, *International Trade*, Fourth Edition, Worth Publishers, 2016
- 2. Jessie Poon, David L. Rigby, *International Trade: The Basics*, First Edition, Routledge, 2017
- 3. Oliver E. Williamson, *The Economic Institutions of Capitalism*, Free Press, 1998
- 4. Michael Triblock, Robert Howse and Antonia Eliason, *The Regulation of International Trade*, Fourth Edition, Routledge, 2012

SEMESTER / YEAR

: VI SEM/III YR

COURSE CODE

: 19BF3605

TITLE OF THE COURSE

: CORPORATE GOVERNANCE AND ETHICS

L: T: A: C

: 2: 0: 2: 3

To enable the students to understand the different aspects of business ethics, values and corporate governance and its relevance in the present day business context.

Learning outcomes:

- Ability to identify the ethical aspects in all functional areas of business and provide suitable solutions.

UNIT-1 **10 Hrs.**
Business Ethics

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

UNIT-2 **10 Hrs.**
Personal Ethics

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

UNIT-3 **12 Hrs.**
Ethics in Management

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

UNIT-4
Role of Corporate Culture in Business 05 Hrs.

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics.

UNIT-5 **08 Hrs.**
Corporate Governance

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

REFERENCE BOOKS:

2. Murthy CSV: Business Ethics and Corporate Governance, HPH.
3. Bholanath Dutta, S.K. Podder: Corporation Governance, VBH.
4. Dr. K. Nirmala, Karunakara Reddy: Business Ethics and Corporate Governance, HPH
5. H.R.Machiraju: Corporate Governance, HPH.
6. K. Venkataramana: Corporate Governance, SHBP.
7. N.M.Khandelwal: Indian Ethos and Values for Managers, HPH

Year - Semester	I / II	L: T/A: P: C	4: 0: 0:4
Course Code	19MA3501	Title of the Course	Accounting in Services

1. COURSE SIZE AND INSTRUCTION METHOD

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

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hours: As per Time Table

2.1 COURSE AIM AND SUMMARY

This subject is to familiarize students with the branch accounting, depreciation, hire system, instalment, royalty accounts. It aims to guide the students to evaluate the performance of banks.

2.2 COURSE OBJECTIVES

- To assist students to prepare branch and departmental accounts.
- To guide to prepare financial accounts for partnership firms in different situations.
- To help learners to understand the concept of hire purchase and calculate Royalty accounts.
- To familiarize students with concept of depreciation and calculate depreciation by applying different methods.
- To enable the students to learn performance evaluation of banks using various models.

2.3 COURSE OUTCOMES

	Outcomes	Bloom's Taxonomy Level
CO1	Preparation of branch and departmental accounts.	Prepare – Level 2
CO2	Prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.	Prepare – Level 2
CO3	Solve the problems on Hire Purchase and Royalty Accounts.	Solve – Level 3
CO4	Calculate depreciation by applying different methods.	Calculate– Level 3
CO5	Asses the performance of banks.	Asses– Level 3

2.4 COURSE CONTENT

Unit I: Preparation of Accounts

(12 Hours)

Branch and Departmental Accounts : Branch Accounts-Debtors system, Stock & Debtors system, Foreign Branch , Departmental Accounts: Trading Account; Profit & Loss Account, Calculation of net profit of various departments and allocation of expenses on the basis of suitable base, treatment of shortages, treatment of unrealized profit.

Unit II: Accounts in Partnership

(10 Hours)

Partnership: Past adjustments and guarantee, profit & loss appropriation account, Admission of partner, Retirement, Death, dissolution of partnership firms

Unit III: Royalty & Hire Purchase

(10 Hours)

Royalty and Hire Purchase: Accounting from the point of view of various parties, Possession and repossession in case of default in payments.

Unit IV: Depreciation and Concepts of Reserves

(10 Hours)

Depreciation-Meaning- causes of Depreciation, Methods of charging depreciation- WDV and SLM. (Numerical problems) Reserves and Provisions –Meaning of reserves, provisions, difference between provision and reserve, Types of reserves

Unit V: Accounting for Banking, Insurance and Special Transaction

(10 Hours)

Accounts of a Banking Company (as per Banking Companies Regulation Act), Accounts of Insurance Companies (as per Insurance Act), Performance evaluation models of Banks-CAMELS Model, Asset Liability Management, Green banking concept.

Skill Development: Reading and Interpretation of Financial Statement, Comparison of Financial statement of different industries.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

- a. Conducting final examination.
- b. Practical sums for practice.
- c. Assignment.
- d. Accounting quiz

Assessment of COs:

- IAT – 20%
- CBT – 15%
- Teachers Evaluation - 25%

2.5 RECOMMENDED TEXT BOOKS

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

2.6 RECOMMENDED REFERENCE BOOKS

1. Anthony, RN. And Reece. J.S.: Accounting Principles: Richard Irwin Inc.
2. Gupta. R.L. and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia.
4. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
5. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
6. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
7. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi.

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE : 19MA3502
TITLE OF THE COURSE : INCOME TAX
I
L: T/A: P: C : 3 : 0 : 0 : 3

OBJECTIVES:

The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

Unit1: INTRODUCTION TO INCOME TAX **10 Hrs.**

Brief History of Indian Income Tax- Legal Frame Work–Types of Taxes- Cannons of Taxation– Important

Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assesse, Person, Income, Casual Income, Gross Total Income , Agricultural Income (including Scheme of Partial Integration–Theory Only)–Scheme of taxation. Meaning and classification of Capital& Revenue. Income tax authorities: Powers & functions of CBDT, CIT& A.O.

Unit2: EXEMPTED INCOMES **04 Hrs.**

Introduction– Exempted Incomes U/S 10-Restricted to Individual Assessee.

Unit 3: RESIDENTIAL STATUS **10Hrs**

Residential Status of an Individual –Determination of Residential Status – Incidence of Tax – Problems.

Unit 4: INCOME FROM SALARY **20Hrs**

Meaning–Definition-Basis of Charge–Advance Salary–Arrears of Salary–Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension – Encashment of Earned leave-Compensation for voluntary retirement-Deductions from Salary U/S16 – Problems on Income from Salary.

Unit 5: INCOME FROM HOUSE PROPERTY **12 Hrs.**

Basis of Charge–Deemed Owners–Exempted Incomes from House Property–Composite Rent- Annual Value–Determination of Annual Value– Treatment of Unrealized Rent–Loss due to Vacancy– Deductions from Annual Value– Problems on Income from House Property.

SKILL DEVELOPMENT

- Form No. 49A(PAN)and49B.
- Filling of Income Tax Returns.
- List of enclosures to be made along with IT returns(with reference to salary& H.P).
- Preparation of Form16.
- Computation of Income Tax and the Slab Rates.
- Computation of Gratuity.

BOOKS FOR REFERENCE

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
3. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.
5. Gaur & Narang: Income Tax.
6. 7 Lectures – Income Tax – I, VBH
7. Dr. V. Rajesh Kumar and Dr. R.K. Sreekantha: Income Tax – I, Vittam Publications.

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE : 19MA3503
TITLE OF THE COURSE : INVESTMENT
INDUSTRY L: T/A: P: C : 3 : 0 : 2 : 4

Goal: To understand the basics of investment industry, its ethics and obligations and regulations

Objectives: The course is intended to ensure that students demonstrate their understanding in fundamentals of the investment industry.

Unit– 1 **10 Hours**
INVESTMENT INDUSTRY - OVERVIEW

- Description of the financial services industry
- Identification of types of financial institutions, including banks and insurance companies
- Definition of the investment industry
- Explanation how economies benefit from the existence of the investment industry

Unit– 2 **10 Hours**
INVESTMENT INDUSTRY - TOP DOWN OVERVIEW

- Explanation of how investors benefit from the existence of the investment industry
- Description of types and functions of participants of the investment industry
- Description of forces that affect the evolution of the investment industry

Unit– 3 **20 Hours**
ETHICS AND INVESTMENT PROFESSIONALISM

- Description of the need for ethics in the investment industry
- Identification of obligations that individuals in the investment industry have to clients, prospective

clients, employers, and co-workers

- Identification of elements of the Investment Code of Ethics
- Explanation of standards of practice (professional principles) that are based on the Investment Code of Ethics
- Description of benefits of ethical conduct
- Description of consequences of conduct that is unethical or unprofessional
- Description of a framework for making ethical decisions

Unit– 4

10 Hours

REGULATION - OVERVIEW

- Definition of regulations
- Description of objectives of regulation

Description of potential consequences of regulatory failure

Unit– 5

10 Hours

REGULATORY PROCESS

- Description of a regulatory process and the importance of each step in the process
- Identification of specific types of regulation and describe the reasons for each
- Description of elements of a company's policies and procedures to ensure the company complies with regulation
- Description of potential consequences of compliance failure

Reference Books:

- Wiley CFA Level 1 Study Guide
- CFA Institute Investment Foundations Study Material
- Investment Analysis and Portfolio Management – by Prasanna Chandra
- Market Organization and Structure by Larry E. Harris CFA

SEMESTER/YEAR : V SEM / III YEAR

COURSE CODE : 19MA3505

TITLE OF THE COURSE : INVESTMENT

INSTRUMENTS

L: T/A: P: C : 3 : 0 : 2 : 4

Goal: To understand the basics of various financial instruments including equity, debt, derivatives and alternative vehicles.

Objectives: The course is intended to ensure that students demonstrate their understanding in fundamentals of financial instruments available in the market, definition of financial instruments and their uses.

Unit– 1

10 Hours

TYPES OF DEBT SECURITIES

- Identification of issuers of debt securities
- Description of features of debt securities
- Description of seniority ranking of debt securities when default occurs
- Description of types of bonds
- Description of bonds with embedded provisions
- Description of securitization and asset-backed securities

Unit– 2

10 Hours

VALUATION OF DEBT SECURITIES

- Definition of current yield

Description of the discounted cash flow approach to valuing debt securities

Description of a bond's yield to maturity

- Explanation of the relationship between a bond's price and its yield to maturity
- Definition of a yield curve
- Explanation of risks of investing in debt securities
- Definition of a credit spread

Unit– 3

15 Hours

EQUITY SECURITIES

- Description of features of equity securities
- Description of types of equity securities
- Comparison of risk and return of equity and debt securities
- Description of approaches to valuing common shares outstanding
-

Unit– 4

15 Hours

DERIVATIVES

- Definition of a derivative contract
- Description of uses of derivative contracts
- Description of key terms of derivative contracts
- Description of forwards and future^s
 - Distinguish between forwards and futures
 - Description of options and their uses
 - Definition of swaps and their uses

Unit– 5

10 Hours

ALTERNATIVE INVESTMENTS

- Description of advantages and limitations of alternative investments
- Description of private equity investments
- Description of real estate investments
- Description of commodity investments

Reference Books:

- Wiley CFA Level 1 Study Guide
- CFA Institute Investment Foundations Study Material
- Overview of Equity Securities by Ryan C. Fuhrmann, CFA and Asjeet S. Lamba, CFA
- Equity Valuation: Concepts and Basic Tools by John J. Nagorniak, CFA and Stephen E. Wilcox, CFA
- Fixed-Income Securities and Derivatives by Moorad Choudhry
- Overview of Equity Securities by Ryan C. Fuhrmann, CFA and Asjeet S. Lamba, CFA
- Fixed Income Analysis – Barbara S. Pettit and Jerald E. Pinto
- Fixed Income Securities: Valuation, Risk, and Risk Management – Pietro Veronesi
- Handbook of Alternative Assets – by Mark J.P. Anson
- Derivative Markets and Instruments by Don M. Chance CFA
- Alternative Investments Global Investments, Sixth Edition, by Bruno Solnik and Dennis McLeavey, CFA

SEMESTER/YEAR : VI SEM // III YEAR
COURSE CODE : 19MA3601
TITLE OF THE COURSE : MANAGEMENT ACCOUNTING
L: T/A: P: C : 3: 2: 0: 4

UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING (12 Hrs.)

Management Accounting: Meaning – Definition – Objectives – Nature and Scope – Role of

Management Accountant– Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.

Analysis of Financial Statements: Types of Analysis–Methods of Financial Analysis– Problems on Comparative Statement analysis– Common Size Statement analysis and Trend Analysis.

UNIT2: RATIO ANALYSIS

(14 Hrs.)

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations–Meaning and types of Ratio Analysis– Calculation of Liquidity ratios Profitability ratios and Solvency ratios

UNIT 3: FUNDFLOW ANALYSIS

(10 Hrs.)

Meaning and Concept of Fund–Meaning and Definition of Fund Flow Statement–Uses and Limitations of Fund Flow Statement –Differences between Cash Flow Statement and Fund Flow Statement–Procedure for preparation of Fund Flow Statement– Statement of changes in Working Capital–Statement of Funds from Operations– Statement of Sources and Applications of Funds– Problems.

UNIT 4: CASHFLOW ANALYSIS

(14 Hrs.)

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 IndAS-7 (old AS3) – 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 IndAS-7 (old AS 3) (Indirect Method Only).

UNIT 5: MANAGEMENT REPORTING

(6 Hrs.)

Meaning of Management Reporting–Requisites of a Good Reporting System–Principles of Good Reporting System– Kinds of Reports– Drafting of Reports under different Situations.

SKILL DEVELOPMENT

- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size statements
- Collect statements of an Organization and Calculate Important Accounting ratios
- Draft are portion any crisis in an organization.

SEMESTER/YEAR : VI SEM / III YEAR

COURSE CODE : 19MA3602

TITLE OF THE COURSE : INCOME TAX-II

L: T/A: P: C : 3:0:0: 3

UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING

(12 Hrs.)

Management Accounting: Meaning– Definition –Objectives–Nature and Scope– Role of Management Accountant– Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.

Analysis of Financial Statements: Types of Analysis–Methods of Financial Analysis– Problems on Comparative Statement analysis– Common Size Statement analysis and Trend Analysis.

UNIT 2: RATIO ANALYSIS

(14 Hrs.)

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations–Meaning

and types of Ratio Analysis – Calculation of Liquidity ratios, Profitability ratios and

Solvency ratios.

UNIT 3: FUND FLOW ANALYSIS

(10 Hrs.)

Meaning and Concept of Fund–Meaning and Definition of Fund Flow Statement–Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement– Procedure for preparation of Fund Flow Statement– Statement of changes in Working Capital– Statement of Funds from Operations– Statement of Sources and Applications of Funds– Problems.

UNIT 4: CASH FLOW ANALYSIS

(14 Hrs.)

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 (old AS 3) – 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 IndAS-7 (old AS 3) (Indirect Method Only).

UNIT 5: MANAGEMENT REPORTING (06 Hrs.)

Meaning of Management Reporting–Requisites of a Good Reporting System–Principles of Good Reporting System– Kinds of Reports– Drafting of Reports under different Situations.

SKILL DEVELOPMENT

- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size statements
- Collect statements of an Organization and Calculate Important Accounting ratios
- Draft a report on any crisis in an organization.

BOOKS FOR REFERENCE

1. Dr. S. N. Maheswari, Management Accounting
2. Sexana, Management Accounting
3. Sudhindra Bhat-Management Accounting
4. Dr. S.N. Goyal and Manmohan, Management Accounting
5. B.S. Raman, Management Accounting
6. Sharma and Gupta, Management Accounting
7. MMuniraju & K Ramachandra, Management Accounting
8. PN Reddy & Appanaiah, Essentials of Management Accounting.
9. J. Made Gowda- Management Accounting

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 19MA3603
TITLE OF THE COURSE : INVESTMENT
MANAGEMENT
L: T/A: P: C : 3: 0: 2 : 4

Goal: To understand the basics of investment management, various investment vehicles, functioning of financial markets and investor needs.

Objectives: The course is intended to ensure that students demonstrate their understanding in the detailed workings of the investment management industry including services provided, roles and responsibilities and various functions of an investment management firm. Also get an understanding of what are the various investment vehicles available and what are the needs of investors.

Unit– 1. (10 Hours)

STRUCTURE OF INVESTMENT INDUSTRY

- Description of needs served by the investment industry
- Description of financial planning services
- Description of investment information services
 - Description of trading services
 - Comparison of the roles of brokers and dealers
 - Distinguish between buy-side and sell-side firms in the investment industry
- Identification of positions and responsibilities within firms in the investment industry

Unit– 2 (10 Hours)

INVESTMENT VEHICLES

- Comparison of direct and indirect investing in securities and assets
- Distinguish between pooled investments, including open-end mutual funds, closed-end funds, and exchange-traded funds
- Description of security market indices including their construction and valuation, and identify types of indices
 - Description of index funds, including their purposes and construction
 - Description of hedge funds
 - Description of funds of funds
 - Description of managed accounts

Unit– 3 (20 Hours)

THE FUNCTIONING OF FINANCIAL MARKETS

- Distinguish between primary and secondary markets
- Explanation of the role of investment banks in helping issuers raise capital
- Description of primary market transactions, including public offerings, private placements, and right issues
- Explanation of the roles of trading venues, including exchanges and alternative trading venues
- Identification of characteristics of quote-driven, order-driven, and brokered markets
- Comparison of long, short, and leveraged positions in terms of risk and potential return
- Description of order instructions and types of orders
- Description of clearing and settlement of trades
- Identification of types of transaction costs
- Description of market efficiency in terms of operations, information, and allocation

Unit- 4**10 Hours****INVESTORS AND THEIR NEEDS**

- Description of the importance of identifying investor needs to the investment process

- Explanation of factors that affect investor needs

- Comparison of defined benefit pension plans and defined contribution pension plans
- Description of the rationale for and structure of investment policy statements in serving client needs

Unit- 5 (10 Hours)**INVESTMENT MANAGEMENT**

- Description of systematic risk and specific risk
- Description of how diversification affects the risk of a portfolio
- Description of how portfolios are constructed to address client investment objectives and constraints
- Description of strategic and tactical asset allocation
- Comparison of passive and active investment management
- Explanation of factors necessary for successful active management
- Description of how active managers attempt to identify and capture market inefficiencies

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 19MA3604
TITLE OF THE COURSE : INVESTMENT INDUSTRY
CONTROLS
L: T/A: P: C : 3 : 0 : 2 : 4

Goal: To understand controls built up in the investment industry, how to manage risk evaluate performance and maintain documentation needed.

Objectives: The course is intended to ensure that students demonstrate their understanding in the detailed workings of the controls set up for investment management industry through study of risk management and performance evaluation. Also students should have an understanding of documentation required for transactions and contracts.

Unit- 1 (10 Hours)**RISK MANAGEMENT OVERVIEW**

- Definition of risk and identify types of risk
- Definition of risk management
 - Description of risk management process
- Description of benefits and costs of risk management

Unit- 2 (10 Hours)**TYPES OF RISK MANAGEMENT**

- Definition of operational risk and explain how it is managed
- Definition of compliance risk and explain how it is managed
- Definition of investment risk and explain how it is managed

- Definition of value at risk and describe its advantages and weaknesses

Unit– 3 (15 Hours)

PERFORMANCE EVALUATION - I

- weighted rates of return
- Description of a performance evaluation process
- Comparison of use of arithmetic and geometric mean rates of returns in performance evaluation
- Description of measures of return, including holding-period returns and time
- Description of measures of risk, including standard deviation and downside deviation
- Description of reward-to-risk ratios, including the Sharpe and Treynor ratios

Unit– 4 (15 Hours)

PERFORMANCE EVALUATION - II

- Description of uses of benchmarks and explain the selection of a benchmark
- Explanation of measures of relative performance, including tracking error and the information ratio
- Explanation of the concept of alpha
- Explanation of uses of performance attribution

Unit– 5 (10 Hours)

INVESTMENT INDUSTRY DOCUMENTATION

- Definition of a document
- Description of document classification systems
- Description of types of internal documentation
- Description of types of external documentation
- Description of document management.

Reference Books:

- Wiley CFA Level 1 Study Guide
- CFA Institute Investment Foundations Study Material
- Portfolio Management: An Overview by Robert M. Conroy, CFA and Alistair Byrne, CFA
- Portfolio Risk and Return by Vijay Singal, CFA
- Basics of Portfolio Planning and Construction by Alistair Byrne, CFA and Frank E. Smudde, CFA
- Portfolio Analysis and Management by V.K. Bhalla
- Security Analysis and Portfolio Management by Rajminder Kaur & Subhash G. Deo (Neeraj Publications)

SEMESTER/YEAR : V SEM/III YR
 COURSE CODE : 19SC3504
 TITLE OF THE COURSE : CORPORATE COMMUNICATION
 L: T/A: P: C : 2 : 0 : 2 : 3

COURSE OBJECTIVES:

- To make students aware of the importance of public relations and its critical role in corporate organizations
- To prepare students or corporate communication challenges

UNIT 1: Nature and Scope of Public Relations

Definition of PR, relevance of public relations in modern societies; Principles of Public Relations in corporate organizations; Attributes of Public Relations Practitioner, Differentiating public relations from propaganda, advertising and publicity; Code of conduct for PR professionals

UNIT 2: Process of Public Relations

PR Process; Fact finding, planning, implementation and evaluation; organizational structure of PR department and its functions In-house Department and PR counselling firms; advantages and limitations

UNIT 3: Tools of Public Relations

Institutional Publications: House journals; House advertisements; Print and electronic

New Media and new communication Technologies; News releases and press conferences; media, Social media; Corporate advertising; Photographs, films, Audio-visual displays,

Media tours , Public service announcements/ads; Special events; open house-exhibitions-demos

UNIT 4: Types of PR Policies: Internal publics and external publics

Employees relations; Stockholder relations; customer relations; commUNITY relations; supplier relations; distributor and dealer relation; Government relations; Investors relations; Media relations; Educational institutional relations; NGO's; Role of public relations in government; Recent trends in PR Strategies- Local government, state/Central Government

UNIT 5: Corporate Communication

Corporate public relations; Corporate culture; Corporate Credibility, Challenges of

corporate public relations; Establishing corporate credibility; openness and honesty, consistent action, corporate social responsibility; Major issues facing corporate public

relations professionals; corporate communication strategies in the context of Globalization; Crisis management; Disaster management and Issues management

REFERENCE BOOKS

- Philip Lesly, 2000, Handbook of Public Relations and Communication, JBS Publishers, New Delhi
- Rene A Henry. 2000, Marketing Public relations, Suraj Publications, New Delhi
- Joann Keyton, 2004, Communicating in groups- Building Relationships for Group Effectiveness, Oxford University Press
- Pylee MV 2004, Industrial relations and Personnel Management, Vikas Publishers, New Delhi
- Singh J K , 2004, Media and Public relations, APH Publishers

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 19SC3601
TITLE OF THE COURSE : STOCK MARKET TECHNICAL ANALYSIS

1. COURSE SIZE AND INSTRUCTION METHOD

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

2. COURSE DETAILS

2.1 COURSE AIM AND SUMMARY

This course is introduced to understand the basic concepts of Technical Analysis in order to use them to make profit while trading. The course introduces one to different concepts of Technical Analysis such as trends, candlestick patterns, volume analysis, chart patterns and technical indicators. The content will help one to take independent decisions about different tactics involved in trading, by basing one's judgments on Technical Analysis, without getting swayed by emotions.

COURSE OBJECTIVES

- To determine trends, candlestick patterns, volume analysis, chart patterns and technical indicators.
- To apply moving average technique while trading.
- To predict stock price using technical chart patterns.

2.2 COURSE OUTCOMES: On completion of course, students will be able to

	Outcomes	Bloom's Taxonomy Level
CO1	Illustrate charts, graphs, indicators, trends etc.	Illustrate – Level 2
CO2	They can analyze the stocks moments independently and take effective investment decision.	Analyse – Level 3
CO3	Use technical analysis theory in practical situation.	Use – Level 3
CO4	Assess the strength of Support and Resistance levels.	Asses – Level 3

2.3 COURSE CONTENT

Unit 1: Introduction to Technical Analysis

(6 Hours)

Introduction to Technical Analysis, Bases of Technical Analysis, Dow Theory – Interpreting the Theory, Difference between technical and fundamental analysis, Limitations of Technical Analysis.

Unit 2: Stock Market Charts (6 Hours)

Introduction and meaning of stock market charts, Line Chart, Bar Chart, Candlestick Chart, Point and figure charts, Logarithmic (Ratio) Vs. Arithmetic Scales, Stock Market Trend Lines.

Unit 3: Support and Resistance (6 Hours)

The concept of Support and Resistance, Determining the strength of Support and Resistance levels.

Unit 4 : Forecasting with Classic Chart Patterns (6Hours)

Continuation Patterns- Symmetrical Triangles, Ascending & Descending Triangles, Rectangles and Flags & Pennants, Flag Pattern Breakout- Rectangles, Rectangle Breakout.

Unit 5: Trading with Technical Indicators (8Hours)

Comparison of the 3 Moving Averages, Applications of Moving Average, Bollinger Using Technical Indicators- Leading Indicators- Lagging Indicators- Price

Discounts, Everything Moving Averages, types of Moving Averages
Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

1. Conducting final examination.
2. Presentation.
3. Assignment.
4. Accounting quiz.
5. Book review.
6. Case study.

Assessment of COs:

- Live trading in stock and currency market.
- Consider the closing value of any stocks listed in stock exchanges and perform technical analysis.

2.4 RECOMMENDED TEXT BOOKS

John J. Murphy., “TECHNICAL ANALYSIS OF THE FINANCIAL MARKETS”, Penguin USA.

2.5 RECOMMENDED REFERENCE BOOKS

1. Introduction to Technical Analysis by Martin J. Pring
2. Technical analysis by Jack D. Schwager
3. Technical Analysis of the Financial Markets by [John J. Murphy](#)
4. Getting Started in Technical Analysis by Jack D. Schwager
5. The Art and Science of Technical Analysis: Market Structure, Price Action, and trading Strategies by Adam Grimes

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 19SC3602
TITLE OF THE COURSE : APPLICATIONS OF BUSINESS ANALYTICS
L: T/A: P: C : 3 : 0 : 2 : 4

Course Objectives:

1. Learn how to perform data analytics in MS Excel using tools such as power query and power pivot.
2. Get introduced to R and R Studio components, manipulate and process data, use functions and packages in R and perform basic data analytics and visualization.

Course Outcome: Students will be able to:

1. Use MS Excel data analytics tools such as power query and power pivot.
2. Use MS Excel functions necessary for data analytics.
3. Use Power Query in MS Excel to connect and combine data sources for dataanalytics.
4. Use Power Query in MS Excel to transform data for data analytics.
5. Use R to perform basic data analytics.
6. Use R to perform data visualization.

Module I: Using Excel forData Analytics

(10

Hrs.) Excel data analytics tools - Power Query - Power Pivot - Power view - Power Map - Building tips
- Display tips - Keyboard shortcuts - Mouse shortcuts - Standardized layouts - Understanding table based and spreadsheet-based layouts - Best practices - Setting data

rules and Cleaning data - Format as table - Data cleansing techniques using External Data

Module II: Working with Summing and other Reporting functions in Excel (6 Hrs.)

Summing functions- Introduction to Summing and Aggregate functions - Function wizard - Sum if functions - Using Logic and LookUp Functions - Using Index: Match, Search andText- based functions in Excel

Module III: Searching and Combining Data with Power Query

(8 Hrs.) Getting st

Part of an SQL Query -Managing SQL commands - Managing Tables

Module IV: Transforming to better data using Power Query

(8Hrs.)

Completing Common Transformation Tasks: Removing duplicate records, Filling blank fields, Concatenating columns, Changing case, Finding and replacing specific text, Trimming and cleaning text, Extracting the left, right, and middle values, Splitting columns using character markers, Pivoting and unpivoting fields – Creating custom columns: Concatenating with a custom column, Understanding data type conversions, spicing up custom columns with functions, Adding conditional logic to custom columns – Grouping and Aggregating Data

Module V: Exploring R

(14

Introduction to R and R Studio components – Read datasets into R – Export data from R – Manipulate and Process Data in R – Use functions and packages in R – Perform

Hrs) descriptive statistics in R – Demonstrate with a Case Study to perform basic analysis in R

Module VI: Graphics in R

(14 Hrs.)

Graphical Analysis in R – Simple visualizations, Two variable plots, Histogram – Hypothesis Testing in R – Performing Hypothesis Testing, Student T-Test, ANOVA, Homogeneity of Variance, Chi-Square Test

Skill Development:

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

1. Use Ledger balances to prepare year-end financial statements in MS Excel.
2. Obtain information from a webpage such as that of your favourite stock listing and using power query convert into data
3. For a table of populations, change data types and make other changes in Power Query
4. Create a linked Excel workbook in PowerPivot and use it in relationships.
5. Import tables into PowerPivot, hide tables and columns and create pivot table and slicer.
6. Present the Titanic set in R to predict the survival of Titanic passengers.

Reference Books:

1. Excel for Dummies; Greg Harvey; Wiley
2. Excel Power Pivot and Power Query For Dummies; Michael Alexander; Wiley
3. R for Dummies; Andrie de Vries, Joris Meys; Wiley
4. Microsoft Excel Data Analysis and Business Modeling, 5th Edition; Wayne Winston; Microsoft Press
5. Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables, 4th Edition; Paul Mcfedries; Wiley
6. Next Generation Excel: Modeling in Microsoft Excel for Analysts and MBAs,

- 2nd Edition; Isaac D. Gottlieb; Wiley
7. Data Analysis Using SQL and Excel, 2nd Edition; Gordon S. Linoff; Wiley
 8. Data Analytics with R; Bharti Motwani; Wiley
- Business Analytics: The Science of Data-driven decision making; U Dinesh Kumar; Wiley

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 19SC3603
TITLE OF THE COURSE : BUSINESS
FORECASTING
L: T/A: P: C : 3 : 0 : 2 : 4

Course Objectives

1. It aims to bestow the students with the ability of applying the econometric models to various real world problems. From this course, students could:
2. To introduce students to applied econometrics at an intermediate level
3. To emphasize the usefulness and limitations of econometric modelling in the real world
4. To emphasize the need for proper specification of the quantitative economic models and demonstrate the implications of incorrectly specified models
5. To emphasize that statistics deals with collecting evidence and making inferences
6. To highlight the need for credibility of the arguments and statistical advocacy
7. To give a hands-on-experience using E-views

Unit 1-Introduction to Time Series data (14 Hrs.) Econometrics – definitions – scope – methodology. Time series data- Classical time series analysis – utility of time series analysis – components of time series data – measurement of trend, seasonality and cycles – moving averages and smoothing techniques to time series analysis - classical time Series decomposition models – additive and multiplicative models – forecasting using smoothing techniques and time series decomposition methods – applications in finance.

Unit 2: Tools of modern timeseries analysis

(10 Hrs.)

Stochastic and stationary process – tests of stationary – trend vs difference stationery

mechanism.

process – Dickey-Fuller and augmented Dickey-Fuller tests – spurious regression and

co- integration of time series – Engle-Granger test – CRDW test – error correction

Unit 3: Forecasting using Regression Model

(12 Hrs.)

Demand forecasting using simple linear regression, Forecasting share prices using linear regression, SMA, Auto Regressive Moving Average [ARMA], Auto Regressive Integrated Moving Average [ARIMA], Auto Regressive Moving Average with Explanatory variable [ARMAX], Auto Regressive Integrated Moving Average with Explanatory variable [ARIMAX]

Unit 4: Multivariate time series analysis

(10 Hrs.)

Multivariate time series analysis and forecasting – vector autoregressive (VAR) models

– advantages and problems – estimation and forecasting with VAR – impulse response function – Johansen Co-integration test on VAR – Granger causality test – applications in finance.

Unit 5: Volatility models

(8 Hrs.)

Heteroskedascity, Auto Regressive Conditional Heteroskedasticity [ARCH], Generalised Auto Regressive Conditional Heteroskedasticity [GARCH].

Books for References

1. D.N.Gujarati and Sangeetha: Basic Econometrics, Tata McGraw-Hill.
2. Chris Brooks: Introductory Econometrics for Finance, Cambridge

- University Press.
3. T.M.J.A. Cooray: Applied Time Series – Analysis and Forecasting, Narosa Publications.
 4. Damodar N. Gujarati and Dawn C Porter, Basic Econometrics, Fifth Edition. McGraw- Hill
 5. Damodar Gujarati, Econometrics by example, First Edition, Palgrave Macmillan.

Econometrics Software: E-views 6, R and STATA

YEAR - SEMESTER	II - III	L: T/A: P: C	4: 0: 0:0:4
COURSE CODE	20BB2301	TITLE OF THE COURSE	BASICS OF FINANCIAL MANAGEMENT

1. COURSE SIZE AND INSTRUCTION METHOD

Credits	L	T	P	Hours/Week
4	4	-	-	52

2. COURSE DETAILS

This course enables the student to build their skill and knowledge towards corporate financial activities. It helps to understand the role and responsibilities of finance manager, finance function and financial information needed by the management for decision making. It helps to study management of capital, capital budgeting working capital management and dividend policy. Overall, the students will be gain Basic knowledge about concepts of finance for decision making.

2.1 COURSE OBJECTIVES

Upon successful completion of this course, the student will have consistently established the ability to:

1. Provide an in-depth view of the process in financial management of the firm
2. Develop knowledge on the allocation, management and funding of financial resources.
3. Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.
4. Enhancing student's ability in dealing short-term dealing with day-to-day working capital decision; and also longer-term dealing, which involves major capital investment decisions and raising long-term finance.

2.2 COURSE OUTCOMES

Outcomes	Bloom's Taxonomy
CO1: Explain Various Concepts relating to financial Management and financial decisions.	2- Knowledge
CO2: Apply the techniques of time value of money in all investment decisions.	3 - Application

CO3: Evaluate long term Investment proposals and select the best alternative for the organisation.	4- Analysis
CO4: Devise Ideal dividend pay-out policy by understanding its impact on firm value.	6 – Evaluate
CO5: Analyze financial statements of a company and make appropriate	4- analysis

UNIT 1: Introduction to Financial Management

(10 Hours)

Introduction – Meaning of Finance, Organization structure of finance, Agency theory, Goals of Financial Management, Financial Decisions, Role of a Financial Manager. **Time value of money- Meaning & Definition – Need – Future Value, Present Value** (Numerical Problems).

UNIT 2: Financing Decision

(10 Hours)

Meaning of cost of capital, importance of cost of capital, types- historical cost, future cost, explicit cost, implicit cost, specific cost and composite cost; **measuring cost of capital: cost of Debt, cost of Preference capital, cost of Equity share capital** (4 approaches- D/P ratio, E/P ratio, E/P ratio + growth ratio, realized yield approach); cost of retained earnings and weighted average cost of capital

UNIT 3: Investment Decisions:

(10 Hours)

Introduction – Meaning and Definition of Capital Budgeting – Features– Significance – Process – **Techniques of capital budgeting-Discounting and non- Discounting.** (Numerical Problems)

Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital –Cash Management – Receivables Management – Inventory Management.

UNIT 4: Capital Structure

(10 Hour)

Meaning of capital structure, importance of capital structure and optimum capital structure, risk – return trade off, capital structure theories: - (Net Income Approach, **Net Operating Income Approach, Traditional Approach**) features of a sound / optimum capital mix, factors determining capital structure.

UNIT 5: Dividend Decision

(12 Hours)

Meaning of dividend & dividend policy, determinants of dividend policy- dividend payout ratio, stable dividends & the other determinants; forms of dividends (cash dividend, scrip dividend, stock dividend, property dividend). **Types of dividend- interim dividend and final dividend. Models in which investment & dividend decisions are related;** 1. Walter’s model and Gordon’s model 2. M.M. Hypothesis (Modigliani and Miller)

Assessment of Attainments of PEOs, POs, PSOs:

1. Internal 60
2. External 40 (The paper to examine by 100 and it will be scaled down to 50)

Assessment of COs:

#	Assessment Method*	Description	Weightage %
1	CP	Class Participation	10

2	IAT	Internal Assessment	20
3	QZ	Quiz CBT	15
4	SA	Assignment	05
5	SA	Seminar	10
6	EX	Exam - Application	40

2.5 RECOMMENDED TEXT BOOKS

R.K Sharma, Shashi K Gupta, (2012), Financial management, New Delhi: kalyani Publishers

2.6 RECOMMENDED REFERENCE BOOKS

1. Khan, M.Y. & Jain PK (2010) Financial Management. New Delhi: Tata McGraw Hill Publishing Co.Ltd.
2. Chandra, Prasanna,(2009) Financial Management.New Delhi: Tata McGraw Hill Publishing co.Ltd
3. Kulkarni, P.V. (2011) Financial Management. Bombay: Himalaya Publishing House
4. Maheshwari , S.N.(2012) Principles of Financial Management. Delhi: Sultan Chand&Sons.
5. Pandey,I.M.(2010): Financial Management. New Delhi: Vikas Publishing House (p) Ltd.

YEAR - SEMESTER	II- III Semester	L: T/A: P: C	4:0:0:4
COURSE CODE	20BB2302	TITLE OF THE COURSE	PRODUCTION AND OPERATIONS MANAGMENT

1. COURSE SIZE AND INSTRUCTION METHOD

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

2. COURSE DETAILS

2.1 This course is designed to help the students understand about the various concepts of production and operations management. The course also helps to identify and evaluate how the various manufacturing industries operates and functions. Also this course helps in shedding light on plant location and various layout models and the concepts of materials management. Also helps the graduates to know about the production planning and quality control, also on themaintenance and waste management.

2.2 COURSE OBJECTIVES

- To familiarise the graduates with knowledge on all various concepts of production and operations
- To explain the graduates about basic understanding of plant layout, factors affecting location, and the various layouts.
- To familiarise the graduates with the background of the material management and the suppliers.
- To expand the graduates knowledge on the production planning and quality control.
- To learn about the various concepts of maintenance and waste management.

2.3 COURSE OUTCOMES

	Outcomes	Bloom's Taxonomy Level
CO1	To identify basic concepts in productions and operations management	1-Knowledge
CO2	To describe the role and importance of plant location and layout.	1-Knowledge
CO3	To demonstrate the significance of material management and suppliers and various techniques of inventory control.	2- Comprehension
CO4	To illustrate the various concepts of production planning and quality control and waste management.	2- Comprehension

Unit 1: Introduction to Production and Operations Management (12 Hours)

Introduction - Meaning and Definition; Classification – Objectives and **Scope of Production and**

Operation Management; Importance and functions of productions and operations; Roles and Responsibilities of production manager; Manufacturing and Non-manufacturing operations and their classifications- Overview of Project Management.

Unit 2: Plant Location and Layout

Introduction – Meaning and Definition, Importance of Location, Factors affecting location, theory and practices, cost factor in location, Plant layout principles, space requirement, Different types of facilities; Objectives of Good Plant Layout, Factors for a Good Plant Layout, Organization of physical facilities –building, sanitation, lighting, air conditioning and safety.

Unit 3: Materials Management (12 Hours)

Meaning and Definition - Purchasing, Selection of Suppliers, Inventory Management, Vendor Management- Material Handling Principles and Practices, Economic Consideration, Inter-relationship of Plant layout and material handling, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control, Techniques of inventory Control (Concept only).

Unit 4: Production Planning and Quality Control (12 Hours)

Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling routing – Statistical Quality Control (SQC), Quality Management, Acceptance Sampling Procedures, Quality Circle, Functions and Benefits of production planning and control-productions planning and control in different productions and system. Meaning of ISO and TQM.

Unit 5: Maintenance and Waste Management (12 Hours)

Meaning – Need and Objectives - Types of maintenance, Activities in Maintenance, Break down, preventive, routine and predictive: Advantages and Disadvantages, equipment reliability and modern scientific maintenance methods - Waste Management - Scrap and surplus disposal, salvage and recovery.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by : 40% End Semester Examination, 20% Internal assessment test, 15% computer based test, and 25% by assignment and viva.

Assessment of Co's: The assessment will be based on i) CIA Component & ii) Semester End Examination.

2.4 RECOMMENDED TEXT BOOK

Ashwathappa. K and Sridhar Bhatt, “Production and Operations Management”, HPH Publications, 2016.

2.5 RECOMMENDED REFERENCE BOOKS:

- SC Chary, Production and Operations Management, McGraw Hill Publications, 2014
- Gondhalekar and Salunkhe, Productivity techniques. HPH Publications, 2015
- Gaither, Operations Management, 4th edition, Cengage Publications,

SEMESTER / YEAR : III SEM/II YR
COURSE CODE : 20BB2303
TITLE OF THE COURSE : HUMAN RESOURCES MANAGEMENT
L: T: A: C : 2: 0: 2: 3

Course Objective:

- To understand the basic concepts of Human Resource Management and its relevance in corporate world. The course explores the present national and International scenario.

Learning Outcome

- Ability to apply the concepts of Human Resource Management in the present national and International scenario.

UNIT-1 **08 Hrs.**
Perspectives in Human Resource management

Meaning and definition of HRM – Purpose and Role of HRM – HR policies- traditional role of HR.

UNIT-2 **10 Hrs.**
Meeting Human Resource requirements

Job Analysis, Job Description, Human Resource Planning, Recruitment, Sources of Recruitment, selection process, methods – Interview, placement and Induction separation.

UNIT-3 **10Hrs.**
Training and developing Employees

Training needs assessment, methods of training, types of training, development, performance appraisal, and various types of performance appraisal, career development.

UNIT-4 **10 Hrs.**
Motivation and leadership

Motivation -morale- Two theories of motivation- Leadership- Two theories of Leadership- promotion-transfer. Deviant workplace behavior- attrition.

UNIT-5 **07 Hrs.**
Recent Challenges in HR

Recent developments in HR-Strategic Human resource Management- Global trends & their influence on Practices.

REFERENCE BOOKS

- Edwin Flippo: Personnel Management.
- Dr. C.B Gupta: Human Resource Management.
- V.S.P Rao: Human Resource Management.
- Gary Dessler: Human Resource Management.
- Pramod Verma: Personnel Management in the Indian Organizations Oxford & IBM Publishing Co.Ltd.
- Sadri S: A case study approach to HRM.
- S.S Khanna: Human Resource Management (Text and Cases).

YEAR - SEMESTER	II / III Semester	L: T/A: P: C	2: 0: 0:2
COURSE CODE	20BB2305	TITLE OF THE COURSE	INTRODUCTION TO ADVANCED MS-OFFICE

1.1 Course Details

1.1 This course provides the graduates with a portfolio of business and analytical methods for solving problems and supporting decision making. This course will allow students to acquire the skills to mine and analyse data in ways that will enable more informed decision making and result in better outcomes for the organisation. How organisations capture, create and use data is changing the way we work and live.

1.2 Course Objectives

- To familiarise the graduates with an insight into the way computerized information systems impact

how the accounting data is captured, processed, and communicated.

- To provide the knowledge on technology, procedures, and controls that are necessary in modern accounting field.
- To understand and identify the underlying message that requires higher level of thinking and analysis.
- To learn the various organisation process and procedures through data processing that makes better decisions and advance the organisation's strategy.

1.3 Course Outcomes:

	Outcomes	Bloom's Taxonomy Level
CO1	To prepare the graduates with the basic concepts and technologies used in the field of management information systems	5 - Synthesis
CO2	To compute the role of information systems in organisation, the strategic management processes, with the implications for the management	2- Comprehension
CO3	To apply the various quantitative modelling and data analysis techniques to the solution of real world business problems, communicate findings, and effectively present results with various techniques	3- Application
CO4	To assess the strategic understanding of business analytics and be able to take into account the relationships between this discipline and other areas of business to make a holistic judgements when analysing business situations	6- Evaluation

1.4 Course Content

Unit I Introduction to MS Office

(05 Hrs)

Introduction to office and Features – Elements – Uses of MS Office – application of MS office in various fields – MS Word – Formatting and alignment – Inserting Table, Picture, Smart art, Header, Footer, Page number – Print settings – Table of content and other tools – Setting a default font style in MS office – Design advanced document

(05 Hrs)

Unit II Office Applications

MS office shortcut keys – MS PowerPoint – creating a slide, handling different layouts – designs and backgrounds – Transitions – Slide animations – slideshow – Narrations – Creating a professional PowerPoint presentation for office work – Texts and objects – Apply transition and animation – Manage multiple presentations.

Unit III MS Excel Applications (05 Hrs)

Getting started with Excel – Text, number, date formatting – Basic formulae – Advanced formulae and Functions – Filter – Freeze panes – Subtotaling – pivot table- Application of various functionalities of excel in office – Expenses summarizing – Data compilation – print settings – setting password

Unit IV Microsoft Outlook (06 Hrs)

Introduction to MS Outlook – various tasks on Email (setting up an email, open, reply, print, save in different format) – Composing a message – voting options – Inserting hyperlinks or image in a message – Scheduling a meeting and appointment – organizing contacts (add, delete, import, print, update, sort, manage multiple address books) – Email address internationalization (EAI) feature

Unit V Working with MS Office

(06 Hrs)

MS Access – Introduction – Getting started with Access – Working with Queries – Working with Forms and Reports - Versions of MS Office - Various platforms (x86-32, x86-64, ARM architecture, Web applications) – Installing procedure for MS Office - Office 365.

2.5 Recommended text books

Shelly Cashman, “Microsoft Office 365 and Outlook 2019 Comprehensive”, Cengage Learning Publications, 2019.

Recommended reference books:

- Dawna Walls and Laura Story, “Microsoft Office- Fundamentals”, Cengage Learning Publications, 2010
- Courter, Gini and Marquis Annette, “Microsoft office – 2000 complete”, BPB Publications, 1999
- Sinha KR Pradeep and Sinha Preeti, “Foundation of Computing”, BPB Publications, 2003

YEAR	- II/ IV	L: T/A: P: C	3: 1: 0:4
SEMESTER			
COURSE CODE:	20BB2401	TITLE OF THE COURSE	THE CORPORATE ACCOUNTING COURSE

1. Course Details

Corporate Accounting is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and valuation of goodwill, analysis and interpretation of companies’ financial results and accounting for specific like IFRS and consolidated balance sheets.

2.2 Course Objectives

1. The main objective of this subject to provide the knowledge of companies, Shares and regulatory of companies.
2. This subject describes the to identify Pre and Post incorporation profit of the company
3. It provides the knowledge of valuation of shares.
4. It also provides the methods of valuation of goodwill and shares.
5. This subject also study accounting standards and IFRS

Course Content

Unit 1: PROFIT PRIOR TO INCORPORATION (8 Hrs.) Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.

Unit 2: VALUATION OF GOODWILL (12 Hrs.) Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method – Problems

Unit 3: VALUATION OF SHARES (12 Hrs.) Meaning – Need for Valuation – Factors Affecting Valuation Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares. Rights Issue and Valuation of Rights Issue - Problems.

Unit 4: COMPANY FINAL ACCOUNTS (16 Hrs.) Statutory Provisions regarding preparation of

Company Final Accounts –Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form (As per 2011 revised format).

Unit -5: ACCOUNTING STANDARDS AND IFRS (4 Hrs.) IFRS and proposed changes in Indian Accounting Standards

Recommended text books

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications, Reprint, 2018.

Recommended reference books:

1. Dr. S. Kr.Paul & Chandri Paul, “Corporate Finance”, New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

YEAR - SEMESTER	II- IV Semester	L: T/A: P: C	3:1:0:4
COURSE CODE	20BB2403	TITLE OF THE COURSE	BUSINESS ETHICS & CORPORATE GOVERNANCE

1. COURSE SIZE AND INSTRUCTION METHOD

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

2. COURSE DETAILS

2.1 This course introduces Business ethics and corporate governance as the modern managerial approach to ethical questions in business environment. It gives not only understanding of main theoretical concepts, but also developing skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in organizations. This course is an important contribution to increasing standards of business as the students are future executives of organizations.

2.2 COURSE OBJECTIVES

- To familiarise the graduates with knowledge on the concepts of ethics, types, importance & the need for CSR with reference to best practices.
- To explain the graduates about Personal ethics, promotion of honesty, happiness & practice of Karma Yoga.
- To familiarise the graduates with the different aspects of ethics in HR, Finance technology & professional management.
- To expand the graduates knowledge towards the role of Corporate Culture in business & cross cultural issues in ethics.
- To learn about the various concepts of examining and appreciating contemporary reports on the various committees in Indian context.

2.3 COURSE OUTCOMES

	Outcomes	Bloom’s Taxonomy Level
CO1	To define the basic concepts in ethics, types, importance & the need for CSR with reference to best practices.	1-Knowledge

CO2	To describe the role and importance of personal ethics, the role of emotional honesty & the values of Karma Yoga.	1-Knowledge
CO3	To demonstrate the various process, aspects of ethics in HR, Finance technology & professional management towards the role of Corporate Culture in business	2- Comprehension
CO4	To examine the critical path on the various concepts of examining and appreciating contemporary reports on the various committees in Indian context	2- Comprehension

Unit 1: Business Ethics

(12 Hours)

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Evolution-Factors influencing Business Ethics- Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Ethical Concepts and Theories - Morals and Values - Distinction between values and ethics - Kohlberg’s six stages of moral development (CMD), Meaning and Nature of values; Holistic view of life and its value, Values impact in Business - Indian Value System - Teachings from scriptures and traditions- The Six Systems of Thought.

Unit 2: Human Values & Personal Ethics

(10 Hours)

Human Values, Different meaning of human values: foundational human values – freedom, creativity, love and wisdom, Nature of Human freedom- Trans Cultural Human Values in Management Education; Psychological and Aesthetic Values, work ethics, secular and spiritual values - Introduction to personal ethics – Meaning – features of personal ethics- Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind. (Case Studies to be discussed).

Unit 3: Organizational Ethics

(10 Hours)

Ethical Corporate Behaviour, Its Development, Ethical Leadership, Environmental Ethics, Corruption and Gender Issues—Gender Ethics, Sexual Harassment and Discrimination- Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management-Technology Ethics and Professional ethics- Corporate Social Responsibility- CSR Issues of Management – Best Practices of Crisis Management in Indian perspective (Case Studies to be discussed).

Unit 4: Role of Corporate Culture in Business & Corporate Governance

(10 Hours)

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics- Corporate Governance: Meaning, objectives, significance, Business ethics and corporate governance, good and bad governance, characteristics of corporate governance, mechanism of corporate governance- Structure and process of corporate governance, advantages & Issues in corporate governance, the emerging trends in corporate governance- Corporate governance in India & Major defects of corporate governance in India.

Unit 5: Ethical Issues in Indian & International Business Practice

(12 Hours)

Indian Perspective: Meaning, scope, composition of BODs, functions of BOD’s, Cadbury Committee, Reports of Various Committees on Corporate Governance (i) Confederation of Indian Industry Code. (ii) Kumar Mangalam Birla Report (2000). (iii) Naresh Chandra Committee on Corporate Audit and Governance. (iv) N. R. Narayan Murthy Committee on Corporate Governance- Role of international trade and business organizations in developing business ethics and CSR, Legal compliance - Sarbanes Oxley Act (SOX) - Kyoto Protocol concern of global warming- Home and host country’s regulations and compulsions of international agencies.

Assessment of Attainments of PEOs, POs, PSOs:

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

Assessment of COs: The assessment will be based on i) CIA Component & ii) Semester End Examination.

2.4 RECOMMENDED READING

1. C.S.V Murthy, "Business Ethics- Text and Cases", Himalayan Publishing House, 2010.
2. Luura P.Hartman Joe Des Jardins, Business Ethics, Mc Hill Education, 2013.

2.5 REFERENCE BOOKS

1. Larue Tone Hosmer, "The Ethics of Management", Richard D. Irwin Inc., 2010.
2. Joseph A. Petrick and John F. Quinn, "Management Ethics - integrity at work' Response Books: New Delhi, 1997.
3. W.H. Shaw, "Business Ethics", Cengage Learning, 2016.
4. Sturdevant, F.D. , "Business and Society" A Managerial Approach, 1990.
5. S.S. Iyer - Managing for Value (New Age International Publishers, 2002)

YEAR - SEMESTER	II/ IV	L: T/A: P: C	3:1:0:4
COURSE	Semester	TITLE OF THE	E-
CODE:20BB2404		COURSE	COMMER
			CE

1. Course Details

1.1 This course provides an introduction to information systems for business and management. It is designed to familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems.

1.2 Course Objectives

1. To learn on all the basic concepts of e-commerce and their functions.
2. To train the students with various ideas of ecommerce and to apply the various models of e-commerce into the real time online sites.
3. To introduce to our graduates on the background of the e-commerce which will help them in future for looking up at online sites.
4. To provide wider knowledge on various networking and security concepts to understand how the e-commerce world functions.

1.3 Course Outcomes:

	Outcomes	Bloom's Taxonomy Level
CO1	To identify basic concepts in the area of e-commerce	1 – Knowledge
CO2	To describe the role and importance of e-commerce for economic development	1 – Knowledge
CO3	To demonstrate the various business applications of e-commerce in infrastructure networking	2- Comprehension
CO4	To classify various electronic payment systems & their usage & application	3- Application

Unit I Introduction to E-Commerce: (14 Hrs.) (12 Hrs)

Commerce, Main Components of E-Commerce; Functions of E- Commerce Process of E-Commerce; Types of E-Commerce; Role of Internet and Web in E-Commerce; Pre- requisites of E-Commerce. Electronic Data Interchange-E Commerce Organization Applications, e-commerce in India, Prospects of e-commerce. Security issues in E- Commerce– Regulatory framework of E- commerce-Cutting edge of E-commerce.

Unit II E-commerce Business models and concepts (10 Hrs)

E-commerce Business Models, , Business models in emerging E-commerce areas,– major B toB,B to C model, Consumer-to- Consumer(C2C),Consumer-to-Business (C2B)model, Peer to Peer (P2P) model- How the Internet and the web change business: strategy, structure and process. E – Commerce strategy – Influencing factors of successful E- Commerce.

Unit III E-Business Framework: (10 Hrs) Definition of E-Business, Origin of E-Business, History of the Internet, E-Business Opportunities for Businesses, Working of E-Business, E-Business Vs the Traditional Business Mechanism, Advantages and Disadvantages of E-Business, Main Goals of E- Business, E- Business models and Revenue models.

Unit IV Network Infrastructure for E-Commerce (12 Hrs)

Intranet, Extranet, & Internet, Internet Backbone in India, OSI Model, Standards & Overview of TCP/IP, Internet Security, e-commerce & Internet. Local Area Network (LAN) protocols, Wide Area Network (WAN), The Internet, Domain Names, Hyper Text Markup Language (HTML), Simple Exercises in HTML- ISP, WWW and Portals: Internet Service Provider (ISP); World Wide Web (WWW); Portals – Steps to build homepage, Metadata; Advantages of Portal; Enterprise Information Portal (EIP).

Unit V Electronic Payment Systems (10 Hrs)

Introduction to Payment Systems, On-Line Payment Systems, Pre-Paid e-Payment System, Post-Paid e-Payment System, Requirements, Metrics of a Payment System. Electronic Payment Gateway– - Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking-Electronic Credit card and Debit card system on the Internet- Stored-Value Cards-E-Cash-Electronic Check Systems-Prospect of Electronic-Payment Systems-Managerial Issues.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by : 40% End Semester Examination, 20% Internal assessment test, 15% computer based test, and 25% by assignment and viva.

Recommended text books

1. Web Commerce Technology Handbook, by Daniel Minoli, Emma Minoli, McGraw-Hill
2. Frontiers of electronic commerce by Galgotia.

Recommended reference books:

1. E-Commerce fundamentals and applications Hendry Chan, Raymond Lee, Tharam Dillon, Ellizabeth Chang, John Wiley.

SEMESTER / YEAR : IV SEM/II YR
COURSE CODE : 20BB2405
TITLE OF THE COURSE : INDIAN FINANCIAL SYSTEM
L: T: A: C : 2: 0: 2: 3

1. Course Size and Instruction Method

Credits	L	T	P	Hours/
4	4	0	0	4

1. Course Details

1.1 This course is designed to help the students identify the organization and working of financial markets, institutions and role of various regulatory bodies.

2.2 Course Objectives

- To **identify** basic concepts in the area of Indian Financial System
- To **describe** the Financial Institutions
- To **list** the Role of Commercial Banks in Economic Development
- To **analyze** the various Regulators of Indian Financial System
- To **evaluate** the features of Financial Services

2.3 Course Outcomes:

- **Identify (1)** the various functions and significance of the financial markets
- **Interpret (2)** the classification of Financial Institutions
- **Relate (3)** the role of commercial banks and their functions
- **Interpret (2)** the role of RBI and SEBI
- **Examine (3)** the types of financial services and their importance

2.4 Course Content

Unit 1: Financial System

Introduction – Meaning – Classification of Financial System. Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market.

Unit 2: Financial Institutions

Types of Banking and Non-Banking Financial Institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds – features and types.

Unit 3: Commercial Banks

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks. Narasimham committee report on banking sector reforms.

Unit 4: Regulatory Institutions

Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI) – Organization and Objectives.

Unit 5: Financial Services

Meaning & Definition – Features – Importance. Types of Financial Services – factoring, leasing, venture capital, Consumer finance - housing & vehicle finance.

Reference Books:

1. M. Y. Khan, (2013). Indian Financial System, Tata McGraw Hill.
2. Machiraju, H.R., Indian Financial System, Vikas, New Delhi.

SEMESTER/YEAR : IV SEM/II YR
COURSE CODE : 20BB2406
TITLE OF THE COURSE : PERSONALITY DEVELOPMENT
L: T/A: P: C : 2 : 0 : 0 : 0

COURSE OBJECTIVE:

To provide knowledge that will help developing their individual strength which will enhance the skills to handle situations effectively

UNIT:1

Self-Awareness: Meaning of self –awareness-Components -Improving self-awareness- Benefits of Understanding self

Goal setting: Meaning of goal and goal setting – Short medium and long term goals- Importance of goal setting – Choices/selection of setting goals-Steps for goal setting-SMART goals. Creativity: Meaning of Creativity – Difference with Innovation-Barriers to creativity –Steps to stimulate creativity-Understanding and importance of human values-Difference with ethics, Ideals in life- Becoming a role model

UNIT -2

Interpersonal Skills-Meaning of Interpersonal skills- Need to develop Interpersonal skills- Components of Interpersonal skills- Techniques required to improve skills- Benefits of effective interpersonal skills

Stress Management: Meaning of stress- Factors causing stress- Positive and negative types of stress- Effects of stress on body and mind-Stress removal techniques.

UNIT:3

Time Management: What and why o Time Management – Necessity and benefits of time management – Tools time management –How to manage time wisely

Leadership Development: Meaning and Importance-Type of leadership styles-Theories of leadership

Pedagogy:

1. Activities exercises and assignments have to be given not less than 40% weightage
2. Appropriate Case studies could be used
3. You tube videos to be used effectively

REFERENCES:

1. Vikas (Life skills Manual) : Published by:Member Secretary & Executive Director, Karnataka Jnana Aayoga (Karnataka Knowledge Commission) Govt of Karnataka, Copy Right:2010 Karnataka Jnana Aayoga
2. Manik Ghos, "Positivity – A way of Life", Published by Orient Blackswan Pvt Ltd
3. Swami Vivekananda, "Personality Development", Published by Ramakrishna Math And Ramakrishna Mission (December 2011)

SEMESTER/YEAR : III SEM /II YEAR
COURSE CODE : 20BC2301
TITLE OF THE COURSE : GOODS AND SERVICES TAX
L: T/A: P: C : 4 : 0 : 0 : 4

COURSE OBJECTIVE:

1. The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
2. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

COURSE OUTCOMES

By the end of the course, student will learn the framework of GOODS AND SERVICES TAX

1. Procedure for calculation of CGST, SGCT and IGST.
2. Prepare Tax invoice under the GST Act.
3. Prepare structure of GSTN and its working mechanism.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.

Unit 1: INTRODUCTION TO GOODS AND SERVICES TAX (GST)(10 Hrs.)

Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes

– Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model)

– Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers

and Function . Provisions for amendments.

Unit 2: GST AND TECHNOLOGY(10 Hrs.)

GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax with GSTN and E-Invoicing (GSN). Concept, Framework and Guidelines and architecture

Unit 3: GST ACTS: CGST Act, SGST Act IGST Act (10 Hrs.)

Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

Unit 4: PROCEDURE AND LEVY UNDER GST (24 Hrs.)

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services

- Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability.

Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit - Simple Problems on utilization of input tax credit.

Unit 5: ASSESSMENT AND RETURNS (10 Hrs.)

Furnishing details of outward supplies and inward supplies, First return, Claim of input tax

credit, Matching reversal and reclaim of input tax credit, Annual return and Final return-refunds, Problems on Assessment of tax and tax liability.

BOOKS FOR REFERENCE:

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication

6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication

SEMESTER/YEAR : III SEM/II YR
COURSE CODE : 20BC2302
TITLE OF THE COURSE : COSTING METHODS
L: T/A: P: C : 3 : 1 : 0 : 4

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

UNIT I

Cost accounting techniques - Cost accounting methods - Job and batch costing, Process costing, Service/operation costing.

Alternative cost accounting - Explain activity based costing (ABC), target costing, life cycle costing and total quality management (TQM) as alternative cost management techniques. Differentiate ABC, Target costing and life cycle costing from the traditional costing techniques (note: calculations are not required).

UNIT II

Budgeting - Nature and purpose of budgeting - Explain why organisations use budgeting, describe the planning and control cycle in an organisation, Explain the administrative procedures used in the budgeting process, Describe the stages in the budgeting process.

Statistical techniques - Explain the advantages and disadvantages of using high low method to estimate the fixed and variable element of costing, Construct scatter diagrams and lines of best fit, Analysis of cost data, Use linear regression coefficients to make forecasts of costs and revenues, Adjust historical and forecast data for price movements, Explain the advantages and disadvantages of linear regression analysis, Describe the product life cycle and explain its importance in forecasting.

Explain the principles of time series analysis (cyclical, trend, seasonal variation and random elements), Calculate moving averages, calculation of trend, including the use of regression coefficients, Use trend and seasonal variation (additive and multiplicative) to make budget forecasts, Explain the advantages and disadvantages of time series analysis, Explain the purpose of index numbers, Calculate simple index numbers for one or more variables, Explain the role and features of a computer spreadsheet system, Identify applications for computer spreadsheets and their use in cost and management accounting.

UNIT III

Budgeting - Budget preparation - Explain the importance of principal budget factor in constructing the budget, Prepare sales budgets, Prepare functional , Prepare cash budgets, Prepare master budgets (statement of profit or loss and statement of financial position), Explain and illustrate 'what if' analysis and scenario planning.

Flexible budgets - Explain the importance of flexible budgets in control, explain the disadvantages of fixed budgets in control, Identify situations where fixed or flexible budgetary control would be appropriate, Flex a budget to a given level of volume.

UNIT IV

Capital budgeting and discounted cash flows - Discuss the importance of capital

investment planning and control, Define and distinguish between capital and revenue expenditure, Outline the issues to consider and the steps involved in the preparation of a capital expenditure budget, Explain and illustrate the difference between simple and compound interest, and between nominal and effective interest rates, Explain and illustrate compounding and discounting.

Explain the distinction between cash flow and profit and the relevance of cash flow to capital investment appraisal, Identify and evaluate relevant cash flows for individual investment decisions, Explain and illustrate the net present value (NPV) and internal rate of return (IRR) methods of discounted cash flow, Calculate present value using annuity and perpetuity formulae, Calculate NPV, IRR and payback (discounted and non-discounted) Interpret the results of NPV, IRR and payback calculations of investment viability.

Budgetary control and reporting - Calculate simple variances between flexed budget, fixed budget and actual sales, costs and profits, Discuss the relative significance of variances, Explain potential action to eliminate variances, Define the concept of responsibility to accounting and its significance in control, Prepare control reports suitable for presentation management.

Behavioural aspects of budgeting - Explain the importance of motivation in performance management, identify factors in a budgetary planning and control system that influence motivation, Explain the impact of targets upon motivation, Discuss managerial incentive schemes, Explain top down, bottom up approaches to budgeting, Discuss the advantages and disadvantages of a participative approach to budgeting.

UNIT V

Standard Costing - Explain the purpose and principles of standard costing, Explain and illustrate the difference between standard, marginal and absorption costing, Establish the standard cost per UNIT under absorption and marginal costing.

Variance calculations and analysis - Calculate sales price and volume variance, Calculate materials total, price and usage variance, Calculate labour total, rate and efficiency variance, Calculate variable overhead total, expenditure and efficiency variance, Calculate fixed overhead total, expenditure and, where appropriate, volume, capacity and efficiency variance, Interpret the variances, Explain factors to consider before investigating variances, explain possible causes of the variances and recommend control action, Explain the

interrelationships between the variances, Calculate actual or standard figures where the variances are given.

Reconciliation of budgeted and actual profit - Reconcile budgeted profit with actual profit under standard absorption costing, Reconcile budgeted profit or contribution with actual profit or contribution under standard marginal costing.

SKILL DEVELOPMENT

1. Explain and apply cost accounting techniques – cost accounting methods.
2. Prepare budgets for planning and control.
3. Compare actual costs with standard costs and analyse any variances.

REFERENCE BOOKS:

3. Management Accounting - BPP Learning Media
4. Management Accounting - Kaplan Publishing
5. Management Accounting - Becker Professional Education
6. Management Accounting - London School of Business and Finance
7. Management Accounting - Emile Woolf International

1. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002.
2. Kishore Ravi, M: Financial Management; Taxman, 2006.

SEMESTER/YEAR : **III SEM / II YEAR**
COURSE CODE : **20BC2303**
TITLE OF THE COURSE : **FINANCIAL MANAGEMENT**

1. COURSE SIZE AND INSTRUCTION METHOD

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

1.2 COURSE OBJECTIVES

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

1.3 COURSE OUTCOMES: At the end of this course students will learn following:

	Outcomes	Bloom's Taxonomy Level
CO1	Understanding the concept of financial management function.	Describe – Level 1
CO2	Learn investment appraisal techniques and sources of finance	Describe – Level 1
CO3	Evaluation of investment appraisal techniques.	Practice – Level 2
CO4	Understanding the concept of working capital management..	Assess – Level 3
CO5	Understanding the models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH)	Describe– Level 2

2.5 COURSE CONTENT Unit

1:

(10 Hours)

Financial management function - The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit organisations
 Financial management environment - The economic environment for business, the nature and role of financial markets and institutions, the nature and role of money market.

Unit 2

(12 Hours)

Business finance - Sources of, and raising business finance, Estimating the cost of

capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium-sized entities.

Investment appraisal - Investment appraisal techniques, Allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing).

Unit 3

(14 Hours)

Capital budgeting and discounted cash flows - Discuss the importance of capital investment planning and control, Define and distinguish between capital and revenue expenditure, Outline the issues to consider and the steps involved in the preparation of a capital expenditure budget,

Explain and illustrate the difference between simple and compound interest, and between nominal and effective interest rates, Explain and illustrate compounding and discounting.

Explain the distinction between cash flow and profit and the relevance of cash flow to capital investment appraisal, Identify and evaluate relevant cash flows for individual investment decisions, Explain and illustrate the net present value (NPV) and internal rate of return (IRR) methods of discounted cash flow, Calculate present value using annuity and perpetuity formulae, Calculate NPV, IRR and payback (discounted and non-discounted) Interpret the results of NPV, IRR and payback calculations of investment viability.

Unit 4

(10 Hours)

Working capital management - The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies.

Unit 5

(10 Hours)

Business valuations - Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by (i) **Internal Assignments** (ii)

Semester End Examination

Assessment of COs: Assessment will be done by:

1. IAT: 20%
2. Quiz: 15%

3. 3.Teachers Assessment:25%
4. 4.Semester end exam: 40%

2.6 RECOMMENDED TEXT BOOKS

IM Pandey, Financial Management, Vikas Publishing house.

2.7 RECOMMENDED REFERENCE BOOKS

1. 1.Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008.
2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005.
3. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008.
4. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008.
5. Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and Applications;Prentice Hall of India, New Delhi, 2002.
6. Gitman, L.J: Principles of Managerial Finance; Addison Wasley, 2009.
7. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi,2002.
8. Kishore Ravi, M: Financial Management; Taxman, 2006.

COURSE CODE : 20BC2304
TITLE OF THE COURSE. : INDIAN BANKING SYSTEM
L: T/A: P: C : 4 : 0 : 0 :4

Course Objectives:

- To provide insight exposure for banking operations.
- To make students expose to various dimensions of day to day operations.
- To make students have practical applications of banking aspects in real life situations

Course Outcomes:

- **At the end of the course, a student will learn, The framework of Indian banking system**
- Understanding of Banking Channels and Payments
- Practices on Banking Technology
- Understanding of Core Banking

UNIT-1: Introduction to Banking: (10 Hrs.)

Introduction – meaning and definition of bank – banking-types of banks. Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Credit Creation of Commercial Banks- Banker -Customer Relationship.

UNIT 2: Regulatory institutions: (12 Hrs.)

Reserve bank of India –organization- objectives-role and functions- Banking Sector Reforms:

Liberalization of banking sector, Narasimham committee report on banking sector reforms-

Development Banks in India-role, objectives and functions of IFCI, IDBI, ICICI, IRBI, SIDBI,

EXIM Bank, SFCs, SIDCs. Regional Rural Banks, Cooperatives Banks.

UNIT 3: Types of Customers and Account holders: (12 Hrs.)

Procedure and practice is opening and conducting the accounts of customers particularly individuals including minors – joint account holders. Partnership firms – joint stock companies with limited liability-executors and trustees-clubs and associations-joint Hindu family etc. Step to be taken on death, lunacy, bankruptcy, winding up or in cases of garnishee orders-non-resident accounts – accounts of Govt. Departments, payment of pension- certificate of deposit.

UNIT 4: Banking Systems (12 Hrs.)

Corporate banking, Retail banking and Merchant banking, Treasury Management, Cash

management system: concept of Cash Management Services for Corporate entity- Regularization of corporate transactions.

UNIT-5: Banking Innovations New technology in banking (10 Hrs.)

E-services- Debit and Credit cards. Internet Banking, ATM. Electronic Fund Transfer, MICR, RTGs, NEFT, DEMAT, Payment Apps.

References:

1. Bhole L. M. & Mahakud J. (2009): Financial Institutions and Markets: Structure, Growth & Innovations, New Delhi, Tata-McGraw Hill, 5e
2. Pathak B. V. (2008): Indian Financial System, New Delhi, Pearson, 2e

3. Desai V. (2005): The Indian Financial System and Development, Mumbai, Himalaya

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE : 20BC2401
TITLE OF THE COURSE : AUDIT AND ASSURANCE
L: T/A: P: C : 3:2:0: 4

OBJECTIVE:

This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

Unit 1: INTRODUCTION TO AUDITING (12 Hrs)

Introduction–Meaning–Definition–Objectives–Differences between Accountancy and Auditing– Types of Audit–Advantages of Auditing–Preparation before commencement of new Audit–Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit –Cost Audit–Management Audit.

Unit 2: INTERNAL CONTROL(10 Hrs)

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning –Advantages and Disadvantages of Internal Audit– Differences between Internal Check and Internal Audit.

Unit 3: VOUCHING (12 Hrs)

Meaning- Definition–Importance–Routine Checking and Vouching–Voucher–Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES (12 Hrs)

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill–Investments – Stocking Trade. Liabilities: Bills Payable–Sundry Creditors– Contingent Liabilities.

Unit 5: AUDIT OF LIMITED COMPANIES AND OTHERS (10 Hrs)

Company Auditor – Appointment – Qualification – Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies - Audit of Co - operative societies.

SKILL DEVELOPMENT:

- Collect the information about types of audit conducted in anyone Organization
- Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
- Draft an investigation report on behalf of a Public Limited Company
- Record the verification procedure with respect to anyone fixed asset.
- Draft an audit program.

BOOKS FOR REFERENCE:

1. PN Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VB

5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena-Principles and Practice of Auditing, HPH

SEMESTER/YEAR : IV SEM/II YR
COURSE CODE : 20BC2402
TITLE OF THE COURSE : FINANCIAL REPORTING
L: T/A: P: C : 3 : 1 : 0 : 4

COURSE OBJECTIVE:

To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements

UNIT I

The conceptual and regulatory framework for financial reporting - The need for a conceptual framework and the characteristics of useful information, Recognition and

measurement, Regulatory framework, The concepts and principles of groups and consolidated financial statements.

UNIT II

Accounting for transactions in financial statements - Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Financial instruments, Leasing, Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Government grants, Foreign currency transactions.

UNIT III

Analysing and interpreting the financial statements of single entities and groups -

Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques, Specialized, not-for-profit, and public sector entities.

UNIT IV

Preparation of financial statements - Preparation of single entity financial statements.

UNIT V

Preparation of financial statements - Preparation of consolidated financial statements including an associate.

SKILL DEVELOPMENT

1. Discuss and apply conceptual and regulatory frameworks for financial reporting.
2. Account for transactions in accordance with International accounting standards.
3. Analyse and interpret financial statements.

4. Prepare and present financial statements.

REFERENCE BOOKS:

1. Financial Reporting - BPP Learning Media
2. Financial Reporting - Kaplan Publishing
3. Financial Reporting - Becker Professional Education
4. Financial Reporting - London School of Business and Finance
5. Financial Reporting - Emile Woolf International

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 20BF2301
TITLE OF THE COURSE : BANKING LAW &
PRACTICE: T/A: P: C : 1 : 0 : 2 : 2

COURSE OBJECTIVES: To familiarise the students to understand the law and practice of banking including the latest trends in banking.

UNIT-1: Introduction to Banking:

Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Credit Creation
Introduction – meaning and definition of bank – banking-types of banks. Role of Commercial
of Commercial Banks – Reserve Bank of India-functions of RBI.

General relationship between Banker and Customer-Debtor and Creditor relationship, subsidiary relationship.
Special relationship between Banker and Customer.

UNIT- 2:: Paying Banker and Collecting-Banker:

functions of the banker. Meaning of collecting banker – collection of cheques and other instruments-
:meaning of paying banker – payment of cheques and protection to the paying banker-
dishonors of cheques – grounds – payment of cheque and other instruments – mandatory
protection to the collecting bankers under the negotiable instruments Act – Endorsements – different type
of endorsements – forged endorsements. Holder of value –
holder /payment in due course

UNIT – 3: Types of Customers and Account holders

Procedure and practice is opening and conducting the accounts of customers particularly individuals
including minors – joint account holders. Partnership firms – joint stock companies with limited
liability-executors and trustees-clubs and associations-joint Hindu family etc. Step to be taken on death,
lunacy, bankruptcy, winding up or in cases of
pension-certificate of deposit.

garnishee orders-non-resident accounts – accounts of Govt. Departments, payment of

UNIT-4: Principles of Bank Lending:

Different kinds of borrowing facilities granted by banks such as Loans, cash credit,

UNIT-5: Banking Innovations

New technology in Banking- E-services- Debit and Credit cards. Internet Banking,
ATM..Electronic Fund Transfer, MICR, RTGs, NEFT, DEMAT.

SKILL DEVELOPMENT:

- Collect and Paste Account opening form for SB Account and Current Account
- Collect and paste pay in slip for SB Account and Current Account.
- Draw specimen of Demand Draft.
- Draw different types of endorsement of cheques.

- Past specimen of TravellersCheques / Gift cheques / Credit cheques.
- List customer services offered by atleast 2 banks of your choice.

BOOKS FOR REFERENCE:

1. Tannan M.L: Banking Law and Practice in India.
2. Sheldon H.P: Practice and Law of Banking.
3. Bedi. H.L: Theory and Practice of Banking.
4. Kothari N. M: Law and Practice of Banking.
5. Maheshwari .S.N. : Banking Law and Practice.
6. Shekar. K.C : Banking Theory Law and Practice.
7. Lan Nigam RM : Law and Practice of a Banking.
8. Sundaram KP.M : Money, Banking and International Trade.
9. Pannandikar&Mithami’: Banking in India.
- 10.Radhaswamy&Vasudevan: Text Book of Banking.

SEMESTER/YEAR	: III SEM / II YEAR
COURSE CODE	: 20BF2302
TITLE OF THE COURSE	: INTRODUCTION TO INSURANCE
L:T/A: P: C	: 4: 0: 0: 4

Course Objective:

This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates are also explained. The relationship between insurers and their customers and the importance of insurance contracts are discussed. Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well.

Course Outcomes:

- To become aware of the principles and theories Insurance so that a clear understanding of concepts- structures and processes under the domain can be achieved.
- To provide a conceptual knowledge of the principles of life and general insurance followed in our country.
- To educate the students on the various policies and practices that is followed by the different insurers.
- To make oneself known about Insurance Organizations - they’re working and the rules governing them.

Unit 1: Evolution of Insurance and Risk Management: (10 Hrs.)

The basics and nature of insurance – evolution and nature of insurance - how insurance operates today – different classes of insurance – importance of insurance - how insurance takes care of unexpected eventualities. Provides an understanding of risk management - different types of risks - actual and consequential losses – management of risks – loss minimization techniques.

Unit 2: The Business of Insurance and Insurance Markets: (12 Hrs.)

Business of Insurance - Management of risk by individuals – management of risk by insurers –

fixing of premiums – reinsurance and its importance for insurers - role of insurance in economic development and social security - contribution of insurance to the society.

Insurance Markets - The various constituents of the insurance market – operations of insurance companies - operations of intermediaries – specialist insurance companies – insurance specialists - the role of regulators – other bodies connected with insurance.

Unit 3: Insurance Customers:(6 Hrs.)

Understanding insurance customers – different customer needs - importance of customers – customer mindsets - customer satisfaction - customer behavior at purchase point - customer behavior when claim occurs - importance of ethical behavior.

Unit 4: The Insurance Contract and Terminology: (10 Hrs.)

Terms of an insurance contract - principles which form the foundation of insurance -

significance of the principle of insurable interest – the principle of indemnity - the principle of subrogation - the principle of contribution – disclosure of all relevant information - principle of utmost good faith - the relevance of proximate cause - the insurance contract. Common terms used in insurance - terms common to both life and non-life insurance - terms are specific to life and non-life insurance – how insurance terms are used.

Unit 5: Life Insurance and General Insurance Products : (14 Hrs.)

Life Insurance Products - The risk of dying early – the risk of living too long - different products offered by life insurers - term plans - pure endowment plans - combinations of plans - traditional products - linked policies - features of annuities and group policies.

General Insurance Products Risks faced by the owner of assets – exposure to perils – features of

products covering fire and allied perils - products covering marine and transit risks - products covering financial losses due to accidents - products covering financial losses due to hospitalization - products covering miscellaneous risks.

Text Books and Reference Books:

1. IC - 01 – PRINCIPLES OF INSURANCE – Year of Edition 2010 (Revised)
2. Jain, Rajiv (2006). Insurance Law & Practice(2 ed.). New Delhi: Vidhi Publishing Company.

Essential Reading / Recommended Reading

1. Pal, K., Bodla, B. S., &Garg, M. C. (2008). Insurance management – Principles and Practices. New Delhi: Deep and Deep Publishers.
2. Gupta, P. K. (2010) Fundamentals of insurance. Mumbai: Himalaya publishing house.
3. Gulati, N. C. (2007). Principles of insurance management. New Delhi: Excel Book

SEMESTER/YEAR : III SEM / II YEAR
SEM COURSE CODE : 20BF2303
TITLE OF THE COURSE : INTRODUCTION TO MUTUAL FUNDS
L: T/A: P: C : 4: 0: 0: 4

Course Objectives

- To understand the basic concepts of mutual funds and its functions.
- To make the students aware of the products are offering by the Asset Management Companies.
- To analyze the NAV calculations and performance evaluation of fund by using portfolio evaluation models

Course Outcomes

- Understand the state of the mutual fund industry in India and abroad.
- Identify and describe the terms and concepts associated with mutual funds investment.
- Explain the set of regulatory and ethical business practices applied to Indian mutual fund industry.
- Acquire tools to analyze the performance of mutual funds (fund managers).
- Gain insight into the decision-making of fund investors, fund managers, and management companies. Describe and execute the steps involved in developing a financial plan & selecting the right fund.

Unit-1 Introduction to Mutual Funds (10 Hrs.)

Concept, Features, Types, Structure, Management and Operation of Mutual Funds- Parties involved in Mutual Funds - Historical Perspective of Mutual Funds in India, Classifications of funds – Open Ended and Close Ended Funds – Index fund - Hybrid Fund – Diversified Fund – Equity Fund -Debt Fund – Balanced Fund – Sectoral Fund- ELSS – NAV -Entry and Exit Load, Expenses Ratio, Portfolio Turnover and Asset Under Management (AUM).

Unit -2 Legal and Regulatory Framework (10 Hrs.)

Role of SEBI in regulating mutual funds - Concept of a Self Regulator - Functions of AMFI - Diligence process for its distributors - Rights and obligations of investors in a mutual fund - Fact Sheets and Disclosures.

Unit -3: Pricing and Selling (12 Hrs.)

Mutual Fund Accounting - Accounting for Income, Gains & Losses from Investments, Accounting for Expenses, Determining the NAV. Mutual Fund Tax Provisions - Securities Transaction Tax (STT), Capital Gains Tax, Tax on Income Distributed, Tax Deducted at Source (TDS) / Withholding Tax; Dividend Payout and Growth Options within Schemes; Double Indexation; Setting Off & Carry Forward of Losses; Dividend Stripping.

Unit – 4: Financial Planning & Portfolio Management in Mutual Funds (8 Hrs.) Basics of Financial Planning, Financial Planning Strategies, Concept of Portfolio Management, Portfolio Management Process & Strategies. Developing a Model Portfolio for the Investor and Recommending the Right Fund.

Unit -5: Quantitative Evaluation of Mutual Funds (12 Hrs.)

Returns Calculation Methods: Percent Change in NAV Method, Simple total Return Method, Total Return with Reinvestment Method (CAGR). Risk involved in Mutual Funds: Standard Deviation, Beta, Unique Risk. Risk Adjusted Returns Calculation Methods in Mutual Funds – Sharpe Ratio, Treynor Ratio, Jensen Alpha, Sortino Ratio, Appraisal Ratio: Individual and Peer Group Analysis.

Pedagogy for Course Delivery:

Tutorials, Interactive sessions, presentations, case studies, seminars & guest lectures etc. The

course is covered by adopting a combination of lecture methods, websites display, case study analysis, class presentation by groups of students and self-study sessions.

Text & References:

1. AMFI Mutual Fund Testing Programme Workbook.
2. Mutual Funds: Products & Services, IIBF, Taxmann Publications.
3. NSE Mutual Funds (Advanced) Module.
4. Mutual Fund: A Beginners' Module, Workbook from NSE
5. Madhu Vij & Swati Dhavan, 'Merchant Banking and Financial Services', McGraw Hill Publications.
6. Fisher & Jordan, 'Security Analysis and Portfolio Management', Pearson Publications.
7. Sharpe, Alexander & Bailey, 'Investments', Prentice Hall international editions.
8. Sundar Sankaran. Indian Mutual Funds Handbook – A Guide For, VISION BOOKS PVT LTD.
9. Amitabh Gupta, Mutual Funds in India, 1st Edition , 2002, Anmol Publications
10. P Mohana Rao, Working of Mutual Fund Organisations in India, 1998, Kanishka Publications
11. Paul B. Farrell, The Winning Portfolio: How to choose the best Mutual Funds, 2008, Vision Books

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE : 20BF2304
TITLE OF THE COURSE : CORPORATE FINANCE-1
L: T/A: P: C : 3 : 0 : 0 : 3

Course Objective:

This course aims at equipping the participants with the basic tools, techniques, and theories necessary for corporate financial decision-making especially while investing, raising funds, and rewarding the shareholders of a business organization.

Course Outcome:

The course will enable students to analyse various Sources of Finance, understand the techniques and theories of Capital structure. Also familiarise with Dividend Policy and models.

Unit 1: Introduction to Finance (8 Hrs.)

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management- Time Value of Money – Techniques of Time Value of Money.

Unit 2: Sources of Finance (8 Hrs.)

Capitalization - Under Capitalization and Over Capitalization - Raising the Long Term and Short Term funds - Own V s. Borrowed Funds - Public Deposits - Leasing and Hire Purchase- Sources of Working Capital Finance- Working capital finance from Banks-other sources of working capital finance- Instruments of Working Capital Financing in India

Unit 3: Capital Structure (5 Hrs.)

Introduction-Optimum Capital Structure-factors Determining Capital Structure-EBIT-EPS analysis- Theories in Determination of capital structure- leverages-Types of Leverages-Problems.

Unit 4: Cost of Capital (7 Hrs.)

Introduction-Cost of Various Sources of Finance- Cost of equity Capital- Cost of Retained earnings- Cost of Preferred Capital-Cost of Debt- Weighted Average Cost of Capital-Problems.

Unit 5: Dividend Policy (8 Hrs.)

Introduction-Types of Dividend and Dividend policy- Determinants of dividend policy-Dividend Theories - Gordon Growth Valuation Model-Walter's valuation Model-MM Dividend Irrelevancy theory-Problems.

TEXT BOOKS

1. Khan & Jain, Financial Management, Tata McGraw Hill.
2. I.M. Pandey, Financial Management, Vikas Publishing House

Books for Reference:

1. Weston & Brigham, Essentials of Managerial Finance, The Dryden Press.
2. James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.
3. John Hampton, Financial Decision Making – concepts, problems & cases, Prentice Hall of India.
4. Schall & Haley, Financial Management, McGraw Hill, New York.
5. Brealey & Myres, Principles of Corporate Finance, McGraw Hill, New York.
6. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
7. S.C. Kuchal, Financial Management, Chaitanya Publishers, Allahabad.
8. Chakraborty & others, Financial Management

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE : 20BF2305
TITLE OF THE COURSE : LEGAL ASPECTS IN BUSINESS –I
L: T/A: P: C : 3 : 0 : 0 : 3

Course Objective

- This course aims to enhance students understanding of the basic business laws required for effective management of business operations.
- Knowledge: Basic and broad knowledge in business laws in management.
- Ability to apply concepts, principles and theories to understand simple business laws.
- Indian Perspective: Awareness of the different business laws.
- Awareness of the Indian business laws and its impacts on businesses.

Learning Outcomes:

At the end of the course the student will be able to understand and learn about how to abide by Business Law

1. Demonstrate an understanding of the Legal Environment of Business.
2. Apply basic legal knowledge to business transactions.
3. Communicate effectively using standard business and legal terminology.

Module 1: INTRODUCTION to LAW and BUSINESS LAW (8 Hrs.)

Nature and characteristic of law, Types of Law, sources of law, Meaning and characteristic of Business Law, source of Indian Business Law. Introduction to the Regulatory Body- SEBI, Functions, powers and Regulations of SEBI

Module 2: INDIAN CONTRACT ACT, 1872 (8 Hrs.)

Nature of Contract, Offer and Acceptance, Consideration and Capacity of Parties, Free Consent, Void Agreements, Contingent Contracts and Quasi Contracts, Performance of Contract, Discharge of Contract, Remedies for Breach of Contract, Indemnity and Guarantee, Bailment

Module 3: SALE OF GOODS ACT, 1930/ THE INSOLVENCY AND BANKRUPTCY CODE, 2016

(6 Hrs.)

Formation of Contract of Sale, Conditions and Warranties, Transfer of Ownership, Performance of Contract: Delivery and Payment, Rights of Buyer & Rights of Unpaid Seller, Auction sale
THE INSOLVENCY AND BANKRUPTCY CODE, 2016 and amendments made to The Code of Indian Bankruptcy and Insolvency

Module 4: INDIAN PARTNERSHIP ACT, 1932/ COMPANIES ACT of 2013 (8 Hrs.)

Nature of Partnership, Registration of Firm, Relations of Partners, Reconstitution and Dissolution of Firm. Essential features of company, corporate veil theory, Classes of companies, Types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management-

Module 5: CONTRACT of CARRIAGE (6 Hrs.)

Meaning and nature of contract of carriage, Characteristics of common carrier, Difference between common and private carrier, Rights, duties and liabilities of common carrier, Carriage by land, Carriage by Sea (contract of Affreightment: charter party and bill of lading), and carriage by air, Inco terms 2010: A brief introduction.

Reference Books

1. Tulsian, P.C. (2013). Business Laws, 5th Edition), Tata-McGraw Hill Education Limited,
2. New Delhi Gulshan, S.S. (2014). Business & Corporate Law, Excel Books, New Delhi.
3. Business Law – CA Foundation Study Material.

SEMESTER/YEAR : IV SEM / II YEAR
COURSE CODE : 20BF2403
TITLE OF THE COURSE :RETAIL BANKING
L: T/A: P: C : 4: 0: 0: 4

Course Objective:

- 1 To learn about the role of retail banking and its components.
- 2 To be aware of the marketing strategies for retail banks.
- 3 To understand the recent trends in retail banking.

Course Outcomes:

- 1 To introduce to students to various facets of Retail Banking in India
- 2 To familiarize the students to have working knowledge of branch banking components
- 3 The aim of this course is to acquire knowledge various functions associated with banking, principles and practices/procedures relating to deposits and loans, and banking technology.
- 4 This course is designed to provide a basic understanding of Personal Banking. It focuses on functions of banks, Opening of bank accounts and their operations, bank deposits and loans and banking technology.

Unit –I-Introduction to Retail banking sector (10 Hrs.)

Introduction – History- Meaning and definition of bank - types of banks- Functions of Banks: Functions of Reserve Bank of India, Commercial Banks, Private Sector Banks, and public sector Banks. Retail banking role within the bank operations - Applicability of retailing concepts- Difference between Retail and Corporate /Wholesale Banking-techniques for appraisal- CIBI

Important Asset Products Home-Loans, Auto / Vehicle Loans – Personal Loans- Educational Loans-- Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments / Collection. Credit / Debit Cards - Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security

Unit-II-Retail products in banking (12 Hrs.)

Overview of Retail Products - Customer requirements, Products development process, Liabilities and Assets Products / Description of Liability products, Description of Asset Products, Approval process for retail loans, Credit scoring.

(10 Hrs.)

Retail Strategies; Tie-up with Institutions for Personal loans / Credit cards / Educational loans, with OEMs / Authorized Dealers for Auto / Vehicle loans, and with Builders / Developers for Home loans Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking. Selling Process in retail products-Direct Selling Agents.

Unit-IV-Issues related to Retail banking

(10 Hrs.)

Securitization, mortgage based securities. Cross selling opportunities. Recovery of Retail Loans - Defaults, Rescheduling, recovery process. SARAFESI Act, DRT Act, use of Lok Adalat forum, performing assets (NPA), agents - RBI guidelines. Recovery of retail loans-Securitization-Third party, Non

Unit-V-Latest technology advancement in Retail banking

(10 Hrs.)

Trends in retailing - New products like Insurance, Demat services, online / Phone Banking, Property services, Investment advisory / Wealth management, Reverse Mortgage – Growth of e-banking. Distribution in Retail Banking-Introduction to Para-Banking-Demat Account-Recent trends in Retail banking:

Text Book: . Retail Banking, Indian Institute of Banking and Finance, MacMillan Publishers India limited, 1st edition

BOOKS FOR REFERENCE

1. Retail Banking, Indian Institute of Banking and Finance, MacMillan Publishers India limited, 1st edition
2. Machiraju, H.R., Indian Financial System, Vikas, New Delhi.
3. Verma, J.C. Merchant Banking, TMH, New Delhi.
4. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
5. Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi.
6. IIBF “Retail Banking “-3 rd Edition, Macmillan Education.

SEMESTER/YEAR : IV SEM / II YEAR
SEM COURSE CODE : 20BF2404
TITLE OF THE COURSE : CORPORATE FINANCE-II
L: T/A: P: C : 3 : 0 : 0 : 3

Course Objective:

- This course aims at equipping the participants with the techniques, and theories necessary for corporate financial decision-making especially while handling Stock and Bond Valuation.
- Familiarize the students with various aspects of FDI, FPI, FIIs, QFIs, NHI

Course Outcome

- The course will enable students to analyse various proposal by using various techniques, estimation of working capital, valuation of firm stock and bond.
- Understand the Procedure of entry of FDI, FPI in Indian Stock Market and its SEBI Guidelines

Unit 1: Investment Decision

(12 Hrs.)

Introduction-Investment Appraisal techniques-Payback period Method- Accounting rate of return Method-Net present value Method-internal Rate of Return Method-Profitability Index method- Discounted Payback Method (Problem).

Unit 2: Working Capital Management

(12 Hrs.)

Working Capital Management-Overview: Concepts of Working Capital; Need for Working Capital; Concept of Operating Cycle; Determinants of Working Capital; Approaches to Working Capital Financing, Estimation of Working Capital requirements.

Unit 3: Stock Valuation

(12 Hrs.)

Equity shares – Concept, Valuation, Preference Shares-Stock returns, Anticipated returns, present value of returns, multiple year holding period, Constant growth model, two stage growth model, three phase model, Valuation through P/E.

Unit 4: Bond Valuation

(8 Hrs.)

Meaning, bond risk, types of bonds, Present value Bond returns: - Holding period returns- Current yield-Yield to maturity-Term structure of interest rates-Macaulay's Duration Effects of interest rates and inflation on bonds.

Unit 5: Foreign Collaboration:

(8 Hrs.)

Foreign Direct Investment (FDIs) and Foreign Portfolio Investment (FPI) Foreign Institutional Investment (FIIs), Sub Accounts, Qualified Institutional Investors (QFIs) High Net worth Investors (NHI) -FDI Procedure to entry in Indian Companies- FPIs Procedure to entry in Indian Stock Market and its SEBI Guidelines.

TEXT BOOKS

1. I.M. Pandey, Financial Management, Viaks Publishing House.
2. Khan & Jain, Financial Management, Tata McGraw Hill.

BOOKS FOR REFERENCE:

1. Weston :& Brigham, Essentials of Managerial Finance, The Dryden Press.
2. James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.
3. John Hampton, Financial Decision Making – concepts, problems & cases, Prentice Hall of India.
4. Schall & Haley, Financial Management, McGraw Hill, New york.
5. Brealey & Myres, Principles of Corporate Finance, McGraw Hill, New York.
6. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
9. S.C. Kuchal, Financial Management, Chaitanya Publishers, Allahabad.
10. Chakraborty & others, Financial Management and Control, Mcmillan India Ltd.

SEMESTER/YEAR : IV SEM / II YEAR
COURSE CODE : 20BF2405
TITLE OF THE COURSE : LEGAL ASPECTS IN BUSINESS – II
L: T/A: P: C : 3 : 0 : 0 : 3

Course Objective

1. To provide an exposure and understanding of important business laws in India to manage the businesses efficiently and to contribute effectively to the industry in particular and to the society in general.
2. It also seeks to familiarize the students with the legal scenario of doing business in India.

Module 1: LIMITED LIABILITY PARTNERSHIP ACT, 2008 (10 Hrs.)

Analytical Introduction to LLP; Basis of LLP, Nature of LLP; Distinguishing features of LLP; Main benefits of LLP; Who may form an LLP; Who can be partner in LLP; Who cannot be a partner in LLP; How many partners are required for an LLP; Name of LLP; Registered Office; Business activities of LLP; Governance and Administration of LLP; Position of Designated Partners; Whistle blowing; Responsibilities of Designated partners; Liability of LLP; Liability of designated partners; Designated Partners, Registration Procedure; Conversion of Partnership Firms in to LLP, Winding up and dissolution.

Module 2: Competition Law (10 Hrs.)

Concept of Competition, Development of Competition Law, overview of Act 2002, Anticompetitive Agreements, Abuse of dominant position, combination, regulation of combinations, Competition Commission of India; Appearance before Commission, Compliance of Competition Law. Competition Law 2003: Meaning and scope, salient features, offences and penalties under the Act.

Module 3: Law of Consumer Protection, 1986/ National Company Law Tribunal (10 Hrs.)

Consumer Protection Act 1986: Back ground – definitions – consumer, consumer dispute, Complaint Procedure, defect, deficiency, and service, Remedies, Consumer Protection Council, Consumer Redress Agencies, District Forum, State Commission and National Commission Introduction to NCLT, Functions, powers, Principle bench and regional bench and its members

Module 4: Contract of Agency (10 Hrs.)

Meaning and general rules of agency, Modes of creating agency, Types of agent Rights and duties of agent, Right and duties of principal, Delegation of authority, Sub-agent and substituted agent, Responsibility of agent, Personal responsibility of agent, Termination of agency, Procedure of registration and effect of non-registration of agency in India.

MODULE 5: Cyber Laws/ RBI – Basel Norms and NPA (8 Hrs.)

Information Technology Act, 2000: Objectives, definitions and salient features, provisions pertaining to piracy and related offences and personalities. RBI – functions and powers, NPA – Meaning, 'Out of Order' status, Overdue, Income recognition – Policy, Reversal of income, Appropriation of recovery in NPAs, Reporting of NPAs Basel Norms – Meaning, requirement and Impact of the Basel Norm I, II, III

Learning Outcomes:

- At the end of the course the student will be able to understand and learn about how to abide by Business Law
1. Demonstrate an understanding of the Legal Environment of Business.
 2. Apply basic legal knowledge to business transactions.
 3. Communicate effectively using standard business and legal terminology.

Reference Books

1. Tulsian, P.C. (2013). Business Laws, 5th Edition), Tata-McGraw Hill Education Limited
2. New Delhi Gulshan, S.S. (2014). Business & Corporate Law, Excel Books, New Delhi
3. Taxmann's Business Laws (2nd Edition) – Dr. V. K Jain, CA Shashank S. Sharma

SEMESTER/YEAR : **III SEM / II YEAR**
COURSE CODE : **20MA2302**
TITLE OF THE COURSE : **CORPORATE ACCOUNTING**

I
L: T/A: P: C : **3 : 2 : 0 : 4**

OBJECTIVE

The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

Unit1: UNDERWRITING OF SHARES **08Hrs**

Meaning–Underwriting Commission –Underwriter–functions –Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries).

Unit2: PROFIT PRIOR TO INCORPORATION **12Hrs**

Meaning–calculation of sales ratio–time ratio–weighted ratio–treatment of capital and revenue expenditure–Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.

Unit3: VALUATION OF GOODWILL **08Hrs**

Meaning–Circumstances of Valuation of Goodwill Factors influencing the value of Goodwill– Methods of Valuation of Goodwill: Average Profit Method ,Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems.

Unit4: VALUATION OF SHARES **08 Hrs**

Meaning–Need for Valuation–Factors Affecting Valuation Methods of Valuation Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue-Problems.

Unit5: COMPANY FINAL ACCOUNTS **20Hrs**

Statutory Provisions regarding preparation of Company Final Accounts–Treatment of Special Items– Tax deducted at source–Advance payment of Tax–Provision for Tax–Depreciation–Interest on debentures–Dividends–Rules regarding payment of dividends–Transfer to Reserves–Preparation of Profit and Loss Account and Balance Sheet in vertical form(As per 2011 revised format)

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods

BOOKS FOR REFERENCE

1. Arulanandam & Raman ; Corporate Accounting –II
2. Anil Kumar– Financial Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting.
4. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
5. S. P. Jain and K. L. Narang– Corporate Accounting
6. S. Bhat- Corporate Accounting.
7. S P Iyengar, Advanced Accountancy, Sultan Chand
8. RL Gupta, Advanced Accountancy.
9. Shukla and Grewal – Financial Accounting.

SEMESTER/YEAR : III SEM / II YEAR

COURSE CODE : 20MA2303

TITLE OF THE COURSE : INTERNATIONAL FINANCIAL REPORTING

1. Course Size and Instruction Method

Credits	L	T	P	Hours/Week
4	3	0	2	52

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hours: As per Time Table

2. Course Details

2.2 Course Objectives

Students should be able to

1. Develop an understanding of the basic financial statements and its presentation as per US GAAP and IFRS including the latest trends and developments.
2. Understand the revenue recognition principles and its application as per US GAAP.
3. Understand the valuation, accounting and presentation for Current Assets and Liabilities.
4. Understand the various method of depreciation and amortization allowed for business use tangible and intangible assets.
5. Distinguish between finance and operating leases and learn the accounting as per US GAAP and IFRS.
6. Understand and account for transactions affecting Owner's Equity for both contributions by owner and distributions to owner/shareholder.

2.4 Course Content

Module I: Basic Financial Statements (14Hrs.)

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

Module II: Revenue Recognition (8 Hrs.)

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

Module III: Current Assets and Current Liabilities (12Hrs.)

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

Module IV: Asset Valuation (8 Hrs.)

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

Module V: Valuation of Liabilities (8 Hrs.)

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

Module VI: Equity transactions**(10 Hrs.)**

Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options – Business Combinations & Consolidations

Books for Reference:

- Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics
- Intermediate Accounting; Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield; Wiley
- Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McGraw Hill
- Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning
- IIRC Framework on Integrated Reporting, Luminous White Paper – Integrated Reporting: The New Reality, KPMG Survey of Integrated Reports in Japan, 2018

SEMESTER/YEAR : III SEM / II YEAR**COURSE CODE : 20MA2304****TITLE OF THE COURSE : FINANCIAL DECISION MAKING – I****1. Course Size and Instruction Method**

Credits	L	T	P	Hours/Week
4	3	0	0	52

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hours: As per Time Table

2. Course Details

2.1 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 analyse 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.

2.2 Course Objectives:

Students should be able to

1. Understand the purpose of common size financial statements and its role in financial statement and profitability analysis.
2. 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.
3. 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.
4. Identify and understand different methods of raising capital in the financial markets.
5. Understand the concepts of short-term financing through working capital management, marketable securities management, accounts receivable management, inventory management and short-term credit management.
6. Develop an understanding of the various methods of corporate restructuring.

2.3 Course Outcomes:

1. Identify the factors affecting the decisions of a finance manager relating to financing, investment, dividends and working capital management.
2. Analyse various short term and long terms sources of raising capital and present the risks, advantages and disadvantages of those sources.

3. Prepare an aging schedule of debtors of an organization.
4. Assess the working capital of an organisation using various ratios and prepare a summary.

2.4 Course Content

Module I: Financial Statement Analysis and Profitability Analysis (10Hrs.)

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.

Module II: Financial Ratios and Special Issues (12Hrs.)

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)

Module III: Long-term Financial Management (8Hrs.)

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

Module IV: Raising Capital (8 Hrs.)

Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease Financing.

Module V: Working Capital Management (8Hrs.)

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

Module VI: Corporate Restructuring and International Finance (8Hrs.)

Mergers and acquisitions - Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade

2.5 Books for Reference:

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

SEMESTER/YEAR : IV SEM/II YR
COURSE CODE : 20MA2401
TITLE OF THE COURSE : CORPORATE LAW
1. Course Size and Instruction Method

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

Total Semester hours: 4 x 15= 30 Hours
Mentoring Hours: 1 Hour

2. Course Details

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

2.2 Course Objectives

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

2.3 Course Outcomes:

	Outcomes	Bloom's Taxonomy Level
CO1	Evaluate law requirements associated with corporations	Evaluate – Level 2
CO2	Learning concepts- structures and processes of compliance for corporate operations	Practice – Level 3
CO3	Analyzing various policies and practices that are followed by companies	Analyse – Level 1
CO4	Assess the principles of business law. Students will be able to practice the principles and theories of Law aspects related to business.	Assess – Level 3
CO5	Conceptualise, and gain knowledge of legal aspects of business for companies and incorporation of companies	Describe – Level 1

2.4 Course Content

(12Hrs)

Unit I

Introduction -Characteristics of a company; types of companies, including one person company, small company and producer company; association not for profit; illegal association; formation of company –promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.

Unit II**(10 Hrs)**

Documents –Memorandum of association, articles of association, doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus; GDR; book building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares. Lifting of corporate veil.

Unit III**(15 Hrs)**

Management- classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; legal positions, powers and duties; removal of directors; key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting

Unit IV**(10 Hrs)**

Miscellaneous Provisions- Books of accounts, registers; online filing of documents; dividend provisions; auditor's appointment; rotation of auditors; auditor's report; secretarial audit; concept and modes of winding up; national company law tribunal (NCLT); special courts.

Unit V**(5 Hrs)**

Depositories Act 1965- Definitions; rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections, penalty and punishment by SEBI

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments through

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

Assessment of COs:

- IAT – 20%
- CBT -15%
- Teachers Evaluation - 25%

2.5 Recommended text books

Hicks, Andrew & Goo S H,(2003) Cases and Material on Company Law, Oxford University Press publishers .

SEMESTER/YEAR : IV SEM/II YR
COURSE CODE : 20MA2402
TITLE OF THE COURSE : BUSINESS INFORMATION SYSTEM & ANALYTICS
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

- To enable students to understand the meaning of MIS.
- To highlight the importance of Management Support Systems.
- Develop the understanding of functional information systems.
- Enable students to understand information resource management.
- Develop an understanding about the purpose of database systems.

Course Outcome:

- To analyse and model the flow of information through business processes
- Applying networking concepts and technologies to support business needs
- To align information systems and services with business strategy and formulate plans for the retrieval and analysis of supporting data

Skill sets of Learners:

- Students understand the importance of software technology , trends in analytics. and manage data using databases.

Unit 1: Meaning and definition of Information Systems

Need for information and information system – business information system – Features of Information system – Uses of Business Information Systems, Levels of management and Information systems –Components of Business Information Systems, Differences between batch and Real time Systems , Advantages of Real time processing

Unit 2: Management Support Systems (MSS)

Management Information systems – Transaction Processing systems, Decision Support Systems (DSS), Group Decision Support System (GDSS), Executive Information systems, Artificial Intelligence, expert System, Functional Information Systems

Unit 3: Database Systems

Introduction-Purpose of Database Systems, Views of data, Data Models, Storage Management, Database Administrator, Database Users, Overall System Structure, Different types of Database Systems.

UNIT4: Enterprise System and Information System Development

Enterprise Resource Planning, Business Process Reengineering, SDLC, Stages in developing system, Feasibility analysis, Make or buy decisions, System development & implementation process, Contemporary approaches in system development, agile system

UNIT 5: Business Analytics & Financial Technologies

Introduction to analytics , Data Exploration, Clustering, Classification, Predictive analytics, Market Basket Analysis , Applications of analytics in Finance and Insurance Sector, Digital Currency, Crypto currency , bitcoins and block chains

Re

1. James O’ Brein, Management Information Systems, Tata McGraw Hill.
2. Kenneth C Laudon and Jane P Laudon, Management Information Systems, Pearson Edition.
3. R.G. Saha, Computer Application Business, HPH.
4. Amrutha Gowri & Soundrarajana A, Computer Application Business, SHBP.
5. Manjunath, Gundu Rao, Computer Business Applications, HPH.
6. Sudaimuthu & Anthony, Computer Applications in Business, HPH.

SEMESTER/YEAR : IV SEM/II YR
COURSE CODE : 20MA2403
TITLE OF THE COURSE : CORPORATE ACCOUNTING- II

1. Course Size and Instruction Method

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

Total Semester hours: 4 x 15= 60Hours

Mentoring Hours: As per Time Table

2. Course Details

The course aims to help students to comprehend branch of accounting which deals with the accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies’ financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated Statements.

2.2 Course Objectives

- To make students aware about the concept and framework of corporate accounting
- Enable the students to understand about amalgamation , absorption and external reconstruction
- Enable the students to gain an idea of Internal reconstruction of companies
- Enable the students to gain an idea of liquidation of companies

2.3 Course Outcomes: On completion of course

	Outcomes	Bloom’s Taxonomy Level
CO1	Student will be able to assess how a consolidated financial statement is prepared	Evaluate – Level 2
CO2	Students will be able to evaluate Merger & Amalgamation of companies takes place	Analyse – Level 1
CO3	Students will be able to evaluate how liquidation of companies happens.	Assess – Level 3

2.4 Content

Unit I: FINANCIAL STATEMENT ANALYSIS (12 Hrs)

Cash Flow statement: Meaning, importance. Preparation of cash flow statement, Practical Problems; Ratio Analysis: Meaning, Advantages, limitations, types of ratios (Practical Problems), Common Size Statement, Trend analysis (Indian AS as per companies’ act 2013).

Unit II: MERGERS AND ACQUISITION OF COMPANIES (12 Hrs)

Meaning of Amalgamation and Acquisition –Types of Amalgamation– Amalgamation in the nature of Merger– Amalgamation in the nature of Purchase- Methods of Purchase Consideration– Calculation of Purchase Consideration (IndAS103), Net asset Method Net Payment Method, Accounting for Amalgamation-Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format)

Unit III: INTERNAL RECONSTRUCTION (10Hrs)

Meaning–Objective–Procedure–Form of Reduction–Passing of Journal Entries– Preparation of Reconstruction accounts – Preparation of

Balance Sheet after Reconstruction. (Vertical Format) Problems.

UNIT IV : LIQUIDATION OF COMPANIES (10 Hrs)

Meaning–Types of Liquidation–Order of Payment–Calculation of Liquidator’s Remuneration– Preparation of Liquidators Final Statement of Account (Latest provisions as per companies act 2013)

UNIT V : RECENT DEVELOPMENTS IN ACCOUNTING (8 Hrs)

Human Resource Accounting , Environmental Accounting , Social Responsibility Accounting, Sustainability accounting, cloud accounting
Indian accounting standards- Meaning- Need for accounting standards in India International accounting standards: Meaning- Need of International accounting standards, Convergence and Harmonisation of accounting standards, the difference between GAAP and IFRS.

2.5 Recommended text books

S.N. Maheswari, Financial Accounting, Vikas

Recommended reference books:

1. RL Gupta, Advanced Accountancy, Sultan Chand
2. Arulanandam & Raman; Corporate Accounting-II, HPH
3. Anil Kumar – Advanced Corporate Accounting, HPH
4. Jain and Narang, Corporate Accounting.

SEMESTER/YEAR : IV SEM / II YEAR

COURSE CODE : 19MA2404

TITLE OF THE COURSE : FINANCIAL DECISION MAKING – II

1. Course Size and Instruction Method

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

Total Semester hours: 4 x 15= 60Hours

Mentoring Hours: As per Time Table

2. Course Details and Summary

The course mainly is an in depth study of the various decision making tools in Management Accounting and Financial Management. It demonstrate an understanding of how cost/volume/profit (CVP) analysis (breakeven analysis), Marginal Costing and Risk management is used to examine the behavior of total revenues, total costs, and operating income as changes occur in output levels, selling prices, variable costs per unit, or fixed costs. It also discusses the various techniques of Investment Management (Capital Budgeting) Decisions and the various consideration which needs to be looked into while taking an Investment decision. Finally it also gives an in depth understanding of the Professional Ethics that each Management Accountant needs to possess / follow during his/ her professional journey.

Course Objectives:

Students should be able to

- a. Demonstrate an understanding of how cost/volume/profit (CVP) analysis (breakeven analysis) is used to examine the behavior of total revenues, total costs, and operating income as changes occur in output levels, selling prices, variable costs per unit, or fixed costs
- b. Identify and define relevant costs (incremental, marginal, or differential costs), sunk costs, avoidable costs, explicit and implicit costs, split-off point, joint production costs, separable processing costs, and relevant revenues
- c. Identify different pricing methodologies, including market comparable, cost-based, and value-based approaches

- d. Identify and explain the different types of risk, including business risk, hazard risks, financial risks, operational risks, and strategic risks
- e. Define capital budgeting and identify the steps or stages undertaken in developing and implementing a capital budget for a project
- f. Define business ethics and identify and describe the four overarching ethical principles and the four standards and discuss the issues organizations face in applying their values and ethical standards internationally.

Course Outcome:

1. Analyze decision making related to breaking even of costs and profits of a single product or a product mix.
2. Comprehend concepts related to marginal analysis or short-run decision making related to costs and pricing.
3. Analyze various pricing methodologies and effect of demand and supply on pricing.
4. Comprehend the concepts in the enterprise risk management framework provided by the COSO (Committee of Sponsoring Organizations of the Tread way Commission) and its limitations.
5. Develop an understanding of present value techniques useful in investment decision making and conduct a risk analysis of such investments

2.4 Course Content

Module I: Decision Analysis (8 Hrs.)

Cost/volume/profit analysis - Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products

Module II: Marginal Analysis (8 Hrs.)

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

Module III: Pricing (8 Hrs.)

Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Market structure considerations

Module IV: Enterprise risk management (12 Hrs.)

Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

Module V: Investment Decisions (12 Hrs.)

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

Module VI: Professional Ethics (12 Hrs.)

Business Ethics - Ethical considerations for management accounting and financial management professionals - Ethical considerations for the organization - *Sustainability and social responsibility

Books for Reference:

Text Book:

- Wiley CMA excel Learning System, Part 2: Strategic Financial Management

Reference Books:

- 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

- 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

SEMESTER/YEAR : IV SEM/II YR

COURSE CODE : 20SC2402

TITLE OF THE COURSE : BUSINESS COMMUNICATION- II

1. Course Size and Instruction Method

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

Total Semester hours: 2 x 15= 30 Hours

Mentoring Hours: As per Time Table

2. Course Details

2.1 Information, suggestion, ordering are all ways of communication. Personal communication and official communication differ with the use of language, medium, non-verbal aspects. The intention is to achieve the goal of the organization. A harmonious cordial environment can be maintained with good communication skills. This syllabus is an opportunity is to enable students in a part of the required quality attributes in an employee in an official, formal setup.

2.2 Course Objectives

- As communication is the life blood in life and business, the objective is to empower students through communication skills.
- to empower students through activities in listening, speaking, reading and writing, that will enable them to be fluent in communication.
- Improving the students' strength, capabilities and competencies to make them confident in the public/office while communicating
- To accept an ambience and use Communication as a tool that shall be used effectively and efficiently.

2.3 Course Outcomes:

	Outcomes	BL levels
1	Developed and modified intra and inter personal communication skills.	L2
2	Ability to choose to be organized to conduct meetings, better equipped students to face the real world.	L1
3	Understanding to be better descriptive, structured, complete and organized to manage official tasks – business writings, technical writings, agendas	L -1, 2
4	Independent ability to conduct/organize meetings, GDs, record minutes of the meeting and adopt suggested techniques to overcome barriers.	L3
5	Expect a confident individual capable of assessing self and thus being able to connect with people.	L4

2.4 Course Content (8 Hrs)

Unit I Communication

Definition, Verbal and Non-verbal communication, importance of verbal and verbal communication in personality building, MMS, video conference, understanding cultural similarities and differences, impact of culture and non-verbal aspects in communication

Unit-2 Technical Communication (6 Hrs)

Meaning, definition, scope of technical writing, style in technical communication, Public Relations – press releases

Unit III (6 Hrs)

Definition, Agenda, types of meetings, to conduct seminar, conferences, meetings, minutes of the meeting, barriers to meetings, overcoming barriers, difference between GD and meetings.

Unit IV (6 Hrs)

Writing business articles, papers for seminar, conferences; citing from internet books or any other source writing, Formats in citations – APA & MLC; power point presentations, paraphrasing, note taking, leaving and taking information case studies, video presentations, short films Skill development: Role plays, video presentations, games, enhanced writing skills, referencing skills, ppt making.

Assessment of Attainments of PEOs, POs, PSOs:

Any program with business communication as a course would expect that

- Receiver understands the communication by the sender.
- Receiver of the information responds appropriately.
- The sender, receiver and the organization develop and maintain favourable formal and professional relationship.
- Business communication generates organizational goodwill.

Assessment of COs:

- Class participation: Attendance and class interaction
- Case study
- Assignments
- Class presentation / Ppt
- Quiz
- Internal assessment test
- Guest Lecture
- Group discussion

20% - IAT

15% - CBT

25% - Teacher's Evaluation

2.5 Recommended text books:

1. M Ashraf Rizvi : Effective Technical Communication, Tata McGraw Hill
2. Meenakshi Raman & Prakash Singh : Business communication, Oxford University Press

Recommended reference books:

1. Asha Kaul : Business Communication, New Delhi Prentice Hall

SEMESTER/YEAR : IV SEM/II YR

COURSE CODE : 20SC2403

TITLE OF THE COURSE : STOCK MARKET TECHNICAL ANALYSIS

1. Course Size and Instruction Method

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

Total Semester hours: 2 x 15= 30 Hours

Mentoring Hours: As per Time Table

2. Course Details

2.1 Course aim and summary

This course is introduced to understand the basic concepts of Technical Analysis in order to use them to make profit while trading. The course introduces one to different concepts of Technical Analysis such as trends, candlestick patterns, volume analysis, chart patterns and technical indicators. The content will help one to take independent decisions about different tactics involved in trading, by basing one's judgments on Technical Analysis, without getting swayed by emotions.

2.2 Course Objectives

- To enable students to acquire basic skills in stock market technical analysis.
- To determine trends, candlestick patterns, volume analysis, chart patterns and technical indicators..
- To apply moving average technique while trading.
- To predict stock price using technical chart patterns.

2.3 Course Outcomes: On completion of course, students will be able to

	Outcomes	Bloom's Taxonomy Level
CO1	Illustrate charts, graphs, indicators, trends etc.	Illustrate – Level 2
CO2	They can analyze the stocks moments independently and take effective investment decision.	Analyse – Level 3
CO3	Use technical analysis theory in practical situation.	Use – Level 3
CO4	Assess the strength of Support and Resistance levels.	Asses– Level 3

2.4 Course Content

(6hrs)

Unit I

Introduction to Technical Analysis

Introduction to Technical Analysis, Bases of Technical Analysis, Dow Theory - Interpreting the Theory, Difference between technical and fundamental analysis, Limitations of Technical Analysis.

Unit II

(6hrs.)

Stock Market Charts

Introduction and meaning of stock market charts, Line Chart, Bar Chart, Candlestick Chart, Point and figure charts, Logarithmic (Ratio) Vs. Arithmetic Scales, Stock Market Trend Lines

Unit III

(4hrs.)

Support and Resistance

The concept of Support and Resistance, Determining the strength of Support and Resistance levels

Unit IV

(6hrs.)

Forecasting with Classic Chart Patterns

Continuation Patterns- Symmetrical Triangles, Ascending & Descending Triangles, Rectangles and Flags & Pennants, Flag Pattern Breakout- Rectangles, Rectangle Breakout.

Unit V

(8hrs.)

Trading with Technical Indicators

Using Technical Indicators- Leading Indicators- Lagging Indicators- Price Discounts Everything, Moving Averages – types of Moving Averages, Comparison of the 3 Moving Averages, Applications of Moving Average, Bollinger Bands.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

- (i) Conducting final examination.
- (ii) Presentation.
- (iii) Assignment.
- (iv) Accounting quiz.
- (v) Book review.
- (VI) Case study.

Assessment of COs:

- Live trading in stock and currency market.
- Consider the closing value of any stocks listed in stock exchanges and perform technical analysis.

2.5 Recommended text books

- John J. Murphy., “TECHNICAL ANALYSIS OF THE FINANCIAL MARKETS”, Penguin USA.

Recommended reference books:

- Introduction to Technical Analysis by Martin J. Pring
- Technical analysis by Jack D. Schwager
- Technical Analysis of the Financial Markets by [John J. Murphy](#)
- Getting Started in Technical Analysis by Jack D. Schwager
- The Art and Science of Technical Analysis: Market Structure, Price Action, and Trading Strategies by Adam Grimes

YEAR - SEMESTER	II/ III	L: T/A: P: C	4: 0: 0:4
COURSE CODE	21BB1101	TITLE OF THE COURSE:	BUSINESS & CORPORATE ENVIRONMENT

1. Course Details

1.1 A business Environment course will prepare students to plan, launch and grow a business venture within the context of their local and national social, political, legal cultural and economic environment. The course helps in assessing the components of the business environment by looking into both micro-environment as well as the macro-environment of a business. The students also will understand the Global business environment, the concepts of globalization, foreign market strategies & foreign direct investments.

1.2 Course Objectives

- To familiarise the graduates with an insight in knowing the basic concepts related to business, the environment surrounding it, the components & the analysis of the techniques.
- To familiarise the graduates with an insight in describing about the political situation of the country of business & classify the economic environment including the economic system, Monetary & Fiscal policies.
- To familiarise the graduates with an insight in knowing about the social environment & the cultural concepts to remember before establishing a business entity.
- To familiarise the students to know the various technological advancement, legal issues & the global environment of what the business faces.

1.3 Course Outcomes:

	Outcomes	Bloom's Taxonomy Level
CO1	Examine how different factors affects the business and the trends in the components of environment, Present a scanning to be carried out & its impact upon a proposed business venture.	Level 3
CO2	Explain the students about the topics related to the political scenario, the risks involved & discuss on the economic environment in a broader perspective covering monetary & fiscal policies.	Level 2
CO3	Solve different case studies on the social, cultural environment & identify the types of social organizations & cross cultural issues.	Level 3
CO4	To examine the technological & legal aspects related to the business environment using case studies & discussions. The global environment is discussed & the global position of India is elaborately explained.	Level 3

1.1 Course Content

UNIT-1: Introduction to Business Environment (10 Hrs.)

Business – Meaning, Definition, Nature & Scope, Types of Business Organizations. Business Environment -

Meaning, Characteristics, Scope, Significance & Challenges, Components of Business Environment. Micro and Macro Environment – Environmental Scanning & discussion on few techniques involved- SWOT, PESTLE, ETOP Analysis (Case study Discussions).

UNIT-2: Political Environment and Economic Environment of Business (14 Hrs.)

Political Environment – Meaning, Political system, Political institutions, political Risk- Types, causes, Measures for reducing political risks, Government and Business Relationships in India. Economic environment- Introduction, Nature, Components- Economic Systems-Types- Merits & Demerits. Monetary Policy & Fiscal policy - Objectives & features & the Instruments used.

Unit- 3: Social & Cultural Environment (8 Hrs.)

Social Environment- Introduction, Factors affecting business in social environment, Significance- Cultural Environment- Introduction, Nature of culture, components, cultural heritage, lag, shock, transmission, Social attitudes, factors affecting, components, importance, need for social organization, types of social organizations & Cross Cultural issues.

Unit- 4: Technological & Legal Environment (8 Hrs.)

Technological Environment- Introduction, Emerging Trends in Business: Business Process Outsourcing (BPO), Knowledge Process management (KPO) –E-Business– M-Business (Case studies), Legal Environment- Introduction, Legal foundations, procedures & exemptions.

Unit- 5: GLOBAL BUSINESS ENVIRONMENT (14 Hrs.)

Global business environment- International trade theories- LPG- Globalisation, Meaning, Nature, features and stages of Globalization, Foreign Direct Investments, Foreign Market entry strategies - Global Institutions- WTO- IMF-World Bank- Functions- Roles, TRIPS-TRIMS- Trade blocs-SAARC- ASEAN-NAFTA-EU, Positioning Indian brand in global arena.

YEAR	- I - II	L: T/A: P: C	4: 0: 0:4
SEMESTER			
COURSE CODE		TITLE OF THE COURSE	Cost Accounting
21BB1201			

1. Course Size and Instruction Method

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

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hours: As per Time Table

2. Course Details

2.1 Course aim and summary

To enable students to conceptualize various methods and techniques of cost accounting and its application.

2.2 Course Objectives

- To familiarize students with the basic concepts of cost and various methods and techniques of costing.
- To understand the reduction of wastage using methods of pricing material issues.
- To develop the knowledge about remuneration and incentives paid to Labour.

- To introduce the concept of overhead costs and allocation.
- To prepare cost sheet and find all the reasons behind disagreement in profit.

2.3 Course Outcomes: On completion of course

	Outcomes	Bloom's Taxonomy Level
CO1	Aimed to examine the concept of cost accounting tools and techniques.	Examine – Level 1
CO2	Helps to gather knowledge on preparation of cost sheet in its practical point of view.	Prepare – Level 2
CO3	To evaluate material control with pricing methods.	Evaluate – Level 3
CO4	To develop knowledge on overhead cost allocation and apportionment.	Develop – Level 2
CO5	Prepare cost and reconciliation statement.	Prepare – Level 2

2.4 Course Content

Unit I

Introduction to Cost concepts (10 Hrs)

Introduction to cost accounting- meaning and scope – objective- advantage of cost accounting cost concept - cost centre- cost unit- classification and element of cost-costing method and technique- activity based costing- target costing [Theory]. Preparation of cost sheet.

Unit II

Material Control (12 Hrs)

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.

Unit III

Labour Control (10 Hrs)

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.

Unit IV

Overheads Control (12 Hrs)

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.

Unit V

Reconciliation of Cost and Financial Accounts (10 Hrs)

Meaning, reasons for differences, practical problems. Skill Development: Practical applications of preparing a cost sheet and analysis of various cost control measures.

Assessment of Attainments of PEOs, POs, PSOs:
The assessment of attainments may be done by

- Conducting final examination.
- Presentation.
- Assignment.
- Accounting quiz.

(v) Book review.

Assessment of COs:

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

2.5 Recommended Text book

Jain, Narang and Agrawal: Cost Accounting; Kalyani Publishers:2018; 2nd Edition **Recommended**

Reference books:

1. V K Saxena and C D Vashist: Essentials of cost accounting, Sultan Chand & Sons.
2. S N Maheshwari and S N Mittal: Cost Accounting – Theory and Problems, Shri Mahavir Book Depot, New Delhi.
3. M N Arora: Cost Accounting, Himalaya Publishing House

YEAR	- BBA II Semester	L: T/A: P: C	4: 0: 0:4
SEMESTER			
COURSE CODE		TITLE OF THE COURSE	Business Law
21BB1202			

1. Course Size and Instruction Method

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

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hour: 1 Hour

2. Course Details

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

2.2 Course Objectives

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

2.3 Course Outcomes:

	Outcomes	Bloom's Taxonomy Level
CO1	Evaluate law requirements associated with business contracts	Evaluate – Level 2
CO2	Learning concepts- structures and processes of indemnity, surety , and pledge	Practice – Level 3
CO3	Analyzing various policies and practices that are followed by corporations and companies	Analyse – Level 1
CO4	Assess the principles of business law. Students will be able to practice the principles and	Assess – Level 3

	theories of Law aspects related to Information technology act	
CO5	Conceptualise, and gain knowledge of legal aspects of business	Describe – Level 1

2.4 Course Content

Unit I Introduction (10 Hrs)

Introduction to Business Law : Meaning and definition of Law, Scope, Source of Indian Law, Legal environment of India. Source of business Law, Components of business environment, Legal environment of business in India.

Unit II Indian Contract Act (12 Hrs)

Definition, types of contract, Valid and Void contract, offer, acceptance, consideration, free Consent, quasi contract, Capacity to parties, Position of minor in Indian Contract act 1872. Breach of contract and remedies.

Unit III Indemnity and Guarantee (10 Hrs)

Indemnity – Definition, Guarantee – Types of Guarantee, Surety, Rights and Duties, Differences between indemnity and guarantee, Bailment and Pledge.

Unit IV Consumer Protection Act (10 Hrs)

Consumer – Definition, Scope and Relevance of Consumer Protection Act, Consumer Protection Councils, Dispute Redressal system.

Unit V Information Technology Act (12 Hrs)

Information Technology – Need for the Act, Digital Signature, E-Governance and Records, the Cyber Regulation Appellate Tribunal, Cyber Crimes, Punishment and Penalties.

Assessment of Attainments of PEOs, POs, PSOs:
The assessment of attainments through

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

Assessment of COs:

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

2.5 Recommended text books

M C Kuchhal & Vivek Kuchhal (2003) Business Law, S Chand Publishing

Recommended reference books:

- N D Kapoor (1998) Mercantile Law, Sultan Chand & Sons publishers
- P C Tulsian (1987) Business Law, Tata McGraw Hill publisher
- A James Barnes, Terry M Dworkin & Eric Richards,(2001)Law for Business, McGraw Hill publications .

SEMESTER/YEAR : II SEM/I YR
COURSE CODE : 21BC1201
TITLE OF THE COURSE :ELEMENTS OF
COSTING
L: T/A: P: C : 3 : 1 : 0 : 4

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

UNIT I

The nature, source and purpose of management information - Accounting for management, Sources of data, Cost classification, Presenting information.

UNIT II

Cost accounting techniques - Accounting for material, labour and overheads, Absorption and marginal costing, Cost accounting methods, Alternative cost accounting principles.

UNIT III

Performance measurement - Performance measurement – overview, Performance performance and reporting.

UNIT IV

Performance measurement and control 1 - Performance management information systems, Sources of management information, Management reports, Performance analysis in private sector organisations.

UNIT V

Performance measurement and control - Divisional performance and transfer pricing, considerations and behavioural aspects

SKILL DEVELOPMENT

1. Explain the nature, source and purpose of management information
2. Explain and apply cost accounting techniques
3. Explain and apply performance measurements and monitor business performance

REFERENCE BOOKS:

4. Management Accounting (F2) and Performance Management (F5) - BPP Learning Media
5. Management Accounting (F2) and Performance Management (F5) - Kaplan Publishing
6. Management Accounting (F2) and Performance Management (F5) - Becker Professional Education
7. Management Accounting (F2) and Performance Management (F5) - London School of Business and Finance
8. Management Accounting (F2) and Performance Management (F5) - Emile Woolf

International

SEMESTER/YEAR : II SEM/I YR
COURSE CODE : 21BC1202
TITLE OF THE COURSE : INCOME TAX
L: T/A: P: C : 3 : 0 : 0 : 3

COURSE OBJECTIVE:

To develop knowledge and skills relating to the tax system as applicable to individuals.

UNIT I

CONCEPTS AND FRAMEWORK OF TAXATION

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

UNIT II

Explanation under various heads of income. Income from salary Income from House Property (Theory and full-fledged problems)

UNIT III

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

UNIT IV

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

UNIT V

Computation of tax liability of a firm and partners. Tax Fringe benefit Tax, Banking Cash

Transaction Tax, Securities Transaction Tax, MAT, TDS & TCS, Tax

planning/avoidance/evasion, Returns & Compliance.

SKILL DEVELOPMENT

1. Understanding the usage of software package while calculating different taxes
2. Preparation of Income tax returns of Individual assesses.
3. Preparation of sales tax returns
4. Studying the online submission of Income tax returns.

REFERENCE BOOKS:

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

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 21BF1101
TITLE OF THE COURSE : BANKING MANAGEMENT
L:T/A: P: C : 4: 0: 0: 4

Course Objective:

This course is designed to give basic inputs on various aspects of bank operations. The course will enable the students to know more about bank with special regard to the legislation requirements, banking operation and marketing of banking products. The course also narrates the legislative framework, which has been a focal point in banking administration. The course covers the major areas like profitability in banks in India, credit management of the banks, investment management of the banks and management of the Non-Performing Assets. This course also provides knowledge on the technology aspects of Banking Services.

Course Outcomes:

- The course will make the students to understand in detail various operations of bank
- The course should make the students to know the various legislations affecting the banks in its normal function.
- To provide thorough knowledge of Banking Technology Management.
- To understand the various cybercrimes associated with the banking industry.
- To familiarize the students with regard to the different investigation techniques applicable for the banking Businesses.

Unit 1: Modern Banking Structure & Legislative Compliance

(12 Hrs.)

Genesis of Modern Banking in India, Compliance with KYC norms, Banking sector reforms,

Emerging Trends and Issues in Banking: Inclusive Banking (financial inclusion) - No Frills account, Electronic Payments - National Payment Corporation of India - Banking Ombudsman - Banking Codes and Standard Boards-Customer relations. Compliance with BR Act, RBI Act, Negotiable Instruments Act and SEBI Act (rules and regulations applicable for capital market transactions) Policy rates (CRR, SLR, Repo and Reverse Repo, Bank Rate, MSF etc) and their impact. Prudential Norms. Convergence of the Indian Banking system to the international standards; Basel Committee I, II and III; Capital adequacy requirements: Tier 1 capital-Tier 2 Capital, Off Balance Sheet Items - ADR - GDR- Participatory Notes- Banc assurance, ALM: Concept - components - Functions – Process

Unit-2: Credit Management in Banks

(08 Hrs.)

Principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy –Evaluating credit applicant – Loan supervision. Importance of risk management in banks - instruments of credit risk management- credit approving authority-prudential limits - risk rating - Credit Scoring by CIBIL and other agencies, (Experian, Equifax and Highmark), Credit scoring by individual banks, Credit appraisal different types of loans – priority sector - consumer loans - MSMEs - Large Borrower accounts - Other Non-priority sector loans.

Unit-3: Management of Non-Performing Assets

(10 Hrs.)

NPAs in Indian commercial banks, Causes, Suggestions and steps for curtailing NPAs, Prudential norms- Enforcement of Securities: Civil Courts, Debt Recovery Tribunals, Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002, Reconstruction of financial assets and financial institutions, offences and penalties-disaster management in banks.

Unit-4: Branch Operation and Core Banking (1

0 Hrs.) Introduction and Evolution of Bank Management - Technological Impact in Banking Operations Opportunities, Challenges & Implementation

Unit-5: Delivery Channels, Back office Operations and Interbank Payment System

(12 Hrs.)

Overview of delivery channels - Automated Teller Machine (ATM) -Phone Banking - Call centers - Internet Banking - Mobile Banking - Payment Gateways - Card technologies - MICR electronic clearing - Back office Operations - Bank back office management - Inter branch reconciliation- Treasury Management - Forex Operations - Risk Management - Data Centre Management - Network Management - Knowledge Management (MIS/DSS/EIS) - Customer Relationships Management(CRM)

Interface with Payment system Network – Structured Financial Messaging system - Electronic Payments - RTGS - National Electronic Fund Transfer System - Credit Card Payment System

Electronic Money • E Cheques - International Payment Gateways.

Text Books And Reference Books:

1. Indian Institute of Banking & Finance, (2011). Advanced Bank Management, Macmillan publication.
2. Indian Institute of Banking & Finance, (2012). Principles & Practices of Banking. Macmillan Publication.

Essential Reading / Recommended Reading

3. Indian Institute of Banking & Finance, (2010). Bank Financial Management, Macmillan publication.
4. Gerald, Hatler, (1991). Bank Investments and Funds Management, American Bankers Association.

5. Srivastava, & Divya, Nigam, (2014). Management of Indian Financial Institutions, Himalaya Publishing House.

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 21BF1102
TITLE OF THE COURSE : INSURANCE & OPERATIONS
L:T/A: P: C : 4: 0: 0: 4

Course Objective:

This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates are also explained. The relationship between insurers and their customers and the importance of insurance contracts are discussed. Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well.

Course Outcomes:

- To become aware of the principles and theories Insurance so that a clear understanding of concepts- structures and processes under the domain can be achieved.
- To provide a conceptual knowledge of the principles of life and general insurance followed in our country.
- To educate the students on the various policies and practices that is followed by the different insurers.
- To make oneself known about Insurance Organizations - they're working and the rules governing them.

Unit 1: Evolution of Insurance and Risk Management:

(10 Hrs.)

The basics and nature of insurance – evolution and nature of insurance - how insurance operates today – different classes of insurance – importance of insurance - how insurance takes care of unexpected eventualities. Provides an understanding of risk management - different types of risks - actual and consequential losses – management of risks – loss minimization techniques.

Unit 2: The Business of Insurance and Insurance Markets:

(12 Hrs.)

Business of Insurance - Management of risk by individuals – management of risk by insurers – fixing of premiums – reinsurance and its importance for insurers - role of insurance in economic development and social security - contribution of insurance to the society. Insurance Markets - The various constituents of the insurance market – operations of insurance companies - operations of intermediaries – specialist insurance companies – insurance specialists - the role of regulators – other bodies connected with insurance.

Unit 3: Insurance Customers:

(6 Hrs.)

Understanding insurance customers – different customer needs - importance of customers – customer mindsets - customer satisfaction - customer behavior at purchase point - customer behavior when claim occurs - importance of ethical behavior.

Unit 4: The Insurance Contract and Terminology:

(10 Hrs.)

Terms of an insurance contract - principles which form the foundation of insurance - significance of the principle of insurable interest – the principle of indemnity - the principle of subrogation - the

principle of contribution – disclosure of all relevant information - principle of utmost good faith - the relevance of proximate cause - the insurance contract. Common terms used in insurance - terms common to both life and non-life insurance - terms are specific to life and non-life insurance – how insurance terms are used.

Unit 5: Life Insurance and General Insurance Products :

(14 Hrs.)

Life Insurance Products - The risk of dying early – the risk of living too long - different products offered by life insurers - term plans - pure endowment plans - combinations of plans - traditional products - linked policies - features of annuities and group policies.

General Insurance Products Risks faced by the owner of assets – exposure to perils – features of products covering fire and allied perils - products covering marine and transit risks - products covering financial losses due to accidents - products covering financial losses due to hospitalization - products covering miscellaneous risks.

Text Books And Reference Books:

1. IC - 01 – PRINCIPLES OF INSURANCE – Year of Edition 2010 (Revised)
2. Jain, Rajiv(2006). Insurance Law & Practice(2 ed.). New Delhi: Vidhi Publishing Company.

Essential Reading / Recommended Reading

1. Pal, K., Bodla, B. S., & Garg, M. C. (2008). Insurance management – Principles and Practices. New Delhi: Deep and Deep Publishers.
2. Gupta, P. K. (2010) Fundamentals of insurance. Mumbai: Himalaya publishing house.
3. Gulati, N. C. (2007). Principles of insurance management. New Delhi: Excel Book

Year - Semester	I / II	L: T/A: P: C	4: 0: 0:4
Course Code	21BF1201	Title of the Course	Accounting For Business Organisations

3. COURSE SIZE AND INSTRUCTION METHOD

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

Total Semester hours: 4 x 15= 60 Hours
Mentoring Hours: As per Time Table

4. COURSE DETAILS

4.1 COURSE AIM AND SUMMARY

This subject is to familiarize students with the branch accounting, depreciation, hire system, instalment, royalty accounts. It aims to guide the students to evaluate the performance of banks.

4.2 COURSE OBJECTIVES

- To assist students to prepare branch and departmental accounts.
- To guide to prepare financial accounts for partnership firms in different situations.
- To help learners to understand the concept of hire purchase and calculate Royalty accounts.

- To familiarize students with concept of depreciation and calculate depreciation by applying different methods.
- To enable the students to learn performance evaluation of banks using various models.

4.3 COURSE OUTCOMES

	Outcomes	Bloom's Taxonomy Level
CO1	Preparation of branch and departmental accounts.	Prepare – Level 2
CO2	Prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.	Prepare – Level 2
CO3	Solve the problems on Hire Purchase and Royalty Accounts.	Solve – Level 3
CO4	Calculate depreciation by applying different methods.	Calculate– Level 3
CO5	Asses the performance of banks.	Asses– Level 3

4.4 COURSE CONTENT

Unit I: Preparation of Accounts

(12 Hours)

Branch and Departmental Accounts : Branch Accounts-Debtors system, Stock & Debtors system, Foreign Branch , Departmental Accounts: Trading Account; Profit & Loss Account, Calculation of net profit of various departments and allocation of expenses on the basis of suitable base, treatment of shortages, treatment of unrealized profit.

Unit II: Accounts in Partnership

(10 Hours)

Partnership: Past adjustments and guarantee, profit & loss appropriation account, Admission of partner, Retirement, Death, dissolution of partnership firms

Unit III: Royalty & Hire Purchase

(10 Hours)

Royalty and Hire Purchase: Accounting from the point of view of various parties, Possession and repossession in case of default in payments.

Unit IV: Depreciation and Concepts of Reserves

(10 Hours)

Depreciation-Meaning- causes of Depreciation, Methods of charging depreciation- WDV and SLM. (Numerical problems) Reserves and Provisions –Meaning of reserves, provisions, difference between provision and reserve, Types of reserves

Unit V: Accounting for Banking, Insurance and Special Transaction

(10 Hours)

Accounts of a Banking Company (as per Banking Companies Regulation Act), Accounts of Insurance Companies (as per Insurance Act) ,Performance evaluation models of Banks-CAMELS Model, Asset Liability Management, Green banking concept.
Skill Development: Reading and Interpretation of Financial Statement, Comparison of Financial statement of different industries.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

- e. Conducting final examination.
- f. Practical sums for practice.
- g. Assignment.
- h. Accounting quiz

Assessment of COs:

- IAT – 20%
- CBT – 15%
- Teachers Evaluation - 25%

4.5 RECOMMENDED TEXT BOOKS

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

4.6 RECOMMENDED REFERENCE BOOKS

1. Anthony, RN. And Reece. J.S.: Accounting Principles: Richard Irwin Inc.
2. Gupta. R.L. and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia.
4. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
5. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
6. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
7. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi.

YEAR - SEMESTER	I/II	L: T/A: P: C	3: 0: 0: 0
COURSE CODE.	21BF1202	TITLE OF THE COURSE	CORPORATE GOVERNANCE & ETHICS

1. Course Size and Instruction Method

Credits	L	T	P	Hours/Week
3	3	0		3

Total Semester hours: 3 x 15= 45 Hours

Mentoring Hours: As per Time Table

2.1 Course Details:

- Ability to identify the ethical aspects in all functional areas of business and provide suitable solutions.
- Students will be able to recognize importance of the business ethics.
- Student will be able to Analyse the Employees conditions and Business Ethics
- The student will be able to Analyse corporate social Responsibility.
- The student will be able to analyse various ethical codes in corporate governance.
- Learn the issues involved in maintaining ethics and how to deal with such situations

2.2 Course Objectives:

- To enable the students to understand the different aspects of business ethics, values and corporate governance and its relevance in the present-day business context.
- Make the students aware about the importance of ethics and role of CSR in the business to encourage moral practices and sensitivity towards the ethical dimension of managerial problems.
- Learn scope of business ethics in Compliance, finance, Human resources, marketing, and production.
- Analyze the importance of ethics and CSR in the day-to-day working of organization

2.3 Course Outcomes: On completion of course

	Outcomes	Bloom's Taxonomy Level
CO1	To identify basic concepts in the area of Business Ethics	identify – Level 2
CO2	To analyze the role and importance of Business Ethics and corporate governance for Ethical behavior development	Analyze – Level 3
CO3	Helps in the Recognize of Ethical behavior in Business	Recognize – Level 1
CO4	Creation of Ethical Corporate governance policies	Creation – Level 2
CO5	Evaluate difference between Ethical and unethical actions	Evaluate – Level 1

21. Course Content

Unit I Business Ethics

(10 Hrs)

Introduction – Meaning - Scope – Types of Ethics Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

Unit II Personal Ethics:

(10 Hrs)

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind. (Case Studies discussion)

Unit III Ethics in Management

(8 Hrs)

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics. (Case Studies discussion)

Unit IV Role of Corporate Culture in Business (7 Hrs)

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics. (Case Studies discussion)

Unit V Corporate Governance (10 Hrs)

Meaning, scope, composition of BODs, Kumar Mangalam Birla Committee, Naresh Chandra Committee, N.R. Narayana Murthy Committee, J.J. Irani Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples. Indian committees on corporate governance.

Assessment of Attainments of PEOs, POs, PSOs:
The assessment of attainments may be done by **End Semester Examination.**

Assessment of COs:

- IAT – 20%
- CBT – 15%
- Teachers Evaluation - 25%

Semester End Examination- 40%

Recommended text books

- R.C. Sekhar, Ethical Choices in Business, Response Books, New Delhi, 2007
- S.K. Chakraborty, Ethics in Management- Vedantic Perspectives, oxford India paper backs, New Delhi, 2007

YEAR - SEMESTER	I/ II Semester	L: T/A: P: C	4: 0: 0:4
COURSE CODE		TITLE OF THE COURSE	BANKING THEORY AND PRACTICE
21BF1203			

1. Course Size and Instruction Method

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

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hours: 1 Hour

2. Course Details

2.1 This course is exclusively designed to teach students about the legal aspects of Banking. This also includes the practice required to work in Banking sector.

2.2 Course Objectives

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

2.3 Course Outcomes:

	Outcomes	Bloom's Taxonomy Level
CO1	Evaluate law requirements associated with banking practices	Evaluate – Level 2
CO2	Learning concepts- structures and processes of Banking Law and practice	Practice – Level 3
CO3	Analyzing various policies and practices that are followed by corporations and Banks	Analyse – Level 1
CO4	Assess the principles of Banking law. Students will be able to practice the principles and theories of Law aspects related to Banking Act	Assess – Level 3
CO5	Conceptualise, and gain knowledge of Banking Law and practice.	Describe – Level 1

2.4 Course Content

(8Hrs)

Unit I

OVERVIEW OF BANKING SYSTEM

Indian Banking System evolution - Reserve Bank of India as a Central Bank of the Country - State Bank of India and Its associate (Subsidiaries) Banks -Nationalization of Banks - Different Types of Banks in India- Functions of Commercial Banks.

Unit II

(12 Hrs)

REGULATORY FRAMEWORK AND COMPLAINTS

Reserve Bank of India Act, 1934 - Banking Regulation Act, 1949 - Setting Up of a New Bank - Branch Licensing - Branch Authorisation Policy for Commercial Banks - New Bank Licensing Policy, 2013 - New Bank Licensing Policy, 2013 - Cash Reserve Ratio - Statutory Liquidity Ratio (SLR) - Currency Chests-Currency Printing and Coin Minting - Quantitative/General Credit Control-Selective Credit Control-Audit and Inspection of Banking Company-Supervision and Control of Banking Companies-Winding Up – Amalgamation and Mergers of Banks-Fraud – Classification and Reporting-Prevention of Money Laundering Act, 2002 (PMLA)-Banking Codes and Standards Board of India (BSCSBI)-The Banking Ombudsman Scheme.

Unit III

(10Hrs)

BANKER – CUSTOMER RELATIONSHIP

Meaning of a Banking Company - Relationship as Debtor and Creditor - Banker as Trustee-Banker as Agent-Obligations of a Banker-Pass Book and Statement of Account-Precautions to Be Taken By the Banker and the Customer-Garnishee Order- Rights of the Attaching Creditor-Rights of a Banker-Exceptions to the Right of General Lien-Right of Set-off-Right to Charge interest and incidental Charges, Etc-Variou Types of Customers-Closing of a Bank Account - Termination of Banker-Customer Relationship-Variou Deposit Schemes-‘Know Your Customer’ (KYC) Guidelines of the RBI-Customer Identification Procedure-Customer Identification Requirements-Specimen Signature-Power of Attorney-Closing of a Bank Account - Termination of Banker-Customer Relationship- Insurance of Bank Deposits - Salient Features of Deposit insurance - Nomination - Settlement of Claims.

Unit IV

(10 Hrs)

LEGAL ASPECTS OF BANKING OPERATIONS

Legal aspects of a Cheque-Definition of a Cheque- Different Types of Cheques-Crossing of a Cheque- Definition of Endorsement-Legal Provisions Regarding Endorsements-Legal aspects of a Paying Banker-Payment in Good Faith, Without Negligence of An instrument On Which Alteration Is Not Apparent - Payment By Bank Under Mistake - Whether Recoverable-Legal aspects of Collection of a Cheque-Indemnities and Guarantees-Operations in Deposit Accounts and Complaints of Customers - Reconciliation of Transactions at ATMs Failure - Foreclosure Charges/Prepayment Penalty – Home Loans-Banking Hours/Working Hours/Operation-Sick/Old/incapacitated Account Holders – Operational Procedure-Erroneous Debits Arising On Fraudulent Or Other Transactions - Safe Deposit Locker/Safe Custody Article Facility - Deceased Depositors – Settlement of Claims – Procedure thereof - Accounts with Survivor/Nominee Clause - Co-Ordination With officers of Central Board of Direct Taxes-Declaration of Holiday under the Negotiable instruments Act, 1881.

Unit V

(12 Hrs)

BANKING RELATED LAWS

Limitation Act – Important aspects-Period of Limitation for Certain Documents-Revival of Documents - Revival of Documents-Bankers’ Book Evidence Act, 1891-Tax Laws Applicable in Banking Operators - Recovery of Debts Due to Banks and Financial institutions Act, 1993 (DRT Act)-Debt Recovery Tribunals - Lok Adalats-SARFAESI Act - Important aspects-Securitization- Asset Reconstruction - Enforcement of Security interest-

Lenders Liability Act-The Consumer Protection Act, 1986.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments through

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

Assessment of COs:

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

2.5 Recommended text book

A.B. Srivastava and K. Elumalai: Seth's Banking Law, Law Publisher's India (P) Limited. 2002

YEAR	- II/III	L: T/A: P: C	3: 0: 0:3
SEMESTER			
COURSE CODE		TITLE OF THE COURSE	ACTUARIAL SCIENCE AND MANAGEMENT

1. Course Size and Instruction Method

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

Total Semester hours: 3x 15= 45 Hours

Mentoring Hours: As per Time Table

2. Course Details

2.1 Course aim and summary

To enable students to understand and apply actuarial models to actuarial work, in particular to applications in long- and short-term insurance, life insurance, healthcare and investment. It makes students employable in Actuarial science field.

2.2 Course Objectives

- To understand the basic knowledge about Actuarial Science and Management.
- To understand technological advances in Actuarial Science.
- To find Actuarial value.
- To enable the students to know and calculate annuities.
- To help students to understand the concept of health insurance.

2.3 Course Outcomes: On completion of course

	Outcomes	Bloom's Taxonomy Level
CO1	Describe the concept of Actuarial Science and Management.	Describe – Level 1
CO2	Describe the technological advances in Actuarial Science.	Describe – Level 1
CO3	Evaluate the Actuarial value	Evaluate – Level 2
CO4	Evaluate the annuities.	Evaluate – Level 2
CO5	Analyse and understand the concept of Health Insurance.	Analyse – Level 2

2.4 Course Content

Unit I

CONCEPT OF ACTUARY: (9 Hrs)

Meaning and Definition of Actuary; Nature and Characteristics of Actuarial Sciences; Scope of Actuary; Actuarial Skill sets; Careers in actuary. Role of Actuary in Business.

Unit II

(6 Hrs)

EVOLUTION OF ACTUARIAL SCIENCES:

History, Early Actuaries, Technological advances; Actuarial science related to Modern Financial Economics; Actuaries in criminal justice.

Unit III

ACTUARIAL VALUATION:

(10 Hrs)

Bonus – Simple Reversionary Bonus – Compound Reversionary Bonus – Interim Bonus. Plans of Life Insurance – Death Cover – Survival Benefit – Term Assurance – Pure Endowment – Linked – Some Popular Plans- Common Variations – With Profit and Without Profit Policies – Joint Life Policies – Children Plans – Variable Insurance Plans – Postal Life Insurance.

Unit IV

(10 Hrs)

ANNUITIES:

Annuities – The Nature of Annuity – Immediate Annuity – Deferred Annuity. Group Insurance – Introduction – Meaning of Group Insurance – Types of Group Insurance Schemes – Group Gratuity Schemes – Ways To Meeting Gratuity Liability – Group Superannuation Scheme – Group Leave Encashment Scheme (GLES) – Other Group Schemes – Social Security Schemes. Other Special Need Plans – Industrial Life Insurance – Married Women's Property (MWP) Act Policies – Plans for differently abled.

Unit V

INTRODUCTION TO HEALTH INSURANCE:

(10 Hrs)

Range of Products – Awareness about health Contingencies-Importance of Health Insurance in India-Growth and evolution of Health Insurance companies in India– Insurance and Equity Funds – Insurance and Debt Funds – Insurance and Money Market Funds – Liquid Funds – Balanced Funds – Premium Holiday – Annuities and Pensions –Future for Health Insurance.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

- (i) Conducting final examination.
- (ii) Presentation.
- (iii) Assignment.
- (iv) Accounting quiz.
- (v) Book review.

Assessment of COs:

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

2.1 Recommended text books

1. Harry Anson Finney (2018). Introduction to Actuarial Science. Forgotten Books Publishing Company.

2.2 Recommended reference books:

1.. Fred Szabo.(2012). Actuaries' Survival Guide. Academic Press.

2. **Gupta**, Arjun K., **Varga**, Tamas (2002). An Introduction to Actuarial Mathematics. SPRINGER-SCIENCE

YEAR - SEMESTER	I/II	L: T/A: P: C	2 : 0 : 0 : 2
COURSE CODE		TITLE OF THE COURSE	INTRODUCTION TO MODERN OFFICE PRACTICES
21BF1205			

Course Objectives:

- To study of the modern office functions & space management.
- Identify the systems, procedures related to the machines & equipment used.
- Relate the management of records with the supplies & record keeping.

Course Outcomes:

- Explain the modern office functions & space management with relation to the real tie scenario.
- Identify the systems & procedures used related to the equipment.
- Recommend appropriate controls, and relate the human and workplace factors which contribute to ergonomic hazards

INTRODUCTION TO MODERN OFFICE PRACTICES (LS) - 2 Credit Course - 30 hours		
Unit-I	MODERN OFFICE AND ITS FUNCTIONS & OFFICE MANAGEMENT: Introduction — Meaning of Office — Office Work — Office Activities — The Purpose of an Office — Office Functions — Importance of Office — The Changing Office — The Paperless Office — The Indian Scene, Management — Office Management — Elements of Office Management — Functions of Office Management — Office Manager — Success Rules for Office Managers.	8 Hrs.
Unit-II	OFFICE SPACE MANAGEMENT & ENVIRONMENT : Introduction — Principles — Location of Office — Office Building — Office Layout — Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout — Office Lighting — Types of Lighting Systems — Designing a Lighting System — Benefits of Good Lighting in Office — Ventilation— Freedom from Noise and Dust — Safety from Physical Hazards — Sanitary Requirements — Cleanliness — Security.	8 Hrs.
Unit-III	OFFICE SYSTEMS AND PROCEDURES: The Systems Concept — Definitions — Systems Analysis — Flow of Work — Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated — Procedures Introduction- Centralisation Versus Decentralisation of Office Services.	4 Hrs.
Unit-IV	OFFICE MACHINES AND EQUIPMENT: Types of Office Machines — Miscellaneous Machines- Office Forms — Control — Forms Designing — Form Sets — Continuous Stationery.	4 Hrs.
Unit-V	RECORDS MANAGEMENT: Records — Importance of Records — Records Management — Filing — Essentials or Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing — Selection of Suitable Indexing System.	6 Hrs.

Reference: R.K. CHOPRA & PRIYANKA GAURI, Seventeenth Revised & Updated Edition : 2015, Himalaya Publishing House Pvt. Ltd

SEMESTER/YEAR	: I SEM / I YEAR
COURSE CODE	: 21MA1101
TITLE OF THE COURSE	: MARKET BEHAVIOR AND COST ANALYSIS
L: T/A: P: C	: 3 : 2 : 0 : 4

Unit: 1 Firm and Decisions

Meaning and Goals, Profit v/s Wealth Maximization Dynamics, Decision Making, Decisions under Market Uncertainty, Tactical v/s Strategic Decisions and Game Theory.

Unit: 2 Demand and Analysis

Demand: Meaning, Factors Influencing Demand, Individual and Market Demand, Demand Schedule, Law of Demand, Exceptions to the Law of Demand, Elasticity of Demand: Meaning, Determinants and Types of Elasticity of Demand (Simple Problems with Diagram on Price Elasticity of Demand) – Demand Forecasting: Meaning, Determinants and Methods of Demand Forecasting (Problems on Trend Projection by Least Square Methods.

Unit: 3 Cost and Profit Planning

Cost-Meaning and Definition: –Cost Concepts- Fixed and Variable Costs and Semi Variable / Fixed Cost, Implicit and Explicit Costs, Opportunity and Incremental Costs (Meaning Only), (Including Problems on Alternative Cost and Sales)

Marginal Cost, Cost Behavior in Short-Run and Long Run, (MC, TC, TFC, TVC, AVC & AFC). CVP Analysis- BEP, BE Chart, Margin of Safety, P/V Ratio, Profit Planning, Make or Buy Decisions

Unit: 4 Pricing Practices & Strategies

Determinates of Pricing Policy Methods – Marginal Cost Pricing, Target Pricing, Product Line Pricing, Administered Pricing, Competitive Bidding, Dual Pricing, Transfer Pricing, Price Discrimination- Requirements, Types And Duping Strategies. Pricing Over Product Life Cycle- Skimmed Pricing, Penetration Pricing, Product-Line Pricing and Price Leadership.

Unit: 5. Cost of Capital and Capital Budgeting

Meaning of Cost of Capital – Types of Capital, Specific Cost of Capital; Debt, Preference Shares

and Equity Shares and Weighted Average Cost of Capital (Concepts only). Capital Budgeting- Meaning and Significance (Problems on Payback Period and NPV Method only)

Books for Reference

- 1) P.L. Mehta, Managerial Economics, Sultan Chand And Sons, New Delhi.
- 2) R.L. Varshney and K.L.Maheshwari, Managerial Economics, Sultan Chand and Sons, New Delhi.
- 3) Karma Pal: Managerial Economics, Excel Books.
- 4) H.L.Ahuja, Business Economics, Sultan Chand and Sons, New Delhi.
- 5) Venugopal and Monica, Economics for Business, I.K. International Publications.
- 6) Dr. Mithani, Economics for Business
- 7) Cost Accounting: B.S. Raman
- 8) Cost Accounting: M.N. Arora
- 9) Cost Accounting: S.N. Maheshwari

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 21MA1102
TITLE OF THE COURSE : FINANCIAL PLANNING AND PERFORMANCE
L: T/A: P: C : 3 : 0 : 2 : 4

Course description:

Management accountants should be able to understand, plan and execute the information required to prepare a company's overall strategy, short-term and long-term goals. The goal of this course is to help the student understand strategic planning, basic budgeting concepts and forecasting techniques. It also describes tools that incorporate both financial and non- financial measures to aid an organization in matching it's planning to its overall strategy.

Course learning outcomes:

- Students will be able to understand strategic planning and budgeting and recall the models of strategic planning with the process
- Students will be able to classify forecasting techniques and demonstrate the budget
- Students will be able to make use of budget to prepare an annual profit plan
- Students will be able to analyse performance by using flexible budgets and compare actual results to planned results
- Students will be able to explain the importance and use of standard cost systems
- Students will be able to propose performance measures and discuss key performance indicators

Unit 1: Strategic planning

10 hours

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 concepts and methodologies

10 hours

Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques (Regression analysis, Learning curve analysis, Expected value) -Annual business plans (master budgets)-Project budgeting-Activity-based budgeting- Zero-based budgeting-Continuous (rolling) budgets- Flexible budgeting

Unit 3: Top-level planning and analysis

10 hours

Annual profit plan and supporting schedules - Operational budgets -Financial budgets-

Capital budgets - Pro forma income- Financial statement projections-Cash flow projections

Unit 4: Cost and variance measures

15 hours

Comparison of actual to planned results-Use of flexible budgets to analyse performance-Management by exception- Use of standard cost systems-Analysis of variation from standard cost expectations

Unit 5: Performance measures

15 hours

Product profitability analysis - Business unit profitability analysis- Customer profitability analysis- Return on investment- Residual income- Investment base issues- Key performance indicators (KPIs)- Balanced scorecard - Responsibility centers and reporting segments

Essential reading:

Wiley CMAexcel Learning System, Part 1: Financial Reporting, Planning, Performance &Control

Suggested reading:

1. Wheelen, Thomas L., et. al., Strategic Management and Business Policy: Globalization Innovation and Sustainability, 14th edition, Prentice Hall, Upper Saddle River, NJ, 2014.
2. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 7th edition, McGraw Hill, New York, NY, 2013.
3. Horngren, Charles T., Datar, Srikant, and Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 16th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.
4. Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp, Quantitative Methods for Business, 13th Edition, Mason, Ohio: South Western, 2010.

SEMESTER/YEAR : II SEM/II YR
COURSE CODE : 21MA1201
TITLE OF THE COURSE : FINANCIAL ACCOUNTING – ADVANCED
L: T/A: P: C : 4: 0: 0: 4

Course Objectives:

- To provide a brief idea about the framework of certain allied aspects of accounting treatment.

Course Outcome:

- Understand the Purchase Considerations
- Preparation of Insurance Claims
- Recording of Departmental Purchases

Skill Sets of Learners:

- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Collection of transactions relating to any branch
- Collection of final accounts of departmental organizations.
- Collecting the details regarding the fire claim settlement of a particular case and recording the important points

Unit 1: Accounting Standards (10 Hrs)

Introduction – meaning and definition- needs-significance-Indian accounting standards-simple problems on Indian Accounting standards.

Unit 2: Sale of Partnership to a Limited Company (10 Hrs)

Meaning – Need for conversion – Purchase Consideration- Method of calculation of Purchase Consideration – Mode of Discharge of Purchase Consideration – Net Payment Method – Net Asset Method – Passing of Journal Entries and Preparation of Ledger Accounts in the books of Vendors – Treatment of certain items – Dissolution Expenses – Unrecorded Assets and Liabilities not taken over by the Purchasing Company – Non-assumption of trade liabilities – In the books of Purchasing Company – Passing of Incorporation entries – Treatment of Security Premium – Preparation of Balance Sheet as per the Companies' Act (vertical form).

Unit 3: Insurance Claims: (10 Hrs)

Introduction – need – Loss of Stock Policy – Preparation of statement of Cost of Goods sold – Preparation of Statement to ascertain value of stock on the date of Fire – Treatment of Salvage – Valuation of stocks prior to date of fire – calculation of Gross Profit Ratio when Gross Profit Ratio is not given – Treatment of Average Clause Treatment of Abnormal items

Unit 4: Branch Accounts (10 Hrs)

Introduction – Inland Branches – Types – Dependent – Preparation of Branch Accounts in Head Office Books – Treatment of Cost Price – Invoice Price – Debtors Account – Creditors Account – treatment of Petty cash – prepaid insurance – creation of stock reserve – independent branches – preparation of Head Office Account in Branch Books – Branch Account in Head Office Books – Memorandum Trading and Profit and Loss Account in Head Office books – Incorporation of Trial Balance of branch in Head Office Books – Adjustment entries – goods-in-transit – cash-in-transit – depreciation of Branch Assets-services rendered by Branch to Head Office and vice versa – Receipts and payments by Branch on behalf of Head Office and vice versa – Reconciliation of Branch and Head office Current Accounts.

Unit 5: Departmental Accounting (10 Hrs)

Introduction – meaning – objectives- Allocation of expenses – Calculation of Departmental Purchases – Inter Departmental transfers at cost price – invoice price – preparation of departmental trading and profit and loss account and Balance sheet.

BOOKS FOR REFERENCE:

1. Dr .S. N. Maheswari, Financial Accounting
2. B S Raman, Financial Accounting
3. Grewal and Gupta, Advanced Accounting
4. Radhaswamy and R.L. Gupta, Advanced Accounting
5. S.Kr. Paul, Advanced Accounting
6. P.C. Tulasian, Pearson Editions, Introduction to Accounting
7. Jain and Narang, Financial Accounting

SEMESTER/YEAR : **II SEM / I YEAR**
COURSE CODE : **21MA1202**
TITLE OF THE COURSE : **FINANCIAL CONTROL**
L: T/A: P: C : **2 : 0 : 2 : 3**

Course description:

Management accountants should be able to understand the various costing systems that can be used to monitor a company's costs and provide management with information it needs to manage the company's operations and performance. Student should also understand the manner in which a corporate governance structure provides oversight and monitoring of an organization's actions, policies, and decisions; several interrelated approaches to establishing control: the assessment and management of risks; process of internal auditing and responsibilities of auditors; and, measures taken to ensure appropriate system controls.

Course learning outcomes:

- Students will be able to define cost behaviour and types of costs
- Students will be able to classify costing systems and compare different types of costs.
- Students will be able to solve problems in supply chain management
- Students will be able to conclude and criticize on the basis of internal auditing
- Students will be able to develop and create a business continuity plan

Unit 1: Cost measurement concepts **15 hours**

Cost behaviour and cost objects-Actual and normal costs- Standard costs - Absorption(full) costing- Variable (direct) costing- Joint and by-product costing

Unit 2: Costing systems and overhead costs **15 hours**

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 3: Supply chain management and Business process improvement 10hours

Lean manufacturing- Enterprise resource planning (ERP)- Theory of constraints
 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 and throughput costing.

Unit 4: Internal controls **10 hours**

Internal control structure and management philosophy- Internal control policies for safeguarding and assurance- Internal control risk- Corporate governance- External audit requirements- Internal auditing.

Unit 5: Systems control and security measures **10 hours**

General accounting system controls- Application and transaction controls- Network controls Backup controls- Business continuity planning

Semester I/I YR
Core Course (CC): 21RO1101
Introduction to Retail Operations
Modules at a Glance

Sr. No.	Module	No. of Lectures
1	roduction to Retails	20
2	tail Store Operations	20
3	tail Store Practices	20
	Total	60

Sr. No.	Objectives
1	recognise the structure & functioning of retail sector.
2	evaluate the process of retail stores operations.
3	infer the processes associated with retail store practices.
Sr. No.	Outcome
1	e learners will be able to comprehend the process, procedures of Retail Sector.
2	e learners will be able to relate the systems & protocols of retail stores operations.
3	e learners will be able to deconstruct the procedures of retail store practices.

Sr. No.	Module
1	Introduction to Retails
	<ul style="list-style-type: none"> • Describe the features of different formats of retail stores and their significance* • Describe the significance of store location in Retail* • Identify the career prospects in Retail sector* • Outline a typical organogram of an organisation under all sub-sectors of retail. * • International Retailing: • Explain international strategies in the marketing field* • Explain the need for internationalization of retail • Identify the business* models that are chosen in the internationalization of retail*
2	Retail Store Operations
	<ul style="list-style-type: none"> • Explain the key roles and their responsibilities in store operations management at the level of the store and Head Offices* • Explain the role of supply chain management system in fulfilling the needs of the Retail Store and the Customer / consumer* ○ Supply chain system of Retail, Product distribution channels ○ Stakeholders, Functions of elements of Supply Chain system ○ Role and of logistics and transportation in supply chain system ○ Types of logistics and transportation used by Retailing Organisation • Identify the different categories of product / services that are dealt by Retail Business houses* • Describe the stages of store operations – Pre-Opening, Opening, During and Day end *
3	Retail Store Practices
	<ul style="list-style-type: none"> • Identify the equipment and machineries used in retail stores • Explain the health, hygiene and safety & security practices that needs to be followed at the place of work.* • Explain the importance of customer relationships in enhancing the value of the business* • Describe the key terminologies used and practices followed in retail stores*

Semester I/I YR
Core Course (CC): 21RO1102
In Store Cashiering & Merchandising Operations – I
Modules at a Glance

Sr. No.	Module	No. of Lectures
1	Retail Stores Outlines	20
2	Retail Stores Stock Management	20
3	Visual Merchandising	20
	Total	60

Sr. No.	Objectives
1	comprehend the sales & marketing practices at retail stores.
2	identify the system associated with stock management.
3	interpret the process of merchandising & other auxiliary functions.
Sr. No.	Outcomes
1	The Learners will be able to demonstrate prompt practices at retail stores.
2	The learners will be able to assimilate the knowledge into practice of maintaining inventory, warehousing, etc.
3	The Learners will be able to demonstrate practical knowledge associated with Visual Merchandising.

Sr. No.	Module
1	Retail Stores Outlines
	<ul style="list-style-type: none"> Outline the sales and marketing practices at retail stores * Explain merchandising practices and different store layouts * Different Store layouts - Grid, Angular, Racetrack, Free Flow etc. Management of customer flow in Retail stores with respect to designs of layouts, <ul style="list-style-type: none"> Advantages of different store layouts and their role as per store format and merchandise
2	Retail Stores Stock Management
	<ul style="list-style-type: none"> Describe goods receiving and storage process within the retail store. Describe the process of replenishment of goods / products into the sales area / shelves of the stores State the importance of carrying out stock counts at the store. Describe perpetual inventory & annual inventory process
3	Visual Merchandising
	<ul style="list-style-type: none"> Explain the principles of Visual Merchandising Identify elements of Visual merchandising Identify types of visual merchandising (VM) displays <ul style="list-style-type: none"> Identify customer buying habits and buying life cycle* Describe how to provide information and advice to customers Describe POS (Points of Sale) machine and its operations Explain the process of handling different tenders through POS machine

Semester I/I YR
Core Course (CC) 21RO1103
Business Communication Skill
Modules at a Glance

No.	Module	No. of Lectures
	Introduction to Business Communication Skills	

	Professional Skills	
	Effective Communication	
	tal	

No.	Objectives
	To make the learners competent better employment opportunity & also acquire self employment skill.
	To augment professional skills for the betterment of smooth communication at the work place.
	To explain various aspects of effective communication by emphasising on the concept & theories of communication.
No.	Outcomes
	The learner will be able to apply communication skills with proficiency.
	The learners will be well equip with effective communication skills within a professional skill.
	The learners will be able to understand various nuances of communication to a greater extent.

No.	Module
	Introduction to Business Communication Skills
	<ul style="list-style-type: none"> Identify the need for business communication* Explain the methods to practice the Business communication skills at the workplace* Writing Skills – Resume & job application writing, email writing, letters of communication to different stakeholders / inter departments, preparing proposals and quotations, raising complaints, replies to complaints* Meetings – Plan, Prepare, Organise, Conduct & Report. (Online & Physical meetings) Report writing* - business reports, project reports Reading Skills * Report Reading* - analyze business reports, proposals Oral Communication* - one to one, one to many, delivering business presentations.
	Professional Skills
	<ul style="list-style-type: none"> Identify the need for professional Skills* List the elements of professional skills required at the workplace* Explain the features and benefits of the elements of professional skills* Explain the methods to practice the professional skills at workplace* Decision Making* Critical thinking* Interpersonal Skills* Personal presentation and grooming etiquettes * Discuss the importance / significance of communication skills in personal and professional life
	Effective Communication
	<ul style="list-style-type: none"> Describe the principles & characteristics of effective communication* Identify and state the reasons for barriers in communication* List the solutions to typical communication barriers* Describe the importance of effective listening skills * Explain elements of effective verbal communication skills - when asking questions, providing and receiving information*

Semester II/I YR
Core Course (CC): 21RO1201
Basics of Business Management
 Modules at a Glance

No.	Module	No. of Lectures
	Introduction to Business Environment	

	Regulatory Framework	
	Retail Sales & Marketing	
	Retail	

No.	Objectives
	help the learners interpret various business environments.
	apply the various regulatory framework.
	interpret the various sales & marketing aspects of managing retail.
No.	Outcomes
	the learners will be able to comprehend know how of the business environment.
	the learner will be able to operate the framework for effective retailing.
	the learner will be able to predict various sales & marketing strategy for retail.

No.	Module
	Introduction to Business Environment
	<ol style="list-style-type: none"> 1. Explain the functions and scope of Business* 2. Explain the following factors of Business Environment* <ul style="list-style-type: none"> • Nature and Significance of Business Environment • Types of Business Environment • Environmental Analysis–Process, Importance and Limitations • Environmental Factors affecting Business Decisions. • Techniques of Environmental analysis- SWOC / SWOT, PESTLE, QUEST. • Business organisations and their goals
	Regulatory Framework
	<ul style="list-style-type: none"> • Explain the role of Government in setting up & functioning of Retail Stores in India* • Identify the legal compliances that are necessary for the operation of a Retail Store. * • Basics of Licenses Process & Scope- Liaison and interact with local corporations/authorities for smooth conduct of business and procurement of applicable permissions / licenses • legal compliances, quality norms with respect to selling of products and services • Update self on handling of goods, equipment, hazardous material to improve safety conditions at workplace • Determine legal structure of the business • Secure rights to products and services • Explain the evolution of retail sector in India * <ul style="list-style-type: none"> ○ Evolution of retail ○ Factors leading to growth of retail in India ○ Role of International retailing and international players in retail sector ○ FDI and its impact on retail sector ○ Organised & Unorganised retail ○ Sub sectors of retail <ul style="list-style-type: none"> ▪ Brick Mortar Stores ▪ FMCG / D sales & Distribution ▪ E-Commerce / E-retailing ▪ Direct sales • Features of B2B and B2C business models in Retail sector with examples
	Retail Sales & Marketing
	<ul style="list-style-type: none"> • State the meaning of marketing & sales* • Meaning and concepts of Sales and Marketing - Production concept, Selling • concept, Societal, Marketing concept. • Selling Vs marketing, Marketing Mix, • 4 Ps of Marketing, • Demand & supply Need & its types

	<ul style="list-style-type: none"> • Retail Marketing Environment in India. • Explain the elements of consumer behaviour that affect marketing strategies– * <ul style="list-style-type: none"> ○ Consumer / customer behaviour ○ Customer decision making / buying process ○ Impact of different types of customer behaviour on retail sales & marketing strategies • Explain the significance of market segmentation * <ul style="list-style-type: none"> ○ Target segment and need for market segmentation ○ Bases for segmentation of market and its significance in retail sector ○ Targeting & product positioning. In retail ○ Product life cycle • Explain the importance of distribution channel* <ul style="list-style-type: none"> ○ Meaning and significance in retail sales, ○ Types of Distribution channel - Direct & Indirect. ○ Role of intermediaries and ○ distribution channel management. ○ Management of returns and reverse logistics in retail. • Explain the various functions of marketing & sales & in a Retail organisation and the store * • Introduction, Target Market & market segmentation • Gauging Growth Opportunities, • Building a Sustainable Competitive Advantage, • The Strategic Retail Planning Process, • Differentiation Strategies, Positioning decisions • Impact of different types of customer behaviour on retail sales • Role of sales promotion • Basics of promotion mix- <ul style="list-style-type: none"> ○ Advertising, sales promotion, personal selling, and sales management. ○ direct and online marketing, multilevel marketing ○ the new marketing models ○ Marketing Communication & Social Media Marketing • Importance of sales performance reviews and review based future plan of action*
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Semester II/I YR

Core Course (CC): 21RO1202

In Store Cashiering & Merchandising Operations – II

Modules at a Glance

No.	Module	No. of Lectures
	Basics of POS	
	Basics of Planograms	
	Organising POS	
	Total	

No.	Objectives
	be able to identify the basics of POS.
	demonstrate planograms at retail stores.
	distinguish the organising the POS.
No.	Outcomes
	the learners will be able to understand the basics of POS.
	the learners will be able to distinguish the mechanism of defining products in a retail stores.
	the learners will be able to analyse & interpret various activities linked to sales management.

No.	Module
	Basics of POS
	<ul style="list-style-type: none"> • Identify statutory requirements that need to be followed at POS during the sale.

	<ul style="list-style-type: none"> Identify customer service requirements at POS Describe how to process customer transactions at Point of sale – Sale, Promotions, delivery orders, exchanges, returns, markups, markdowns
Basics of Planograms	
	<ul style="list-style-type: none"> Identify fixtures used in retail stores Describe the significance of planograms and their significance
Organising POS	
	<ul style="list-style-type: none"> Describe the importance of organizing the products for sale – Product display process, product quality conformance, waste management Describe the elements of customer loyalty schemes - Types, significance, features and benefits Outline the importance of working effectively with a team in an organization

Semester II/I YR
Core Course (CC): 21RO1203
Business Economics
Modules at a Glance

No.	Module	No. of Lectures
	Introduction to Managerial Economics	
	Elements of Costs	
	Elements of Pricing	
	Total	

No.	Objectives
	Understand the concepts and applications of Managerial Economics.
	Interpret the cost dimensions in a business venture.
	Recognise the role of pricing in markets and market structures.
No.	Outcomes
	The learners will be able to understand the role of managerial economist in a firm.
	The learners will be able to apply the knowledge of costing in decision making.
	The learners will be able to identify and analyse market practices and process in real life.

No.	Module
Introduction to Managerial Economics	
	1. Explain the elements, concepts and application of managerial economics <ul style="list-style-type: none"> Meaning, Nature, Scope, relationship with other sciences & its Significance, E Economics applied to Business Decisions, Theory of firm & industry Demand Analysis – Law of demand, determinants of demand, demand curve, consumer surplus, Elasticity of demand & Demand forecasting.
Elements of Costs	
	<ul style="list-style-type: none"> Explain the following elements of Cost Average, Marginal & total cost, Basic cost curves, Relation between production & cost, Break Even Analysis – Break Even point, Managerial use of B.E.P. and its limitation. Factors influencing P/V decisions. 3. 3.
Elements of Pricing	
	<ul style="list-style-type: none"> Explain the following elements of pricing, profit planning & management Price output decisions, classification of markets, Structures and their making features, Pricing under Perfect Competition and Monopoly. Profit Planning & Management – Types of Profit, some concepts related to profit, factors determining, profit in short- & long-term Dynamics of surplus, Theory &

	residual claimant theory of Profit.
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YEAR – SEMESTER : I / I
COURSE CODE : 20SC1101
COURSE TITLE : FINANCIAL ACCOUNTING

1. COURSE SIZE AND INSTRUCTION METHOD

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

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hours: As per Time Table

2. COURSE DETAILS

2.1 COURSE AIM AND SUMMARY

The purposing of this subject is to familiarize students with the accounting concepts, tools and techniques influencing Business Firms.

2.2 COURSE OBJECTIVES

- To lay a strong foundation of accounting practices and procedures followed by Business houses.
- To help learners to devise financial statements of businesses, analyse and interpret the same.
- To enable the students to learn principles and Indian and International Accounting Standard.
- To learn to analyse the importance of ratios in judging any company.
- To solve accounting sums using MS-Excel and Tally software.

2.3 COURSE OUTCOMES

	Outcomes	Bloom's Taxonomy Level
CO1	Describe accounting practices and procedures followed by organizations.	Describe – Level 1
CO2	Preparation of financial statements and understanding corporate financial statements.	Prepare – Level 2
CO3	Practice accounting principles and Standard.	Practice – Level 2
CO4	Asses the importance of ratios in judging any company.	Asses– Level 3
CO5	Use MS-Excel and Tally software.	Use– Level 3

2.4 COURSE CONTENT

Unit I: Introduction to Accounting

Introduction- Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitation of Accounting- Accounting Principles- Accounting Concepts and Accounting Conventions-GAAP-Accounting Equation. Accounting Process – Meaning- Process of Accounting – Kinds of Accounts – Rules- Transaction Analysis – Journal – Ledger – Balancing of Accounts - Trail Balance – Financial Statements - Problems

Unit II: Financial Statements Analysis

Preparation of Financial Statements of sole proprietorship: Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries - Financial Statements Analysis: Objective of financial statement analysis, sources of information; Technique of financial statement analysis: Vertical analysis only.

Unit III: Accounting Standards

Indian Accounting Standards (Ind-AS): Concept, benefits, salient features of Ind-AS issued by ICAI; International Financial Reporting Standards(IFRS): Main features, uses and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in harmonization and convergence.

Unit IV: Ratio Analysis

Ratio Analysis-An introduction; Meaning and Usefulness of Financial Ratios. Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratio - Ratio Analysis from the perspective of Stakeholders (Investors, Lenders, and Short term Creditors). Power of ratios in forecasting business failures using Altman Z-score

Unit V: Computerized Accounting

Accounting software's – Introduction; Tally – Creation of Company – features – configurations – inventories – voucher entry in tally – advanced accounting environment in tally. Use of MS-Office Excel in Accounting Technique.

Skill development: Practical applications of analyzing a balance sheet and its interpretation through accounting software's.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

- a. Conducting final examination.
- b. Practical sums for practice.
- c. Assignment.
- d. Learning through Tally software.
- e. Accounting quiz

Assessment of COs:

- IAT – 20%
- CBT – 15%
- Teachers Evaluation - 25%

2.5 RECOMMENDED TEXT BOOKS

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

2.6 RECOMMENDED REFERENCE BOOKS

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

YEAR – SEMESTER : I / I
COURSE CODE : 21SC1102
COURSE TITLE : ECONOMICS FOR BUSINESS

1. COURSE SIZE AND INSTRUCTION METHOD

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

Total Semester hours: 3x 15= 45 Hours

Mentoring Hours: As per Time Table

2. COURSE DETAILS

- Upon successful completion of this course, a student will be able to impart the knowledge of economics as a subject and its importance while business.
- Identify 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.
- Analyze aggregate demand and aggregate supply, including derivation of aggregate supply and aggregate demand as well as short- and long-run comparisons

3. COURSE OBJECTIVES

- To familiarize the students with the basic concept of microeconomics.
- 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

4. COURSE OUTCOMES: On completion of course

	Outcomes	Bloom's Taxonomy Level
CO1	To recognize the concepts of cost, nature of production and its relationship to Business operations	Recognize – Level 2
CO2	To apply marginal analysis to the “firm” under different market conditions	Apply – Level 2
CO3	To analyze the causes and consequences of different market conditions	Analyse – Level 1

CO4	To integrate the concept of price and output decisions of firms under various market structure	Integrate – Level 3
CO5	Creation of Business Economics Management policies	Creation – Level 1

Unit I: Introduction to Economics

Economics: Definition, Nature and scope, Micro and Macroeconomics, positive and

normative economics, central problems of an economy, Production Possibility Curve and opportunity cost, working of economic systems (Capitalistic Economy, Socialistic Economy, Mixed Economy), Economic cycles.

Unit II: Theory of Demand and Supply

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

Unit III: Theory of Production, Costs and Revenue

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

Unit IV: Forms of Markets and Its Equilibrium

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

Unit V: Money, Banking and Development

Concept of Money-Its Functions, Quantity Theory of Money, Credit Creation. Central Bank (RBI)-Role and Functions. Commercial Banks-Role and Functions. Monetary Policy in India. Development Initiatives through Five Year Plans. Fiscal Policy and Monetary Policy, Constituents of fiscal policy, economic growth, Monetary Policy – objectives, instruments of Monetary Policy – Open market operations, Selective credit control, Bank rate

Assessment of Attainments of PEOs, POs, PSOs:

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

Assessment of COs:

1. Assignment on writing blog article on topics related to Business Economics will be given and submission of write up followed by viva.
2. Day to day articles on the Business Economics will be shared in class group or gclass.
3. presentation on various topics related to Business Economics will be encouraged from the students

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

Year - Semester	I/I	L: T/A: P: C	4: 0: 0: 4
Course Code	21SC1103	Title of the Course	Principles Of Management

1. COURSE SIZE AND INSTRUCTION METHOD

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

Total Semester hours: 4 x 15= 60Hours

Mentoring Hours: As per Time Table

2. COURSE DETAILS

2.1 This course introduces the concepts of Management to the students. It gives learners the overall activities of business organization right from planning to Direction. 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.

2.2 COURSE OBJECTIVES

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

2.3 COURSE OUTCOMES

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

- **Identify(1)** all the functions of management, organization structure and hierarchy.
- **Analyse (4)** the Meaning, of Planning, concepts, importance.
- **Relate(3)** the Delegation of Authority ,its elements, barriers; Centralization and Decentralization of Authority
- **Interpret (2)** the ability to design recruitment and selection procedures and management of a business firm.
- **Explain(6)** the concepts, importance and tools of control.

2.4 COURSE CONTENT

Unit I: Introduction

(12 Hours)

Management – definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills.

Different Schools of Thoughts: Classical School – contributions of Taylor and Henri Fayol; Neo-classical school – Human Relations approach and Behavioural Science Approach; Modern School – System approach and Contingency approach.

Unit II: Planning

(10 Hours)

Steps, types, premises, barriers to effective planning and remedial measures; strategic planning – concept; forecasting – concept, techniques

Unit III

(10 Hours)

Organizing Concept, importance, principles; different organization models – line and staff, Functional; Departmentation – need, basis, principles; Delegation of Authority – elements, barriers; Centralization and Decentralization of Authority; Span of Management – concept and determining factors – Management by Objectives (MBO), Management by Exceptions (MBE).

Unit IV: Staffing and Directing

(10 Hours)

Staffing – Staffing – Nature and Importance of Staffing, Man Power Planning.

Recruitment - Meaning, Sources of recruitment, Selection – Meaning, Selection procedure. Training – Meaning, training need identification, methods of training concepts, importance.

Directing – concepts, importance of directing.

Leadership – Concept, importance, types, leadership traits, Tannenbaum and; Schmidt's Model and Blake & Mouton's Model.

Unit V: Motivation, Co-ordination and Control

(10 Hours)

Motivation – Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

Coordination – concepts, importance, principles and implementation techniques.

Control – concepts, importance and tools of control.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by (i) **Internal Assignments** (ii) **Semester End Examination..**

Assessment of Cos

Oral Lecture, discussion on case lets or studies, Fact sheet, Collection of data from different Banks, Calculation procedure using spread sheet in the class room, interpretation of results and taking managerial decision-making, Peer learning in classroom discussion and action learning with individual and group presentations

Evaluation

Students will be graded on:

1. Class participation: 5%
2. IAT: 20%
3. Quiz: 15%
4. Individual Report: 10%
5. Team Work: 10%
6. In class final examinations: 40%

2.5 RECOMMENDED TEXT BOOKS

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

2.6 RECOMMENDED REFERENCE BOOKS

- Hitt, M. A., Black, J. S., & Porter, L. W. (2013). Management (3rd ed). Boston: PrenticeHall.
- Drucker, P. F. (1999). Management (Rev. ed.). New York: Harper Collins.
- Mintzberg, H. (2009). Managing. San Francisco: Berrett-Koehler Publishers, Inc.

Year - Semester	I / I	L: T/A: P: C	2: 0: 0:2
Course Code	21SC1105	Title of the Course	Environmental Studies

1. COURSE SIZE AND INSTRUCTION METHOD

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

Total Semester hours: 2x 15= 30 Hours

Mentoring Hours: As per Time Table

2. COURSE DETAILS

2.1 COURSE AIM AND SUMMARY:

The subject tries to Understand the ecosystems, energy flow in different ecosystems, to study natural, renewable and non-renewable resources, to categorically analyze bio diversity and conservation, types of conservation and hotspots in India, Environmental pollution – types, causes, effects and control mechanisms, Acts for environmental issues and case studies.

2.2 COURSE OBJECTIVES

- Environmental Studies intends to sensitize students on the mandatory need for an ecosystem for sustained existence, conservation of different regions, ecosystems on the earth.
- The introduction to the concept of co-existence, balance in nature, Human intervention in nature, National policies to maintain, retain and sustain nature shall significantly bring out the purpose of studying Environmental Studies.
- To familiarize few of the policies and Acts related to maintaining ecosystem.

- To provide opportunities to the students to study cases related to waste management to better the eco system

2.3 COURSE OUTCOMES

	Outcomes	BT levels
1	Examine and describe the importance of Balance innature	L 1 – describe, examine
2	Modify choose to participate in the need to create environment conducive for co-existence	L – 2 modify, choose
3	Identify and compare the results/Impact of choosing not to push ecosystem towards endangerment and extinction	L – 3 identify, compare
4	Demonstrate the economic, social, ethical, aesthetic and Informational value from environment.	L-4 - demonstrate
5	Recognize suitable Act to bring corrective measures to get over environmental issues.	L – 4 recognize

2.4 COURSE CONTENT

Unit I: Introduction to environmental studies & Ecosystems

(6 Hours)

- Multidisciplinary nature of environmental studies
- Scope and importance; Concept of sustainability and sustainable development, What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, foodwebs and ecological succession. Case studies of the following ecosystems: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit II

(5 Hours)

Natural Resources: Renewable and Non-renewable Resources • Land resources and land use change; Land degradation, soil erosion and desertification. • Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. • Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). • Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit III

(5 Hours)

Biodiversity and Conservation • Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots • India as a mega-biodiversity nation; Endangered and endemic species of India • Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. • Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit IV

(5 Hours)

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution • Nuclear hazards and human health risks • Solid waste management: Control measures of urban and industrial waste. • Pollution case studies, Environmental Policies & Practices • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture

Unit V

(5 Hours)

Human Communities and the Environment • Human population growth: Impacts on environment, human health and welfare, Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). • Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. • Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Assessment of Attainments of PEOs, POs, PSOs:

The student's EVS Skills and the learning promotes

1. Observation and Reporting
2. Exploring, sharing, narrating and drawing,
3. Picture- reading, making pictures, collecting and

4. Recording information to take action, then the objective of a program with EVScourse is measurable through such outcomes.

Assessment of COs:

- Class participation: Attendance and class interaction
 - Case study
 - Assignments
 - Class presentation / Ppt
 - Quiz
 - Internal assessment test
 - Guest Lecture
- IAT – 20%
 - CBT – 15%
 - 25% - teacher's evaluation

2.5 RECOMMENDED TEXT BOOKS: Nil

2.6 RECOMMENDED REFERENCE BOOKS:

1. Main Readings: 1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006. 6. Grumbine, R. Edward, and Pandit, M.K. 2013.
6. Threats from India's Himalaya dams. Science, 339: 36-37. 7. McCully, P. 1996.
7. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books. 8. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
8. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
9. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
10. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. (P)Ltd.
11. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
12. Rosencranz, A., Divan, S., & Noble, M. L. 2001.
13. Environmental law and policy in India. Tripathi 1992.
14. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.

Year - Semester	I/I	L: T/A: P: C	4: 0: 0:4
Course Code	21SC1106	Title of the Course	Mathematics for Business

1. COURSE SIZE AND INSTRUCTION METHOD

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

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hours: As per Time Table

2. COURSE DETAILS

2.1 OVERVIEW

This course is introduced to familiarise the students with the basic concepts of Mathematical tools and its usefulness in Managerial decisions. Further, when information is plenty, students will be able to make informed decisions and interpret using basic mathematical concepts taught in this course in their business situations across Industry

2.2 COURSE OBJECTIVES

- To develop knowledge in formulating a linear and simultaneous equations and solve it
- To introduce the students with the calculation of progression .
- To provide conceptual and working knowledge of Matrices and Determinants
- To learn the methods of solving problems on simple interest, compound interest, annuities, sinking funds, etc
- To familiarize students with the applications of permutation and combination in business decision-making.

2.3 COURSE OUTCOMES

	Outcomes	Bloom's Taxonomy Level
CO1	Apply facts in framing theory of equations and solve it	Apply-Level3
CO2	Assess the purpose of progression in commercial application.	Assess -Level 3
CO3	Use the conceptual and working knowledge of Matrices and Determinants	Use- Level 2
CO4	Analyse real world scenarios to recognize the use of simple interest and compound interest and formulate problems related to permutations and combinations	Analyse- Level 3

2.4 COURSE CONTENT

Unit I: Number System & Theory of Equations**(12 Hours)**

Introduction-Types of Numbers-Natural Numbers, Odd, Even Numbers, Prime, composite numbers, Integers, rational & Irrational Numbers – Problems on HCF and LCM. Meaning of Equations- Simple linear, Simultaneous Equation (Two Variables - Elimination and substitution Method only), Quadratic Equation (Factorization and Formula Method only) - problems on Commercial Application.

Unit II: Progression**(10 Hours)**

Arithmetic Progression- Finding the nth term, Sum to 'n' terms and insertion of Arithmetic Means-Problems on Business Application of Arithmetic Progression.

Geometric Progression- Finding the nth term, Sum to 'n' terms and insertion of Geometric Means Problems on Business Application of Geometric Progression.

Unit III: Matrices and Determinants**(14 Hours)**

Meaning and Types of Matrices, Operations of addition, Subtraction, Multiplication of two Matrices, Laws of Matrices, Inverse of a matrix. Determinants- Properties of Determinants, Solution of system of Linear equation in two variables using Matrix Method and Cramer's Rule Application Problems in Commerce.

Unit IV: Financial Mathematics**(10 Hours)**

Ratios and Proportion- Rules relating to Ratio, Forms and Rule of proportion-Stocks and Shares Brokerage- Interest Calculation- Simple and Compound interest, Annuities, Discount, Present and Future Value- problems on commercial application.

Unit V: Permutations and Combinations**(6 Hours)**

Introduction- Fundamental Principle- Rule of Permutation, Permutation of Like Things Combination- Rule of Combination- Problems on Business Application.

Assessment of Attainments of PEOs, POs, PSOs:

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

Assessment of COs:

Assessment Component	Description	Weightage
CIA I	Internal Assessment test	20%
CIA II	Computer based assessment	15%
CIA III	Assignments	25%
Semester end Examination	Written examination conducted for 3 hours duration	40%
	Total	100%

2.5 RECOMMENDED TEXT BOOKS

15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
19. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.
20. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

Year - Semester	I / II Semester	L: T/A: P: C	4: 0: 0:4
Course Code	21SC1201	Title of the Course	Quantitative Methods For Business

1. COURSE SIZE AND INSTRUCTION METHOD

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

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hours: As per Time Table

2. COURSE DETAILS

2.1 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 and Index numbers. Overall, this course helps the learners to make a data driven business decisions.

2.2 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 familiarise the students with identification of relationship between variables and analysing the impact of variables.
- To apprise the students with time series analysis to forecast business metrics.
- To train the students to compare the variations in prices of different commodities and measure the purchasing power of money.

2.3 COURSE OUTCOMES:

	Outcomes	Bloom's Taxonomy Level
CO1	Describe the concepts of statistics and illustrate Graphical and Diagrammatic representation of data.	Describe- Level 1
CO2	Compute the measures of dispersion for analysing the spread of the data.	Compute- level -2

CO3	Analyse the relationship between the variables and its impact .	Analyse- Level -4
CO4	Interpret the forecasting of data and compare price variation	Interpret- level -3

2.4 COURSE CONTENT

Unit I: Introduction to Statistics

(08 Hours)

Concepts – Functions of Statistics- Collection of Data – Methods of Collecting data – Methods of Sampling - Classification and Tabulation of Data - Frequency Distribution – Graphs of Frequency Distribution, Graphical and Diagrammatic representation of data.

Unit II: Measures of Central Tendency and Dispersion

(12 Hours)

Mean (Arithmetic and Weighted Average Mean), Median, Mode, Geometric Mean and Harmonic Mean. Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of variation and Lorenz Curve.

Unit III: Correlation and Regression Analysis

(12 Hours)

Correlation – Scatter Diagram – Karl Pearson’s coefficient of correlation – Rank correlation, Probable error – Regression, Linear Regression, Regression equation, Method of Least Square.

Unit IV: Time Series Analysis

(10 Hours)

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

Unit V: Index Numbers

(10 Hours)

Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher Ideal method including Time and Factor Reversibility tests – Consumer Price Index.

Assessment of Attainments of PEOs, POs, PSOs:

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

Assessment of COs:

Assessment Component-Description-Weightage

- CIA I-Internal Assessment test-20%
- CIA II-Computer based assessment-15%
- CIA III-Assignments-25%
- Semester end Examination-Written examination conducted for 3 hours duration-40%
- -Total-100%

2.5 RECOMMENDED TEXT BOOKS

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

2.6 RECOMMENDED REFERENCE BOOKS

- G C Beri, “Business Statistics”, Second Edition, Tata McGraw Hill Education Publications, 2006

Year – Semester	I – II	L: T/A: P: C	4: 0: 0:4
Course Code	21SC1202	Title of the Course	Organizational Behaviour

1. COURSE SIZE AND INSTRUCTION METHOD

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

Total Semester hours: 4x15=60Hours

Mentoring Hours: As per Time Table

2. COURSE DETAILS

2.1 COURSE AIM AND SUMMARY

This course provides a comprehensive analysis of individual and group behavior in organizations. Its purpose is to provide an understanding of how organizations can be managed more effectively and at the same time enhance the quality of employees worklife. The topic include organisational behaviours models, Individual behaviour, group behaviour, leadership theories, Organisational culture ,climate, managing change and resistance to change among employees and gender sensitive workplace.

2.2 COURSE OBJECTIVE

- To develop an understanding on basic elements that shape human behaviour and provide an in-depth look at key factors essential for the successful execution of managerial roles and responsibilities.
- To learn the implication of OB in today's organization work life.
- To help the students to develop cognizance of the importance of human behaviour.
- To enable students to describe how people behave under different conditions and understand why people behave as they do. 3
- To provide the students to analyse specific strategic human resources demands for future action.
- To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be

2.3 COURSE OUTCOMES: On completion of course

	Outcomes	Bloom's Taxonomy Level
CO1	Better understanding of how individual and group behaviour play a role in organizational work-life.	Understanding – Level 2
CO2	Apply the skills to manage individual and group behaviour steering towards organizational effectiveness; challenges faced and coping strategies adopted by managers while introducing changes in the organization	Apply – Level 3

	Outcomes	Bloom's Taxonomy Level
CO3	Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.	Demonstrate – Level 3
CO4	Analyze the complexities associated with management of the group behavior in the organization.	Analyse – Level 4

Unit I: Focus and Purpose

(10 Hours)

Definition, need and importance of organizational behaviour – Nature and scope – Frame work – Organizational behaviour models – Application in Management Contributions of other disciplines to OB–Emerging issues in Organizational Behaviour.

Unit II: Individual Behaviour

(12 Hours)

Personality – types – Factors influencing personality – Approaches to understanding personality – The Big Five Model, DISC and FIRO-B, John Holland Test and other related approaches.

Learning – Types of learners – Learning process – Learning theories – Organizational behaviour modification.

Emotions – Emotional Labour – Emotional Intelligence – Theories.

Attitudes – Characteristics – Components – Formation – Measurement. Values. Perceptions – Importance – Factors influencing perception – Interpersonal perception, Impression Management.

Motivation – Importance – Types – Content theories like Hierarchy model, Two factor theory, David McClelland theory – Process theories like Vroom's expectancy theory, Adam's Equity theory, Porter and Lawler model – Effects on work behavior.

Unit III: Group Behaviour

(10 Hours)

Organization structure – Formation – Groups in organizations – Influence – Group dynamics – Emergence of informal leaders and working norms – Group decision making techniques – Team building – Interpersonal relations – Communication – Control.

Unit IV: Leadership and

(8 Hours)

Meaning – Importance – Leadership styles – Theories – Leaders Vs Managers – Sources of power – Power centers – Power and Politics.

Unit V: Dynamics of Organizational Behaviour

(12 Hours)

Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behavior. Organizational change – Importance – Stability Vs Change – Proactive Vs Reaction change – the change process – Resistance to change – Managing change. Stress – Work Stressors – Prevention and Management of stress – Balancing work and Life. Organizational development – Characteristics – objectives – Organizational effectiveness Developing Gender sensitive workplace.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

- Conducting final examination.
- Presentation.
- Assignment.
- Group Task activity

Assessment of COs:

- IAT – 20%
- CBT -15%
- Teachers Evaluation - 25%

2.5 RECOMMENDED TEXT BOOKS

K .Aswathappa: Organizational Behaviour, Himalayan Publishing House, 12th Edition

2.6 RECOMMENDED REFERENCE BOOKS:

- Stephen P Robbins, et al: Organizational Behavior, Pearson Publication
- John W Newstrom& Keith Davis: Organizational Behaviour, McGraw Hill.
- P G Aquinas: Organizational Behaviour, Excel Books.

Year - Semester	I / II	L: T/A: P: C	3: 0: 0:3
Course Code	21SC1204	Title of the Course	Business Communication

1. COURSE SIZE AND INSTRUCTION METHOD

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

Total Semester hours: 3 x 15= 45 Hours

Mentoring Hours: As per Time Table

2. COURSE DETAILS

2.1 COURSE AIM AND SUMMARY WILL ENABLE STUDENTS TO :

- Understand to use appropriate official, formal language to communicate for business
- Assess the types of barriers to communication
- Choose appropriate formats and medium to communication in business activities

- Speaking, writing, reading and listening skills for business
- Aspects of non-verbal in soft skills in building relations for business

2.2 COURSE OBJECTIVES

- To facilitate the learners to enhance their basic skills to organize and express ideas through speaking and writing.
- To develop competencies and capabilities. This course develops and strengthens work related skills making the learners confident in managing the communication tools effectively and efficiently.
- Communication in business and official scenario. Developed inter and intra personal communication skills.
- To be able to apply critical and creative thinking abilities for effective communication and for the process of communication to be fruitful and complete. Ability to build and establish good relationships for business

2.3 COURSE OUTCOMES

	Outcomes	BT levels
C01	Ability to choose/use formal language that are basic to business environment in which verbal and non-verbal aspects add value to business dealings	Choose - L2
C02	Developed ability to interpret and practice to frame and structure frequent, daily official communication	Interpret - L2
C03	students can be better in arranging/expressing and presenting CVs, documents, official letters for future reference	Arrange - L1 2.4 (6 Hours)

**COURSE
CONTENT**

	Outcomes	BT levels
CO4	students to understand to categorize the importance of soft skills in oral communication	Categorize – L4
CO5	Students will be better in identifying the need to write job applications differently to suit the profile with improved self esteem	Identify – L1

Unit I: Communication

(5 Hours)

Meaning, definition, process of communication, channels of communication, nature of communication, importance and need for communication, 7 C's in communication, Barriers to communication, , methods to overcome barriers, effective communication letters - Inter/intra personal communication, Definition, Verbal and Non-verbal communication, importance of verbal and non-verbal communication in personality building, understanding importance of cultural similarities and differences in office environment.

Unit II

(8 Hours)

Business writings, Scope of business letters, Professional/official writings, Formats, Difference between Formal and informal letters, Routine Business letters – job application (cover letter, resume, and Curriculum vitae), Inter office/intra office – memos, orders, notices, circulars, reports, proposals, emails. Meetings, barriers to meetings, agenda, Meaning definition – Technical Writing, Business writings

Unit III

(8 Hours)

Meetings, Agenda, types of meetings, seminar, conference, minutes of the meeting, barriers to meetings, overcoming barriers, differences among GD, conference, seminar and meetings. Attributes of manager, difference between administration and management.

Unit IV

(8 Hours)

Soft skills, Importance of soft skills, usage of language, fluency in language, personality development, team work, time management, importance of self-esteem, positive attitude, self-motivation, perceptions, value systems, assertiveness. Skill development, Speaking Skills, Speech process, conversations, podium talks, speech writing – welcome speech, condolence speech, announcements, vote of thanks, Citations and references, Formats in citations – APA &MLC; power point presentations, paraphrasing, note taking, leaving and taking information,

Nature and scope of public relations in Corporate Communication, Process of PR, Tools in PR, PR policies, code of conduct, attributes of PR practitioners, Employee's relations; Stockholder relations; customer relations; Community relations; supplier relations; distributor and dealer relations; Government relations; Investor's relations; Media relations; Educational institutional relations, advertisement, propaganda, publicity.

Assessment of Attainments of PEOs, POs, PSOs:

Through this program what students will attain is confidence through fluency in communication. The program will specifically be able to improve verbal and non-verbal skills. Students are also expected to use soft skills in business/official communication to make an impact and leave impressions.

Assessment of COs:

- Class participation: Attendance and class interaction
 - Letter writing activities
 - Assignments
 - Class presentation / Ppt – presentation skills
 - Quiz, case studies
 - Internal assessment test
- IAT – 20%
 - CBT – 15%
 - Teacher's evaluation – 25%

2.5 RECOMMENDED TEXT BOOKS

1. M Ashraf Rizvi : Effective Technical Communication, Tata MaGraw Hill
2. Meenakshi Raman & Prakash Singh : Business communication, Oxford University Press

2.6 RECOMMENDED REFERENCE BOOKS

1. Asha Kaul : Business Communication, New Delhi Prentice Hall

SEMESTER/YEAR : II SEMIY

R

COURSE CODE : 21SC1205

TITLE OF THE COURSE : ADVERTISING & PUBLIC RELATIONS

Course Objectives:

- The objective is to enable the students to understand the importance of planning, decision making and execution of the Public Relations Officer.
- To have a strategic process to establish and maintain public relations with internal and external agencies.
- To introduce the traditional and modern-day technical tools to build corporate image.
- To discuss the critical role of branding, image building and CSR for improvement and development of the organization.
- To advertise services and the products available that enables sustenance of the company.
- To get noticed in the society for the right reasons and at right time.

- To empower students with corporate communication skills in corporate culture.

Course Outcomes:

- The students shall be better in identifying an appropriate tool for corporate communication to build image and brand of the organization.
- The outcome shall be that the students will be better able to demonstrate and understand the market and strategically plan and prepare services and products to suit the society and meet demands and needs.
- The student shall be better able to assess and arrive at a solution creatively, exhibit proactiveness and cater to the crisis management within his limitations.

Advertising & Public Relations - 2 Credit Course - 30 hours		
Unit-I	ADVERTISING: Advertising – Meaning – Importance – Types – Advantages – Criticism. Preparation of an Advertisement Copy – qualities of a Good Advertisement Copy – Advertisement Media – Meaning – Kinds of Media – Advertising Agencies - Roles and Importance – Function – Advantages.	5Hrs.
Unit-II	SALES FORCE MANAGEMENT: Recruitment and selection of salesman – Training – Contents of Training – Methods of Training, Remuneration to salesman – Objectives – Essentials of Good remuneration plan - Supervision and Control of Salesman – Requisites of Effective Control of Salesman – Methods – reports and records – Sales territory and sales quota and field supervision – Motivating sales personnel – Need and methods.	5 Hrs.
Unit-III	Nature and Process of Public Relations Definition of PR, relevance of public relations in modern societies; Principles of Public Relations in corporate organizations; Attributes of Public Relations Practitioner, Differentiating public relations from propaganda, advertising and publicity; Code of conduct for PR professional, PR Process; Fact finding, planning, implementation and evaluation; organizational structure of PR department and its functions, In-house Department and PR counselling firms; advantages and limitations.	8 Hrs.
Unit-IV	Tools of Public Relations Institutional Publications: House journals; House advertisements; Print and electronic media, Social media; Corporate advertising; Photographs, films, Audio-visual displays, New Media and new communication Technologies; News releases and press conferences; Media tours, Public service announcements/ads; Special events; openhouse-exhibitions-demos.	6Hrs.
Unit-V	Types of PR Policies: Internal publics and external publics Employees relations; Stockholder relations; customer relations; Community relations; supplier relations; distributor and dealer relations; Government relations; Investors relations; Media relations; Educational institutional relations; NGOs; Role of public relations in government; Recent trends in PR Strategies - Local government, state/Central Government.	6 Hrs.

References

- Singh J K , 2004, Media and Public relations, APH Publishers.
- Singh J K , 2004, Media and Public relations, APH Publishers.
- K R Balan, 2008, Applied Public Relations and Communication, Sultan Chand & Sons
- Frank Jefkins, 1993, Planned Press and Public Relations, BA & Professional

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 17BC301
TITLE OF THE COURSE : STRATEGIC BUSINESS LEADER –
IL: T/A: P: C : 4 : 1 : 0 : 5

COURSE OBJECTIVE

To apply relevant knowledge, skills, and exercise professional judgement in assessing strategic position, determining strategic choice, and implementing strategic action through beneficial business process and structural change.

UNIT I

Strategic position - The need for, and purpose of, strategic and business analysis, Environmental issues affecting the strategic position of, and future outlook for, an

organisation, Competitive forces affecting an organisation, Marketing and the value of goods

and services, The internal resources, capabilities and competences of an organisation, The expectations of stakeholders and the influence of ethics and culture.

Strategic choices - The influence of corporate strategy on an organisation, Alternative approaches to achieving competitive advantage, Alternative directions and methods of development.

Strategic action - Organising and enabling success, Managing strategic change, Understanding strategy development.

UNIT II

Business and process change - Business change, The role of process and process change initiatives, Improving the processes of the organisation, Software solutions.

Information technology - Principles of information technology, Principles of e-business, E-business application: upstream supply chain management, E-business application: downstream supply chain management, E-business application: customer relationship

management.

UNIT III

Project management - The nature of projects, Building a business case, Managing and

UNIT IV

Financial Analysis - The link between strategy and finance, Finance decisions to formulate and support business strategy, The role of cost and management accounting in strategic planning and implementation, Financial implications of making strategic choices and of implementing strategic actions .

UNIT V

People - Strategy and people: leadership, Strategy and people: job design, Strategy and people: staff development

SKILL DEVELOPMENT

1. Assess the strategic position of an organisation
2. Evaluate the strategic choices available to an organisation
3. Evaluate and redesign business processes
4. Integrate appropriate information technology solutions to support the organisation's strategy
5. Assess the role of leadership and people management in formulating and implementing business strategy

REFERENCE BOOKS:

1. Business Analysis - BPP Learning Media
2. Business Analysis - Kaplan Publishing
3. Business Analysis - Becker Professional Education
- 4 Business Analysis - London School of Business and Finance
5. Business Analysis - Emile Woolf International

SEMESTER/YEAR : V SEM
COURSE CODE : 17BC302
TITLE OF THE COURSE : STATISTICS FOR
BUSINESSL: T/A: P: C : 3 :0 : 2 : 4

COURSE OBJECTIVES:

To enable students to grasp the fundamentals of Statistics for interpreting business data.

UNIT – 1: Introduction to Statistics:

Background and Basic Concepts: Introduction – Meaning and Definition of Statistics Function – Scope – Limitations. Distrust of Statistics.

UNIT – 2: Measures of Central Tendency:

:Introduction – Types of averages – Arithmetic Mean (Simple and Weighted) – Median – Mode.

UNIT – 3: Measure of Dispersion:

Range – Quartile Deviation – Mean Deviation – Standard Deviation and Coefficient of Variation.

UNIT – 4: Correlation and Regression Analysis:

Meaning – Types – Probable error – Karl Person's and Rank Correlation (Excluding bivariate and Multi correlation).

UNIT – 5: Index Numbers:

Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher Ideal method including Time and Factor Reversibility tests – Consumer Price Index.

Skill Development:

- Preparation of Model Questionnaire.
- Collection of Data and computation of various averages.
- Analysis of data by computing standard deviation and coefficient of variation.
- Comparing and correlating data.
- Construction of Index Numbers from the collected data.
- Presentation of data in graphs and diagrams.

BOOKS FOR REFERENCE:

- 1.S P GUPTA: Statistical Methods- Sultan Chand, Delhi
- 2.Dr. B N GUPTA: Statistics (Sahitya Bhavan), Agra.
- 3.C B GUPTA: Statistics, Himalaya Publications.
- 4.ELLAHANCE : Statistical Methods
- 5.Sancheti & Kapoor : Statistics Theory, Methods and application.
- 6.Chikkodi & B.G. Satya Prasad: Business Statistics, Himalaya Publications.
- 7.J.S. Chandan, Business Statistics.
- 8.Agarwal, Business Statistics.
9. Sharma, Business Statistics, Pearson.

SEMESTER/YEAR : V SEM
COURSE CODE : 17BC305
TITLE OF THE COURSE : BANKING LAW &
PRACTICE: T/A: P: C : 1 : 0 : 2 : 2

COURSE OBJECTIVES: To familiarise the students to understand the law and practice of banking including the latest trends in banking.

UNIT-1: Introduction to Banking:

Introduction – meaning and definition of bank – banking-types of banks. Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Credit Creation of Commercial Banks – Reserve Bank of India-functions of RBI.

General relationship between Banker and Customer-Debtor and Creditor relationship, subsidiary relationship. Special relationship between Banker and Customer.

UNIT- 2:: Paying Banker and Collecting-Banker:

:meaning of paying banker – payment of cheques and protection to the paying banker-dishonors of cheques – grounds – payment of cheque and other instruments – mandatory

functions of the banker. Meaning of collecting banker – collection of cheques and other instruments- protection to the collecting bankers under the negotiable instruments Act – Endorsements – different type of endorsements – forged endorsements. Holder of value – holder /payment in due course

UNIT – 3: Types of Customers and Account holders

Procedure and practice is opening and conducting the accounts of customers particularly individuals including minors – joint account holders. Partnership firms – joint stock companies with limited liability-executors and trustees-clubs and associations-joint Hindu family etc. Step to be taken on death, lunacy, bankruptcy, winding up or in cases of pension-certificate of deposit.

garnishee orders-non-resident accounts – accounts of Govt. Departments, payment of

UNIT-4: Principles of Bank Lending:

Different kinds of borrowing facilities granted by banks such as Loans, cash credit,

UNIT-5: Banking Innovations

New technology in Banking- E-services- Debit and Credit cards. Internet Banking, ATM..Electronic Fund Transfer, MICR, RTGs, NEFT, DEMAT.

SEMESTER/YEAR : VI SEM
COURSE CODE : 17BC308
TITLE OF THE COURSE : STOCK AND COMMODITY
MARKETSL: T/A: P: C : 3 :0 : 2 : 4

COURSE OBJECTIVE:

The objective is to provide students with a conceptual frame work of stock markets and Commodity markets, functionaries in these markets and their mode of trading.

UNIT:1 AN OVERVIEW OF CAPITAL AND COMMODITIES MARKETS:

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of

shares/Buy back of shares, Issue mechanism. Meaning of Commodities and Commodities Market, differences between stock market and commodities market.

UNIT:2 STOCK MARKET:

History, Membership, Organization, Governing body, Functions of stock Exchange, online trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types (in brief).

UNIT:3 TRADING IN STOCK MARKET:

Patterns of Trading & Settlement–Speculations–Types of Speculations–Activities of Brokers– Broker Charges– Settlement Procedure, National Securities Depository Ltd.(NSDL), Central Securities Depository Ltd.(CSDL) (in brief).

UNIT:4 COMMODITIES MARKET:

History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market—physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges.

UNIT:5- TRADING IN COMMODITY MARKETS:

Patterns of Trading & Settlement, Efficiency of Commodity Markets-Size of volumes of Commodities

SKILL DEVELOPMENT

- Prepare the list of recognized stock exchanges in India
- Prepare the process chart of online trading of shares and debentures.

SEMESTER/YEAR : VI SEM
COURSE CODE : 17BC310
TITLE OF THE COURSE : INTERNATIONAL BUSINESS
L: T/A: P: C : 3 : 1 : 0 : 4

COURSE OBJECTIVES

The objective of this subject is to facilitate the students in understanding International Business in a multicultural world.

UNIT1: INTRODUCTION TO INTERNATIONAL BUSINESS

Meaning and Definition of International Business—Theories of International Trade—Economic Theories—Forms of International Business-Nature of International Business

UNIT2: MODES OF ENTRY INTO INTERNATIONAL BUSINESS

Mode of Entry— Exporting— Licensing—Franchising—Contract Manufacturing—Turn Key Projects—Foreign Direct Investment—Mergers, Acquisitions and Joint Ventures—Comparison of different modes of Entry.

UNIT3: GLOBALIZATION

Globalization: Meaning-Features—Stages—Production—Investment and Technology, Globalization—Advantages and Disadvantages— Methods and Essential Conditions for Globalization.

MNC's and International Business: Definitions—Distinction between Indian Companies— MNC—Global Companies and TNC—Organizational Transformations —Merits and Demerits of MNC's in India

UNIT4: INTERNATIONAL MARKETING INTELLIGENCE

Information required—Source of Information— International Marketing Information System and Marketing Research.

UNIT5: EXIM TRADE

Export Trade, Procedure, Steps & Documentation, Direction of India's Trade-Export Financing- Documents related to Export Trade- Export Marketing-Import Trade, Procedure, Steps, Documentations and Problems-EXIM Policy-Balance of Payment- Disequilibrium and Measures for Rectification-Institutions connected with EXIM Trade.

SKILL DEVELOPMENT

- ❑ List any three MNC's operating in India along with their products or services offered.
- ❑ Prepare a chart showing currencies of different countries
- ❑ Tabulate the foreign exchange rate or at least 2 countries for 1 month
- ❑ Collect and Paste any 2 documents used in Import and Export trade.

BOOKS FOR REFERENCE:

- ❑ Dr.Aswathappa International Business, TataMcGrawHill.
- ❑ P.SubbaRao–International Business–HPH
- ❑ ShyamShukla; International Business, Excel Books.
- ❑ Francis Cherunilam; International Business, Prentice Hall of India
- ❑ MahuaDutta, International Business, I.K.Intl
- ❑ J.Maskeri-International Business
- ❑ RosyJoshi; International Business, Kalyani Publishers.
- ❑ Venkataramana .K ,International Business, SHBP.
- ❑ Subhasre S–International Business, HPH.

SEMESTER/YEAR : VI SEM
COURSE CODE : 17BC311
TITLE OF THE COURSE : BUSINESS INFORMATION SYSTEMS AND
ANALYTICSL: T/A: P: C : 3 : 1 : 0 : 4

OBJECTIVE:

The objective of this subject is to provide an insight into the way computerized information systems impact how the accounting data is captured, processed, and communicated. It introduces the technology, procedures, and controls that are necessary in modern accounting field.

UNIT– 1:THE INFORMATION SYSTEM

The Information Environment- What Is a System? An Information Systems Frame work, AISSubsystems, A General Model for AIS, Acquisition of Information Systems Organizational Structure -Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function. Evolution of Information System Models-The Manual Process Model, The Flat-File Model, The Database Model, The REAModel, Accountants as System Designers, Accountants as System Auditors

UNIT– 2: INTRODUCTION TO TRANSACTION PROCESSING

An Overview of Transaction Processing - Transaction Cycles, The Expenditure Cycle, The Conversion Cycle, The Revenue Cycle, Accounting Records-Manual Systems, The Audit Trail, Computer-Based Systems, Documentation Techniques-Data Flow Diagrams and Entity Relationship Diagrams Flowcharts , Record Layout Diagrams, Computer-Based Accounting Systems – Differences between Batch and Real-Time Systems, Alternative DataProcessing Approaches, Batch Processing Using Real-Time Data Collection, Real-Time

UNIT– 3: COMPUTER-BASED INFORMATION SYSTEMS

Automating Sales Order Processing with Batch Technology, Keystroke, Edit Run, Update Procedures, Re engineering Sales Order Processing with Real-Time Technology,

Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Point-of-Sale(POS)Systems, Daily Procedures, End-of-Day Procedures, Reengineering Using EDI , Reengineering Using the Internet. Control Considerations for Computer-Based Systems. PC-Based Accounting Systems-PC Control Issues.

UNIT– 4: BUSINESS RELATED TECHNOLOGIES

Integrated Management Information , Software for decision support, Group decision making, Enterprise wide computing, Supply chain management system, Knowledge management system, Customer relationship management system, Enterprise Resource Planning, Business Process Reengineering

UNIT– 5: BUSINESS ANALYTICS

Introduction, Predictive analytics, Data Exploration, Clustering, Classification, Market

SKILL DEVELOPMENT:

- Generation of different types of management reports
- Using MS Excel, MS Office
- Preparation of different flow charts-Eg: Information flow in Finance department of a company
- Computerization of transactions and drawing of a Balance Sheet

BOOKS FOR REFERENCE:

1. Marriappa B. Accounting Information System, HPH
- 2.“Accounting Information Systems”, 11/E Marshall B. Romney, Bigham Young University Paul J.Steinbart, Arizona State University, Prentice Hall
- 3.“The Crossroads of Accounting and IT”Donna Kay, AliOvliya,May2011, Hardback,
- 4.“Accounting Information Systems ”International Edition 10th Edition George Bodnar, William Hopwood Aug 2009,.

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE :17BC312
TITLE OF THE COURSE : E-COMMERCE
L: T/A: P: C : 2 : 0 : 0 :2

OBJECTIVE:

The objective of the subject is to familiarize the students with E-Commerce models

UNIT 1. FUNDAMENTALS OF E-COMMERCE

Introduction,E-Commerce–Definition,HistoryofE-commerce,Difference between E-Commerce and E-Business. Comparison of traditional commerce and e-commerce Advantages/Disadvantages of e-commerce,. E-Commerce business models – major B to B,

B to C model, Consumer-to- Consumer(C2C),Consumer-to-Business(C2B)model, Peer to-Peer(P2P)model–emerging trends. web auctions, virtual communities, portals, e-business

revenue models.

UNIT 2. HARDWARE AND SOFTWARE FOR E-COMMERCE

Webserver–Internet–World Wide Web-hardware and software for web servers, web hosting choices–shopping cart.

UNIT3: BUSINESS APPLICATIONS IN E-COMMERCE

Retailing in E-commerce – market research on internet customers- e –commerce for service

sector – Advertising in e-commerce – B2B ecommerce. Supply Chain Management: E-logistics, Supply Chain Portal, Supply Chain Planning Tools (SCP Tools), Supply Chain

Execution (SCE), SCE – Framework, Internet’s effect on supply Chain Power and E-Marketing.

UNIT4: E-COMMERCE PAYMENT AND SECURITY

E-Payment and Protocols-Security schemes against internet fraud. Principles of e-fund transfer, credit and debit card usage, E – Cheque, E – Cash, E – Payment Threats & Protections.

UNIT5: LEGAL AND PRIVACY ISSUES IN E-COMMERCE

E-Commerce Issues & Opportunities in Implementation and Role of Government- Commercial Issues, Infrastructure Issues, Social and cultural issues, Role of Govt. and Policy Recommendations and Emerging trends E-Commerce.

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 17BC313
TITLE OF THE COURSE : INDIAN
SOCIETY L: T/A: P: C : 2 : 0 : 0 : 2

COURSE OBJECTIVES : The course examines the ideas of developments from a sociological perspective. It introduces students to different approaches in understanding development and traces the trajectory of Indian experience with developments from an interdisciplinary perspective

COURSE OUTCOME: Learners will be able to understand market economy and pricing strategies under different competitions.

UNIT1: Ideas of India **8 Hours**

Civilization, Colony, Nation and Society

UNIT2 – Institutions and Processes **10 Hours**

Village, Town and Region; Caste, Religion and Ethnicity; Family and Gender

UNIT3 – Rethinking Developments **10 Hours**

Village, Town and Region; Caste, Religion and Ethnicity; Family and Gender.

UNIT 4- Indian Sociological Traditions **14 Hours**

Caste and Race, Personality, Society , Values, Social Ecology, Tribes in India, Gender and kinship

UNIT 5: Developments of India

14 Hours

Challenges to Civilizations, State and Society
Communalism, Secularism and Nationalism

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 17BC314
TITLE OF THE COURSE :ADVANCEDPERFORMANCE MANAGEMENT
L: T/A: P: C : 4 : 1 : 0 : 5

COURSE OBJECTIVE

To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic development.

UNIT I

(15 Hours)

Strategic planning and control - Strategic management accounting, Performance hierarchy, Performance management and control of the organisation, Changes in business structure and management accounting, other environmental and ethical issues.

UNIT II

(11 Hours)

External influences on organisational performance - Impact of risk and uncertainty on performance management, Impact of other external factors on performance management.

UNIT III

(10 Hours)

Performance measurement systems and design - Performance management information systems, Sources of management information, Recording and processing methods, Management reports.

UNIT IV

(15 Hours)

Strategic performance measurement - Strategic performance measures in the private sector, Divisional performance and transfer pricing issues, Strategic performance measures in not-for- profit organisations, Non-financial performance indicators, The role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Other behavioural aspectsof performance measurement.

UNIT V

(12 Hours)

Performance evaluation and corporate failure - structures, rnative views of performance
Predicting and preventing corporate failure, tegic performance issues in complex business

SKILL DEVELOPMENT

1. Use strategic planning and control models to plan and monitor organisational performance
2. Assess and identify key external influences on organisational performance
3. Identify and evaluate the design features of effective performance management information and monitoring systems
4. Apply appropriate strategic performance measurement techniques

REFERENCE BOOKS:

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

SEMESTER/YEAR : III SEM /II YEAR
COURSE CODE : 19BC2301
TITLE OF THE COURSE : GOODS AND SERVICES
TAXL: T/A: P: C : 4 : 0 : 0 : 4

COURSE OBJECTIVE:

3. The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
4. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

COURSE OUTCOMES

By the end of the course, student will learn the framework of GOODS AND SERVICES TAX

1. Procedure for calculation of CGST, SGCT and IGST.
2. Prepare Tax invoice under the GST Act.
3. Prepare structure of GSTN and its working mechanism.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.

Unit 1: INTRODUCTION TO GOODS AND SERVICE TAX (GST) (10 Hrs.)

Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes
– Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model)
– Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers
and Function . Provisions for amendments.

Unit 2: GST AND TECHNOLOGY (10 Hrs.)

GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax
Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate
with GST system. GSP Eco system.(Theory only).

Unit 3: GST ACTS: CGST Act, SGST Act IGST Act (10 Hrs.)

Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate
turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed
supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service
distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works
contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services,
Intermediary, Location of supplier of service, Location of recipient of service.

Unit 4: PROCEDURE AND LEVY UNDER GST (24 Hrs.)

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for
registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-
resident taxable persons. Exempted goods and services
- Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and
Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value
and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of
taxable supply – Computation of taxable value and tax liability.

Input tax Credit: Eligibility, Apportionment, Inputs on Capital goods, Distribution of credit by Input Service

Distributor (ISD) – Transfer of Input tax credit - Simple Problems on utilization of input tax credit.

Unit 5: ASSESSMENT AND RETURNS

(10 Hrs.)

Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return-

BOOKS FOR REFERENCE:

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication

SEMESTER/YEAR : **IV SEM / III YEAR**
COURSE CODE : **19BC2401**
TITLE OF THE COURSE : **AUDIT AND ASSURANCE**
L: T/A: P: C : **3:2:0: 4**

OBJECTIVE:

This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

Unit 1: INTRODUCTION TO AUDITING

(12 Hrs)

Introduction–Meaning-Definition–Objectives–Differences between Accountancy and Auditing– Types of Audit-Advantages of Auditing–Preparation before commencement of new Audit–Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit –Cost Audit-Management Audit.

Unit 2: INTERNAL CONTROL

(10 Hrs)

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning –Advantages and Disadvantages of Internal Audit– Differences between Internal Check and Internal Audit.

Unit 3: VOUCHING

(12 Hrs)

Meaning- Definition–Importance–Routine Checking and Vouching–Voucher-Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES (12 Hrs)

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill– Investments – Stocking Trade. Liabilities: Bills Payable-Sundry Creditors– Contingent Liabilities.

Unit 5: AUDIT OF LIMITED COMPANIES AND OTHERS (10 Hrs)

Company Auditor – Appointment – Qualification – Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies - Audit of Co - operative societies.

SKILL DEVELOPMENT:

- Collect the information about types of audit conducted in anyone Organization
- Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
- Draft an investigation report on behalf of a Public Limited Company
- Record the verification procedure with respect to anyone fixed asset.
- Draft an audit program

BOOKS FOR REFERENCE:

PN Reddy & Appannaiah, Auditing, HPH
TR Sharma, Auditing, Sahitya Bhavan
BN Tandon, Practical Auditing, Sultan Chand
Dr. Nanje Gowda, Principles of Auditing, VBH
Dr. Alice Mani: Principles & Practices of Auditing, SBH.
K.Venkataramana, Principles And Practice Of Auditing, SHBP.
MS Ramaswamy, Principles and Practice of Auditing.
Dinakar Pagare, Practice of Auditing, Sultan Chand
Kamal Gupta, Practical Auditing, TMH
R.G Sexena-Principles and Practice of Auditing, HPH

SEMESTER/YEAR : IV SEM/II YR
COURSE CODE : 19BC2402
TITLE OF THE COURSE : FINANCIAL REPORTING L: T/A: P: C : 3 : 1 : 0 : 4

COURSE OBJECTIVE:

To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements

UNIT I

The conceptual and regulatory framework for financial reporting - The need for a conceptual framework and the characteristics of useful information, Recognition and

measurement, Regulatory framework, The concepts and principles of groups and consolidated financial statements.

UNIT II

Accounting for transactions in financial statements - Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Financial instruments, Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Government grants, Foreign currency transactions.

UNIT III

Analysing and interpreting the financial statements of single entities and groups -

Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques, Specialized, not-for-profit, and public sector entities.

UNIT IV

Preparation of financial statements - Preparation of single entity financial statements.

UNIT V

Preparation of financial statements - Preparation of consolidated financial statements including an associate.

SKILL DEVELOPMENT

1. Discuss and apply conceptual and regulatory frameworks for financial reporting.
2. Account for transactions in accordance with International accounting standards

SEMESTER/YEAR :
VI SEM / III YEAR

COURSE CODE : 19BC2405
TITLE OF THE COURSE : MANAGEMENT ACCOUNTING
L: T/A: P: C : 3: 2: 0: 4

UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING

(12 Hrs.)

Management Accounting: Meaning – Definition – Objectives – Nature and Scope – Role of Management Accountant – Relationship between Financial Accounting and Management

Accounting, Relationship between Cost Accounting and Management Accounting.

Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.

UNIT 2: RATIO ANALYSIS

(14 Hrs.)

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Calculation of Liquidity ratios, Profitability ratios and Solvency ratios.

UNIT 3: FUND FLOW ANALYSIS

(10 Hrs.)

Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – Problems.

UNIT 4: CASH FLOW ANALYSIS

(14 Hrs.)

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 IndAS-7 (old AS3) – 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 IndAS-7 (old AS 3) (Indirect Method Only).

UNIT 5: MANAGEMENT REPORTING

(6 Hrs.)

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.

SKILL DEVELOPMENT

- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size statements
- Collect statements of an Organization and Calculate Important Accounting ratios
- Draft are portion any crisis in an organization.

SEMESTER / YEAR

: IVSEM/II YR

COURSE CODE

: 19SC2402

TITLE OF THE COURSE

: BUSINESS COMMUNICATION-II

L: T: A: C

: 2: 1: 0: 3

Total: 45 Hours

Course Objectives:

- To facilitate the learners to enhance their basic skill to organize and express ideas in writing and speaking.
- To develop competencies and capabilities. The course develops and strengthens several work related skills making them competent and confident in handling tasks effectively and efficiently.

Course Outcomes:

- To communicate effectively in business settings, it also helps in developing interpersonal, communication skills.
- To be able to apply the critical and creative thinking abilities necessary for effective communication and express ideas in writing and speaking to produce messages suitably customized for the topic.

Skill sets of learners:

At the end of this course learners will be able to:

- Identify and classify the type of communication, exhibit oral and written communication skills.

UNIT-1

Technical Communication.

Meaning, Definition, Scope, technical writing, Style in technical communication.

UNIT-2

Meetings

Meeting, Definition– requirements, Types of meeting how to conduct seminars- conference, How to conduct meeting, Barriers and how to overcome, Agenda, Minutes - difference between meeting and GD.

UNIT-3

Nonverbal Communication.

Nonverbal communication - nature, types, Functions of body language, facial expression, Recent trends in communication- E- mail , MMS, Video conferencing, Understanding cultural effects on communication , Cultural sensitiveness and cultural context.

UNIT-4

Note Taking.

Note writing techniques, Organization Techniques, Methods of sequencing, Schematizing, Outlining and paraphrasing, Techniques of paraphrasing.

UNIT-5

Reference Skills.

Methods of referencing, references for reports, references from independent publication UN published sources, internet

references, indicating the source.

Skill Development: Role plays, Case studies, Games, Video presentation and Short films.

Reference Books

1. M Ashraf Rizvi: Effective Technical Communication, Tata McGraw Hill.
2. Meenakshi Raman & Prakash Singh: Business Communication, Oxford University Press.
3. Asha Kaul: Business Communication, New Delhi Prentice Hall

SEMESTER/YEAR : I SEM/I YR
COURSE CODE : 20BC1101
TITLE OF THE COURSE : FINANCIAL
ACCOUNTING
L: T/A: P: C : 3 : 1 : 0 : 4

COURSE OBJECTIVE: The objective of this course is to acquaint students with the accounting concepts, tools and techniques influencing business decisions

UNIT 1: Introduction to Financial Accounting

Introduction- Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitation of Accounting- Accounting Principles- Accounting Concepts and Accounting Conventions. Accounting Process – Meaning- Process of Accounting – Kinds of Accounts – Rules- Transaction Analysis – Journal – Ledger – Balancing of Accounts - Trail Balance – Financial Statements - Problems

UNIT 2: Accounting through Tally Software

Meaning of Tally Software – Feature- Advantage of Tally Software – Installation. Items on Tally Screen: Menu Options, Creating a New Company, Basic Currency Information, Other Information, Company Features and Inventory Features, Working in Tally – Groups, Ledgers, Writing Voucher, Different Types of Vouchers, Voucher Entry. Problem on Voucher Entry- Trail Balance, Accounts Books, Cash Book, Bank Book, Ledger Accounts, Groups Summary, Sales Register and Purchase Register, Journal Register, Statements of Accounts and Balance Sheet.

UNIT 3: Hire Purchase and Installment Purchase System

Introduction- Meaning – Important Definitions – Hire Purchase Agreements – Hire Purchase Price- Cash Price, Hire Purchase Charges, Net Hire Purchase Price – Net Cash Price – Net Hire Purchase- Important Provisions – Calculation of Interest When Cash Price and Rate of Interest is Given and Rate of Interest is Not Given When Installments Excludes Interest- Calculation of Cash Price – Calculation of Amount of Installments - Journal Entries and Ledger Accounts in The Books of Hire Purchase and Hire Vendor Under Asset Accrual Method. Installments System- Introduction – Meaning – Difference between Hire Purchase and Installments Purchase Systems (Theory Only)

UNIT 4: Royalty Accounts

Introduction – Meaning – Technical Terms – Royalty – Landlord – Tenant- Minimum Rent – Short Working – Recoupment of Short Working Under Fixed Period - Floating Period – Treatment of Strike And Stoppage of Work – Accounting Treatment – in The Book of Lessee- When Royalty is Less Than Minimum Rent- When Royalty is Equal to Minimum Rent – When The Right of Recoupment is Lost, When Minimum Rent Account Method is Followed – Preparation of Ledger Accounts – Royalty Account, Land Lord Account – Short Workings Accounts – Minimum Rent Account When Minimum Rent is Required.

UNIT 5: Conversion of Single Entry to Double Entry

Introduction – Need For Conversion – Preparation of Statement of Affairs – Cash Book – Total

Debtors Account – Total Creditors Account- Bills Receivables – Bills Payables Account- Trading And Profit And Loss Accounts- Balance Sheets

REFERENCE BOOKS

- Dr. S.N. Mahaswari , Financial Accounting, Vikas Publishing
- BS Raman, Financial Accounting, UNITED Publishers
- Grewal and Gupta, Advanced Accounting, S Chand Publishing
- Radhaswamy and RL Gupta, Advanced Accounting
- S.Kr. Paul, Advanced Accounting
- PC Tulasian , Pearson Editions, Introduction to Accounting
- Jain & Narang, Financial Accounting, Kalyani Publishers

SEMESTER/YEAR : II SEM/I YR
COURSE CODE : 20BC1201
TITLE OF THE COURSE : BUSINESS INFORMATION
SYSTEML: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

- To enable students to understand the meaning of MIS.
- To highlight the importance of Management Support Systems.
- Develop the understanding of functional information systems.
- Enable students to understand information resource management.
- Develop an understanding about the purpose of database systems.

Course Outcome:

- To analyse and model the flow of information through business processes
- Applying networking concepts and technologies to support business needs
- To align information systems and services with business strategy and formulate plans for the retrieval and analysis of supporting data

Skill sets of Learners:

- Students understand the importance of software technology , trends in analytics. and manage data using databases.

Unit 1: Meaning and definition of Information Systems

Need for information and information system – business information system – Features of

Information system – Uses of Business Information Systems, Levels of management and Information systems –Components of Business Information Systems, Differences between batch and Real time Systems , Advantages of Real time processing

Unit 2: Management Support Systems (MSS)

Management Information systems – Transaction Processing systems, Decision Support Systems

(DSS). Group Decision Support System (GDSS), Executive Information systems, Artificial Intelligence, expert System, Functional Information Systems

Unit 3: Database Systems

Introduction-Purpose of Database Systems, Views of data, Data Models, Storage Management, Database Administrator, Database Users, Overall System Structure, Different types of Database Systems.

UNIT4: Enterprise System and Information System Development

Enterprise Resource Planning, Business Process Reengineering, SDLC, Stages in developing system, Feasibility analysis, Make or buy decisions, System development & implementation process, Contemporary approaches in system development, agile system

UNIT 5: Business Analytics & Financial Technologies

Introduction to analytics , Data Exploration, Clustering, Classification, Predictive analytics, Market Basket Analysis , Applications of analytics in Finance and Insurance Sector, Digital

n

Reference Books

1. James O’ Brein, Management Information Systems, Tata McGraw Hill.
2. Kenneth C Laudon and Jane P Laudon, Management Information Systems, Pearson Edition.
3. R.G. Saha, Computer Application Business, HPH.
4. Amrutha Gowri & Soundrarajana A, Computer Application Business, SHBP.
5. Manjunath, Gundu Rao, Computer Business Applications, HPH.
6. Sudaimuthu & Anthony, Computer Applications in Business, HPH.

SEMESTER / YEAR	: I SEM/ I YR
COURSE CODE	: 20SC1103
TITLE OF THE COURSE	: BUSINESS MATHEMATICS
L: T: A: C	: 2: 0: 2: 3

Course Objectives:

- To learn the concepts of Mathematics applicable to business for arriving at Logical Decisions in Business.
- To apply Mathematical techniques to arrive at solutions for the day to day business activities / Problems.

Course Outcomes:

- Ability to create mathematical models like Matrix, linear and Quadratic equations in relation to complex business world.
- Calculation of Differential and Integral Calculus, progression, matrices, functions, limits and equations.

Skill sets of learners:

- Students with the help of analytical skills gained will be able to calculate financial ratios, interest, and proportion.

UNIT-1

Progression

Progression – Arithmetic Progression, Geometric Progression, Harmonic Progression.

UNIT-2

Matrices and Determinants

Basic concept, Matrix addition, Scalar Multiplication, Cramer's rule Matrix multiplication, determinants, Inverse, rank of a matrix.

UNIT-3

Functions and Limits.

Functions, Linear equations, Simultaneous linear equations, quadratic functions and equations. Limits

UNIT-4

Differential Calculus and integral Calculus

Differentiation & Integration, application of Differentiation to Business, Derivative, First order derivative. Second order derivative, maxima and minima of univariate functions.

UNIT-5

Financial Mathematics

Ratios and Proportions, interest calculation – Simple and compound interest, annuity, discount, Present and Future Value.

Skill Development: Formulating linear equation, Quadratic equations, Matrices and for practical business problems.

Reference Books:

1. Dr P R Vittal: Business Mathematics and Statistics, Margham Publications.
2. V K Kapoor: Business Mathematics, Sultan Cand & Sons, New Delhi.

SEMESTER/YEAR : II SEM/I YR

COURSE CODE : 20SC1202

TITLE OF THE COURSE : STATISTICS FOR DECISION MAKING

L: T/A: P: C : 4 : 0 : 0 : 4

Objectives:

To enable students to grasp the fundamentals of Statistics for interpreting business data.

Course Outcomes:

- Understand basic statistical concepts such as statistical collection, tabular and graphical presentation of data, measures of central tendency correlation and regression analysis
- Based on the acquired knowledge to interpret the meaning of the calculated indicators
- Choose a statistical method for solving practical problems Skill set of learners:
- Students will be able to identify and classify the data and represent them through statistical techniques, calculate the measures of central tendency, dispersion, correlation and regression equations.

Unit – 1: Introduction to Statistics: (6 hrs)

Background and Basic Concepts: Introduction – Meaning and Definition of Statistics Function – Scope – Limitations. Distrust of Statistics.

Unit – 2: Measures of Central Tendency: (14 hrs)

Introduction – Types of averages – Arithmetic Mean (Simple and Weighted) – Median – Mode.

Unit – 3: Measure of Dispersion: (14 hrs)

Range – Quartile Deviation – Mean Deviation – Standard Deviation and Coefficient of Variation.

Unit – 4: Correlation and Regression Analysis: (12 hrs)

Meaning – Types – Probable error – Karl Person’s and Rank Correlation (Excluding bivariate and Multi correlation).

Unit – 5: Index Numbers: (8 hrs)

Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher Ideal method including Time and Factor Reversibility tests – Consumer Price Index.

Reference Books

- S P Gupta, Statistical Methods, Sultan Chand Publications
- Dr B N Gupta, Statistics(SahityaBhavan), Agra
- C B Gupta, Statistics, Himalaya Publications
- Sancheti and Kapoor, Statistical Theory , Methods and Applications
- Chikkodi and B G Satya Prasad, Business Statistics, Himalaya Publications
- Agarwal, Business Statistics
- Sharma, Business Statistics

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE : 18BC301
TITLE OF THE COURSE :
ACCOUNTINGOFSERVICES
L: T/A: P: C : 3 :2 : 0 : 4

OBJECTIVES:

The objectives of this course is to expose students to advanced accounting issues and practices. This main focus is on formatted accounting practices.

Unit 1: ACCOUNTING OF BANKING COMPANIES**20 Hours**

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 Final Accounts as per the existing Banking Regulation Act.

Unit2 ACCOUNTS OF LIFE INSURANCE**10 Hours**

Meaning - Insurance terms – Premium - Consideration for annuities granted –Policies becoming claims –

Unit 3: ACCOUNTS OF GENERAL INSURANCE**10 Hours**

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.

Unit 4: ACCOUNTS OF HOTEL INDUSTRY**8 Hours**

Meaning- Accounting Practices, Preparation of Final accounts,

Unit 5: INFLATION ACCOUNTING**8 Hours**

Introduction, Limitation of historical accounting, Meaning of accounting for price level changes, Methods of inflation accounting, Current purchasing Power(CPP) method, Steps in preparation of financial accounts, Appraisal of CPP method, Current Cost Accounting (CCA) method, Steps in preparation of Final Accounts, Appraisal of CCA method, Illustrations, Exercises

SKILL DEVELOPMENT

- Collection of financial statements of any hotel industry organization for two years and preparing comparative statements
- Collection of financial statements of any two insurance sector organization for two years and prepare a common Size statements

SEMESTER/YEAR : V SEM / III YEAR

COURSE CODE : 18BC302

TITLE OF THE COURSE : INCOME TAX

I

L: T/A: P: C : 3 : 0 : 0 : 3

OBJECTIVES:

The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

Unit1: INTRODUCTION TO INCOME TAX**10 Hrs.**

Brief History of Indian Income Tax- Legal Frame Work–Types of Taxes- Cannons of Taxation– Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assesse, Person, Income, Casual Income, Gross Total Income , Agricultural Income (including Scheme of Partial Integration–Theory Only)–Scheme of taxation. Meaning and classification of Capital& Revenue. Income tax authorities: Powers & functions of CBDT, CIT& A.O.

Unit2: EXEMPTED INCOMES**04 Hrs.**

Introduction– Exempted Incomes U/S 10-Restricted to Individual Assessee.

Unit2:RESIDENTIALSTATUS**10Hrs**

Residential Status of an Individual –Determination of Residential Status – Incidence of Tax – Problems.

Unit4: INCOME FROM SALARY**20Hrs**

Meaning–Definition-Basis of Charge–Advance Salary–Arrears of Salary–Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension – Encashment of Earned leave-Compensation for voluntary retirement-Deductions from Salary U/S16 – Problems on Income from Salary.

Unit5: INCOMEFROMHOUSEPROPERTY**12 Hrs.**

Basis of Charge–Deemed Owners–Exempted Incomes from House Property–Composite Rent- Annual Value–Determination of Annual Value– Treatment of Unrealized Rent–Loss due to Vacancy– Deductions from Annual Value– Problems on Income from House Property.

SKILL DEVELOPMENT

- Form No. 49A(PAN)and49B.
- Filling of Income Tax Returns.
- List of enclosures to be made along with IT returns(with reference to salary& H.P).
- Preparation of Form16.
- Computation of Income Tax and the Slab Rates.
- Computation of Gratuity.

BOOKS FOR REFERENCE

1. Dr. VinodK. Singhanian:DirectTaxes–Lawand Practice,Taxmann publication.
2. B.B. Lal:DirectTaxes,KonarkPublisher (P)ltd.
3. Dr. Mehrotraand Dr.Goyal:DirectTaxes– LawandPractice, SahityaBhavan Publication.
4. DinakarPagare:LawandPractice ofIncome Tax, Sultan Chandandsons.
5. Gaur&Narang:IncomeTax.
6. 7 Lectures– Income Tax–I, VBH
7. Dr.V.RajeshKumarandDr.R.K.Srekantha:Income Tax– I, VittamPublications.

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 18BC307
TITLE OF THE COURSE : INCOME TAX-II
L: T/A: P: C : 3:0:0: 3

UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING (12 Hrs.)

Management Accounting: Meaning– Definition –Objectives–Nature and Scope– Role of Management Accountant– Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.

Analysis of Financial Statements: Types of Analysis–Methods of Financial Analysis– Problems on Comparative Statement analysis– Common Size Statement analysis and Trend Analysis.

UNIT 2: RATIO ANALYSIS (14 Hrs.)

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations–Meaning and types of Ratio Analysis – Calculation of Liquidity ratios, Profitability ratios and Solvency ratios.

UNIT 3: FUND FLOW ANALYSIS (10 Hrs.)

Meaning and Concept of Fund–Meaning and Definition of Fund Flow Statement–Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement– Procedure for preparation of Fund Flow Statement– Statement of changes in Working Capital– Statement of Funds from Operations– Statement of Sources and Applications of Funds– Problems.

UNIT 4: CASH FLOW ANALYSIS (14 Hrs.)

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 (old AS3) – 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 IndAS-7 (old AS 3) (Indirect Method Only).

UNIT 5: MANAGEMENT REPORTING (06 Hrs.)

Meaning of Management Reporting–Requisites of a Good Reporting System–Principles of Good Reporting System– Kinds of Reports– Drafting of Reports under different Situations.

SKILL DEVELOPMENT

- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size statements
- Collect statements of an Organization and Calculate Important Accounting ratios
- Draft a report on any crisis in an organization.

BOOKS FOR REFERENCE

1. Dr. S. N. Maheswari, Management Accounting
2. Sexana, Management Accounting

3. Sudhindra Bhat-Management Accounting
4. Dr. S.N. Goyal and Manmohan, Management Accounting
5. B.S. Raman, Management Accounting
6. Sharma and Gupta, Management Accounting
7. MMuniraju & K Ramachandra, Management Accounting
8. PN Reddy & Appanaiah, Essentials of Management Accounting.
9. J. Made Gowda- Management Accounting

COURSE CODE : 18BC308
TITLE OF THE COURSE : BUSINESS INFORMATION
SYSTEM L: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

- To enable students to understand the meaning of MIS.
- To highlight the importance of Management Support Systems.
- Develop the understanding of functional information systems.
- Enable students to understand information resource management.
- Develop an understanding about the purpose of database systems.

Course Outcome:

- To analyse and model the flow of information through business processes
- Applying networking concepts and technologies to support business needs
- To align information systems and services with business strategy and formulate plans for the retrieval and analysis of supporting data

Skill sets of Learners:

- Students understand the importance of software technology , trends in analytics. and manage data using databases.

Unit 1: Meaning and definition of Information Systems

Need for information and information system – business information system – Features of

Information system – Uses of Business Information Systems, Levels of management and Information systems –Components of Business Information Systems, Differences between batch and Real time Systems , Advantages of Real time processing

Unit 2: Management Support Systems (MSS)

Management Information systems – Transaction Processing systems, Decision Support Systems (DSS). Group Decision Support System (GDSS), Executive Information systems, Artificial Intelligence, expert System, Functional Information Systems

Unit 3: Database Systems

Introduction-Purpose of Database Systems, Views of data, Data Models, Storage Management, Database Administrator, Database Users, Overall System Structure, Different types of Database Systems.

UNIT4: Enterprise System and Information System Development

Enterprise Resource Planning, Business Process Reengineering, SDLC, Stages in developing system, Feasibility analysis, Make or buy decisions, System development & implementation process, Contemporary approaches in system development, agile system

UNIT 5: Business Analytics & Financial Technologies

Introduction to analytics , Data Exploration, Clustering, Classification, Predictive analytics, Market Basket Analysis , Applications of analytics in Finance and Insurance Sector, Digital

Reference Books

7. James O' Brein, Management Information Systems, Tata McGraw Hill.
8. Kenneth C Laudon and Jane P Laudon, Management Information Systems, Pearson Edition.
9. R.G. Saha, Computer Application Business, HPH.
10. Amrutha Gowri & Soundrarajana A, Computer Application Business, SHBP.
11. Manjunath, Gundu Rao, Computer Business Applications, HPH.
12. Sudaimuthu & Anthony, Computer Applications in Business, HPH.

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 18BC309
TITLE OF THE COURSE : BUSINESS LAW AND
REGULATIONS : T/A: P: C: 3:2:0: 4

OBJECTIVE

To introduce the students to various Business Regulations and familiarize them with common issues of relevance.

UNIT 1: INTRODUCTION TO BUSINESS LAWS (6 Hrs.)

Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws.

UNIT 2: CONTRACT LAWS (18 Hrs.)

Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract, classification of contracts, remedies for breach of contract.

Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.

3: COMPETITION AND CONSUMER LAWS: (14 Hrs.)

The Competition Act, 2002: Objectives of Competition Act, Features of Competition Act, CAT, Offences and penalties under the Act, Competition Commission of India.

Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies– District Forum, State Commission, National Commission.

UNIT 4: ECONOMIC LAWS (12 Hrs.)

Indian Patent Laws and WTO Patent Rules: Meaning of IPR, invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent, FEMA 1999: Objects of FEMA, salient features of FEMA, definition of important terms: authorized person, currency, foreign currency, foreign exchange, foreign security, offences

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 18BI611
TITLE OF THE COURSE : INVESTMENT
MANAGEMENT
L: T/A: P: C : 3: 0: 2 : 4

Goal: To understand the basics of investment management, various investment vehicles, functioning of financial markets and investor needs.

Objectives: The course is intended to ensure that students demonstrate their understanding in the detailed workings of the investment management industry including services provided, roles and responsibilities and various functions of an investment management firm. Also get an understanding of what are the various investment vehicles available and what are the needs of investors.

Unit– 1

10 Hours

STRUCTURE OF INVESTMENT INDUSTRY

- Description of needs served by the investment industry
- Description of financial planning services
- Description of investment information services
- Description of investment management services
- Description of trading services
- Comparison of the roles of brokers and dealers
- Distinguish between buy-side and sell-side firms in the investment industry
- Identification of positions and responsibilities within firms in the investment industry

Unit– 2

10 Hours

INVESTMENT VEHICLES

- Comparison of direct and indirect investing in securities and assets
- Distinguish between pooled investments, including open-end mutual funds, closed-end funds, and exchange-traded funds
- Description of security market indices including their construction and valuation, and identify types of indices
- Description of index funds, including their purposes and construction
- Description of hedge funds
- Description of funds of funds
- Description of managed accounts
- Description of tax-advantaged accounts and describe the use of taxable accounts to manage tax liabilities

Unit– 3

20 Hours

THE FUNCTIONING OF FINANCIAL MARKETS

- Distinguish between primary and secondary markets
- Explanation of the role of investment banks in helping issuers raise capital
- Description of primary market transactions, including public offerings, private placements, and right issues
- Explanation of the roles of trading venues, including exchanges and alternative trading venues
- Identification of characteristics of quote-driven, order-driven, and brokered markets
- Comparison of long, short, and leveraged positions in terms of risk and potential

- return
- Description of order instructions and types of orders
- Description of clearing and settlement of trades
- Identification of types of transaction costs
- Description of market efficiency in terms of operations, information, and allocation

Unit– 4

10 Hours

INVESTORS AND THEIR NEEDS

- Description of the importance of identifying investor needs to the investment process
- Explanation of factors that affect investor needs
- Comparison of defined benefit pension plans and defined contribution pension plans
- Description of the rationale for and structure of investment policy statements in serving client needs

Unit– 5

10 Hours

INVESTMENT MANAGEMENT

- Description of systematic risk and specific risk
- Description of how diversification affects the risk of a portfolio
- Description of how portfolios are constructed to address client investment objectives and constraints
- Description of strategic and tactical asset allocation
- Comparison of passive and active investment management
- Explanation of factors necessary for successful active management
- Description of how active managers attempt to identify and capture market inefficiencies

Reference Books:

- Wiley CFA Level 1 Study Guide
- CFA Institute Investment Foundations Study Material
- The Intelligent Asset Allocator: How to build your portfolio to maximize returns and minimize risk – by William J., Bernstein
- Equity Valuation: Concepts and Basic Tools by John J. Nagorniak, CFA and Stephen E. Wilcox, CFA
- Investing in Commodities Global Perspectives on Investment Management: Learning from the Leaders, edited by Rodney N. Sullivan, CFA, Ronald G. Layard-Liesching

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 18BI621
TITLE OF THE COURSE : INVESTMENT INDUSTRY
CONTROLSL: T/A: P: C : 3 : 0 : 2 : 4

Goal: To understand controls built up in the investment industry, how to manage risk evaluate performance and maintain documentation needed.

Objectives: The course is intended to ensure that students demonstrate their understanding in the detailed workings of the controls set up for investment management industry through study of risk management and performance evaluation. Also students should have an understanding of documentation required for transactions and contracts.

Unit- 1

10 Hours

RISK MANAGEMENT OVERVIEW

- Definition of risk and identify types of risk
- Definition of risk management
- Description of risk management process
- Description of benefits and costs of risk management

Unit- 2

10 Hours

TYPES OF RISK MANAGEMENT

- Definition of operational risk and explain how it is managed
- Definition of compliance risk and explain how it is managed
- Definition of investment risk and explain how it is managed
- Definition of value at risk and describe its advantages and weaknesses

Unit- 3

15 Hours

PERFORMANCE EVALUATION - I

- Description of a performance evaluation process
- Description of measures of return, including holding-period returns and time-weighted rates of return
- Comparison of use of arithmetic and geometric mean rates of returns in performance evaluation
- Description of measures of risk, including standard deviation and downside deviation
- Description of reward-to-risk ratios, including the Sharpe and Treynor ratios

Unit- 4

15 Hours

PERFORMANCE EVALUATION - II

- Description of uses of benchmarks and explain the selection of a benchmark
- Explanation of measures of relative performance, including tracking error and the information ratio

- Explanation of the concept of alpha
- Explanation of uses of performance attribution

Unit- 5

10 Hours

INVESTMENT INDUSTRY DOCUMENTATION

- Definition of a document
- Description of document classification systems
- Description of types of external documentation
- Description of document management.

Reference Books:

- Wiley CFA Level 1 Study Guide
- CFA Institute Investment Foundations Study Material
- Portfolio Management: An Overview by Robert M. Conroy, CFA and Alistair Byrne, CFA
- Portfolio Risk and Return by Vijay Singal, CFA
- Basics of Portfolio Planning and Construction by Alistair Byrne, CFA and Frank E. Smudde, CFA
- Portfolio Analysis and Management by V.K.Bhalla
- Security Analysis and Portfolio Management by Rajminder Kaur & Subhash G. Deo (Neeraj Publications)

SEMESTER/YEAR : V SEM / III YEAR
 COURSE CODE : 18BS511
 TITLE OF THE COURSE : FUNDAMENTALS OF BUSINESS
 ANALYTICSL: T/A: P: C : 3 : 0 : 2 : 4

Course Objectives:

1. Understand the need for data-driven decision making and solving business problems using data analytics.
2. Learn the basics of data analytics with Excel, one of the most popular data analysis tools, to help gain insights from data.

Course Outcome: Students will be able to:

1. Achieve understanding of the knowledge and skills that are needed for data-drive business decision-making.
2. Demonstrate working knowledge of MS Excel.
3. Perform actions necessary to organize data in MS Excel.
4. Perform basic computations and aggregations using MS Excel.
5. Perform financial computations and aggregations using MS Excel.
6. Perform basic data analytics and visualization using Pivot Tables and PivotCharts in

MS Excel.

Module I: Monetizing data to drive business decisions

(8 Hrs.)

Need for data driven decision making - Solving the business problem using Analytics -

Overview of Analytical cycle and Hierarchy of information user - The Complete Business Analytics professional - Understand Business Analyst roles and Responsibilities - Identify the Popular Business Analytics Tools.

Module II: Introducing Data Analysis with Excel

(10 Hrs.) Tour

of Excel window- Explore the ribbon and toolbars - Create and Upload Files to Excel web-based application - Using select options and status bar and getting familiar with the backstage view of Excel - Selecting cells and entering data, Naming conventions in Excel.

Module III: Organizing data with Excel

(10 Hrs.)

Formatting cells- Using the Ribbon to Format Numbers - Using the Format Cells Dialog Box

- Add a Border, background Color - Change the Font, Font Size, Font Color - Formatting input data- Understanding Dates and Times - Format Percentages, Fractions, In Scientific Notations - Format as Text Bold, Underline, or Italicize - Formatting worksheet- Align Data, Rotate Data, Wrap Text, Merge and Center - Apply a Style, Using Format Painter, Clear Formats - Structuring the workbook - Cut, Copy, and Paste Cells - Using Live Preview with Paste, Paste from the Office Clipboard, Insert or Delete - Find and Replace Information - Change the Name of a Worksheet, Change Column Widths or Row Heights, Hide Columns or Rows, Hide a Worksheet - Move or Copy a Worksheet - Freeze Worksheet Titles - Hide Gridlines, Headings, or the Formula Bar.

Module IV: Performing simple computations and aggregations using Excel - I

Understanding formulas - Calculate with an Operator - Calculate Using a Function and Cell

Addresses - Create an Array Formula using the Sum, Average, Count, Min, and Max

Functions - Managing formulas in Excel- Create a Formula that Refers to Another

Worksheet

- Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and

Ranges - Define and Display Constants - Create Formulas That Include Names - Check

Formulas for Errors, Trace Precedents and Dependents - Introduction to functions in

Excel - Understanding the Function Wizard - Round a Number - Create a Conditional

Formula - Calculate a Conditional Sum - Calculate a Conditional Count - Find the Square Root

Module V: Performing simple computations and aggregations using Excel – II (10 Hrs.)

Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP -

Determine the Location of a Value Using INDEX - Perform Date and Time Calculations

Using inbuilt financial functions in Excel- Calculate Future Value, Present Value - Calculate

Loan Payments, Principal or Interest, Interest Rate - Calculate the Internal Rate of Return

- Calculate Straight-Line Depreciation - Calculate Declining Balance Depreciation - Calculate Sum-of-the-Years-Digits Depreciation - Exploring inbuilt statistical functions and tools- Calculate an Average

- Calculate a Conditional Average - Calculate the Median or the Mode

- Calculate Rank.

Module VI: Working with pivot tables and charts

(12 Hrs.)

Formatting data in table- Create and format table, use sort and filter - Introducing Pivot Tables - Create a Pivot Table - Modify a Pivot Table Layout - Summarize Pivot Table Values

- Working with Pivot Tables - Create a Pivot Table calculated Field - Group the Rows or Columns in

a Pivot Table - Apply styles to Pivot Table - Filter a Pivot Table - Sort a Pivot Table - Retrieve Values from a Pivot Table - Using Slicer - Charting data - Create and add chart details - Create a Combination Chart - Change the Chart Type - Add or Remove ChartData - Add Sparklines - Working with types of Charts, Trend line, Histograms, Bar and PieCharts - Creating Pivot chart.

Skill Development:

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

1. Describe best practices for organizing data in excel to make the best use of data sets. Use these tips to organize given data set in excel.
2. Prepare an interactive pivot table with the given data of revenue and costs of the past five years of a company that can be used for financial analysis.
3. Select car sales data of a company to compare sales to men and women, using different chart types given in excel.
4. From a given raw data of multiple product sales of a company, determine (i) which product has the maximum sales (ii) How many sales agents were there and which agent sold the maximum number of volumes (iii) Which agent is more profitable to the company as per sales value
5. For a given data of car sales, add conditional formatting to the sales volume and sales value fields by using colour scale for value and data bars for volume

Reference Books:

1. Excel for Dummies; Greg Harvey; Wiley
2. Excel Power Pivot and Power Query For Dummies; Michael Alexander; Wiley
3. Microsoft Excel Data Analysis and Business Modeling, 5th Edition; Wayne Winston; Microsoft Press
4. Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables, 4th Edition; Paul McFedries; Wiley
5. Next Generation Excel: Modeling in Microsoft Excel for Analysts and MBAs, 2nd Edition; Isaac D. Gottlieb; Wiley

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE : 18BS521
TITLE OF THE COURSE : INTRODUCTION TO ANALYTICS
TOOLS
L: T/A: P: C : 3 : 0 : 2 : 4

Course Objective: This course introduces how to present, analyze and interpret data using the various business tools. In virtually every field of work, being confident and competent in analyzing data and drawing conclusions is extremely helpful. This course will help you develop those skills using various tools, which is widely used in business, industry, government, commerce and the education and health sectors

Learning outcomes

The student should be able to:

- Understand the main features of various business tools
- Analyze the data and take the significant decisions in various fields like business, industry, government, commerce and the education and health sectors etc.

Unit – 1 Introduction to SPSS

(12 Hrs.)

Introduction to SPSS and its uses – History of SPSS - Data analysis with SPSS: general aspects, workflow, critical issues - SPSS: general description, functions, menus, commands - SPSS file management. Defining variables - Manual input of data - Automated input of data and file import - Data Transformation - Syntax files and scripts - Output management. Descriptive analysis of One-way ANOVA - Non parametric tests - Normality tests

Unit -2 Introduction to E-Views

(12 Hrs.)

Introduction to E-Views and its uses – History – Creating an E-Views work file - Entering data into an E-Views work file - Creating a group in E-Views - Graphing with E-Views - Generating new variables in E-Views -Running a simple regression Model -Contents of the E-Views equation window - Creating a work file - Importing data from a spreadsheet file - Using E-Views to estimate a multiple regression model – Data analysis with E-Views.

Unit-3 Introduction to SAS and R

(12 Hrs.)

Introduction to SAS and R: Market Overview; Advanced Analytics; History of SAS and R; Installing SAS and R; Sources of Data; Using Benchmarks; Data Sanity Checks; Data flow from ERP to Business analytics SAAS; Data Visualization; Types of Graphs and Charts.

Unit 4 Introduction to Python

(10 Hrs.)

Introduction to Python: Why Python; Python’s role in Data Science; Working with Python; Prototyping and Experimentation; Python ecosystem; Setting up Python; Installing Python; Downloading Data sets and example codes.

Unit 5 Introduction to Tableau

(10 Hrs.)

Introduction to Tableau: Business Intelligence; Overview of Tableau; Tableau Repository;Types of files in tableau; Tableau Desktop; Analytics Pane; Using visualizations; Data Transformation; Calculations; Filters and Parameters; Creating Visualizations.

Textbooks:

1. Yashavant Kanetkar, Let Us Python, BPB
2. Subhashini Sharma Tripathi: Analytics in Six Steps Using SAS and R, Apress.
3. Chandraish Sinha, Tableau for Begginers, Ohio Computer Academy.
4. Field A., Discovering Statistics Using SPSS, Fourth Edition, SAGE, 2013
5. Damodar Gujarati, Dawn Porter, Sangeetha Gunaseker : Basic Econometrics , Fifth Edition, McGraw Hill Publisher, 2017.

SEMESTER/YEAR	: VI SEM / III YEAR
COURSE CODE	:18BS611
TITLE OF THE COURSE	: APPLICATIONS OF BUSINESS
ANALYTICS	
L: T/A: P: C	: 3 : 0 : 2 : 4

Course Objectives:

1. Learn how to perform data analytics in MS Excel using tools such as power query and power pivot.
2. Get introduced to R and R Studio components, manipulate and process data, use functions and packages in R and perform basic data analytics and visualization.

Course Outcome: Students will be able to:

1. Use MS Excel data analytics tools such as power query and power pivot.
2. Use MS Excel functions necessary for data analytics.
3. Use Power Query in MS Excel to connect and combine data sources for data analytics.

4. Use Power Query in MS Excel to transform data for data analytics.
5. Use R to perform basic data analytics.
6. Use R to perform data visualization.

Module I: Using Excel for Data Analytics (10 Hrs.) Excel data analytics tools - Power Query - Power Pivot - Power view - Power Map - Building tips - Display tips - Keyboard shortcuts - Mouse shortcuts - Standardized layouts - Understanding table based and spreadsheet-based layouts - Best practices - Setting data rules and Cleaning data - Format as table - Data cleansing techniques using External Data

Module II: Working with Summing and other Reporting functions in Excel (6 Hrs.)

Summing functions- Introduction to Summing and Aggregate functions - Function wizard - Sum if functions - Using Logic and LookUp Functions - Using Index: Match, Search and Text-based functions in Excel

Module III: Searching and Combining Data with Power Query (8 Hrs.)

Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL - Working in the Select Part of an SQL Query - Managing SQL commands - Managing Tables

Module IV: Transforming to better data using Power Query (8Hrs.)

Completing Common Transformation Tasks: Removing duplicate records, Filling blank fields, Concatenating columns, Changing case, Finding and replacing specific text, Trimming and cleaning text, Extracting the left, right, and middle values, Splitting columns using character markers, Pivoting and unpivoting fields – Creating custom columns: Concatenating with a custom column, Understanding data type conversions, spicing up

custom columns with functions, Adding conditional logic to custom columns – Grouping and Aggregating Data

Module V: Exploring R (14 Hrs.)

Introduction to R and R Studio components – Read datasets into R – Export data from R – Manipulate and Process Data in R – Use functions and packages in R – Perform descriptive statistics in R - Demonstrate

with a Case Study to perform basic analysis in R

Module VI: Graphics in R (14 Hrs.)

Graphical Analysis in R – Simple visualizations, Two variable plots, Histogram – Hypothesis Testing in R – Performing Hypothesis Testing, Student T-Test, ANOVA, Homogeneity of Variance, Chi-Square Test

Skill Development:

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

1. Use Ledger balances to prepare year-end financial statements in MS Excel.
2. Obtain information from a webpage such as that of your favourite stock listing and using power query convert into data
3. For a table of populations, change data types and make other changes in PowerQuery
4. Create a linked Excel workbook in PowerPivot and use it in relationships.
5. Import tables into PowerPivot, hide tables and columns and crate pivot table and slicer.
6. Present the Titanic set in R to predict the survival of Titanic passengers.

Reference Books:

1. Excel for Dummies; Greg Harvey; Wiley
2. Excel Power Pivot and Power Query For Dummies; Michael Alexander; Wiley
3. R for Dummies; Andrie de Vries, Joris Meys; Wiley
4. Microsoft Excel Data Analysis and Business Modeling, 5th Edition; Wayne Winston; Microsoft Press
5. Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables, 4th Edition; Paul Mcfedries; Wiley
6. Next Generation Excel: Modeling in Microsoft Excel for Analysts and MBAs, 2nd Edition; Isaac D. Gottlieb; Wiley
7. Data Analysis Using SQL and Excel, 2nd Edition; Gordon S. Linoff; Wiley
8. Data Analytics with R; Bharti Motwani; Wiley
9. Business Analytics: The Science of Data-driven decision making; U Dinesh Kumar; Wiley

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 18BS621
TITLE OF THE COURSE : BUSINESS
FORECASTING
L: T/A: P: C : 3 : 0 : 2 : 4

Course Objectives

It aims to bestow the students with the ability of applying the econometric models to various real word problems. From this course, students could:

1. To introduce students to applied econometrics at an intermediate level
2. To emphasize the usefulness and limitations of econometric modelling in the real world
3. To emphasize the need for proper specification of the quantitative economic models and demonstrate the implications of incorrectly specified models
4. To emphasize that statistics deals with collecting evidence and making inferences
5. To highlight the need for credibility of the arguments and statistical advocacy
6. To give a hands-on-experience using E-views

Unit 1-Introduction to Time Series data (14 Hrs.)

Econometrics – definitions – scope – methodology. Time series data- Classical time series analysis – utility of time series analysis – components of time series data – measurement of trend, seasonality and cycles – moving averages and smoothing techniques to time series analysis - classical time Series decomposition models – additive and multiplicative models – forecasting using smoothing techniques and timeseries decomposition methods – applications in finance.

Unit 2: Tools of modern timeseries analysis (10 Hrs.)

Stochastic and stationary process – tests of stationary – trend vs difference stationary process – Dickey-Fuller and augmented Dickey-Fuller tests – spurious regression and co- integration of time series – Engle-Granger test – CRDW test – error correction mechanism.

Unit 3: Forecasting using Regression Model (12 Hrs.)

Demand forecasting using simple linear regression, Forecasting share prices using linear regression, SMA, Auto Regressive Moving Average [ARMA], Auto Regressive Integrated

Moving Average [ARIMA], Auto Regressive Moving Average with Explanatory variable [ARMAX], Auto Regressive Integrated Moving Average with Explanatory variable [ARIMAX]

Unit 4: Multivariate time series analysis (10 Hrs.)

Multivariate time series analysis and forecasting – vector autoregressive (VAR) models

– advantages and problems – estimation and forecasting with VAR – impulse response function – Johansen Co-integration test on VAR – Granger causality test – applications in finance.

Unit 5: Volatility models (8 Hrs.)

Heteroskedasticity, Auto Regressive Conditional Heteroskedasticity [ARCH], Generalised Auto Regressive Conditional Heteroskedasticity [GARCH].

Books for References

1. D.N.Gujarati and Sangeetha: Basic Econometrics, Tata McGraw-Hill.
2. Chris Brooks: Introductory Econometrics for Finance, Cambridge University Press.
3. T.M.J.A. Cooray: Applied Time Series – Analysis and Forecasting, Narosa Publications.
4. Damodar N. Gujarati and Dawn C Porter, Basic Econometrics, Fifth Edition. McGraw- Hill
5. Damodar Gujarati, Econometrics by example, First Edition, Palgrave Macmillan. *Econometrics Software*: E-views 6, R and STATA

SEMESTER/YEAR : III SEM / II YEAR

COURSE CODE : 19MA2303

TITLE OF THE COURSE : FINANCIAL REPORTING AND CONTROL

L: T/A: P: C : 4: 0: 0: 4

Course Objectives:

Students should be able to

1. Develop an understanding of the basic financial statements and its presentation as per US GAAP and IFRS including the latest trends and developments.
2. Understand the revenue recognition principles and its application as per US GAAP.
3. Understand the valuation, accounting and presentation for Current Assets and Liabilities.
4. Understand the various method of depreciation and amortization allowed for business use tangible and intangible assets.
5. Distinguish between finance and operating leases and learn the accounting as per US GAAP and IFRS.
6. Understand and account for transactions affecting Owner's Equity for both contributions by owner and distributions to owner/shareholder.

Module I: Basic Financial Statements (14Hrs.)

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

Module II: Revenue Recognition (8 Hrs.)

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

Module III: Current Assets and Current Liabilities (12Hrs.)

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

Module IV: Asset Valuation (8 Hrs.)

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

Module V: Valuation of Liabilities (8 Hrs.)

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

Module VI: Equity transactions (10 Hrs.)

Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options – Business Combinations & Consolidations

Skill Development

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

1. 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.
2. Study integrated reporting of a company presenting it and analyse how it is different from traditional financial reporting.
3. 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 organisation.
4. Study and present the five steps of revenue recognition standard through various exercises and scenarios.
5. Analyze the balance sheet impact of finance leases.

Books for Reference:

- Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics
- Intermediate Accounting; Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield; Wiley
- Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McGraw Hill
- Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning
- IIRC Framework on Integrated Reporting, Luminous White Paper – Integrated Reporting: The New Reality, KPMG Survey of Integrated Reports in Japan, 2018

SEMESTER/YEAR : I SEM/I YR
COURSE CODE : 20MA1101
TITLE OF THE COURSE : FINANCIAL ACCOUNTING – BASICS
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objective:

- The objective of this course is to acquaint students with the accounting concepts, tools and techniques influencing business decisions

Course Outcomes:

- Ability to list out various accounting concepts and conventions
- Recording of hire purchase agreements
- Ascertainment of cash price and Interest with imaginary figures under hire purchase system.

Skill sets of Learners:

- Understanding the commonly used accounting terminology, process of recording and classifying the business transactions and events, preparing the financial statements, and interpreting the financial statements from different the perspective of different stakeholders.

Unit 1: Introduction to Financial Accounting**10 Hrs**

Introduction- Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitation of Accounting- Accounting Principles- Accounting Concepts and Accounting Conventions. Accounting Process – Meaning- Process of Accounting – Kinds of Accounts – Rules- Transaction Analysis – Journal – Ledger – Balancing of Accounts - Trail Balance – Financial Statements - Problems

Unit 2: Accounting through Tally Software**10 Hrs**

Meaning of Tally Software – Feature- Advantage of Tally Software – Installation. Items on Tally Screen: Menu Options, Creating a New Company, Basic Currency Information, Other Information, Company Features and Inventory Features, Working in Tally – Groups, Ledgers, Writing Voucher, Different Types of Vouchers, Voucher Entry. Problem on Voucher Entry- Trail Balance, Accounts Books, Cash Book, Bank Book, Ledger Accounts, Groups Summary, Sales Register and Purchase Register, Journal Register, Statements of Accounts and Balance Sheet.

Unit 3: Hire Purchase and Installment Purchase System**10 Hrs**

Introduction- Meaning – Important Definitions – Hire Purchase Agreements – Hire Purchase Price- Cash Price, Hire Purchase Charges , Net Hire Purchase Price – Net Cash Price – Net Hire Purchase- Important Provisions – Calculation of Interest When Cash Price and Rate of Interest is Given and Rate of Interest is Not Given When Installments Excludes Interest- Calculation of Cash Price – Calculation of Amount of Installments - Journal Entries and Ledger Accounts in The Books of Hire Purchase and Hire Vendor Under Asset Accrual Method. Installments System- Introduction – Meaning – Difference between Hire Purchase and Installments Purchase Systems (Theory Only)

Unit 4: Royalty Accounts**10 Hrs**

Introduction – Meaning – Technical Terms – Royalty – Landlord –Tenant- Minimum Rent – Short Working – Recoupment of Short Working Under Fixed Period - Floating Period – Treatment of Strike And Stoppage of Work – Accounting Treatment – in The Book of Lessee- When Royalty is Less Than Minimum Rent- When Royalty is Equal to Minimum Rent – When The Right of Recoupment is Lost, When Minimum Rent Account Method is Followed – Preparation of Ledger Accounts – Royalty Account, Land Lord Account – Short Workings Accounts – Minimum Rent Account When Minimum Rent is Required.

Unit 5: Conversion of Single Entry to Double Entry**10 Hrs**

Introduction – Need For Conversion – Preparation of Statement of Affairs – Cash Book – Total Debtors Account – Total Creditors Account- Bills Receivables – Bills Payables Account- Trading And Profit And Loss Accounts- Balance Sheets

Reference Books

- Dr. S.N. Mahaswari , Financial Accounting, Vikas Publishing
- BS Raman, Financial Accounting, United Publishers
- Grewal and Gupta, Advanced Accounting, S Chand Publishing
- Radhaswamy and RL Gupta, Advanced Accounting
- S.Kr. Paul, Advanced Accounting
- PC Tulasian , Pearson Editions, Introduction to Accounting
- Jain &Narang, Financial Accounting, Kalyani Publishers

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 20MA1102
TITLE OF THE COURSE : MARKET BEHAVIOR AND COST
ANALYSISL: T/A: P: C : 3 : 2 : 0 : 4

Unit: 1 Firm and Decisions

Meaning and Goals, Profit v/s Wealth Maximization Dynamics, Decision Making, Decisions under Market Uncertainty, Tactical v/s Strategic Decisions and Game Theory.

Unit: 2 Demand and Analysis

Demand: Meaning, Factors Influencing Demand, Individual and Market Demand, Demand Schedule, Law of Demand, Exceptions to the Law of Demand, Elasticity of Demand: Meaning, Determinants and Types of Elasticity of Demand (Simple Problems with Diagram on Price Elasticity of Demand) – Demand Forecasting: Meaning, Determinants and Methods of Demand Forecasting (Problems on Trend Projection by Least Square Methods.

Unit: 3 Cost and Profit Planning

Cost-Meaning and Definition: –Cost Concepts- Fixed and Variable Costs and Semi Variable / Fixed Cost, Implicit and Explicit Costs, Opportunity and Incremental Costs (Meaning Only),

Marginal Cost, Cost Behavior in Short-Run and Long Run, (MC, TC, TFC, TVC, AVC & AFC). CVP Analysis- BEP, BE Chart, Margin of Safety, P/V Ratio, Profit Planning, Make or Buy Decisions (Including Problems on Alternative Cost and Sales)

Unit: 4 Pricing Practices & Strategies

Determinates of Pricing Policy Methods – Marginal Cost Pricing, Target Pricing, Product Line Pricing, Administered Pricing, Competitive Bidding, Dual Pricing, Transfer Pricing, Price Discrimination- Requirements, Types And Duping Strategies. Pricing Over Product Life Cycle- Skimmed Pricing, Penetration Pricing, Product-Line Pricing and Price Leadership. Cycle- Skimmed Pricing, Penetration Pricing, Product-Line Pricing and Price Leadership.

Unit: 5. Cost of Capital and Capital Budgeting

Meaning of Cost of Capital – Types of Capital, Specific Cost of Capital; Debt, Preference Shares and Equity Shares and Weighted Average Cost of Capital (Concepts only). Capital Budgeting- Meaning and Significance (Problems on Payback Period and NPV Method only)

Books for Reference

- 1) P.L. Mehta, Managerial Economics, Sultan Chand And Sons, New Delhi.
- 2) R.L. Varshney and K.L.Maheshwari, Managerial Economics, Sultan Chand and Sons, New Delhi.
- 3) Karma Pal: Managerial Economics, Excel Books.
- 4) H.L.Ahuja, Business Economics, Sultan Chand and Sons, New Delhi.
- 5) Venugopal and Monica, Economics for Business, I.K. International Publications.
- 6) Dr. Mithani, Economics for Business
- 7) Cost Accounting: B.S. Raman

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 20MA1201
TITLE OF THE COURSE : FINANCIAL ACCOUNTING ADVANCED
L: T/A: P: C : 3 : 0 : 2 : 4

Course description:

Management accountants should be able to understand, plan and execute the information required to prepare a company’s overall strategy, short-term and long-term goals. The goal of this course is to help the student understand strategic planning, basic budgeting concepts and forecasting techniques. It also describes tools that incorporate both financial and non- financial measures to aid an organization in matching it’s planning to its overall strategy.

Course learning outcomes:

- Students will be able to understand strategic planning and budgeting and recall the models of strategic planning with the process
- Students will be able to classify forecasting techniques and demonstrate the budget
- Students will be able to make use of budget to prepare an annual profit plan
- Students will be able to analyse performance by using flexible budgets and compare actual results to planned results
- Students will be able to explain the importance and use of standard cost systems
- Students will be able to propose performance measures and discuss key performance indicators

Unit 1: Strategic planning 10 hours

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 concepts and methodologies 10 hours

Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques (Regression analysis, Learning curve analysis, Expected value) -Annual business plans (master budgets)-Project budgeting-Activity-based budgeting- Zero-based budgeting-Continuous (rolling) budgets- Flexible budgeting

Unit 3: Top-level planning and analysis 10 hours

Annual profit plan and supporting schedules - Operational budgets -Financial budgets- Capital budgets - Pro forma income- Financial statement projections-Cash flow projections

Unit 4: Cost and variance measures 15 hours

Comparison of actual to planned results-Use of flexible budgets to analyse performance-Management by exception- Use of standard cost systems-Analysis of variation from standard cost expectations

Unit 5: Performance Unit 5: Performance measures**15 hours**

Product profitability analysis - Business unit profitability analysis- Customer profitability analysis- Return on investment- Residual income- Investment base issues- Key performance indicators (KPIs)- Balanced scorecard - Responsibility centers and reporting segments

Essential reading:

Wiley CMAexcel Learning System, Part 1: Financial Reporting, Planning, Performance &Control

Suggested reading:

1. Wheelen, Thomas L., et. al., Strategic Management and Business Policy: Globalization Innovation and Sustainability, 14th edition, Prentice Hall, Upper Saddle River, NJ, 2014.
2. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 7th edition, McGraw Hill, New York, NY, 2013.
3. Horngren, Charles T., Datar, Srikant, and Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 16th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.
4. Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp, Quantitative Methods for Business, 13th Edition, Mason, Ohio: South Western, 2010.

SEMESTER/YEAR : **II SEM / I YEAR**
COURSE CODE : **20MA1202**
TITLE OF THE COURSE : **CORPORATE ADMINISTRATION**
L: T/A: P: C : **2 : 1 : 0 : 3**

Unit – 1: Introduction to Company**10 Hours**

Meaning and definition, Features, high lights of companies Act, 2013, Kinds of Companies –one person company, private company, public company, holding company, Subsidiary Company, Government Company, Foreign Company, Global Company- Advantages and disadvantages of companies.

Unit – 2 : Formation of Companies**10 Hours**

Introduction –Promotion, incorporation, Memorandum of Association – definition, clauses, provisions and procedures for alteration. Articles of Association-definition, contents, provisions and procedures for alteration, distinction between Memorandum and Articles of Association. Prospectus-Contents – Statements in Lieu of Prospectus. Capital, subscription, commencement of Business. E-filing. Register of companies.

Unit -3 Company Administration 16 Hours

Key managerial personnel-Appointment, Qualification, Rights, Responsibilities and liabilities of Directors,

Chief financial officer, resident director, independent director, managing director – appointment, powers duties and responsibilities. Auditor – appointment, powers, duties and responsibility audit committee, Company Secretary- Meaning-types, Qualification Appointment position, rights and duties, liabilities and removal and dismissal.

Unit- 4: Corporate Meetings:

10 Hours

Meaning and definition – Types of meetings-Requisites of a valid meeting. Annual General

Meeting – Extraordinary General Body Meeting-Board Meetings, Motions and Resolutions-minutes of meeting.

Unit – 5 Corporate Social Responsibilities:12 Hours

Meaning and definition of Corporate Social Responsibilities-CSR Committee- Importance of CSR, the role of stakeholders in CSR and strategic importance of CSR implementation.

SKILL DEVELOPMENT:

- Drafting of Memorandum of Association, Drafting articles of Association.
- Drafting Notice of Company Meetings – Annual, Special and Extra ordinary, Board.
- Drafting Resolutions – different types.
- Chart showing Company organization.
- Chart showing different types of Companies.
- Case study on CSR.

BOOKS FOR REFERENCE:

1. M.C. Shukla & Gulshan : Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. M.C. Bhandari : Guide to Company Law Procedures.’
4. Tuteja : Company Administration and Meetings.
5. S.C. Kuchchal : Company Law and Secretarial Practice.
6. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
7. M.C Kuchchal, Secretarial Practice.
8. Ashok Bagrial, Secretarial Practice.

SEMESTER/YEAR : II SEM / I YEAR

COURSE CODE : 20MA1204

TITLE OF THE COURSE : FINANCIAL CONTROL

L: T/A: P: C

: 2 : 0 : 2 : 3

Course description:

Management accountants should be able to understand the various costing systems that can be used to monitor a company's costs and provide management with information it needs to manage the company's operations and performance. Students should also understand the manner in which a corporate governance structure provides oversight and monitoring of an organization's actions, policies, and decisions; several interrelated approaches to establishing control: the assessment and management of risks; process of internal auditing and responsibilities of auditors; and, measures taken to ensure appropriate system controls.

Course learning outcomes:

- Students will be able to define cost behaviour and types of costs
- Students will be able to classify costing systems and compare different types of costs.
- Students will be able to solve problems in supply chain management
- Students will be able to conclude and criticize on the basis of internal auditing
- Students will be able to develop and create a business continuity plan

Unit 1: Cost measurement concepts

15 hours

Cost behaviour and cost objects- Actual and normal costs- Standard costs - Absorption(full) costing- Variable (direct) costing- Joint and by-product costing

Unit 2: Costing systems and overhead costs

15 hours

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 3: Supply chain management and Business process improvement

10 hours

Lean manufacturing- Enterprise resource planning (ERP)- Theory of constraints
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 and through put costing

Unit 4: Internal controls

10 hours

Internal control structure and management philosophy- Internal control policies for safeguarding and assurance- Internal control risk- Corporate governance- External audit requirements- Internal auditing.

Unit 5: Systems control and security measures

10 hours

General accounting system controls- Application and transaction controls- Network controls Backup controls- Business continuity planning

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 16BF311
TITLE OF THE COURSE : FINANCIAL MARKETS &
INTERMEDIARIES
L: T/A: P: C : 2:1:0:3

Course Objectives:

- To provide an insight into the functioning of Indian financial system.
- To make students understand the various components of the financial system, the inter-relationship among different components and the impact on business enterprise

Course Outcomes:

At the end of the course, a student will learn,

- The framework of Indian Financial System.
- The various financial institutions that have impact and influence on business organizations and their functioning.
- The financial markets and their mechanism, with special emphasis on Stock Exchanges.
- Various financial services available for a business enterprise

Unit 1: The Nature And Role Of Financial System

Indian financial system — Introduction – Meaning – Classification of Financial System. Structure of a Financial System, Functions of Financial System.

Unit 2: Financial Markets

Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market. OTC markets – Regulations – underwriting – Call Money Market – Treasury Bills Market – Commercial Bills Market – Markets for Commercial Paper and Certificate of Deposits – The Discount Market – Government (Gilt-edge) Securities Market. Financial System and Economic Development SEBI – Financial sector reforms – Reserve Bank of India – Organization and Management – Role and Functions – Monetary Policy of the RBI – Recent Policy Developments.

Unit 3: Banks & Institutions

Banks – Operations & Special Role of Banks – Specialized Financial Institutions – EXIM, NABARD, HUDCO, SIDBI, IFCI – Universal Banking & Innovations – Securitization – RTGS & ECS. Co-operative Banks – Features, Types, Structure and Growth, Small Savings and Provident Funds – Provident Funds – Pension Funds – Life insurance Companies – General Insurance Corporation.

Unit 4: Non-Banking Finance Companies

NBFCs – An Overview – Loan Companies – Investment Companies – Leasing & Hire Purchase – Housing Finance – Chit Funds – Mutual Benefit Financial Companies – Venture Capital Funds – Factors & Forfeiting – Credit Rating Services.

12

Unit 5: Mutual Funds

Organization – Types of Funds – Valuation of Units – Structure and Size Investment Pattern – Return on Investment in Units – Regulations.

Financial Services: Meaning & Definition – Features – Importance. Types of Financial Services – Depository System: Objectives, activities, interacting systems, role of depositories and their services, Advantages of depository system – NSDL and CDSL. The process of clearing and settlement through Depositories, Depository Participants.

Reference Books:

1. Miles Livingston, Financial Intermediaries, Blackwell Publishing.
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
3. Avadhani, Marketing of Financial Services, HPH.
4. Niti Bhasin, Banking and Financial Markets in India 1947 To 2007, New Century.
5. Sahadeven & Thiripalraju, Mutual Funds: Data, Interpretation & Analysis, PHI.

SEMESTER/YEAR : V SEM/II YR
COURSE CODE : 16BF312
TITLE OF THE COURSE : PORTFOLIO MANAGEMENT
L: T/A: P: C : 2: 1 : 0 : 3

Course Objectives:

- To provide knowledge and skill in identifying various investment alternatives and choosing the suitable alternatives.
- To orient on the procedures and formalities involved in investing.

Course Outcomes:

By the end of this course, a student would learn

- How to define investment goals and constraints.
- Identifying investment alternatives.
- Choosing the best / suitable alternatives.
- How to construct a portfolio.

Unit 1: Introduction to Investment Management

Meaning of Investment – Selection of Investment – Classification of Securities – Risk and Uncertainty – Types of Risks – Risk and Expected Return – Measurement of Portfolio Risk – Benefits of Diversification – Investment Strategies – Types of Companies and Stocks – Matrix approach in Investment Decision – Investment Avenues.

Unit 2: Security Analysis

Introduction – Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis, Technical Analysis.

Unit 3: Modern Portfolio Theory

Introduction – Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient – Arbitrage Pricing Model, Markowitz Model.

Unit 4: Portfolio Management

Time value of Money, various valuation methods & models, Equity shares – Concept, Valuation, Preference Shares- Concept, Features, Yields, Dividend Valuation models.

UNIT 5: Valuation of Securities

Valuation of securities: Bond- Bond features, Types of Bonds, Determinants of interest rates, Bond Management Strategies, Bond Valuation, Bond Duration.

Additional Learning: Financial Planning as a Profession – Code of Ethics, Rules of Professional Conduct. Web Source:

Reference Books:

- 1 Avadhani, Investment Analysis and Portfolio Management, HPH.

SEMESTER/YEAR : VI SEM/II YR
COURSE CODE : 16BF321
TITLE OF THE COURSE : BUSINESS
TAXATIONL: T/A: P: C : 3 : 1 : 0 : 4

Course Objectives:

- To be able to research and analyze tax concepts.
- To know to evaluate tax case law.
- To learn to apply tax concepts to everyday business activities.

Course Outcomes:

Students will be able to:

- Exhibit sophisticated knowledge related to tax accounting rules and regulations and analyze and resolve tax problems.
- Acquaint with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- Appreciate the role of taxation in real life situations and apply knowledge of tax laws in financial planning and decision making.

Unit 1: Introduction to indirect taxes

Meaning of Indirect Taxes, Types of Indirect Taxes, Earlier Taxes and Existing Taxes.

Unit 2: GST (Goods & Services Tax)

GST- Overview of GST, Need and Benefits of GST, Taxes to be subsumed in GST, Dual GST Model, Goods and Services Network, Important Definitions under GST, GST rates, IGST/CGST/SGST, Negative List, Charge of Tax, Composition Scheme under GST, Input Tax Credit, Reverse Charge.

Unit 3: Application of GST

Practical application of GST on Inter State and Intra State sales, Composite and Mixed Supplies, Input tax credit for Closing stock as on 30.06.2017, Impact of GST on various Sectors, E-way Bills.

Unit 4: Accounting of GST

Electronic Commerce, Assessment, Audit, Demands & Recovery, Offences and Penalties, Appeals and Revision, GST returns, Accounting Entries in GST, Impact of GST on Financials.

Unit 5: Legal rules

GST and Customs Duty, Customs Act, 1962 and the related Rules, Circulars and Notifications; Customs Tariff Act, 1975 and the related Rules.

Reference Books:

- 1.R.G Saha, Usha Devi & Others, Taxation, HPH.
- 2.V S Datey, Indirect Taxes, Taxmann, recent edition.

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE :16BF322
TITLE OF THE COURSE : INCOMETAX
L: T/A: P: C : 3 : 1 : 0 : 4

Course Objectives:

- To use the tax formula and the necessary components to calculate taxable income, and ultimately the federal income tax, for individuals.
- To assess the effects of personal, investment—individually.
- To learn the basic terms, concepts and theories of federal taxation as applied to property transactions.
- To be able to apply tax rules and regulations to the individual taxpayer, and to calculate an individual's taxable income and tax liability.

Course Outcomes:

Upon successful completion of the following course, the student will acquire the listed skills

- Apply the steps in the income tax formula for the preparation of an individual income tax return.
- Identify and describe terms associated with personal income taxes.
- Demonstrate knowledge of gross income inclusions and gross income exclusions.
- Know how to determine the filing status and filing requirements of an individual taxpayer.

Unit 1: Concepts and Framework Of Taxation

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

Unit 2: Income from Salary and Income from House Property

Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites

– Provident Fund - Profits in Lieu of Salary – Gratuity -Commutation of Pension -

Encashment of Earned leave – Compensation for voluntary retirement – Deductions from Salary U/S16 –Problems on Income from Salary.

Basis of Charge – Deemed Owners – Exempted Incomes from House Property – Composite Rent – Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

Unit 3: Profits and Gains from Business Or Profession

Meaning and Definition of Business, Profession – Vocation – Expenses Expressly Allowed –Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

Unit 4: Capital Gains and Income from Other Sources

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains –Exemptions

U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up
– Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions –Problems on Income from Other Sources.

Unit 5: Deductions from Gross Total Income and Set-Off & Carry Forward of Losses and Assessment of individuals

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, and 80 U. (80 G & 80 GG) together should not be given in one problem)

Meaning – Provision for Set-off & Carry forward of losses (Theory only).

Computation of Total Income and Tax Liability of an Individual Assessee (Problems– in case of income from salary & house property- computed income may be given).

Reference Books:

1. Dr. Vinod K. Singhanian, Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal, Direct Taxes, Konark Publisher (P) Ltd.
3. Dr. Mehrotra and Dr. Goyal, Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons.
5. Gaur & Narang: Income Tax.
6. Lectures, Income Tax – I, VBH
7. Dr. V. Rajesh Kumar and Dr. R. K. Sreekantha, Income Tax – I, Vittam Publications.

Year - Semester III/ V Course Code 16BH311

Title of the Course : Industrial Relations & Labor Law

Course Syllabus

Unit 1: Introduction (8 Hours)

Industrial Relations – Approaches to IR-Role & Importance of Industrial relation – History of Industrial Relations in India.

Unit 2: Industrial Unrest (12 Hours)

Good and bad Industrial relations- Causes for Poor Industrial relations- Major indicators of the state of IR: Absenteeism- Industrial Indiscipline- Labour Turnover- Grievances- Strikes & Lockouts- Participative Management - Structure – Scope - Pre-Requisite for successful participation.

Unit 3: Industrial Dispute Resolution (12 Hours)

Trade Unions- Meaning & Classification - AITUC- UTUC- INTUC- CITU- HMS- Collective Bargaining – Meaning, role, process- Workers Participation- Work Committee- Joint Management Councils – Role of Government in Collective Bargaining in Indian & International Scenario. (Cases Studies Discussion)

Unit 4: Legal System for Industrial Relations (10 Hours)

Factories Act: Meaning, Definition – Welfare – Safety – Health Measures- Industrial Dispute Act- ESI Act- Gratuity Act- PF act- Trade Unions Act.

Unit 5: ILO (10 Hours)

Workmen's Compensation Act and International Labor Organization - Role and Function- Impact of Globalization on Industrial Relations.

Assessment of Attainments of PEOs, POs, PSOs:

The assessment of attainments may be done by

- a. Conducting final examination.
- b. Presentation.
- c. Assignment.
- d. Group Task activity

Assessment of COs:

- IAT – 20%
- CBT -15%
- Teachers Evaluation - 25%

1.6 RECOMMENDED TEXT BOOKS

8. C B Mamoria, Dynamics of Industrial relations, Himalayan Publishing House, 16th edition
9. Sreenivasan M.R, Industrial Relations & Labor legislations.
10. Aswathappa K, Human Resource and Personnel Management.
11. Subba Rao P, Human Resource Management and Industrial Relations.
12. ArunMonoppa, Industrial Relations.
13. Michael V, Industrial Relations in India and Workers Involvement in Management.
14. Cowling, Essence of Personnel Management and Industrial Relations, Prentice Hall of India.

SEMESTER/YEAR: VSEM /III YR**COURSE CODE: 16BH312****TITLE OF THE COURSE : ORGANIZATIONAL CHANGE & DEVELOPMENT****L: T/A: P: C : 2 : 1 : 0 : 3****Course Objectives:**

- To develop a basic understanding of organizational development.
- To learn to apply the Organizational development process.
- To analyse the various OD interventions.
- To understand the strategic role of change in the organization and the impact of change (or failure to change) on organizational performance.
- To develop a basic understanding and fundamental knowledge of the models and theories of change management.

Course Outcomes:

To have profound knowledge of organizational development.

To possess diagnostic skills in managing an OD process.

To become proficient in selecting and implementing an OD intervention strategy.

To know how organizations behave and react to change by overcoming organizational resistance, and making change possible.

To apply a basic change management process in an organization.

Unit 1: Organization Development

Introduction, Characteristics of OD, Evolution of OD, Model of OD, Assumptions and Beliefs in OD, Models and Theories of Planned Change – Action Research.

Unit 2:OD Process

Managing the OD Process – Diagnosis, Action and Programme Management – Diagnostic Models, Diagnostic Skills in

Common Methods of Diagnosis – Phases of OD.

Unit 3: OD Interventions

An Overview of OD Interventions – Definition – Selecting an OD Intervention – Classification of OD. Interventions –

OD Inter-Personal Interventions, OD Team Development Interventions and OD Inter-Group Development Interventions.

Power, Politics and Ethics in OD.

Unit 4: Organizational Change

Organizational Change – Introduction – Importance of Change – Forces of Change – Types of Change –

Factors Determining Change - Models of Change – Change and Transition Management.

Unit 5: Change Management

Change Management – Communing and Worley's Model for Managing Change – Creating Readiness to Change – Overcoming Resistance to Change – Lance Berger, Martin Sikora & Dorothy Berger Model of Change Management – Change Agent – Responsibilities of the Change Agent – Designing Change.

Reference Books:

1. Beer M, Organisation Change & Development - A System View, California, Good Year Publications.
2. Best Moingeon and Amy Edmondson, Organizational Learning and Competitive Advantage, SAGE Publications, New Delhi.
3. Lorsch, Jay.W, Hand book of Organizational Behaviour, Prentice Hall.
4. Price J.L & Mueller C.W, Handbook of Organizational Measurement, Pitman.

YEAR -SEMESTER III - VI

L: T/A: P: C 2: 1: 0:4

COURSE CODE: 16BH321

TITLE OF THE COURSE COMPENSATION MANAGEMENT

Course Syllabus

Unit – I Introduction: (10hrs)

Compensation – Definition – Compensation Responsibilities – Compensation System Design Issues – Compensation Philosophies – Compensation Approaches , Compensation Classification –Types – Incentives – Fringe Benefits – Strategic Compensation Planning –Determining Compensation – The wage Mix – Development of Base Pay Systems – The Wage Curve – Pay Grades – Salary Matrix – Compensation as a Retention Strategy.

Unit – II Theories of Wages: (12hrs.)

Wage Structure – Wage Fixation – Wage Payment – Salary Administration – Executive Compensation – Incentive Plans – Team Compensation – Gain Sharing Incentive Plan – Enterprise Incentive Plan – Profit Sharing Plan- ESOPs – Compensation Management in Multi-National organizations, Wage Boards – Pay Commissions – Employee Benefits – Benefits Need Analysis – Funding Benefits – Benchmarking Benefit Schemes – Employee Benefit Programmes – Security Benefits –Creating a Work-Life Setting – Designing Benefit Packages

Unit – III Rewarding & Performance: (8hrs.)

Methods of Rewarding of Sales Personnel – Pay – Commission – Pay and Commission – Performance-Based Pay Systems – Incentives – Executive Compensation Plan and Packages –Perceptions of Pay Fairness – Legal Constraints on Pay Systems.

Unit –IV Performance Linked Compensation: (10hrs.)

Performance management, Performance Appraisal and Measurement, Pay for Performance Plans, Balancing of Internal and External Equity, Pay Structures: Performance Based and Pay Based Structures, Designing Pay Structures, Comparison in

Evaluation of Different Types of Pay Structures, Designing Pay Ranges and Bands, Significance of Factors Affecting Pay Levels.

Unit V, Rewards & Recognition: (12hrs.)

Concept of Reward Management, Developing Reward Policies, Reward Strategy, Developing Total Reward Approach, Reward Management in Service Sector, Total Reward Framework of Service Industries in India, Factors affecting Reward Management Policies in Service Sector, Process of Designing a Successful Reward Strategy.

2.5 Recommended text books

Text Book:

1. Compensation management by Jerry Newman and George Milkovich, 12 edition Recommended reference books:
2. Compensation planning, George T Mulkovich & Jerry Newmann, McGraw Hill Publication
3. Compensation and reward management, B. D. Singh, Excel Publication

SEMESTER/YEAR : VISEM /III YR

COURSE CODE: 16BH322

TITLE OF THE COURSE : INTERNATIONAL HRM

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

Course Objectives:

- • The objective is to enable the students to understand the global aspect of human resource management.
- • To facilitate the students with global HR practices.
- • To enable the students to understand the global Government regulations regarding compensation and tax concerns.
- • To facilitate the students with the knowledge of global HR issues in MNCs.
- • To make the students understand the importance of Corporate Social Responsibility.

Course Outcomes:

- • To have efficient knowledge about the concept of global human resource management.
- • To be proficient in understanding the HR practices followed globally.
- • Extends the confidence level in solving pay issues.
- • To prepare a solid compensation package having the knowledge of Tax and Government regulations.
- • Feeling the responsibility towards Society through Corporate Social responsibility.

Unit 1: Globalization of Business & HR

Global population change, Demographics, Global economic interdependence, Regional alliances, Types of Global organizations, Concept of Expatriate, Definition of global HRM, Domestic versus International HRM.

Unit 2: Staffing Global Assignment

Factors affecting Global HR management, Global HRP, Issues in supply of International human resource, Recruitment practices, Executive nationality staffing policy, Issues in selection, Skills for expatriate manager, Pre departure orientation and training, developing international staff and multinational team, Expatriate support & Development, Repatriation.

Unit 3: International Compensation

Factors affecting international compensation, Components of international compensation, Balance sheet Approach, Global market approach, Government regulations regarding compensation, Tax concerns, expatriate managers.

Unit 4: Global Employee Relations

The role of union, Key issues in international labour relations, Labour unions & international labour relations, Regional integration – EU, NAFTA.

Diversity management for Competitive Advantage: Discrimination and reverse discrimination, Reasons for diversity management, Methods of managing diversity, Consequences of diversity, Challenges for diversity management.

Unit 5: Issues, Challenges & Latest Trends in IHRM

Managing people in an international context, India, HR issues in MNCs, Corporate social responsibility. HRM practices in different countries – Japan, USA, UK, Turkey, Middle East, India & China, outsource.

Reference Books:

1. Peter J Dowling, Denise E Welch, Randall, IHRM – Managing people in a multinational context, Abe books.
2. Bohlander, Snell, Managing Human Resources, Cengage.
3. P. Subba Rao, International HRM.

4. Robert Mathis, John Jackson, HRM.

5. Paul Evans, The Global challenge: Frame work for International HRM, McGraw Hill. 6. 6. Hugh Scullion, Margarel Linehan, International HRM.

COURSE CODE : 16BM303
TITLE OF THE COURSE : BANKING REGULATION & OPERATIONS
L: T/A: P: C : 2 : 0 : 2 : 3

Course Objectives:

- To enable students to understand the function of banks.
- To provide an idea about the different types of banking customers.
- Develop the understanding of negotiable instruments.
- Highlight some of the principles of bank lending.

Course Outcomes:

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

- Explain the functioning of banks.
- Highlight the different types of banking customers.
- Describe negotiable instruments.
- Mention some of the principles of bank lending.

Unit 1: Introduction to Banking

Types & Functions of banks. Role of Commercial Banks & Functions of Commercial Banks. Investment Policy of Commercial Banks, Profitability of Commercial Banks. Regulation and Control of Commercial Banks by RBI. Indian Banking: RBI, NPA, Credit Control methods. Nationalization of Banks, Banking industry after 1991. Banks in India.

Unit 2: Banks & customer

Types of Customers and Account holders: Procedure and Practice in opening and conducting the accounts of customers particularly individuals including minors – Joint Account Holders. Proprietorship, Partnership Firms & Limited companies. *Personal Banking and Financial prudence.*

Unit 3: Paying Banker

Meaning – Precautions – Statutory Protection to the Paying Banker – Dishonor of Cheques – Grounds of Dishonor – Consequences of wrongful dishonor of Cheques. Collecting Banker – Meaning – Duties & Responsibilities of Collecting Banker – Statutory Protection to Collecting Banker.

Unit 4: Negotiable Instruments

Kinds of Negotiable Instruments (Meanings only) – Cheques – Meaning & Definition – Features - Parties – Crossing of Cheques – types of crossing. Endorsements – Meaning – Essentials – Kinds of Endorsement.

Unit 5: Principles of bank lending

Types of borrowing facilities given by banks - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit - Types of Securities – NPA (Meaning only). Bank Lending principles.

Reference Books:

1. Gordon & Natrajan: Banking Theory Law and Practice, HPH.
2. Maheshwari. S.N.: Banking Law and Practice, Kalyani Publishers.
3. Gagendra Naidu, S. K. Poddar, Law and Practice of Banking, VBH.
4. M. Prakash – Banking Regulation & Operations, VBH.
5. Tannan M.L: Banking Law and Practice in India, Wadhwa and company
6. P.SubbaRao: Bank Management, HPH.
7. Herbert Percival Sheldon, Peter J. Fidler, Herbert B. Sheldon, Sheldon's Practice and Law of Banking.

8. Mac Donald and Evans, V. Iyengar; Introduction to Banking, Excel Books.

COURSE CODE : 16BM305
TITLE OF THE COURSE : MANAGEMENT INFORMATION SYSTEM
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

- To enable students to understand the meaning of MIS and to highlight the importance of Management Support Systems.
- To develop the understanding of functional information systems, information resource management and the purpose of database systems.

Course Outcomes:

- Students will be able to describe the meaning of MIS and its importance.
- Students will be equipped to indicate the relevance of information resource management and usage of database systems.

Skill sets of Learners:

- Students understand keenly the importance of using software technology to communicate business needs quickly and smoothly; manage data using databases.

Unit-1 Introduction to Information System

Meaning and definition, Need for MIS of information and information system – business information system – Features of Information system – Uses of Business Information Systems, Levels of management and Information systems – Users of Information Systems – Components of Business Information Systems. Data Vs Information and Information overload.

Unit-2 Types of Information system

Management Support Systems (MSS), Management Information systems-Transaction Processing systems, Decision Support Systems (DSS), Group Decision Support System (GDSS), Executive Information systems.

Unit-3 Information System of functional areas

Functional Information Systems: Production Information Systems, Marketing Information Systems, Financial Information Systems, Human Resource Information Systems.

Unit-4 Information system security and control

Information Resource Management, Security and Control: Artificial Intelligence, Expert Systems, Managing Information Resources, Information Security and Cyber Laws.

Unit-5 Latest trends in Information System

Introduction – Purpose of Database Systems, Views of data, Data Models, Transaction Management, Storage Management, Database Administrator, Database Users, Overall System Structure, Different types of Database Systems

Emerging Trends in Information Management – Business Intelligence, Data Analytics, BIG Data.

Skill Development: Practical applications in MS-Office package, usage of query language for retrieving data from a database.

Text Book:

James O' Brien: Management Information Systems, Tata McGraw Hill.

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 16BM307
TITLE OF THE COURSE : MANAGEMENT OF NON-GOVERNMENT
ORGANISATIONS L: T/A: P: C : 3 : 0 : 2 : 4

Course Objectives:

- To describe the meaning of NGOs.
- To describe the role of teams in NGOs.
- Develop an understanding of the different forms of NGOs.
- Enable students to have an understanding about funding aspects of NGOs.
- To develop an understanding of major government schemes for NGOs.

Course Outcomes:

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

- Describe the meaning of NGOs.
- Indicate the importance of role of teams in NGOs.
- Highlight the different forms of NGOs.
- Describe the important aspects about NGO funding.
- Highlight some of the major government schemes for NGOs.

Unit 1: NGOs

Definition, Concept, Objectives & Types, Genesis and Present Status of NGOs, Role of NGOs, History of NGOs in India, NGOs' movements in other countries.

Unit 2: Role of Teams in NGOs

Concept & Significance Role of Effective Team Building in Management of NGO's People's Participation: Concept, Meaning and Objectives Role of People's Participation in Community Development.

Unit 3: Forms of NGO Organization

Societies Registration Act, 1860, Charitable Endowments Act, 1890 (with Charitable Endowments (Central) rules 1942, Cooperative Societies Act, 1912, Companies' Act, 1956 (Some Relevant Part), Indian Trust Act, 1882.

Unit 4: Funds for NGOs

Sources of Funds – Fund Raising – Tax Benefits. FCRA: Foreign Contribution Regulatory Act, Income tax Act 1961. Nature and scope of Section 10. Income Tax Exemption: Under Sections 11 and 12. Rebate under Sections 80G and 35AC of Income Tax Act.

Unit 5: Schemes of the Government of India

Major Schemes of the Government of India in Various Sectors Role of NGO's and Criteria for NGO's Support.
Practical Component: Visits to successful NGOs.

Reference Books:

1. Formation and Management of NGOs (Non Governmental Organisations), Anita Abraham, Universal Law Publishing. 11
2. Management of non-governmental organisations towards a developed civil society, JM Ovasdi, Macmillan India Limited.
3. Nabhi's Handbook for NGOs, Nabhi Publication.
4. Virendra K Pamecha, How to start, promote and manage an NGO.

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 16BR311
TITLE OF THE COURSE : ADVERTISING & MEDIA
MANAGEMENT
L: T/A: P: C : 2 : 1 : 0 : 3

Course Objectives:

- To identify the role of advertising in marketing.
- To make students understand how an advertising agency works.

- Develop the understanding among students about the role of client-agency relationship.
- Enable students to understand the relevance of advertising regulations.
- To develop the understanding of media and media buying decisions.

Course Outcomes:

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

- Identify the role of advertising in marketing.
- Understand how an advertising agency works.
- Understand the role of client-agency relationship.
- Have an idea about the relevance of advertising regulations.
- Appreciate the role of media and media buying decisions.

Unit 1: Introduction

Changing concept of advertising: Nature and scope of Advertising, Evolution of advertising; Role of advertising in modern society, Advertising purpose and functions; Economic, social & ethical aspects of advertising. Types of advertising, Product, services, Institutional, Public Services, Financial and Industrial, Advertising in the global context.

Unit 2: Advertising Agency

Organization, structure, functions, and departments: Advertising Planning & Decision Making – Planning Framework; Marketing strategy and Situational analysis; Marketing Plan; Communication Process; *Traditional Vs Digital Advertising agencies.*

Unit 3: Advertising budget

Client agency relationship; the advertising budget, evaluating advertising effectiveness. Methods of measuring advertising effectiveness; Advertising research-basics, Internet advertising.

Unit 4: Advertising Regulations

Deceptive advertising, Competition, self-regulations. ASCII – Advertising and competition.

Unit 5: Role of Media

Setting media Budget, Types of Media, Media Research and advertising Decisions, Media Option Decisions, Media Buying decisions.

11

Reference Books:

1. Rajeev Batra, John G. Myers. T. David. A. Aaker; Advertising Management, PHI, New Delhi.
2. O’Guinn, ‘Advertising & Integrated Brand Promotion’, Edition, Cengage Learning.
3. ‘Advertising: Planning and Implementation’, Sharma and Singh, PHI Learning Pvt. Ltd.

4. Manendra Mohan; Advertising Management – Concepts & Cases; Tata McGraw Hill Publishing Company Ltd, New Delhi.
5. S.A.Chunnawalia & K.C.Sethia, Foundations of Advertising – Theory & Practice, Himalaya Publishing House.

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 16BR312
TITLE OF THE COURSE : CONSUMER BEHAVIOR
L: T/A: P: C : 2 : 1 : 0 : 3

Course Objectives:

- To understand the meaning consumer.
- To illustrate the importance of individual determinants of consumer behavior.
- To highlight the relevance of environmental influences on consumer behavior.
- To enable students to understand consumer decision process.
- To critically understand the relevance of consumerism and consumer

Course Outcomes:

Upon successful completion of this course, a student will be able to

- Explain the meaning and characteristics of a consumer.
- Illustrate how individual factors affect consumer behavior.
- Highlight what environmental factors affect consumer behavior.
- Illustrate the consumer decision process.
- Describe the meaning of consumerism.

Unit 1: Introduction

Meaning and Definition, Scope, Factors Influencing Consumer Behavior, Theories of Consumer Behavior Psychology of Consumer. Online Consumer Behavior, Organizational Buying Behavior.

Unit 2: Determinants of consumer behavior

Individual determinants of consumer behavior – consumer needs, perception, learning, Motivation as a psychological force, Types of Needs, beliefs, values. Consumer Attitudes, Personality and Lifestyle – VALS – Functions of Attitudes.

Unit 3: Environmental influences

Environmental influences on consumer behavior- family, culture, subculture, group, and reference groups-social class.

Unit 4: Consumer decision making process

Problem recognition; Search & Evaluation; Purchase process; Post-purchase behavior. Consumer behavior models – consumer research. Consumer Satisfaction & dissatisfaction.

Unit 5: Legal aspects

Consumer protection Act 1986, Consumerism-Reasons for growth of consumerism in India.

Additional Learning: Understanding Indian Consumer- Factors that have influenced Indian consumer buying behavior.

Reference Books:

1. Leon G Schiffman & Leslie Lazer Kanuk, Consumer behavior, PHI, New Delhi.
2. Suja.R.Nair, Consumer behaviour in Indian perspective, Himalaya Publishing House, Mumbai.
3. David. L. Loudon & Albert J. Bitta, Consumer Behaviour, McGraw Hill Inc. New Delhi.
4. Assael Henry, Consumer behaviour and marketing action; Asian Books (P) Ltd, Thomson Learning.

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE :16BR321
TITLE OF THE COURSE :RETAIL MANAGEMENT
L: T/A: P: C : 3 : 1 : 0 : 4

Course Objectives:

- To develop an understanding of retail formats.
- Develop an understanding of retail operations.
- Illustrate the relevance of branding.
- Enable students to develop an understanding of brand communities.
- To illustrate contemporary e-commerce trends.

Course Outcomes:

Upon successful completion of this course, a student will be able to

- To highlight the different types of retail formats.
- Describe retail operations.
- Highlight the relevance of branding.
- Describe the use of brand communities.
- Present some of the contemporary e-commerce trends.

Unit 1: Introduction

An overview of Global Retailing – Challenges and opportunities – Retail trends in India – Socio economic and technological Influences on retail management – Government of India policy implications on retails.

Unit 2: Retail Formats

Organized and unorganized formats – Different organized retail formats – Characteristics of each format –Emerging trends in retail formats – MNC's role in organized retail formats.

Unit 3: Retailing Decisions

Choice of retail locations - internal and external atmospherics – Positioning of retail shops – Building retail store Image - Retail service quality management – Retail Supply Chain Management – Retail Pricing Decisions. Merchandising and category management – buying.

Unit 4: Retail Shop Management

Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail advertising and promotions – Retail Management Information Systems - Online retail – Emerging trends .

Unit 5: Retail Shopper Behaviour

Understanding of Retail shopper behavior – Shopper Profile Analysis – Shopping Decision Process - Factors influencing retail shopper behavior – Complaints Management - Retail sales force Management – Challenges in Retailing in India.

Reference Books:

9. Michael Havy Baston, Aweitz and Ajay Pandit, Retail Management, Tata Mcgraw Hill.
10. Ogden, Integrated Retail Management, Biztantra, India.
11. Patrick M. Dunne and Robert F Lusch, Retailing, Thomson Learning,
12. Chetan Bajaj, Rajnish Tow and Nidhi V Srivatsava, Retail Management, Oxford University
13. Press.
14. SwapnaPradhan, Retail Management – Text and Cases, Tata McGraw Hill.
15. Dunne, Retailing, Cengage Learning.
16. Ramkrishnan and Y.R.Srinivasan, Indian Retailing Text and Cases, Oxford University Press.

SEMESTER/YEAR : VI SEM/II YR
COURSE CODE : 16BR322
TITLE OF THE COURSE : SERVICES
MARKETING
L: T/A: P: C : 3 : 1 : 0 : 4

Course Objectives:

- To develop an understanding of services.
- To highlight the differences between products and services
- To describe services management.
- Develop an understanding about positioning of services.
- To describe some of the developments in certain important sectors of services.

Course Outcomes:

Upon successful completion of this course, a student will be able to

- Describe the meaning and characteristics of services.
- Highlight how products differ from services.
- Describe how services can be managed.
- Highlight how to position services.
- Describe some of the developments in key sectors of services.

Unit 1: Introduction

Services: Definition, Characteristics of Services – Classification of Services – role of the services sector in the economy – importance – managerial challenges.

Unit 2: Products Vs Services

Differences between Products and Services – Marketing of services – Internal and external marketing – services marketing mix. Customer behavior, customer service and building customer loyalty.

Unit 3: Pricing & Promotion

Services product & pricing, service promotion & distribution - processes in services. Measuring service quality – SERVQUAL.

Unit 4: Channel & delivery

Positioning of services Service Channel & delivery – Pricing of services, Service marketing triangle – Integrated Service marketing communication. People, process and physical evidence.

Unit 5: Services marketing

Services marketing for health – Hospitality – Tourism – Financial – Educational – Entertainment Sectors.

Reference Books:

1. Christopher H Lovelock and Jochen Wirtz, Services Marketing, Pearson Education.
2. Adrian Palmer, " *Principles of Services Marketing*", McGraw Hill.
3. Valarie Zeithaml et al, Services Marketing, Tata McGraw Hill Pvt. Ltd.

Readings:

1. M Suman: Computer Application in Business, VBH.
2. R GSaha: Computer Application Business, HPH.
3. Amrutha Gowri & Soundrarajana A: Computer Application Business, SHBP.
4. Sudalaimuthu & Anthony Raj: Computer Applications in Business, HPH

SEMESTER / YEAR : III SEM/II YR
COURSE CODE : 19BB2304
TITLE OF THE COURSE : BUSINESS & CORPORATE ENVIRONMENT
L: T: A: C : 2: 0: 2: 3

Course Objective:

- To understand the micro and macro aspects of business and corporate environment.

Learning Outcome

- Ability to highlight the importance of micro and macro aspects of the business and corporate environment.

UNIT-1

10 Hrs.

Business Environment

Business – Meaning, Definition, Nature & Scope, Types of Business Organizations. Business Environment - Meaning, Characteristics, Scope and Significance, Components of Business Environment. Micro and Macro Environment – Definition, Differentiation, Analysis of Business Environment, SWOT Analysis.

UNIT-2

08 Hrs.

Introduction to Micro-Environment

Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity. External Environment: Firm, customers, suppliers, distributors, Competitors, Society.

UNIT-3

07Hrs.

Introduction to Macro Components

Demographic, Natural, Political, Social, Cultural Economic, Technological, International and Legal.

UNIT-4

10 Hrs.

International Business Environment

GATT/ WTO: Objective and Evolution of GATT, Uruguay round, GATT v/s WTO, Functions of WTO, Pros and Cons of WTO.

UNIT-5

10 Hrs.

Globalization

Meaning, Nature and stages of Globalization, features of Globalization, Foreign Market entry strategies, LPG model. MNCs – Definition, meaning, merits, demerits, MNCs in India, FDI – Meaning, FDI concepts and functions, Need for FDI in developing countries, Factors influencing FDI, FDI operations in India.

REFERENCE BOOKS:

1. Morrison J: The International Business Environment, Palgrave.
2. Francis Cherunilam: *Business Environment*-Himalaya Publishing House, New Delhi.
3. Aswathappa: Essentials of Business Environment, Himalaya Publishing House, New Delhi.
4. Raj Aggarwal: Business Environment Excel Books, Delhi.
5. Ramaswamy V: Strategic Planning for Corporate McMillan, New Delhi.
6. Lokanathan and Lakshmi Rajan: Business and Society – Emerald Publishers.
7. Economic Environment of Business – M. Adhikary, Sultan Chand & Sons.

YEAR - SEMESTER	II / III Semester	L: T/A: P: C	2: 0: 0:2
COURSE CODE	19BB2305	TITLE OF THE COURSE	INTRODUCTION TO ADVANCED MS-OFFICE

1. Course Details

1.1 This course provides the graduates with a portfolio of business and analytical methods for solving problems and supporting decision making. This course will allow students to acquire the skills to mine and analyse data in ways that will enable more informed decision making and result in better outcomes for the organisation. How organisations capture, create and use data is changing the way we work and live.

1.2 Course Objectives

- To familiarise the graduates with an insight into the way computerized information systems impact how the accounting data is captured, processed, and communicated.
- To provide the knowledge on technology, procedures, and controls that are necessary in modern accounting field.
- To understand and identify the underlying message that requires higher level of thinking and analysis.
- To learn the various organisation process and procedures through data processing that makes better decisions and advance the organisation’s strategy.

1.3 Course Outcomes:

	Outcomes	Bloom’s Taxonomy Level
CO1	To prepare the graduates with the basic concepts and technologies used in the field of management information systems	5 - Synthesis
CO2	To compute the role of information systems in organisation, the strategic management processes, with the implications for the management	2- Comprehension
CO3	To apply the various quantitative modelling and data analysis techniques to the solution of real world business problems, communicate findings, and effectively present results with various techniques	3- Application
CO4	To assess the strategic understanding of business analytics and be able to take into account the relationships between this discipline and other areas of business to make a holistic judgements when analysing business situations	6- Evaluation

1.4 Course Content

Unit I Introduction to MS Office

(05 Hrs)

Introduction to office and Features – Elements – Uses of MS Office – application of MS office in various fields – MS Word – Formatting and alignment – Inserting Table, Picture, Smart art, Header, Footer, Page number – Print settings – Table of content and other tools – Setting a default font style in MS office – Design advanced document

(05 Hrs)

Unit II Office Applications

MS office shortcut keys – MS PowerPoint – creating a slide, handling different layouts –

designs and backgrounds – Transitions – Slide animations – slideshow – Narrations –
Creating a professional PowerPoint presentation for office work – Texts and objects – Apply transition and animation – Manage multiple presentations

(06 Hrs)

Unit III MS Excel Applications

Getting started with Excel – Text, number, date formatting – Basic formulae – Advanced formulae and Functions – Filter – Freeze panes – Subtotaling – pivot table- Application of various functionalities of excel in office – Expenses summarizing – Data compilation – print settings – setting password

(05 Hrs)

Unit IV Microsoft Outlook

Introduction to MS Outlook – various tasks on Email (setting up an email, open, reply, print, save in different format) – Composing a message – voting options – Inserting hyperlinks or image in a message – Scheduling a meeting and appointment – organizing contacts (add, delete, import, print, update, sort, manage multiple address books) – Email address internationalization (EAI) feature

Unit V Working with MS Office

(06 Hrs)

MS Access – Introduction – Getting started with Access – Working with Queries – Working with Forms and Reports - Versions of MS Office - Various platforms (x86-32, x86-64, ARM architecture, Web applications) – Installing procedure for MS Office - Office 365.

2.6 Recommended text books

Shelly Cashman, “Microsoft Office 365 and Outlook 2019 Comprehensive”, Cengage Learning Publications, 2019.

Recommended reference books:

- Dawna Walls and Laura Story, “Microsoft Office- Fundamentals”, Cengage Learning Publications, 2010
- Courter, Gini and Marquis Annette, “Microsoft office – 2000 complete”, BPB Publications, 1999
- Sinha KR Pradeep and Sinha Preeti, “Foundation of Computing”, BPB Publications, 2003

YEAR	- II/ IV	L: T/A: P: C	3: 1: 0:4
SEMESTER			
COURSE CODE:	19BB2401	TITLE OF THE CORPORATE ACCOUNTING COURSE	

1. Course Details

Corporate Accounting is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and valuation of goodwill, analysis and interpretation of companies' financial results and accounting for specific like IFRS and consolidated balance sheets.

2.2 Course Objectives

1. The main objective of this subject to provide the knowledge of companies, Shares and regulatory of companies.
2. This subject describes the to identify Pre and Post incorporation profit of the company
3. It provides the knowledge of valuation of shares.
4. It also provides the methods of valuation of goodwill and shares.
5. This subject also study accounting standards and IFRS

2.4 Course Content

Unit 1: PROFIT PRIOR TO INCORPORATION (8 Hrs.) Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.

Unit 2: VALUATION OF GOODWILL (12 Hrs.) Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of SuperProfit Method, and Annuity Method – Problems

Unit 3: VALUATION OF SHARES (12 Hrs.) Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity

Method, and Fair Value of shares. Rights Issue and Valuation of Rights Issue - Problems.

Unit 4: COMPANY FINAL ACCOUNTS (16 Hrs.) Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form (As per 2011 revised format).

Unit -5: ACCOUNTING STANDARDS AND IFRS (4 Hrs.) IFRS and proposed changes in Indian Accounting Standards

2.5 Recommended text books

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications, Reprint, 2018.

Recommended reference books:

1. Dr. S. Kr.Paul & Chandri Paul, “Corporate Finance”, New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel Books, First Edition, 2008.
3. Dr. Naseem Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

SEMESTER / YEAR : IV SEM/II YR
COURSE CODE : 19BB2402
TITLE OF THE COURSE : BUSINESS ETHICS AND CORPORATE GOVERNANCE
L: T: A: C : 2: 0: 2: 3

Course objective:

To enable the students to understand the different aspects of business ethics, values and corporate governance and its relevance in the present day business context.

Learning outcomes:

- Ability to identify the ethical aspects in all functional areas of business and provide suitable solutions.

UNIT-1 **10 Hrs.**

Business Ethics

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

UNIT-2 **10 Hrs.**

Personal Ethics

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

UNIT-3 **12 Hrs.**

Ethics in Management

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

UNIT-4
Role of Corporate Culture in Business 05 Hrs.

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics.

UNIT-5 **08 Hrs.**

Corporate Governance

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

REFERENCE BOOKS:

1. Murthy CSV: Business Ethics and Corporate Governance, HPH.
- 9 Bholanath Dutta, S.K. Podder: Corporation Governance, VBH.
- 10 Dr. K. Nirmala, Karunakara Reddy: Business Ethics and Corporate Governance, HPH
- 11 H.R.Machiraju: Corporate Governance, HPH.
- 12 K. Venkataramana: Corporate Governance, SHBP.
- 13 N.M.Khandelwal: Indian Ethos and Values for Managers, HPH.

YEAR - SEMESTER	II/IV	L: T/A: P: C	4: 0: 0: 4
COURSE CODE	19BB2404	TITLE OF THE COURSE	INDIAN FINANCIAL SYSTEM

2. Course Size and Instruction Method

Credits	L	T	P	Hours/
4	4	0	0	4

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hours: As per Time Table

3. Course Details

3.1 This course is designed to help the students identify the organization and working of financial markets, institutions and role of various regulatory bodies.

2.3 Course Objectives

- To **identify** basic concepts in the area of Indian Financial System
- To **describe** the Financial Institutions
- To **list** the Role of Commercial Banks in Economic Development
- To **analyze** the various Regulators of Indian Financial System
- To **evaluate** the features of Financial Services

2.4 Course Outcomes:

- **Identify (1)** the various functions and significance of the financial markets
- **Interpret (2)** the classification of Financial Institutions
- **Relate (3)** the role of commercial banks and their functions
- **Interpret (2)** the role of RBI and SEBI
- **Examine (3)** the types of financial services and their importance

2.4 Course Content

(12 Hrs)

Unit 1: Financial System

Introduction – Meaning – Classification of Financial System. Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market.

Unit 2: Financial Institutions

(08 Hrs)

Types of Banking and Non-Banking Financial Institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds – features and types.

(12 Hrs)

Unit 3: Commercial Banks

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks. Narasimham committee report on banking sector reforms.

Unit 4: Regulatory Institutions

(10 Hrs)

Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI) – Organization and Objectives.

Unit 5: Financial Services

(12 Hrs)

Meaning & Definition – Features – Importance. Types of Financial Services – factoring, leasing, venture capital, Consumer finance - housing & vehicle finance.

SEMESTER/YEAR : IV SEM
COURSE CODE : 19BB2405
TITLE OF THE COURSE : PERSONALITY
DEVELOPMENTL: T/A: P: C : 2 : 0 : 0 : 0

COURSE OBJECTIVE:

To provide knowledge that will help developing their individual strength which will enhance the skills to handle situations effectively

UNIT:1

Self-Awareness: Meaning of self –awareness-Components -Improving self-awareness- Benefits of Understanding self

Goal setting: Meaning of goal and goal setting – Short medium and long term goals- Importance of goal setting –Choices/selection of setting goals-Steps for goal setting-SMART goals. Creativity: Meaning of Creativity – Difference with Innovation-Barriers to creativity – Steps to stimulate creativity-Understanding and importance of human values-Difference with ethics, Ideals in life- Becoming a role model

UNIT -2

Interpersonal Skills-Meaning of Interpersonal skills- Need to develop Interpersonal skills- Components of Interpersonal skills- Techniques required to improve skills- Benefits of effective interpersonal skills

Stress Management: Meaning of stress- Factors causing stress- Positive and negative types of stress- Effects of stress on body and mind-Stress removal techniques.

UNIT:3

Time Management: What and why o Time Management – Necessity and benefits of time management – Tools time management –How to manage time wisely

Leadership Development: Meaning and Importance-Type of leadership styles-Theories of leadership

Pedagogy:

1. Activities exercises and assignments have to be given not less than 40% weightage
2. Appropriate Case studies could be used
3. You tube videos to be used effectively

REFERENCES:

1. Vikas (Life skills Manual) : Published by:Member Secretary & Executive Director, Karnataka Jnana Aayoga (Karnataka Knowledge Commission) Govt of Karnataka, CopyRight:2010 Karnataka Jnana Aayoga
2. Manik Ghos, ‘‘Positivity – A way of Life’’, Published by Orient Blackswan Pvt Ltd
3. Swami Vivekananda, ‘‘Personality Development’’, Published by Ramakrishna Math And Ramakrishna Mission (December 2011)

Eligibility for teaching:

This subject could be thought by all teachers who have undergone some training or other in the given topics.

SEMESTER/YEAR : I

SEM/ I YR

COURSE CODE :

20BB1101

TITLE OF THE COURSE :BASICS OF FINANCIAL

ACCOUNTINGL: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

- To lay a strong foundation of accounting practices and procedures followed by Business houses.
- To help learners to devise financial statements of businesses, analyze and interpret the same.

Course Outcomes:

- Students will be familiarized with the mechanics of preparation of financial statements and understanding corporate financial statements.
- Students will be able to analyse the financial statements, their analysis and interpretation.

Skill sets of Learners:

- Clear understanding of the commonly used accounting terminology, process of recording and classifying the business transactions and events, preparing the financial statements, and interpreting the financial statements from different the perspective of different stakeholders.

Unit-1 Introduction to Accounting

Introduction to Financial Accounting: Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information, Concepts, Principles and Conventions – Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts, Types of books (Primary and Secondary) An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book; Preparation of Ledger Accounts and Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; Opening and Closing Entries; Preparation of Trial Balance; Opening and Closing Entries.

Unit-2 Financial Statements and Analysis

Preparation of Financial Statements: Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries - contents of financial statements of a joint stock company as per the Companies Act 2013 - contents of annual report of a company, Preparation of cash flow statement. Financial Statements Analysis: Objective of financial statement analysis, sources of information; Techniques of financial statement analysis: Horizontal analysis, Vertical analysis.

Unit-3 Accounting Standards

Indian Accounting Standards (Ind-AS): Concept, benefits, salient features of Ind-AS issued by ICAI; International Financial Reporting Standards(IFRS): Main features, uses and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in harmonization and convergence.

Unit-4 Ratio Analysis

Ratio Analysis-An introduction; Meaning and Usefulness of Financial Ratios. Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratio - Ratio Analysis

from the perspective of Stakeholders (Investors, Lenders, and Short term Creditors).

Power of ratios in forecasting business failures using Altman Z-score - multiple discriminant analysis and decision-tree analysis.

Unit-5 Computerized Accounting

Accounting software's – Introduction; Tally – Creation of Company – features – configurations – inventories – voucher entry in tally – advanced accounting environment in tally. Use of MS-Office Excel in Accounting Technique.

Skill development: Practical applications of analyzing a balance sheet and its interpretation through accounting software's.

Text Book:

Monga J: Financial Accounting - Concepts and Applications, Mayur Paperbacks.

Readings:

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

SEMESTER/YEAR : II SEM
COURSE CODE : 20BB1203
TITLE OF THE COURSE : QUANTITATIVE TECHNIQUES
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

- To give an overall view of statistical tool and techniques used in business which helps in tabulation, analysis, interpretation of the data collected.
- To formulate a plan for the future.

Course Outcomes:

- Helps to arrive at logical solutions through statistical tools and techniques –average, dispersion, regression and correlation
- Better application of the techniques of time series and probability helps the learners to take decisions which is both unpredictable and uncertain.

Skill set of learners:

- Students will be able to identify and classify the data and represent them through statistical techniques, calculate the measures of central tendency, dispersion, correlation and regression equations.

Unit-1 Introduction to Statistics **12 Hours** Concepts
 – Functions of Statistics- Collection of Data – Methods of Collecting data – Methods of Sampling -
 Classification and Tabulation of Data - Frequency Distribution – Graphs of Frequency Distribution, Graphical
 and Diagrammatic representation of data .

Unit-2 Measures of Central Tendency and Dispersion **10 Hours**
 Mean (Arithmetic and Weighted Average Mean), Median, Mode, Geometric Mean and Harmonic Mean.
 Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of
 variation and Lorenz Curve.

Unit-3 Correlation and Regression Analysis **10 Hours**
 Correlation – Scatter Diagram – Karl Pearson’s coefficient of correlation – Rank correlation, Probable error –
 Regression, Linear Regression, Regression equation, Method of Least Square.

Unit-4 Time Series Analysis **10 Hours** Meaning,
 Uses, Components of Time Series, Measurement of Trend – Method of Moving averages, graphical
 representation and simultaneous equation.

Unit-5 Probability**10 Hours**

Theory of Probability, Probability of Simple event, Probability of Composite event, Addition rule, Multiplication rule, conditional probability.

Skill Development: Project – collection of details within the class on various aspects and analyse them through statistical tools.

Text Book:

G C Beri: Business Statistics, Tata McGraw-Hill Education.

Readings:

1. Dr.P R Vittal: Business Mathematics and Statistics, Margham Publications.
2. J K Sharma: Quantitative Techniques of Managerial Decisions, Lakshmi Publications.
3. Dr. Sancheti and Kapoor: Business Mathematics and Statistics, Sultan Chand and Sons.

SEMESTER/YEAR : II SEM
COURSECODE : 20BB1205
TITLE OF THE COURSE : ENTREPRENEURSHIP
L: T:A: C : 2 : 0 :0 :2

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.

Unit 1: Introduction to Entrepreneurship**10 Hours**

Meaning & Definition of Entrepreneurship, Functions of Entrepreneur – Role of Entrepreneur. Factors influencing

Entrepreneurship – Entrepreneurial Motivation Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs. Entrepreneurship Development – Opportunities & Challenges. Entrepreneurship development trends globally.

Unit 2: Starting a business venture

10 Hours

Steps involved in starting a business venture – Business opportunity scanning, evaluation of alternatives and assessment of the market for the proposed project – Importance of financial, technical and social feasibility of the project, selection of final project – preparation of final project report. Role of support systems and institutions in the development of MSMEs.

Unit 3: Business Plan

10 Hours

Business Plan – formulation, importance, format, financial aspects, marketing aspects, human resource & technical aspects of the BP – social aspects. Mistakes to be avoided while making a business plan.

Unit 4: Small business management

10 Hours

Small business management – production, quality, time, marketing, financial management. Venture capital – sources of funding, Intellectual Property rights – patents, copyrights, trademarks.

Unit 5: Business Ethics and Values

6

Business Ethics and Values.

Reference Books:

Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson. Satish Taneja: Entrepreneur Development, HPH.

Udai Pareek and T.V. Rao, Developing Entrepreneurship.

Vidya Hattangadi; Entrepreneurship, HPH.

Venkataramanappa, Entrepreneurial Development, SHB Publications. Anil

Kumar : Small Business and Entrepreneurship, I.K. International. Rekha & Vibha

– Entrepreneurial Management, VBH.

SEMESTER/YEAR : III SEM / II YEAR

COURSE CODE : 19AU0019

COURSE TITLE : INTRODUCTION TO HUMAN RESOURCE MANAGEMENT

L: T/A: P: C : 2 : 0 : 0 : 2

COURSE OBJECTIVE:

To understand the basic concepts of Human Resource Management and its relevance in corporate world. The course explores the present national and International scenario.

UNIT 1: An Overview: (3 Hrs.)

Concept & Evolution of HRM, Meaning & Definition- Scope & Functions of HRM, Role of Human Resource Manager, Human Resource Policies, types & Characteristics.

Unit 2: Human Resource Planning Requirements: (10 Hrs.)

Concept of Job Analysis, Importance and Benefits of Job Analysis, Job Analysis Process, Job Description, Job Specifications-Flexi timing, and Ergonomics. Recruitment- Traditional & Modern Sources of recruitment, Selection

& Process involved. Human Resource Accounting (HRA)- Outline, objectives – Approaches & Methods. Human Resource Information System (HRIS), nature, steps involved in setting up & important Subsystems of a computerized HRIS.

Unit 3: Growth and Development: (5 Hrs.) **Concept of Training, Training Needs Assessment, Methods, Career Planning & Development, Stages of career-** Concept of Employee Experience, Performance Appraisal, Traditional VS

Modern Techniques.

Unit 4: Concept of Welfare Measures: (6 Hrs.)

Industrial Relation: Parties to Industrial Relation, Sign and Symptoms of Healthy and Unhealthy Industrial Relation, Collective Bargaining: Objectives, Types, Approaches, Workers Participation in Management; Industrial Disputes: Prevention and Settlement

Unit 5: Global Human Resource Management: (6 Hrs.)

Defining the concept, Differences between Domestic & GHRM, Approaches to GHRM, Factors affecting & Role of IHRM in the Dynamic Environment.

Text Book: V.S.P Rao Human Resource Management, Excel Books

REFERENCE

1. Edwin Flippo Personal management. McGraw-Hill Publications
2. Dr. C.B Gupta Human Resource Management, Sultan Chand & Sons
3. V.S.P Rao Human Resource Management, Excel Books
4. Human Resource Management, Text & Cases- K. Aswathappa McGraw Hill Education; Eighth edition.

SEMESTER/YEAR : **III SEM / II YEAR**
COURSE CODE : **19BF2301**
TITLE OF THE COURSE : **INTRODUCTION TO BANKING**
MANAGEMENTL:T/A: P: C : **4: 0: 0: 4**

Course Objective:

This course is designed to give basic inputs on various aspects of bank operations. The course will enable the students to know more about bank with special regard to the legislation requirements, banking operation and marketing of banking products. The course also narrates the legislative framework, which has been a focal point in banking administration. The course covers the major areas like profitability in banks in India, credit management of the banks, investment management of the banks and management of the Non-Performing Assets. This course also provides knowledge on the technology aspects of Banking Services.

Course Outcomes:

- The course will make the students to understand in detail various operations of bank
- The course should make the students to know the various legislations affecting the banks in its normal function.
- To provide thorough knowledge of Banking Technology Management.
- To understand the various cybercrimes associated with the banking industry.
- To familiarize the students with regard to the different investigation techniques applicable for the banking Businesses.

Unit 1: Modern Banking Structure & Legislative Compliance

(12 Hrs.)

Genesis of Modern Banking in India, Compliance with KYC norms, Banking sector reforms, Emerging Trends and Issues in Banking: Inclusive Banking (financial inclusion) - No Frills account, Electronic Payments - National Payment Corporation of India - Banking Ombudsman - Banking Codes and Standard Boards-Customer relations. Compliance with BR Act, RBI Act, Negotiable Instruments Act and SEBI Act (rules and regulations applicable for capital market transactions) Policy rates (CRR, SLR, Repo and Reverse Repo, Bank Rate, MSF etc) and their impact. Prudential Norms. Convergence of the Indian Banking system to the international standards; Basel Committee I, II and III; Capital adequacy requirements: Tier 1 capital-Tier 2 Capital, Off Balance Sheet Items - ADR - GDR- Participatory Notes- Banc assurance, ALM: Concept - components - Functions – Process

Unit-2: Credit Management in Banks

(08 Hrs.)

Principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy –Evaluating credit applicant – Loan supervision. Importance of risk management in banks - instruments of credit risk management- credit approving authority- prudential limits - risk rating - Credit Scoring by CIBIL and other agencies, (Experian, Equifax and Highmark), Credit scoring by individual banks, Credit appraisal different types of loans – priority sector - consumer loans - MSMEs - Large Borrower accounts - Other Non-priority sector loans.

Unit-3: Management of Non-Performing Assets

(10 Hrs.)

NPAs in Indian commercial banks, Causes, Suggestions and steps for curtailing NPAs, Prudential norms-Enforcement of Securities: Civil Courts, Debt Recovery Tribunals, Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002, Reconstruction of financial assets and financial institutions, offences and penalties-disaster management in banks.

Unit-4: Branch Operation and Core Banking**(10 Hrs.)**

Introduction and Evolution of Bank Management - Technological Impact in Banking Operations Opportunities, Challenges & Implementation

Unit-5: Delivery Channels, Back office Operations and Interbank Payment System**(12 Hrs.)**

Overview of delivery channels - Automated Teller Machine (ATM) -Phone Banking - Call centers - Internet Banking - Mobile Banking - Payment Gateways - Card technologies - MICR electronic clearing -

Back office Operations - Bank back office management - Inter branch reconciliation- Treasury Management - Forex Operations - Risk Management - Data Centre Management - Network Management - Knowledge Management (MIS/DSS/EIS) - Customer Relationships Management(CRM)

Electronic Money • E Cheques - International Payment Gateways - Clearing system - Electronic Fund Transfer - RTGS - Regional Banking Systems & Securities Settlement Systems -

Text Books And Reference Books:

1. Indian Institute of Banking & Finance, (2011). Advanced Bank Management, Macmillanpublication.
2. Indian Institute of Banking & Finance, (2012). Principles & Practices of Banking.Macmillan Publication.

Essential Reading / Recommended Reading

1. Indian Institute of Banking & Finance, (2010). Bank Financial Management, Macmillanpublication.
2. Gerald, Hatler, (1991). Bank Investments and Funds Management, American BankersAssociation.
3. Srivastava, &Divya, Nigam, (2014). Management of Indian Financial Institutions, Himalaya Publishing House
4. Stigum, L Marcia, (1987). Managing Bank Assets and Liabilities, Brown (William C.) Co.,US.
5. Vasant, Joshi &Vinay, Joshi, (2009). Managing Indian Banks- Challenges Ahead, sage publications.
6. M. Y. Khan, (2013). Indian Financial System, Tata McGraw Hill.
7. O.P, Bhat& K. K, Saxena, (2008). Bank marketing, skylark publications.

SEMESTER/YEAR : III SEM / II YEAR
COURSECODE : 19BF2304
TITLE OFTHECOURSE : ACCOUNTINGFOR SERVICE
ORGANISATIONL: T/A: P: C : 4: 0: 0:4

Course Objectives

To familiarize the students with practical aspects of accounting for service organizations such as banks, general insurance companies, underwriters and hotels.

Course Outcomes:

To familiarize the students to understand accounting procedure of banking sector. To develop the understanding regarding underwriting procedure and accounting procedure of it. To understand accounting procedure of hotel industry and electricity companies.

Unit 1 :Accounting for Banking Companies (8 Hrs.) Meaning of Banking and Banking Company, Brief idea about- Important Legal Provisions affecting the accounts, Different types of Deposits, Different types of Advances, Other Facilities extended to Customers. Practical problems to cover preparation of Balance Sheet (Form A) and Profit and Loss Account (Form B) in Vertical Form with Separate Schedules.

Unit 2 :Accounting for General Insurance Companies (10 Hrs.) Types of Insurance, Accounts of General Insurance Company. Final accounts to be prepared as per IRDA and shall comply with the requirement of Schedule B. Revenue account to be prepared under FORM B-RA. Profit & Loss A/C to be prepared under FORM B-PL. Balance Sheet to be prepared under FORM B-BS. Revenue a/c, P/L A/C Balance sheet to be prepared as per information provided.

Unit 3: Accounting for Underwriting of Shares and Debentures (12 Hrs.) Meaning, types of underwriting, Calculation of liability of Underwriter-Full underwriting – Partial underwriting – Sole underwriters – Joint underwriters – underwriting commission – Journal entries and Ledger Accounts.

Unit 4:Accounting for Hotels (10 Hrs.) Concepts, Visitors Ledger (theory only) and final Accounts of Hotels under sole proprietorship, partnership and joint stock company (in case of company-as per Schedule III, Companies Act 2013).

Unit -5: Electricity Supply Companies: (12 Hrs.) Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet (including problems).

Text Book: Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

Reference Books

1. Corporate Accounting – RL Gupta & M. Radha Swami
2. Corporate Accounting – P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
6. Advanced Accountancy :

Chakraborty

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE : 19BF2305
TITLE OF THE COURSE : CORPORATE FINANCE-1
L: T/A: P: C : 3 : 0 : 0 : 3

Course Objective:

This course aims at equipping the participants with the basic tools, techniques, and theories necessary for corporate financial decision-making especially while investing, raising funds, and rewarding the shareholders of a business organization.

Course Outcome:

The course will enable students to analyse various Sources of Finance, understand the techniques and theories of Capital structure. Also familiarise with Dividend Policy and models.

Unit 1: Introduction to Finance (8 Hrs.)

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management- Time Value of Money – Techniques of Time Value of Money.

Unit 2: Sources of Finance (8 Hrs.)

Capitalization - Under Capitalization and Over Capitalization - Raising the Long Term and Short Term funds - Own V s. Borrowed Funds - Public Deposits - Leasing and Hire Purchase- Sources of Working Capital Finance- Working capital finance from Banks-other sources of working capital finance- Instruments of Working Capital Financing in India

Unit 3: Capital Structure (5 Hrs.)

Introduction-Optimum Capital Structure-factors Determining Capital Structure-EBIT-EPS analysis- Theories in Determination of capital structure- leverages-Types of Leverages-Problems.

Unit 4: Cost of Capital (7 Hrs.)

Introduction-Cost of Various Sources of Finance- Cost of equity Capital- Cost of Retained earnings- Cost of Preferred Capital-Cost of Debt- Weighted Average Cost of Capital-Problems.

Unit 5: Dividend Policy (8 Hrs.)

Introduction-Types of Dividend and Dividend policy- Determinants of dividend policy-Dividend Theories - Gordon Growth Valuation Model-Walter's valuation Model-MM Dividend Irrelevancy theory-Problems.

TEXT BOOKS

1. Khan & Jain, Financial Management, Tata McGraw Hill.
2. I.M. Pandey, Financial Management, Vikas Publishing House

Books for Reference:

1. Weston & Brigham, Essentials of Managerial Finance, The Dryden Press.
2. James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.
3. John Hampton, Financial Decision Making – concepts, problems & cases, Prentice Hall of India
4. Schall & Haley, Financial Management, McGraw Hill, New York.
5. Brealey & Myres, Principles of Corporate Finance, McGraw Hill, New York.
6. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
7. S.C. Kuchal, Financial Management, Chaitanya Publishers, Allahabad
8. Chakraborty & others, Financial Management

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE : 19BF2306
TITLE OF THE COURSE : LEGAL ASPECTS IN BUSINESS –
IL: T/A: P: C : 3 : 0 : 0 : 3

Course Objective

- This course aims to enhance students understanding of the basic business laws required for effective management of business operations.
- Knowledge: Basic and broad knowledge in business laws in management.
- Ability to apply concepts, principles and theories to understand simple business laws.
- Indian Perspective: Awareness of the different business laws.
- Awareness of the Indian business laws and its impacts on businesses.

Learning Outcomes:

At the end of the course the student will be able to understand and learn about how to abide by Business Law

4. Demonstrate an understanding of the Legal Environment of Business.
5. Apply basic legal knowledge to business transactions.
6. Communicate effectively using standard business and legal terminology.

Module 1: INTRODUCTION to LAW and BUSINESS LAW (8 Hrs.)

Nature and characteristic of law, Types of Law, sources of law, Meaning and characteristic of Business Law, source of Indian Business Law. Introduction to the Regulatory Body- SEBI, Functions, powers and Regulations of SEBI

Module 2: INDIAN CONTRACT ACT, 1872 (8 Hrs.)

Nature of Contract, Offer and Acceptance, Consideration and Capacity of Parties, Free Consent, Void Agreements, Contingent Contracts and Quasi Contracts, Performance of Contract, Discharge of Contract, Remedies for Breach of Contract, Indemnity and Guarantee, Bailment

Module 3: SALE OF GOODS ACT, 1930/ THE INSOLVENCY AND BANKRUPTCY CODE, 2016

(6 Hrs.)

Formation of Contract of Sale, Conditions and Warranties, Transfer of Ownership, Performance of Contract: Delivery and Payment, Rights of Buyer & Rights of Unpaid Seller, Auction sale
THE INSOLVENCY AND BANKRUPTCY CODE, 2016 and amendments made to The Code of Indian Bankruptcy and Insolvency

Module 4: INDIAN PARTNERSHIP

Nature of Partnership, Registration of Firm, Relations of Partners, Reconstitution and Dissolution of Firm. Essential features of company, corporate veil theory, Classes of companies, Types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management-

Module 5: CONTRACT of CARRIAGE (6 Hrs.)

Meaning and nature of contract of carriage, Characteristics of common carrier, Difference between common and private carrier, Rights, duties and liabilities of common carrier, Carriage by land, Carriage by Sea (contract of Affreightment: charter party and bill of lading), and carriage by air, Inco terms 2010: A brief introduction.

Reference Books

1. Tulsian, P.C. (2013). Business Laws, 5th Edition, Tata-McGraw Hill Education Limited,
2. New Delhi Gulshan, S.S. (2014). Business & Corporate Law, Excel Books, New Delhi.
3. Business Law – CA Foundation Study Material.

SEMESTER/YEAR : IV SEM / II YEAR
SEM COURSE CODE : 19BF2401
TITLE OF THE COURSE : QUANTITATIVE METHODS FOR
BUSINESS: T/A: P: C : 4: 0: 0: 4

Course Objectives: To give an overall view of statistical tool and techniques used in business which helps in tabulation, analysis, interpretation of the data collected. To formulate a plan for the future.

Course Outcomes: Helps to arrive at logical solutions through statistical tools and techniques – average, dispersion, correlation and regression. Better application of the techniques of time series and probability helps the learners to take a decision which is both unpredictable and uncertain.

Skill set of learners: Students will be able to identify and classify the data and represent them through statistical techniques, calculate the measures of central tendency, dispersion, correlation and regression equations.

Unit-1 Introduction to Statistics (8 Hrs.)

Concepts – Functions of Statistics- Collection of Data – Methods of Collecting data – Methods of Sampling - Classification and Tabulation of Data - Frequency Distribution – Graphs of Frequency Distribution, Graphical and Diagrammatic representation of data.

Unit-2 Measures of Central Tendency and Dispersion (12 Hrs.)

Mean (Arithmetic and Weighted Average Mean), Median, Mode, Geometric Mean and Harmonic Mean. Measures of Dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of variation and Lorenz Curve.

Unit-3 Correlation and Regression Analysis (12 Hrs.)

Correlation – Scatter Diagram – Karl Pearson’s coefficient of correlation – Rank correlation, Probable error – Regression, Linear Regression, Regression equation, Method of Least Square.

Unit-4 Time Series Analysis (10 Hrs.)

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

Unit – 5: Index Numbers (10 Hrs.)

Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method – Fisher Ideal method including Time and Factor Reversibility tests – Consumer Price Index.

Skill Development

1. Collect marks scored 50 students in a examinations and prepare a frequency distributions table
2. Collect data relating to prices of shares of two companies for ten days and ascertain which companies shares prices is more stable.
 3. Collect the run scored by the two batsmen in ten one day international cricket matches, find who better run getter is and who more consistence.
 4. Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate Cost of Living Index.

Text Book:

G C Beri: Business Statistics, Tata McGraw-Hill Education.

Readings:

1. Dr.P R Vittal: Business Mathematics and Statistics, Margham Publications.
2. J K Sharma: Quantitative Techniques of Managerial Decisions, Lakshmi Publications.
3. Dr. Sancheti and Kapoor: Business Mathematics and Statistics, Sultan Chand and Sons.
4. Sharpe, De Veaux&Velleman: Business Statistics, Pearson Education.
5. Chikkodi& B.G. Satya Prasad: Business Statistics, Himalaya Publications.

SEMESTER/YEAR : IV SEM / II YEAR
COURSE CODE : 19BF2403
TITLE OF THE COURSE : RETAIL
BANKINGL: T/A: P: C : 4: 0: 0: 4

Course Objective:

- 4 To learn about the role of retail banking and its components.
- 5 To be aware of the marketing strategies for retail banks.
- 6 To understand the recent trends in retail banking.

Course Outcomes:

- 5 To introduce to students to various facets of Retail Banking in India
- 6 To familiarize the students to have working knowledge of branch banking components
- 7 The aim of this course is to acquire knowledge various functions associated with banking, principles and practices/procedures relating to deposits and loans, and banking technology.
- 8 This course is designed to provide a basic understanding of Personal Banking. It focuses on functions of banks, Opening of bank accounts and their operations, bank deposits and loans and banking technology.

Unit –I-Introduction to Retail banking sector**(10 Hrs.)**

Introduction – History- Meaning and definition of bank - types of banks- Functions of Banks: Functions of Reserve Bank of India, Commercial Banks, Private Sector Banks, and public sector Banks. Retail banking role within the bank operations - Applicability of retailing concepts- Difference between Retail and Corporate /Wholesale Banking-techniques for appraisal- CIBIL

Unit-II-Retail products in banking**(12 Hrs.)**

Overview of Retail Products - Customer requirements, Products development process, Liabilities and Assets Products / Description of Liability products, Description of Asset Products, Approval process for retail loans, Credit scoring.

Important Asset Products Home-Loans, Auto / Vehicle Loans – Personal Loans- Educational Loans-- Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments / Collection.

Credit / Debit Cards - Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points. Other Products / Remittances / Funds Transfer.

Unit-III-Marketing in Retail banking sector**(10 Hrs.)**

Retail Strategies; Tie-up with Institutions for Personal loans / Credit cards / Educational loans,

Customer Relationship Management - Role and impact of customer relationship management, Stages in customer relationship management process. Regulations and compliance Technology for Retail Banking - Static information, Account opening, basic loan origination data etc. Updated information like income details at different frequencies.

Unit-IV-Issues related to Retail banking

(10 Hrs.)

Securitization, mortgage based securities. Cross selling opportunities. Recovery of Retail Loans - Defaults, Rescheduling, recovery process. SARAFAESI Act, DRT Act, use of Lok Adalat forum, performing assets (NPA) agents - RBI guidelines. Recovery of retail loans-Securitization-Third party, Non

Unit-V-Latest technology advancement in Retail banking

(10 Hrs.)

Trends in retailing - New products like Insurance, Demat services, online / Phone Banking, Property services, Investment advisory / Wealth management, Reverse Mortgage - Growth of e-banking. Distribution in Retail Banking-Introduction to Para-Banking-Demat Account-Recent trends in Retail banking:

Text Book: . Retail Banking, Indian Institute of Banking and Finance, MacMillan Publishers India limited, 1st edition

BOOKS FOR REFERENCE

1. Retail Banking, Indian Institute of Banking and Finance, MacMillan Publishers India limited, 1st edition
2. Machiraju, H.R., Indian Financial System, Vikas, New Delhi.
3. Verma, J.C. Merchant Banking, TMH, New Delhi.
4. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
5. Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi.
6. IIBF "Retail Banking" -3 rd Edition, Macmillan Education.

SEMESTER/YEAR : IV SEM / II YEAR
SEM COURSE CODE : 19BF2404
TITLE OF THE COURSE: CORPORATE FINANCE II
L: T/A: P: C : 3 : 0 : 0 : 3

Course Objective:

- This course aims at equipping the participants with the techniques, and theories necessary for corporate financial decision-making especially while handling Stock and Bond Valuation.
- Familiarize the students with various aspects of FDIs, FPI, FIIs, QFIs, NHI

Course Outcome

- The course will enable students to analyse various proposal by using various techniques, estimation of working capital, valuation of firm stock and bond.
- Understand the Procedure of entry of FDIs, FPIs in Indian Stock Market and its SEBI Guidelines

Unit 1: Investment Decision (12 Hrs.)

Introduction-Investment Appraisal techniques-Payback period Method- Accounting rate of return Method-Net present value Method-internal Rate of Return Method-Profitability Index method- Discounted Payback Method (Problem).

Unit 2: Working Capital Management (12 Hrs.)

Working Capital Management-Overview: Concepts of Working Capital; Need for Working Capital; Concept of Operating Cycle; Determinants of Working Capital; Approaches to Working Capital Financing, Estimation of Working Capital requirements.

Unit 3: Stock Valuation (12 Hrs.)

Equity shares – Concept, Valuation, Preference Shares-Stock returns, Anticipated returns, present value of returns, multiple year holding period, Constant growth model, two stage growth model, three phase model, Valuation through P/E.

Unit 4: Bond Valuation (8 Hrs.)

Meaning, bond risk, types of bonds, Present value Bond returns: - Holding period returns- Current yield-Yield to maturity-Term structure of interest rates-Macaulay's Duration Effects of interest rates and inflation on bonds.

Unit 5: Foreign Collaboration: (8 Hrs.)

Foreign Direct Investment (FDIs) and Foreign Portfolio Investment (FPI) Foreign Institutional Investment (FIIs), Sub Accounts, Qualified Institutional Investors (QFIs) High Net worth Investors (NHI) -FDI Procedure to entry in Indian Companies- FPIs Procedure to entry in Indian Stock Market and its SEBI Guidelines.

TEXT BOOKS

1. I.M. Pandey, Financial Management, Viaks Publishing House.
2. Khan & Jain, Financial Management, Tata McGraw Hill.

BOOKS FOR REFERENCE:

1. Weston :& Brigham, Essentials of Managerial Finance, The Dryden Press.
2. James Vanhorne, Fundamentals of Financial Management, Prentice Hall Inc.
3. John Hampton, Financial Decision Making – concepts, problems & cases, Prentice Hall of India.
4. Schall & Haley, Financial Management, McGraw Hill, New york.
5. Brealey & Myres, Principles of Corporate Finance, McGraw Hill, New York.
6. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
7. S.C. Kuchal, Financial Management, Chaitanya Publishers, Allahabad.
8. Chakraborty & others, Financial Management and Control, Mcmillan India Ltd.

SEMESTER/YEAR : IV SEM / II YEAR
COURSE CODE : 19BF2405
TITLE OF THE COURSE: LEGAL ASPECTS IN BUSINESS – II
L: T/A: P: C : 3 : 0 : 0 : 3

Course Objective

To provide an exposure and understanding of important business laws in India to manage the businesses efficiently and to contribute effectively to the industry in particular and to the society in general.

It also seeks to familiarize the students with the legal scenario of doing business in India.

Module 1: LIMITED LIABILITY PARTNERSHIP ACT, 2008 (10 Hrs.)

Analytical Introduction to LLP; Basis of LLP, Nature of LLP; Distinguishing features of LLP; Main

benefits of LLP; Who may form an LLP; Who can be partner in LLP; Who cannot be a partner in LLP; How many partners are required for an LLP; Name of LLP; Registered Office; Business activities of LLP; Governance and Administration of LLP; Position of Designated Partners; Whistle blowing; Responsibilities of Designated partners; Liability of LLP; Liability of designated partners; Designated Partners, Registration Procedure; Conversion of Partnership Firms in to LLP, Winding up and dissolution.

Module 2: Competition Law (10 Hrs.)

Concept of Competition, Development of Competition Law, overview of Act 2002, Anticompetitive Agreements, Abuse of dominant position, combination, regulation of combinations, Competition Commission of India; Appearance before Commission, Compliance of Competition Law. Competition Law 2003: Meaning and scope, salient features, offences and penalties under the Act.

Module 3: Law of Consumer Protection, 1986/ National Company Law Tribunal (10 Hrs.)

Consumer Protection Act 1986: Back ground – definitions – consumer, consumer dispute, Complaint Procedure, defect, deficiency, and service, Remedies, Consumer Protection Council, Consumer Redress Agencies, District Forum, State Commission and National Commission Introduction to NCLT, Functions, powers, Principle bench and regional bench and its members

Module 4: Contract of Agency (10 Hrs.)

Meaning and general rules of agency, Modes of creating agency, Types of agent Rights and duties of agent, Right and duties of principal, Delegation of authority, Sub-agent and substituted agent, Responsibility of agent, Personal responsibility of agent, Termination of agency, Procedure of registration and effect of non-registration of agency in India.

MODULE 5: Cyber Laws/ RBI – Basel Norms and NPA (8 Hrs.)

Information Technology Act, 2000: Objectives, definitions and salient features, provisions pertaining to piracy and related offences and personalities. RBI – functions and powers, NPA – Meaning, 'Out of Order' status, Overdue, Income recognition – Policy, Reversal of income, Appropriation of recovery in NPAs, Reporting of NPAs Basel Norms – Meaning, requirement and Impact of the Basel Norm I, II, III

Learning Outcomes:

At the end of the course the student will be able to understand and learn about how to abide by Business Law, Demonstrate an understanding of the Legal Environment of Business., Apply basic legal knowledge to business transactions., Communicate effectively using standard business and legal terminology.

Reference Books

1. Tulsian, P.C. (2013). Business Laws, 5th Edition), Tata-McGraw Hill Education Limited
2. New Delhi Gulshan, S.S. (2014). Business & Corporate Law, Excel Books, New Delhi
3. Taxmann's Business Laws (2nd Edition) – Dr. V. K Jain, CA Shashank S. Sharma

Semester/Year
Program Name
Subject Code & Name

: IV/II
: BBA(BFSI)
: 19SC2401 & Business Research Methods

This course is designed to provide students with the necessary skills and knowledge to determine the information necessary to selecting and applying appropriate research approaches and methods of inquiry (both quantitative or qualitative), and in presenting their results. Successful completion of this course should be sufficient for students to undertake a research project.

Learning Objectives

1. To familiarize students with basic of research and the research process.
2. To help students understand about sampling techniques, Sample size determination & data collection methods.
3. To familiarize students with Statistical packages such as Software packages
4. To help students in conducting research work and making research reports.

Course Outcomes

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

1. Have an understanding of various kinds of research, objectives of doing research, research process research designs and sampling.
2. Be able to formulate research problem and develop a sufficiently coherent research design.
3. Have basic knowledge on qualitative, quantitative as well as measurement & scaling techniques.
4. Have a basic awareness of data analysis, including descriptive & inferential measures.
5. Be able to write & develop independent thinking for critically analyzing research reports.

Syllabus

UNIT-1 Foundations of Research: (8 Hrs.)

Meaning and definition of research, Objectives of research, Characteristics of research - Scientific Method, Types of research, Criteria for Good research, Business research in organizations. Research problem Identification & Formulation - Diagnosis of symptoms and problem. Criteria's of a good research problem.

Unit 2 Research Design & Hypothesis: (10 Hrs.)

Steps involved in conducting a research, Types of variables, Research designs, Meaning- Types of Research Design. Hypothesis – Meaning, Purpose, Sources, characteristics of hypotheses, types of hypothesis, testing of hypothesis- Measurement Scales- Types of Scale- Scaling techniques, characteristics of good instrument and the errors , Reliability and validity of research instruments.

Unit 3 Sampling Techniques & Data Collection: (12 Hrs.)

Sampling and population- Techniques of sampling selection-Characteristics of a good sample- Determining the sample size- Errors in sampling. Sources of Data- Methods involved- Survey, observation, Interview, focus group technique. Data collection instruments - Questionnaire, schedule, creation of questionnaire using google forms.

Unit 4 Statistical Data Analysis Techniques: (18 Hrs.)

Data Analysis- Entering, Editing (Missing Values) -Coding-Classification- Tabulation- Statistical Testing: Univariate, Bivariate & Multivariate – An introduction to parametric tests vs. Non parametric tests- Normal Curve, Normality Test- Interpretations. (Classes to be handled using SPSS software).

Unit 5 Report Writing: (6 Hrs.)

Types of report - Research proposal, research report. Format of a report- Layout, Referencing Styles, End Note- Academic Integrity- Plagiarism- Meaning, Precautions to be undertaken- Awareness on available software's.

Text Book: C.R Kothari & Gaurav Garg, Research Methodology: Methods & Techniques, 2014 Edition.

Reference book: Malhotra, N. K. (2007). *Marketing research: An applied orientation*. Upper Saddle River, NJ: Pearson/Prentice Hall.

SEMESTER/YEAR : I SEM/I YR
COURSE CODE : 20BF1101
TITLE OF THE COURSE : FINANCIAL ACCOUNTING - I
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objective:

- To lay a strong foundation of accounting practices and procedures followed by Businesshouses.
- To help learners to devise financial statements of businesses, analyze and interpret the same.

Course Outcomes:

- Learners will be able to appreciate & recognize accounting transactions, enter them in the books of original entry and
- Will be able to prepare financial statements in both manual and computerized techniques.
- Will learn to formulate financial statement of a firm to arrive at profit or loss of a business firm.
- Will be able to generate financial reports through accounting software.

Skill set of learners:

The syllabus prepares students towards future career paths in accounting related vocations as well as providing them higher professional and academic courses in accounting.

Unit-1 Introduction to Accounting

Introduction to Financial Accounting: Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information, Concepts, Principles and Conventions – Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts, Types of books (Primary and Secondary) and Rules of Debit and Credit; Preparation of Ledger Accounts; Opening and Closing Entries; Preparation of Trial Balance

Unit-2 Financial Statements and Rectification of Errors

Preparation of Financial Statements: Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries – contents of financial statements of a joint stock company as per the Companies Act 2013 - contents of annual report of a company; Trial Balance and Rectification of Errors; Classification of Errors; suspense account; Rectification of Errors in the Next Accounting Year.

Unit-3 Bank Reconciliation Statement and Bills Of Exchange

Meaning, Need of reconciliation, timing differences, differences caused by errors, preparation of bank reconciliation statement, Preparation of Bank Reconciliation Statement without adjusting Cash Book Balance, Preparation of Bank Reconciliation Statement with Adjusted Cash Book. Meaning of Bills of exchange; Promissory Note; Parties to promissory note; Advantages of Bills of Exchange; Maturity of Bills; Discounting of Bill; Accounting – in both parties books; Dishonor of Bills, Noting charges; Renewal of Bill; Retiring of Bill; Bills receivable and payable book

Unit-4 Depreciation and Concepts of Reserves

Depreciation-Meaning-Types of Depreciation, Creating provision for depreciation account/accumulated depreciation account; Disposal of Assets – Use of asset disposal account. Reserves and Provisions – Accounting Treatment of reserves and provisions-difference between provision and reserve-Types of reserves

Unit-5 Computerized Accounting

Accounting softwares – Introduction; Tally – Creation of Company – features – configurations – inventories – voucher entry environment in tally. Use of MS Office Excel in Accounting Technique.

Skill Development: Reading and Interpretation of Financial Statement, Comparison of Financial statement of different industries

Text Books

1. Monga, J.R., Financial Accounting: Concepts and Applications, Mayur Paperbacks
2. Tulsian, P.C., Financial Accounting, Pearson
3. Maheshwari, S.N. & Maheshwari, S.K., Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas House Pvt. Ltd.
4. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
5. Balwani, Nitin, Accounting and Finance for Managers
6. Gupta, Ambrish: Financial Accounting for Management
7. Bhattacharyya, Asish K., Financial Accounting for Business Managers 8. Jain, S.P. & Narang, K.L., Advanced Accountancy

8. Charles T. Horngren, Gart L. Sundem, John A. Elliot and Donna R. Philbrick, Introduction to Financial Accounting, Pears

SEMESTER/YEAR : I SEM/I YR
COURSE CODE : 20BF1103
TITLE OF THE COURSE : FUNDAMENTALS OF
COMPUTERL: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

To familiarize the students with computer environment and its application in the field of commerce.

Course Outcomes:

- Students understand the business environment and the usage of computer system.
- Students will understand the concept of data and the processing system available
- Students will develop deep understanding of the various devices used in the business environment
- The concept of operating system will be familiarized and understanding of office automation software will be developed.

Skill set for learners

Learners should have an understanding of business, environment and usage of computer system.

Unit 1 – Basics of Computer

Evolution of computer, Data, Instruction and Information, Characteristics of computers, Various fields of application of computers, Various fields of computer (Hardware, Software, Human ware and Firmware), Advantages and Limitations of computer, Block diagram of computer, Function of different units of computer, Classification of computers i) On the basis of technology (Digital, Analog and Hybrid) ii) On the basis of processing speed and storage capacity (Micro, Mini, mainframe and Super),iii. On the basis of Purpose(General & Special) Different Generation of computers (I to V), Types of software (System and Application), Compiler and Interpreter, Generation of language (Machine Level, Assembly, High Level, 4GL).

Introduction to Computer - Hardware, Software, System Software, Application Software and examples of each. Types of computers - DeskTop, LapTop, Notepad, etc.

Unit 2 – Input and Output Devices & Computer Memory

Keyboard, Mouse, Joystick, Digitizer, Scanner, MICR, OCR, OMR, Light Pen, Touch Screen, Bar Code Reader, Voice Input Device, Monitor and it's type (VGA, SVGA and XGA), Printer and it's type (Impact and Non-Impact with example), Plotter

Computer Memory:

Primary Memory (ROM and it's type – PROM, EPROM,EEPROM, RAM) Secondary memory SASD, DASD Concept, Magnetic Disks – Floppy disks, Hard disks, Magnetic Tape, Optical disks – CD ROM and it's type (CD ROM, CD ROM-R, CD ROM-EO, DVD ROM FlashMemory

Unit 3 – Operating System

Functions of an operating system - Function of OS, Types of operating systems, Booting Procedure, Start-up sequence, Details of basic system configuration, Important terms like Directory, File, Volume, Label, Drive name, Windows OS-An overview of different versions of windows, Basics of Windows - file types and basic operations on files and folders. Window elements - File management through Windows. Window Accessories. Introduction to LINUX

Unit 4 – Computer Networks

Basic elements in networking, Network topology, and Common network services- file services, print

WAN, MAN, VAN, SAN, Network connecting devices - switch, hub, routers etc.
 WWW, Internet, Internet address, Internet Tools- Information Retrieval tools, Communication Tools (Email, FTP, Telnet, Usenet), Protocols, wireless: 3G, Wi-Fi, Bluetooth Wi-Fi, WebPages, Multimedia Information Tools (Home page), Information Search Tools, search engines, servers and browsers, URL, Domain Name System, business servers- mail applications - email, proxy, entertainment, ISP, News Group, Chatting. Internet management security concepts: Overview of Internetsecurity, Firewalls. Internet security management concepts (virus, hacking etc). Privacy & copyright issues.

Unit 5 – Office Automation Software & E-commerce

Word Processing - Introduction to Word Processing; Spreadsheet - Introduction to Spreadsheet
 E-Commerce-Introduction, definition, Needs of E-Commerce, Features ofE-Commerce, Major types of E-commerce, Privacy, Security, Legal and Taxation Issues, Credit card, Secure Transmission, Internal Security of telephony; Remote business marketing- product transportation and storage, Search engine operation; Globalisation of E-Commerce. Electronic commerce functions – placing and tracking online transactions, online electronic transaction system (EDI, E-banking, Net Banking, ATM, E-payment System, payment Gateway)

Text Books:

- 1.Arora, Ashok & Bansal,Shefali, “Computer Fundamentals” Excel Books, 2001.
- 2 Courter, Gini & Marquis,Annette,. “Microsoft Office-2000 Complete”, BPB Publication, 1999.

Reference Books:

1. Sinha, Kr. Pradeep & Sinha, Preeti, “Foundations of Computing”, BPB Publication, 2003.
2. Jain, V.K., “Computers for Beginners”.Pustak Mahal Publishers,1997.
3. Sinha, Kr. Pradeep, “Computer Fundamentals”, BPB Publication, 2002.
4. Ram.B, “Computer Fundamentals-Architecture and Organization”, New Age International (p) ltd. Publishers, 2000.

YEAR - SEMESTER	II/IV	L: T/A: P: C	4: 0: 0: 4
COURSE CODE	20BF1104	TITLE OFTHE COURSE	INDIAN FINANCIAL SYSTEM

1. Course Size and Instruction Method

Credits	L	T	P	Hours/
4	4	0	0	4

Total Semester hours: 4 x 15= 60 Hours

Mentoring Hours: As per Time Table

2.Course Details This course is designed to help the students identify the organization and working of financimarkets, institutions and role of various regulatory bodies.

Course Objectives

- To **identify** basic concepts in the area of Indian Financial System
- To **describe** the Financial Institutions
- To **list** the Role of Commercial Banks in Economic Development
- To **analyze** the various Regulators of Indian Financial System
- To **evaluate** the features of Financial Services

Course Outcomes:

- **Identify (1)** the various functions and significance of the financial markets
- **Interpret (2)** the classification of Financial Institutions
- **Relate (3)** the role of commercial banks and their functions
- **Interpret (2)** the role of RBI and SEBI
- **Examine (3)** the types of financial services and their importance

Course Content

(12 Hrs)

Unit 1: Financial System

Introduction – Meaning – Classification of Financial System. Financial Markets – Functions and Significance of Primary Market, Secondary Market, Capital Market, & Money Market.

Unit 2: Financial Institutions

(08 Hrs)

Types of Banking and Non-Banking Financial Institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds – features and types.

Unit 3: Commercial Banks

(12 Hrs)

Introduction – Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Investment Policy of Commercial Banks. Narasimham committee report on banking sector reforms.

Unit 4: Regulatory Institutions

(10 Hrs)

Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI) – Organization and Objectives.

Unit 5: Financial Services

(12 Hrs)

Meaning & Definition – Features – Importance. Types of Financial Services – factoring, leasing, venture capital, Consumer finance - housing & vehicle finance.

SEMESTER/YEAR : II SEM/I YR
COURSE CODE : 20BF1201
TITLE OF THE COURSE : FINANCIAL ACCOUNTING II
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

- a. This paper will acquaint the students with financial accounting concepts and make them understand the importance of financial accounting in business.

Course Outcomes:

- Understand basic concepts of financial accounting
- Gains knowledge on various financial statements.
- Understand the role of each financial statement and tools in the process of managing business.

Skill set of learners:

The syllabus prepares students towards future career paths in accounting related vocations as well as providing them adequate foundation for pursuing higher professional and academic courses in accounting.

Unit -1 Introduction to Accounting

Definition of accounting, Need and scope of accounting, Branches of accounting; Objectives of accounting, Accounting Process- Accounting principles, concepts and convention, Accounting Life Cycle (ALC) – From Investment of Capital (Cash) to Realization of Revenue (Cash), Double entry system, books of prime entry, subsidiary books, cash book, ledgers, trial balance, Accounting Standards- AS-1,AS-2,AS-4,AS-5,AS-10,AS-11, AS-15, AS-16), Reconciliation Statements- Bank Reconciliation Statements, Stock Reconciliation Statements, Receivables / Payables Reconciliation Statement .

Unit -2 Preparation of Accounts

Accounting for Depreciation, Depletion, Amortization and Impairment of Assets, Depreciation Accounting (AS – 6); Impairment of Assets (AS -28), Methods, computation and accounting treatment, Preparation of Profit & Loss Account and Balance Sheet, Preparation of Cash Flow Statement (AS – 3), Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors, conversion of single entry system into double entry system of accounting.

Branch and Departmental Accounts : Branch Accounts-Debtors system, Stock & Debtors system, Foreign Branch , Departmental Accounts: Trading Account; Profit & Loss Account, Calculation of net profit of various departments and allocation of expenses on the basis of suitable base, treatment of shortages, treatment of unrealized profit.

Unit -3 Accounts in Partnership

Partnership: Past adjustments and guarantee, profit & loss appropriation account, Admission of partner, Retirement, Death, Treatment of Joint Life Policy, dissolution of partnership firms

Unit - 4 Royalty & Hire Purchase

Royalty and Hire Purchase: Accounting from the point of view of various parties, Possession and repossession in case of default in payments.

Unit -5 Accounting for Banking, Insurance and Special Transaction

Accounts of a Banking Company (as per Banking Companies Regulation Act), Accounts of Insurance Companies (as per Insurance Act) including Stock Valuation.

Consignment, Joint venture, Sale of goods on approval or return basis, Account Current, Investment Accounts (AS – 2, 13). Insurance Claim (Loss of Stock and Loss of profit).

Skill Development: Reading and Interpretation of Financial Statement, Comparison of Financial statement of different industries,

Text Books:

1. Anthony, RN. And Reece. J.S.: Accounting Principles: Richard Irwin Inc.
2. Gupta. R.L.and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi. 3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia.
4. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
5. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
6. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
7. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
8. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi.
7. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
9. Goldwin, Alderman and Sanyal , Financial Accounting , Cengage Learning

SEMESTER/YEAR	: III SEM / II YEAR
COURSE CODE	: 20BF1203
TITLE OF THE COURSE	: INTRODUCTION TO BANKING
MANAGEMENTL:T/A: P: C	: 4: 0: 0: 4

Course Objective:

This course is designed to give basic inputs on various aspects of bank operations. The course will enable the students to know more about bank with special regard to the legislation requirements, banking operation and marketing of banking products. The course also narrates the legislative framework, which has been a focal point in banking administration. The course covers the major areas like profitability in banks in India, credit management of the banks, investment management of the banks and management of the Non-Performing Assets. This course also provides knowledge on the technology aspects of Banking Services.

Course Outcomes:

- The course will make the students to understand in detail various operations of bank
- The course should make the students to know the various legislations affecting the banks in its normal function.
- To provide thorough knowledge of Banking Technology Management.
- To understand the various cybercrimes associated with the banking industry.
- To familiarize the students with regard to the different investigation techniques applicable for the banking Businesses.

Unit 1: Modern Banking Structure & Legislative Compliance**(12 Hrs.)**

Genesis of Modern Banking in India, Compliance with KYC norms, Banking sector reforms, Emerging Trends and Issues in Banking: Inclusive Banking (financial inclusion) - No Frills account, Electronic Payments - National Payment Corporation of India - Banking Ombudsman - Banking Codes and Standard Boards-Customer relations. Compliance with BR Act, RBI Act, Negotiable Instruments Act and SEBI Act (rules and regulations applicable for capital market transactions) Policy rates (CRR, SLR, Repo and Reverse Repo, Bank Rate, MSF etc) and their impact. Prudential Norms. Convergence of the Indian Banking system to the international standards; Basel Committee I, II and III; Capital adequacy requirements: Tier 1 capital-Tier 2

Capital, Off Balance Sheet Items - ADR - GDR- Participatory Notes- Banc assurance, ALM: Concept
- components - Functions – Process

Unit-2: Credit Management in Banks

(08 Hrs.)

Principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy –Evaluating credit applicant – Loan supervision. Importance of risk management in banks - instruments of credit risk management- credit approving authority- prudential limits - risk rating - Credit Scoring by CIBIL and other agencies, (Experian, Equifax and Highmark), Credit scoring by individual banks, Credit appraisal different types of loans – priority sector - consumer loans - MSMEs - Large Borrower accounts - Other Non-priority sectorloans.

Unit-3: Management of Non-Performing Assets

(10 Hrs.)

NPAs in Indian commercial banks, Causes, Suggestions and steps for curtailing NPAs, Prudential norms- Enforcement of Securities: Civil Courts, Debt Recovery Tribunals, Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002, Reconstruction of financial assets and financial institutions, offences and penalties-disaster management in banks.

Unit-4: Branch Operation and Core Banking

(10 Hrs.)

Introduction and Evolution of Bank Management - Technological Impact in Banking Operations Opportunities, Challenges & Implementation

Unit-5: Delivery Channels, Back office Operations and Interbank Payment System

(12 Hrs.)

Overview of delivery channels - Automated Teller Machine (ATM) -Phone Banking - Call centers
- Internet Banking - Mobile Banking - Payment Gateways - Card technologies - MICR electronic clearing -

Back office Operations - Bank back office management - Inter branch reconciliation- Treasury Management - Forex Operations - Risk Management - Data Centre Management - Network Management - Knowledge Management (MIS/DSS/EIS) - Customer Relationships Management(CRM)

Electronic Money • E Cheques - International Payment Gateways, Messaging system, Electronic
Securities Settlement Systems -

Text Books And Reference Books:

1. Indian Institute of Banking & Finance, (2011). Advanced Bank Management, Macmillanpublication.
2. Indian Institute of Banking & Finance, (2012). Principles & Practices of Banking. Macmillan Publication.

Essential Reading / Recommended Reading

1. Indian Institute of Banking & Finance, (2010). Bank Financial Management, Macmillanpublication.
2. Gerald, Hatler, (1991). Bank Investments and Funds Management, American Bankers Association.
3. Srivastava, & Divya, Nigam, (2014). Management of Indian Financial Institutions, Himalaya Publishing House.
4. Stigum, L Marcia, (1987). Managing Bank Assets and Liabilities, Brown (William C.) Co., US.
5. Vasant, Joshi & Vinay, Joshi, (2009). Managing Indian Banks- Challenges Ahead, sage publications.
6. M. Y. Khan, (2013). Indian Financial System, Tata McGraw Hill.
7. O.P, Bhat & K. K, Saxena, (2008). Bank marketing, skylark publications.

SEMESTER/YEAR : II SEM/I YR
COURSE CODE : 20BF1205
TITLE OF THE COURSE : BUSINESS INFORMATION SYSTEM
AND ANALYTICS
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

- To enable students to understand the meaning of MIS.
- To highlight the importance of Management Support Systems.
- Develop the understanding of functional information systems.
- Enable students to understand information resource management.
- Develop an understanding about the purpose of database systems.

Course Outcome:

- To analyse and model the flow of information through business processes
- Applying networking concepts and technologies to support business needs
- To align information systems and services with business strategy and formulate plans for the retrieval and analysis of supporting data

Skill sets of Learners:

- Students understand the importance of software technology, trends in analytics, and manage data using databases.

Unit 1: Meaning and definition of Information Systems

Need for information and information system – business information system – Features of Information system – Uses of Business Information Systems, Levels of management and Information systems – Components of Business Information Systems, Differences between batch and Real time Systems, Advantages of Real time processing

Unit 2: Management Support Systems (MSS)

Management Information systems – Transaction Processing systems, Decision Support Systems (DSS), Group Decision Support System (GDSS), Executive Information systems, Artificial Intelligence, expert System, Functional Information Systems

Unit 3: Database Systems

Introduction-Purpose of Database Systems, Views of data, Data Models, Storage Management, Database Administrator, Database Users, Overall System Structure, Different types of Database Systems.

UNIT 4: Enterprise System and Information System Development

Enterprise Resource Planning, Business Process Reengineering, SDLC, Stages in developing system, Feasibility analysis, Make or buy decisions, System development & implementation process, Contemporary approaches in system development, agile system

UNIT 5: Business Analytics & Financial Technologies

Introduction to analytics, Data Exploration, Clustering, Classification, Predictive analytics, Market Basket Analysis, Applications of analytics in Finance and Insurance Sector, Digital

Reference Books

1. James O' Brein, Management Information Systems, Tata McGraw Hill.
2. Kenneth C Laudon and Jane P Laudon, Management Information Systems, Pearson Edition.
3. R.G. Saha, Computer Application Business, HPH.
4. AmruthaGowri&Soundrarajana A, Computer Application Business, SHBP.
5. Manjunath, Gundu Rao, Computer Business Applications, HPH.
6. Sudaimuthu& Anthony, Computer Applications in Business, HPH.

SEMESTER/YEAR : III SEM/II YR
COURSE CODE : 17BC201
TITLE OF THE COURSE : SOFT SKILLS FOR BUSINESS
L: T/A: P: C : 2 : 0 : 2 : 3

COURSE OBJECTIVES: To provide knowledge and impart structured experiences that will give edge by developing their individual strength which will enhance and equip their skills to deal in day to day business

UNIT 1: Personality Skills

Communication skills in letter writing. Equipment in modern communication– telegraphic messages, Email, Fax messages, Short Messaging Service , Representations, Public Notices, invitation. Development of Soft skills– Meaning of soft skills. Types of soft skills, **Personal skills, inter personal skills, Cross – cultural skills, Corporate skills, English Language skills.** How to improve soft skills at work, Areas to provide training for soft skills. Vocabulary and language skills- choice of words, grammar, spellings and pronunciation, punctuation marks, Tenses.

UNIT 2: Communication

Meaning and definition of communication. Business Communication, **Means and mode of Communication, Requirement of effective Communication, importance of communication in business, Communication Process Models, Barriers to Communication,** Essentials of effective Communication, Communication Flows.

Interdepartmental Communication – Memos, Internal Memos, Office Circulars, Office Orders, Office Notes.

Reports and Presentation– Meaning, Objectives of report , Features of Report, Business Reports, Types of Business Reports, Steps in preparing the report, Sales Report, Financial Report.

UNIT 3: Letters

Business Letters and Personal Letters, Functions Of Business letters, Parts of business Letters. Format of Business Letters.

Purchase Correspondence-Enquiries, Practical requirement for drafting a letter of enquiry, Types of enquiries, Purpose of enquiries and Enquiry Letters/ QUOTATION, Reply to the quotation/ enquiry letter, Tender notices. Limited Tender, Tabulated Tender, Status Enquiries and replies . Letter to Banker for ascertaining Credit worthiness, letters for third party seeking opinion. **Reference letters. Letters from bank. Complaint letters.** Inability to execute orders. Complaint regarding bad quality of goods supplied.

UNIT 4: Sales Correspondence

Sales Correspondence- **Sales letters- Sales circular, Circular informing seasonal discount, announcement of Special incentive Schemes, circular informing increase in the price of goods, circular informing special concessions .** Circular informing prize scheme, Franchising, sole selling agency distributorship.

UNIT 5: Bank Correspondence

Bank Correspondence– **Opening of Bank account, Applying for various loan, Stop payment of Cheques, Reply letters from the Bank. Sanction letter from the bank, Request for overdraft facility.** Letters on over drawing of account, Request letter for issue of drafts Letter enquiring from the bank about position of a party. Delay in sanctioning loan.

Secretarial Correspondence – Non receipt of Share certificate, letter complaining that no allotment of shares was made, Letters regarding non receipt to refund orders, letters regarding non– receipt of Dividend Warrant/Balance sheet, Letter for dematerialization/ Re materialization of shares.

BOOK FOR REFERENCE:

1. C.S Rayudu, “ Communication” HPH
2. Myer & Myer Communication McGraw Hill.

3. Rai & Rai, Business Communication – HPH

SEMESTER/YEAR : III SEM / II YEAR

COURSE CODE : 18 BC203

TITLE OF THE COURSE : MARKETING

MANAGEMENTL: T/A: P: C : 3 : 2 : 0 : 4

OBJECTIVE:

The objective is to familiarize the students with the principles of marketing and focus them towards Marketing and Management of Services

Unit1: INTRODUCTION TO MARKETING

10Hrs

Meaning and definition – Goals – Concepts of Marketing – Approaches to Marketing – Functions of Marketing. Recent Trends in Marketing - e-business – Tele-marketing – M-Business – Green Marketing – Retailing, Relationship Marketing – Customer Relationship Management.

Unit2: MARKETING ENVIRONMENT

12Hrs

Meaning – demographic – economic – natural – technological – political – legal – socio cultural environment. Market Segmentation and Consumer Behaviour – Meaning & Definition – Bases of Market Segmentation – Consumer Behaviour – Factors influencing Consumer Behaviour.

Unit3: MARKETING MIX

16Hrs

Meaning – elements – PRODUCT – product mix, product line – product lifecycle – product planning – new product development – branding – packing and packaging. PRICING – factors influencing pricing, methods of pricing (only Meaning), and pricing policy – PHYSICAL DISTRIBUTION, Meaning, factors affecting channels, types of marketing channels, PROMOTION – Meaning and significance of promotion – personal selling and advertising.

Unit4: INTRODUCTION TO SERVICES MANAGEMENT

10Hrs

Meaning of services – characteristics of services – classification of services – marketing mix in service industry – growth of service sector in India. Service processes – Designing the service process – service blueprint – back office & front office process.

UNIT5: SERVICE SECTOR MANAGEMENT

08Hrs

Tourism and Travel Services concept, nature, significance and marketing. Health Care services – concept, nature, significance and marketing. Educational services – concept, nature, significance and marketing.

SKILL DEVELOPMENT

- Identify the product of your choice and describe in which stage of the product lifecycle it is positioned.
- Suggest strategies for development of a new product.
- Study of Consumer Behaviour for a product of your choice.
- Develop an Advertisement copy for a product.
- Prepare a chart for distribution network for different products.

BOOKS FOR REFERENCE

1. Dr. Shajahan. S.; Service Marketing (Concept, Practices & Cases); Himalaya Publishing House; Mumbai;

First Edition– Financial Service in India.

2. Philip Kotler-Marketing Management, PHI
3. Rekha. M.P. &Vibha V–Marketing & Services Mgt– VBH.
4. Sunil B.Rao-Marketing & ServicesMgt– HPH.
5. Dr. Alice Mani: Marketing & Services Management, SBH.
6. J.C. Gandhi-Marketing Management, TMH
7. Stanton W.J. etzal Michael &Walker, Fundamentals of Management, TMH

SEMESTER/YEAR : IV SEM / II YEAR
COURSE CODE : 18BC208
TITLE OF THE COURSE: CORPORATE ACCOUNTING-II
L: T/A: P: C : 3 :2 : 0 : 4
OBJECTIVE

The objective is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies Act and latest amendments thereto with adoption of Accounting Standards.

Unit1: PROFIT PRIOR TO INCORPORATION **8Hrs**

Meaning–calculation of sales ratio–timeratio–weighted ratio–treatment of capital and revenue expenditure– Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account.

Unit2: MERGERS AND ACQUISITION OF COMPANIES **16 Hrs**

Meaning of Amalgamation and Acquisition–Types of Amalgamation–Amalgamation in the nature of Merger– Amalgamation in the nature of Purchase- Methods of Purchase Consideration– Calculation of Purchase Consideration (Ind AS 103)(Old AS 14), Net asset Method-Net Payment Method, Accounting for Amalgamation-Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format)

Unit3: INTERNAL RECONSTRUCTION **8Hrs**

Meaning–Objective–Procedure–Form of Reduction–Passing of Journal Entries–Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

Unit4: LIQUIDATION OF COMPANIES **10Hr**

Meaning–Types of Liquidation–Order of Payment–Calculation of Liquidator’s Remuneration– Preparation of Liquidators Final Statement of Account.

Unit5: RECENT DEVELOPMENTS IN ACCOUNTING & ACCOUNTING STANDARDS **14 Hrs**

Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Accounting for Intangible Assets.

Indian accounting standards- Meaning- Need for accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards.

International accounting standards: Meaning- need for international accounting standards- International accounting standards Board (IASB) - process of setting International accounting standards- a brief theoretical study of International accounting standards. (Theory only).

SKILL DEVELOPMENT

- Calculation of Purchase consideration with imaginary figures
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies
- List out legal provisions in respect of internal reconstruction.
- Narrate the steps for preparation of consolidated balance sheet.
- Calculate minority interest and goodwill with imaginary figures.
- List out preferential creditors as per company's Act 1956

BOOKS FOR REFERENCE

1. Arulanandam & Raman; Corporate Accounting-II, HPH
2. Anil Kumar – Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. Dr. Venkataraman.R – Advanced Corporate Accounting
5. S.N. Maheswari , Financial Accounting, Vikas
6. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
7. RL Gupta, Advanced Accountancy, Sultan Chand
8. K.K Verma – Corporate Accounting.
9. Jain and Narang, Corporate Accounting.
10. Tulsian, Advanced Accounting,
11. Shukla and Grewal – Advanced Accountancy , Sultan Chand

SEMESTER/YEAR : **IV SEM / II YEAR**
COURSE CODE : **18BC209**
TITLE OF THE COURSE : **STOCK MARKETS AND COMMODITY MARKETS**
L: T/A: P: C : **3 :2 : 0 : 4**

OBJECTIVE:

The objective is to provide students with a conceptual framework of stock markets and Commodity markets, functionalities in these markets and their mode of trading.

Unit:1 AN OVER VIEW OF CAPITAL AND COMMODITIES MARKETS:

10Hrs

Primary Market, Secondary Market (Stock Market), Depositories ,Private placements of shares/Buy back of shares, Issue mechanism. Meaning of Commodities and Commodities Market, differences between stock market and commodities market.

Unit:2 STOCK MARKET:

12Hrs

History, Membership, Organization, Governing body, Functions of stock Exchange, online trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types(in brief).

Unit:3 TRADING IN STOCK MARKET:

14Hrs Patterns of

Trading & Settlement–Speculations–Types of Speculations–Activities of Brokers– Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL), Central Securities Depository Ltd. (CSDL) (inbrief).

Unit:4 COMMODITIES MARKET:

12Hrs

History,Membership,Objectives,Functionsofcommoditiesexchange,Organizationandroleofcommodityexchange, GoverningBody,TypesofTransactionstobedealtinCommodityMarket– physical market, Futures market - Differences between Physical &Future Market,options on commodities exchanges.

Unit:5 TRADING IN COMMODITY MARKETS:

08Hrs

Patterns ofTrading&Settlement, EfficiencyofCommodityMarkets-Size ofvolumesof Commodities

SKILL DEVELOPMENT

- Preparethelistofrecognized stockexchanges in India
- Preparethe processchartofonlinetradingofsharesand debentures.
- Preparethechartshowing GoverningBodyof the CommoditiesMarket.
- Preparethelistofcommodities traded oncommoditymarket.
- Enlisttherole of NSDL and CSDL.

BOOKS FOR REFERENCE:

1. Gurusamy, FinancialMarketsand Institutions,3rdedition,TataMcGrawHill.
2. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
3. K.Venkataramana, Stock& CommodityMarkets,SHBP
4. B. Kulkarni– CommodityMarkets & Derivatives.
5. Khan, Indian FinancialSystems, 6th edition,TataMcGrawHill
6. Bhole, L.M. (2000), IndianFinancialInstitutions,MarketsandManagement, McGraw Hill, NewYork.
7. Srivastava R.M ;ManagementofIndian FinancialInstitutions
8. PallaviModi:Equity– The NextInvestmentDestination
9. Prriswami– Indian FinancialSystem
- 10.GhowriaKhatoon– Stock&CommodityMarkets,VBH.

SEMESTER/YEAR : I SEM/I YR
COURSE CODE : 19MA1101
TITLE OF THE COURSE : FINANCIAL ACCOUNTING - I
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objective:

- To lay a strong foundation of accounting practices and procedures followed by Businesshouses.
- To help learners to devise financial statements of businesses, analyze and interpret the same.

Course Outcomes:

- Learners will be able to appreciate & recognize accounting transactions, enter them in the books of original entry and post it to ledger.
- Will be able to prepare financial statements in both manual and computerized techniques.
- Will learn to formulate financial statement of a firm to arrive at profit or loss of a business firm.
- Will be able to generate financial reports through accounting software.

Skill set of learners:

The syllabus prepares students towards future career paths in accounting related vocations as well as providing them adequate foundation for pursuing higher professional and academic courses in accounting.

Unit-1 Introduction to Accounting

Introduction to Financial Accounting: Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information, Concepts, Principles and Conventions – Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts, Types of books (Primary and Secondary) and Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; Opening and Closing Entries; Preparation of Trial Balance

Unit- 2 Financial Statements and Rectification of Errors

Preparation of Financial Statements: Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries - contents of financial statements of a joint stock company as per the Companies Act 2013 - contents of annual report of a company, Preparation of cash flow statement Trial Balance and Rectification of Errors; Classification of Errors; suspense account; Rectification of Errors in the Next Accounting Year

Unit- 3 Bank Reconciliation Statement and Bills Of Exchange

Meaning, Need of reconciliation, timing differences, differences caused by errors, preparation of bank reconciliation statement, Preparation of Bank Reconciliation Statement without Cash Book Balance, Preparation of Bank Reconciliation Statement with Adjusted Cash Book. Meaning of Bills of exchange; Parties of bills of exchange, Promissory Note; Parties to promissory note; Advantages of Bills of Exchange; Maturity of Bills; Discounting of Bill; Accounting Treatment – in both parties books; Dishonor of Bills, Noting charges; Renewal of Bill; Retiring of Bill; Bills receivable and payable books; Accommodation of Bills

Unit- 4 Depreciation and Concepts of Reserves

Depreciation-Meaning-Types of Depreciation, Creating provision for account/accumulated depreciation account; Disposal of Assets – Use of asset disposal account. depreciation

Reserves and Provisions – Accounting Treatment of reserves and provisions-difference between provision and reserve-Types of reserves

Unit- 5 Computerized Accounting

Accounting softwares – Introduction; Tally – Creation of Company – features – configurations – inventories – voucher entry in tally – advanced accounting environment in tally. Use of MS Office Excel in Accounting Technique.

Skill Development: Reading and Interpretation of Financial Statement, Comparison of Financial statement of different industries,

Text Books

1. Monga, J.R., Financial Accounting: Concepts and Applications, Mayur Paperbacks
2. Tulsian, P.C., Financial Accounting, Pearson
3. Maheshwari, S.N. & Maheshwari, S.K. , Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
4. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
5. Balwani, Nitin, Accounting and Finance for Managers
6. Gupta, Ambrish: Financial Accounting for Management
7. Bhattacharyya, Asish K., Financial Accounting for Business Managers
8. Jain, S.P. & Narang, K.L., Advanced Accountancy.
8. Charles T. Horngren, Gart L. Sundem, John A. Elliot and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.

SEMESTER/YEAR : II SEM/I YR
COURSE CODE : 19MA1201
TITLE OF THE COURSE : FINANCIAL ACCOUNTING – II
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

- This paper will acquaint the students with financial accounting concepts and make them understand the importance of financial accounting in business.

Course Outcomes:

- Understand basic concepts of financial accounting
- Gains knowledge on various financial statements.
- Understand the role of each financial statement and tools in the process of managing business.

Skill set of learners:

The syllabus prepares students towards future career paths in accounting related vocations as well as providing them adequate foundation for pursuing higher professional and academic courses in accounting.

Unit -1 Introduction to Accounting

Definition of accounting, Need and scope of accounting, Branches of accounting; Objectives of accounting, Accounting Process- Accounting principles, concepts and convention, Accounting Life Cycle (ALC) – From Investment of Capital (Cash) to Realization of Revenue (Cash), Double entry system, books of prime entry, subsidiary books, cash book, ledgers, trial balance, Accounting Standards- AS-1,AS-2,AS-4,AS-5,AS-10,AS-11, AS-15, AS-16), Reconciliation Statements- Bank Reconciliation Statements, Stock Reconciliation Statements, Receivables / Payables Reconciliation Statement .

Unit -2 Preparation of Accounts

Accounting for Depreciation, Depletion, Amortization and Impairment of Assets, Depreciation Accounting (AS – 6); Impairment of Assets (AS -28), Methods, computation and accounting treatment, Preparation of Profit & Loss Account and Balance Sheet, Preparation of Cash Flow Statement (AS – 3), Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors, conversion of single entry system into double entry system of accounting.

Branch and Departmental Accounts : Branch Accounts-Debtors system, Stock & Debtors system, Foreign Branch , Departmental Accounts: Trading Account; Profit & Loss Account, Calculation of net profit of various departments and allocation of expenses on the basis of suitable base, treatment of shortages, treatment of unrealized profit.

Unit -3 Accounts in Partnership

Partnership: Past adjustments and guarantee, profit & loss appropriation account, Admission of partner, Retirement, Death, Treatment of Joint Life Policy, dissolution of partnership firms

Unit - 4 Royalty & Hire Purchase

Royalty and Hire Purchase: Accounting from the point of view of various parties, Possession and repossession in case of default in payments.

Unit -5 Accounting for Banking, Insurance and Special Transaction

Accounts of a Banking Company (as per Banking Companies Regulation Act), Accounts of Insurance Companies (as per Insurance Act) including Stock Valuation.
Consignment, Joint venture, Sale of goods on approval or return basis, Account Current,

Investment Accounts (AS – 2, 13). Insurance Claim (Loss of Stock and Loss of profit).

Skill Development: Reading and Interpretation of Financial Statement, Comparison of Financial statement of different industries,

Text Books:

1. Anthony, RN. And Reece. J.S.: Accounting Principles: Richard Irwin Inc.
2. Gupta. R.L.and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi. 3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia.
4. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
5. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
6. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
7. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
8. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi.
7. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
9. Goldwin, Alderman and Sanyal , Financial Accounting ,Cengage Learning

SEMESTER/ YEAR	: III SEM/II Year
COURSE CODE	: 16BM203
TITLE OF THE COURSE	: PRODUCTION MANAGEMENT
L: T: A: C	: 2: 0: 2: 3

Course Objective

- To make the students understand the concepts of production and operations management of an industrial undertaking and the benefits of automation.

Learning Outcome

- Ability to apply the concepts of production and operations management of an industrial undertaking and highlight the benefits of automation.

Unit-1

08 Hrs.

Introduction to Production Management

Meaning & Definition – Classification - Objectives and Scope of Production and operation Management - Automation: Introduction – Meaning and Definition – Need – Types - Advantages and Disadvantages.

Unit-2

09 Hrs.

Plant Location and Layout

Introduction – Meaning & Definition - Factors affecting location, theory and practices, cost factor in location

- Plant layout principles -space requirement- Different types of facilities, Organization of physical facilities – building, sanitation, lighting, air conditioning and safety.

Unit-3

09 Hrs.

Materials Management

Introduction – Meaning & Definition - Purchasing, Selection of Suppliers, Inventory Management, Material Handling Principles and Practices, Economic Consideration, Criteria for Selection of Materials Handling Equipment, Standardization, Codification, Simplification, Inventory Control, Techniques of Unit.

Unit-4

09 Hrs.

Production Planning

Objectives and Concepts, capacity planning, corresponding production planning, controlling, scheduling routing –Productivity – factors influencing productivity - Concept of Standard Time, Method study, Time and Motion Study, Charts and Diagrams, Work Measurements.

Unit-5

10 Hrs.

Maintenance and Waste Management

Introduction – Meaning – Objectives - Types of maintenance, Break down, spares planning and control, preventive routine, relative advantages, maintenance scheduling, equipment reliability and modern scientific maintenance methods - Waste Management - Scrap and surplus disposal, salvage and recovery.

REFERENCE BOOKS

2. Ashwathappa K & Sridhar Bhatt: Production & Operations Management, HPH.
3. Gondhalekar & Salunkhe: Productivity Techniques, HPH.
4. S.N Chary: Production & Operations Management, McGraw Hill.
5. U. Kachru: Production & Operations Management, Excel Books.

SEMESTER / YEAR

: IV SEM

COURSE CODE

: 16BM208

TITLE OF THE COURSE

: OPERATIONAL MANAGEMENT

L: T: A: C

: 3: 0: 2: 4

Course objective:

- To provide a broad introduction to the field of operations management and explain the concepts, strategies, tools and techniques for managing the transformation process that can lead to competitive advantage.

Learning outcomes:

- Understanding of the strategic and operational decisions in managing manufacturing and service organizations and appreciation of the role of operations management function in an organization.

UNIT-1

08Hrs.

Operations management

Meaning, definitions, scope and objectives, interaction of operations management with other areas, manufacturing and non-manufacturing operations and their characteristics.

UNIT-2

10 Hrs.

Quality Control

Statistical Quality Control, Quality Management, Control charts and operating characteristic curves, acceptance sampling procedures, Quality Circle, Meaning of ISO and TQM.

UNIT-3

12 Hrs.

Demand Forecasting

Need, Types, Objectives and Steps. Overview of Qualitative and Quantitative methods. Capacity Planning – Long range, Types, Developing capacity alternatives. Overview of sales and operations planning.

UNIT-4

12 Hrs.

Product Design

Influencing factors, Approaches, Legal, Ethical and Environmental issues. Process – Planning, Selection, Strategy, Major Decisions. Work Study – Objectives, Procedure. Method Study and Motion Study. Work Measurement and Productivity – Measuring Productivity and Methods to improve productivity.

UNIT-5

10 Hrs.

Scheduling and Project Management

Project Management – Scheduling Techniques, PERT, CPM; Scheduling - work centers – nature, importance; Priority rules and techniques, shop floor control; Flow shop scheduling – Johnson’s Algorithm – Gantt charts; personnel scheduling in services. 10

REFERENCE BOOKS:

1. Norman Gaither and Gregory Frazier: Operations Management, South Western Cengage Learning.
2. William J Stevenson: Operations Management, Tata McGraw Hill.
3. Russel and Taylor: Operations Management, Wiley.
4. Kanishka Bedi: Production and Operations Management, OUP.
5. Chary S. N: Production and Operations Management: Tata McGraw Hill.
6. Aswathappa K & Shridhara Bhat K: Production and Operations Management, HPH.
7. Mahadevan B: Operations Management Theory and Practice, Pearson Education.
8. Pannerselvam R: Production and Operations Management, Prentice Hall India.

SEMESTER / YEAR

: IV SEM

COURSE CODE

: 16BM211

TITLE OF THE COURSE

: BUSINESS ETHICS AND CORPORATE

GOVERNANCE

L: T: A: C

: 2: 0: 2: 3

Course objective:

- To enable the students to understand the different aspects of business ethics, values and corporate governance and its relevance in the present day business context.

Learning outcomes:

- Ability to identify the ethical aspects in all functional areas of business and provide suitable solutions.

UNIT-1 10 Hrs.

Business Ethics

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

UNIT-2 10 Hrs.

Personal Ethics

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

UNIT-3 12 Hrs.

Ethics in Management

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

UNIT-4. 05 Hrs.

Role of Corporate Culture in Business

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics.

UNIT-5. 08 Hrs.

Corporate Governance

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

REFERENCE BOOKS:

8. Murthy CSV: Business Ethics and Corporate Governance, HPH.
9. Bholanath Dutta, S.K. Podder: Corporation Governance, VBH.
10. Dr. K. Nirmala, Karunakara Reddy: Business Ethics and Corporate Governance, HPH
11. H.R.Machiraju: Corporate Governance, HPH.
12. K. Venkataramana: Corporate Governance, SHBP.
13. N.M.Khandelwal: Indian Ethos and Values for Managers, HPH.

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 16BM307
TITLE OF THE COURSE : MANAGEMENT OF NON-GOVERNMENT ORGANISATIONS
L: T/A: P: C : 3 : 0 : 2 : 4

Course Objectives:

- To describe the meaning of NGOs.
- To describe the role of teams in NGOs.
- Develop an understanding of the different forms of NGOs.
- Enable students to have an understanding about funding aspects of NGOs.
- To develop an understanding of major government schemes for NGOs.

Course Outcomes:

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

- Describe the meaning of NGOs.
- Indicate the importance of role of teams in NGOs.
- Highlight the different forms of NGOs.
- Describe the important aspects about NGO funding.
- Highlight some of the major government schemes for NGOs.

Unit 1: NGOs

Definition, Concept, Objectives & Types, Genesis and Present Status of NGOs, Role of NGOs, History of NGOs in India, NGOs' movements in other countries.

Unit 2: Role of Teams in NGOs

Concept & Significance Role of Effective Team Building in Management of NGO's People's Participation: Concept, Meaning and Objectives Role of People's Participation in Community Development.

Unit 3: Forms of NGO Organization

Societies Registration Act, 1860, Charitable Endowments Act, 1890 (with Charitable Endowments (Central) rules 1942, Cooperative Societies Act, 1912, Companies' Act, 1956 (Some Relevant Part), Indian Trust Act, 1882.

Unit 4: Funds for NGOs

Sources of Funds – Fund Raising – Tax Benefits. FCRA: Foreign Contribution Regulatory Act, Income tax Act 1961. Nature and scope of Section 10. Income Tax Exemption: Under Sections 11 and 12. Rebate under Sections 80G and 35AC of Income Tax Act.

Unit 5: Schemes of the Government of India

Major Schemes of the Government of India in Various Sectors Role of NGO's and Criteria for NGO's Support. Practical Component: Visits to successful NGOs.

Reference Books:

5. Formation and Management of NGOs (Non Governmental Organisations), Anita Abraham, UniversalLaw Publishing, 11
6. Management of non-governmental organisations towards a developed civil society, JM Ovasdi, Macmillan India Limited.
7. Nabhi's Handbook for NGOs, Nabhi Publication.
8. Virendra K Pamecha, How to start, promote and manage an NGO.

SEMESTER/YEAR : V SEM
COURSE CODE : 16BR311
TITLE OF THE COURSE : ADVERTISING & MEDIA
MANAGEMENTL: T/A: P: C : 2 : 1 : 0 : 3

Course Objectives:

- To identify the role of advertising in marketing.
- To make students understand how an advertising agency works.
- Develop the understanding among students about the role of client-agency relationship.
- Enable students to understand the relevance of advertising regulations.
- To develop the understanding of media and media buying decisions.

Course Outcomes:

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

- Identify the role of advertising in marketing.
- Understand how an advertising agency works.
- Understand the role of client-agency relationship.
- Have an idea about the relevance of advertising regulations.
- Appreciate the role of media and media buying decisions.

Unit 1: Introduction

Changing concept of advertising: Nature and scope of Advertising, Evolution of

advertising; Role of advertising in modern society, Advertising purpose and functions; Economic, social & ethical aspects of advertising. Types of advertising, Product, services, Institutional, Public Services, Financial and Industrial, Advertising in the global context.

Unit 2: Advertising Agency

Organization, structure, functions, and departments: Advertising Planning & Decision Making – Planning Framework; Marketing strategy and Situational analysis; Marketing Plan; Communication Process; *Traditional Vs Digital Advertising agencies.*

Unit 3: Advertising budget

Client agency relationship; the advertising budget, evaluating advertising effectiveness. Methods of measuring advertising effectiveness; Advertising research-basics, Internet advertising.

Unit 4: Advertising Regulations

Deceptive advertising, Competition, self-regulations. ASCII – Advertising and competition.

Unit 5: Role of Media

Setting media Budget, Types of Media, Media Research and advertising Decisions, Media Option Decisions, Media Buying decisions.

Reference Books:

6. Rajeev Batra, John G. Myers. T. David. A. Aaker; Advertising Management, PHI, New Delhi.
7. O'Guinn, 'Advertising & Integrated Brand Promotion', Edition, Cengage Learning.
8. 'Advertising: Planning and Implementation', Sharma and Singh, PHI Learning Pvt. Ltd.

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 16BR505
TITLE OF THE COURSE :
CONSUMER BEHAVIOR
L: T/A: P: C: 2 : 1 : 0 : 3

Course Objectives:

- To understand the meaning consumer.
- To illustrate the importance of individual determinants of consumer behavior.
- To highlight the relevance of environmental influences on consumer behavior.
- To enable students to understand consumer decision process.
- To critically understand the relevance of consumerism and consumer

Course Outcomes:

Upon successful completion of this course, a student will be able to

- Explain the meaning and characteristics of a consumer.
- Illustrate how individual factors affect consumer behavior.
- Highlight what environmental factors affect consumer behavior.
- Illustrate the consumer decision process.
- Describe the meaning of consumerism.

Unit 1: Introduction

Meaning and Definition, Scope, Factors Influencing Consumer Behavior, Theories of Consumer Behavior Psychology of Consumer. Online Consumer Behavior, Organizational Buying Behavior.

Unit 2: Determinants of consumer behavior

Individual determinants of consumer behavior – consumer needs, perception, learning, Motivation as a psychological force, Types of Needs, beliefs, values. Consumer Attitudes, Personality and Lifestyle – VALS – Functions of Attitudes.

Unit 3: Environmental influences

Environmental influences on consumer behavior- family, culture, subculture, group, and reference groups- social class.

Unit 4: Consumer decision making process

Problem recognition; Search & Evaluation; Purchase process; Post-purchase behavior. Consumer behavior models – consumer research. Consumer Satisfaction & dissatisfaction.

Unit 5: Legal aspects

Consumer protection Act 1986, Consumerism-Reasons for growth of consumerism in India.

Additional Learning: Understanding Indian Consumer- Factors that have influenced Indian consumer buying behavior.

Reference Books:

5. Leon G Schiffman & Leslie Lazer Kanuk, Consumer behavior, PHI, New Delhi.
6. Suja.R.Nair, Consumer behaviour in Indian perspective, Himalaya Publishing House, Mumbai.
7. David. L. Loudon & Albert J. Bitta, Consumer Behaviour, Mcgraw Hill Inc. New Delhi.
8. Assael Henry, Consumer behaviour and marketing action; Asian Books (P) Ltd, Thomson Learning.

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 17BC301
TITLE OF THE COURSE : STRATEGIC BUSINESS LEADER –
IL: T/A: P: C : 4 : 1 : 0 : 5

COURSE OBJECTIVE

To apply relevant knowledge, skills, and exercise professional judgement in assessing strategic position, determining strategic choice, and implementing strategic action through beneficial business process and structural change.

UNIT I

Strategic position - The need for, and purpose of, strategic and business analysis, Environmental issues affecting the strategic position of, and future outlook for, an

organisation, Competitive forces affecting an organisation, Marketing and the value of goods

and services, The internal resources, capabilities and competences of an organisation, The expectations of stakeholders and the influence of ethics and culture.

Strategic choices - The influence of corporate strategy on an organisation, Alternative approaches to

achieving competitive advantage, Alternative directions and methods of development.

Strategic action - Organising and enabling success, Managing strategic change, Understanding strategy development.

UNIT II

Business and process change - Business change, The role of process and process change initiatives, Improving the processes of the organisation, Software solutions.

Information technology - Principles of information technology, Principles of e-business, E-business application: upstream supply chain management, E-business application: downstream supply chain management, E-business application: customer relationship management.

UNIT III

Project management - The nature of projects, Building a business case, Managing and

UNIT IV

Financial Analysis - The link between strategy and finance, Finance decisions to formulate and support business strategy, The role of cost and management accounting in strategic planning and implementation, Financial implications of making strategic choices and of implementing strategic actions .

UNIT V

People - Strategy and people: leadership, Strategy and people: job design, Strategy and people: staff development

SKILL DEVELOPMENT

6. Assess the strategic position of an organisation
7. Evaluate the strategic choices available to an organisation
8. Evaluate and redesign business processes
9. Integrate appropriate information technology solutions to support the organisation's strategy
10. Assess the role of leadership and people management in formulating and implementing business strategy

REFERENCE BOOKS:

6. Business Analysis - BPP Learning Media
7. Business Analysis - Kaplan Publishing
8. Business Analysis - Becker Professional Education

4 Business Analysis - London School of Business and Finance

5. Business Analysis - Emile Woolf International

SEMESTER/YEAR : V SEM/III YR
COURSE CODE : 17BC304
TITLE OF THE COURSE : STRATEGIC BUSINESS
REPORTING L: T/A: P: C : 4 : 1 : 0 : 5

COURSE OBJECTIVE:

To apply knowledge, skills and exercise professional judgment in the application and evaluation of financial reporting principles and practices in a range of business contexts and situations.

UNIT I

The professional and ethical duty of the accountant - Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour, Social responsibility.

The financial reporting framework - The applications, strengths and weaknesses of an accounting framework, Critical evaluation of principles and practices.

UNIT II

Reporting the financial performance of entities - Performance reporting, Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium- sized entities (SMEs).

UNIT III

Financial statements of groups of entities - Group accounting including statements of cash flows, continuing and discontinued interests, Changes in group structures, foreign transactions and entities.

UNIT IV

Specialised entities and specialised transactions - Financial reporting in specialised,

The appraisal of financial performance and position of entities - The creation of suitable accounting policies, Analysis and interpretation of financial information and measurement of performance.

UNIT V

Implications of changes in accounting regulation on financial reporting - The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards.

Current developments - Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues.

SKILL DEVELOPMENT

1. Discuss the professional and ethical duties of the accountant.
2. Advise on and report the financial performance of entities.
3. Prepare the financial statements of groups of entities in accordance with relevant accounting standards.
4. Explain reporting issues relating to specialised entities.
5. Discuss the implications of changes in accounting regulation on financial reporting.
6. Evaluate current developments.

REFERENCE BOOKS:

1. Corporate Reporting (INT) - BPP Learning Media
2. Corporate Reporting (INT) - Kaplan Publishing
3. Corporate Reporting (INT) - Becker Professional Education
4. Corporate Reporting (INT) - London School of Business and Finance
5. Corporate Reporting (INT) - Emile Woolf International

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 17BC308
TITLE OF THE COURSE : STOCK AND COMMODITY MARKETS
L: T/A: P: C : 3 :0 : 2 : 4

COURSE OBJECTIVE:

The objective is to provide students with a conceptual frame work of stock markets and Commodity markets, functionalities in these markets and their mode of trading.

UNIT:1 AN OVERVIEW OF CAPITAL AND COMMODITIES MARKETS:

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares/Buy back of shares, Issue mechanism. Meaning of Commodities and Commodities Market, differences between stock market and commodities market.

UNIT:2 STOCK MARKET:

History, Membership, Organization, Governing body, Functions of stock Exchange, online trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE). Derivatives on stocks: Meaning, types (in brief).

UNIT:3 TRADING IN STOCK MARKET:

Patterns of Trading & Settlement–Speculations–Types of Speculations–Activities of Brokers– Broker Charges– Settlement Procedure, National Securities Depository Ltd. (NSDL), Central Securities Depository Ltd. (CSDL) (in brief).

UNIT:4 COMMODITIES MARKET:

History, Membership, Objectives, Functions of commodities exchange, Organization and role of commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market– physical market, Futures market - Differences between Physical & Future Market, options on commodities exchanges.

UNIT:5- TRADING IN COMMODITY MARKETS:

Patterns of Trading & Settlement, Efficiency of Commodity Markets-Size of volumes of Commodities

SKILL DEVELOPMENT

- Prepare the list of recognized stock exchanges in India
- Prepare the process chart of online trading of shares and debentures.
- Prepare the chart showing Governing Body of the Commodities Market.
- Prepare the list of commodities traded on commodity market.
- Enlist the role of NSDL and CSDL.

BOOKS FOR REFERENCE:

10. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
11. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
12. K. Venkataramana, Stock & Commodity Markets, SHBP.

13. B. Kulkarni– Commodity Markets & Derivatives.
14. Khan, Indian Financial Systems, 6th edition, TataMcGrawHill
15. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, NewYork.
16. Srivastava R.M ;Management of Indian Financial Institutions
17. PallaviModi: Equity– The Next Investment Destination
18. Prriwami– Indian Financial System 10.GhowriaKhattoon– Stock &Commodity Markets, VBH.

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 17BC309
TITLE OF THE COURSE : STRATEGIC BUSINESS LEADER –
IIL: T/A: P: C : 4 : 1 : 0 : 5

COURSE OBJECTIVE:

To apply relevant knowledge, skills and exercise professional judgement in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organisation, in the context of an overall ethical framework.

UNIT I

Governance and responsibility - The scope of governance, Agency relationships and theories, The board of directors, Board committees, Directors’ remuneration, Different approaches to corporate governance, Corporate governance and corporate social responsibility, Governance: reporting and disclosure, Public sector governance.

UNIT II

Internal control and review - Management control systems in corporate governance, Internal control, audit and compliance in corporate governance, Internal control and reporting, Management information in audit and internal control.

UNIT III

Identifying and assessing risk - Risk and the risk management process, Categories of risk, Identification, assessment and measurement of risk.

UNIT IV

Controlling risk - Targeting and monitoring risk, Methods of controlling and reducing risk, Risk avoidance, retention and modeling.

UNIT V

Professional values, ethics and social responsibility - Ethical theories, Different approaches to ethics and social responsibility, Professions and the public interest, Professional practice and codes of ethics, Conflicts of interest and the consequences of unethical behaviour, Ethical characteristics of professionalism, Social and environmental issues in the conduct of business and of ethical behaviour.

SKILL DEVELOPMENT

1. Define governance and explain its function in the effective management and control of organisations and of the resources for which they are accountable
2. Evaluate the Professional Accountant’s role in internal control, review and compliance

3. Explain the role of the accountant in identifying and assessing risk
4. Explain and evaluate the role of the accountant in controlling and mitigating risk

REFERENCE BOOKS:

1. Governance, Risks and Ethics - BPP Learning Media
2. Governance, Risks and Ethics - Kaplan Publishing
3. Governance, Risks and Ethics - Becker Professional Education
4. Governance, Risks and Ethics - London School of Business and Finance
5. Governance, Risks and Ethics - Emile Woolf International

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 17BC311
TITLE OF THE COURSE : BUSINESS INFORMATION SYSTEMS AND
ANALYTICSL: T/A: P: C : 3 : 1 : 0 : 4

OBJECTIVE:

The objective of this subject is to provide an insight into the way computerized information systems impact how the accounting data is captured, processed, and communicated. It introduces the technology, procedures, and controls that are necessary in modern accounting field.

UNIT– 1:THE INFORMATION SYSTEM

The Information Environment- What Is a System? An Information Systems Frame work, AISSubsystems, A General Model for AIS, Acquisition of Information Systems Organizational Structure -Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function. Evolution of Information System Models-The Manual Process Model, The Flat-File Model, The Database Model, The REAModel, Accountants as System Designers, Accountants as System Auditors

UNIT– 2: INTRODUCTION TO TRANSACTION PROCESSING

An Overview of Transaction Processing - Transaction Cycles, The Expenditure Cycle, The Conversion Cycle, The Revenue Cycle, Accounting Records-Manual Systems, The Audit Trail, Computer-Based Systems, Documentation Techniques-Data Flow Diagrams and Entity Relationship Diagrams Flowcharts , Record Layout Diagrams, Computer-Based Accounting Systems – Differences between Batch and Real-Time Systems, Alternative DataProcessing Approaches, Batch Processing Using Real-Time Data Collection, Real-Time

UNIT– 3: COMPUTER-BASED INFORMATION SYSTEMS

Automating Sales Order Processing with Batch Technology, Keystroke, Edit Run, UpdateProcedures, Re engineering Sales Order Processing with Real-Time Technology,

Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Point-of-Sale(POS)Systems, Daily Procedures, End-of-Day Procedures, Reengineering Using EDI , Reengineering Using the Internet. Control Considerations for Computer-Based Systems. PC-Based Accounting Systems-PC Control Issues.

UNIT- 4: BUSINESS RELATED TECHNOLOGIES

Integrated Management Information , Software for decision support, Group decision making, Enterprise wide computing, Supply chain management system, Knowledge management system, Customer relationship management system, Enterprise Resource Planning, Business Process Reengineering

UNIT- 5: BUSINESS ANALYTICS

Introduction, Predictive analytics, Data Exploration, Clustering, Classification, Market

SKILL DEVELOPMENT:

- Generation of different types of management reports
- Using MS Excel, MS Office
- Preparation of different flow charts-Eg: Information flow in Finance department of a company
- Computerization of transactions and drawing of a Balance Sheet

BOOKS FOR REFERENCE:

1. Marriappa B. Accounting Information System, HPH
- 2.“Accounting Information Systems”, 11/E MarshallB. Romney, Bigham Young University Paul J.Steinbart, Arizona State University, Prentice Hall
- 3.“The Crossroads of Accounting and IT”Donna Kay, AliOvliia,May2011, Hardback,
- 4.“AccountingInformation Systems ”International Edition 10th Edition George Bodnar, William Hopwood Aug2009,.

SEMESTER/YEAR : VI SEM/III YR
COURSE CODE : 16BC313
TITLE OF THE COURSE : INDIAN SOCIETY
L: T/A: P: C : 2 : 0 : 0 : 2

COURSE OBJECTIVES : The course examines the ideas of developments from a sociological perspective. It introduces students to different approaches in understanding development and traces the trajectory of Indian experience with developments from an interdisciplinary perspective

COURSE OUTCOME: Learners will be able to understand market economy and pricing strategies under different competitions.

UNIT1: Ideas of India **8 Hours**

Civilization, Colony, Nation and Society

UNIT2 – Institutions and Processes **10 Hours**

Village, Town and Region; Caste, Religion and Ethnicity; Family and Gender

UNIT3 – Rethinking Developments **10 Hours**

Village, Town and Region; Caste, Religion and Ethnicity; Family and Gender.

UNIT 4- Indian Sociological Traditions **14 Hours**

Caste and Race, Personality, Society , Values, Social Ecology, Tribes in India, Gender and kinship

Challenges to Civilizations, State and Society
Communalism, Secularism and Nationalism

SEMESTER/YEAR : I SEM/I YR
COURSE CODE : 19BF1101
TITLE OF THE COURSE : FINANCIAL ACCOUNTING -
IL: T/A: P: C : 4 : 0 : 0 : 4

Course Objective:

- To lay a strong foundation of accounting practices and procedures followed by Businesshouses.
- To help learners to devise financial statements of businesses, analyze and interpret the same.

Course Outcomes:

- Learners will be able to appreciate & recognize accounting transactions, enter them in the books of original entry and post it to ledger.
- Will be able to prepare financial statements in both manual and computerized techniques.
- Will learn to formulate financial statement of a firm to arrive at profit or loss of a business firm.
- Will be able to generate financial reports through accounting software.

Skill set of learners:

The syllabus prepares students towards future career paths in accounting related vocations as well as providing them adequate foundation for pursuing higher professional and academic courses in accounting.

Unit-1 Introduction to Accounting

Introduction to Financial Accounting: Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information, Concepts, Principles and Conventions – Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts, Types of books (Primary and Secondary) and Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; Opening and Closing Entries; Preparation of Trial Balance

Unit-2 Financial Statements and Rectification of Errors

Preparation of Financial Statements: Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries - contents of financial statements of a joint stock company as per the Companies Act 2013 - contents of annual report of a company, Preparation of cash flow statement Trial Balance and Rectification of Errors; Classification of Errors; suspense account; Rectification of Errors in the Next Accounting Year

Unit- 3 Bank Reconciliation Statement and Bills Of Exchange

Meaning, Need of reconciliation, timing differences, differences caused by errors, preparation of

bank reconciliation statement, Preparation of Bank Reconciliation Statement without adjusting Cash Book Balance, Preparation of Bank Reconciliation Statement with Adjusted Cash Book. Meaning of Bills of exchange; Parties of bills of exchange, Promissory Note; Parties to promissory note; Advantages of Bills of Exchange; Maturity of Bills; Discounting of Bill; Accounting Treatment – in both parties books; Dishonor of Bills, Noting charges; Renewal of Bill; Retiring of Bill; Bills receivable and payable books; Accommodation of Bills

Unit- 4 Depreciation and Concepts of Reserves

Depreciation-Meaning-Types of Depreciation, Creating provision for depreciation

Reserves and Provisions – Accounting Treatment of reserves and provisions-difference between provision and reserve-Types of reserves

Unit- 5 Computerized Accounting

Accounting softwares – Introduction; Tally – Creation of Company – features – configurations – inventories – voucher entry in tally – advanced accounting environment in tally. Use of MS Office Excel in Accounting Technique.

Skill Development: Reading and Interpretation of Financial Statement, Comparison of Financial statement of different industries,

Text Books

1. Monga, J.R., Financial Accounting: Concepts and Applications, Mayur Paperbacks
2. Tulsian, P.C., Financial Accounting, Pearson
3. Maheshwari, S.N. & Maheshwari, S.K., Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
4. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
5. Balwani, Nitin, Accounting and Finance for Managers
6. Gupta, Ambrish: Financial Accounting for Management
7. Bhattacharyya, Asish K., Financial Accounting for Business Managers 8. Jain, S.P. & Narang, K.L., Advanced Accountancy.
8. Charles T. Horngren, Gart L. Sundem, John A. Elliot and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.

SEMESTER/YEAR : **II SEM/I YR**
COURSE CODE : **19BF1201**
TITLE OF THE COURSE : **FINANCIAL ACCOUNTING – II**
L: T/A: P: C : **4 : 0 : 0 : 4**

Course Objectives:

- This paper will acquaint the students with financial accounting concepts and make them understand the importance of financial accounting in business.

Course Outcomes:

- Understand basic concepts of financial accounting
- Gains knowledge on various financial statements.
- Understand the role of each financial statement and tools in the process of managing business.

Skill set of learners:

The syllabus prepares students towards future career paths in accounting related vocations as well as providing them adequate foundation for pursuing higher professional and academic courses in accounting.

Unit -1 Introduction to Accounting

Definition of accounting, Need and scope of accounting, Branches of accounting; Objectives of accounting, Accounting Process- Accounting principles, concepts and convention, Accounting Life Cycle (ALC) – From Investment of Capital (Cash) to Realization of Revenue (Cash), Double entry system, books of prime entry, subsidiary books, cash book, ledgers, trial balance, Accounting Standards- AS-1,AS-2,AS-4,AS-5,AS-10,AS-11, AS-15, AS-16), Reconciliation Statements- Bank Reconciliation Statements, Stock Reconciliation Statements, Receivables / Payables Reconciliation Statement .

Unit -2 Preparation of Accounts

Accounting for Depreciation, Depletion, Amortization and Impairment of Assets, Depreciation Accounting (AS – 6); Impairment of Assets (AS -28), Methods, computation and accounting treatment, Preparation of Profit & Loss Account and Balance Sheet, Preparation of Cash Flow Statement (AS – 3), Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors, conversion of single entry system into double entry system of accounting.

Branch and Departmental Accounts : Branch Accounts-Debtors system, Stock & Debtors system, Foreign Branch , Departmental Accounts: Trading Account; Profit & Loss Account, Calculation of net profit of various departments and allocation of expenses on the basis of suitable base, treatment of shortages, treatment of unrealized profit.

Unit -3 Accounts in Partnership

Partnership: Past adjustments and guarantee, profit & loss appropriation account, Admission of partner, Retirement, Death, Treatment of Joint Life Policy, dissolution of partnership firms

Unit - 4 Royalty & Hire Purchase

Royalty and Hire Purchase: Accounting from the point of view of various parties, Possession and repossession in case of default in payments.

Unit -5 Accounting for Banking, Insurance and Special Transaction

Accounts of a Banking Company (as per Banking Companies Regulation Act), Accounts of Insurance Companies (as per Insurance Act) including Stock Valuation.

Consignment, Joint venture, Sale of goods on approval or return basis, Account Current, Investment Accounts (AS – 2, 13). Insurance Claim (Loss of Stock and Loss of profit).

Skill Development: Reading and Interpretation of Financial Statement, Comparison of Financial statement of different industries,

Text Books:

3. Anthony, RN. And Reece. J.S.: Accounting Principles: Richard Irwin Inc.
4. Gupta. R.L. and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons, New Delhi. 3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back. Nokia.
10. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi.
11. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
12. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
13. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
14. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
15. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi.

10. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
11. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
12. Goldwin, Alderman and Sanyal , Financial Accounting ,Cengage Learning

SEMESTER/YEAR : II SEM/I YR
COURSE CODE : 19BF1202
TITLE OF THE COURSE :INDIAN
ECONOMY
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives:

- This paper will acquaint the students with cost and management accounting concepts and its application for decision making.

Course Outcomes:

- Understand basic concepts of cost accounting
- Understand basic concepts of management accounting
- Understand decision making effectiveness based on cost and management accounting concepts.

Skill set of learners:

- Students will understand the Indian government functioning and draw connection to the policies of the country.

Unit -1 Macroeconomic Variables

Measurement of macroeconomic variables: National Income Accounts, Gross Domestic Product, National Income, Personal and Personal disposable income; Classical theory of income and employment, Quantity Theory of Money – Cambridge version, Classical aggregate demand curve, Classical theory of interest rate, effect of fiscal and monetary policy.

Unit -2 Macroeconomic Models

Simple Keynesian model, goods and money market equilibrium, changes in equilibrium, multiplier, effect of fiscal and monetary policy; Investment Savings Liquidity Money (ISLM) model : properties of ISLM curves, factors affecting the position and slope of ISLM curves, determination of equilibrium income and interest rates, effect of monetary and fiscal policy under ISLM framework

Unit -3 Consumption - Savings & Demand- Supply

Consumption and savings, lifecycle and permanent income theory of consumption and savings; consumption under uncertainty-modern approach; Demand and Supply: Meaning, demand and supply side factors, consequences of inflation, anti-inflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run)

Unit -4 Balance of Payments and Policies

Brief introduction to Balance of Payment (BoP) account; market for foreign exchange and exchange rate; monetary and fiscal policy in open economy

Unit -5 Features and Problems of Indian Economy

Basic features and problems of Indian Economy; Sectoral composition of Indian Economy; Economic Planning in India , Planning commission v/s NITI Aayog, monetary policy in India; a, Impact of

Globalization on Indian Economy, WTO and India.

Skill Development: Case Studies, Reading of News Papers – Economic Times and deliberation on the relevant topics, analysis and comparison of Central Budget.

Text Books:

1. Froyen, R.P. (2011). Macroeconomics-theories and policies (8th Edition). Pearson
2. Dornbusch and Fischer (2010). Macroeconomics (9th Edition). Tata McGraw Hill
3. N Gregory Mankiw (2010). Macroeconomics (7th Edition). Worth Publishers
4. Dutt Rudder and K.P.M Sunderam (2001): Indian Economy, S Chand & Co. Ltd. New Delhi.
5. Mishra S.K & V.K Puri (2001) “Indian Economy and –Its development experience”, Himalaya Publishing House.
6. KapilaUma: Indian Economy: Policies and Performances, Academic Foundation.

SEMESTER/YEAR : II SEM/I YR
COURSE CODE : 19BF1203
TITLE OF THE COURSE : **BANKING THEORY, LAW AND PRACTICE**
PRACTICE: T/A: P: C : 4 : 0 : 0 : 4

Course Objectives

The Objective of the subject is to provide insights on various functions of banks and the law governing the same. It provides insights on the Indian Banking System, the regulations, statutory bodies and law governing the functions of banks.

Course Outcome

- To understand the banking system of India
- To understand the framework of commercial banks and compliance requirement adhered by the RBI and Banking Regulations act
- To understand the role of banker and the legality of the relationship between customer
- To understand the legal aspects of banking operations
- To understand the law relating to banking system.

Skills of Learners

Awareness of banking system, law and practices

UNIT - 1 OVERVIEW OF BANKING SYSTEM

State Bank of India and Its associate (Subsidiaries) Banks -Nationalization of Banks - Different Types of Banks in India- Functions of Commercial Banks

UNIT – 2 REGULATORY FRAMEWORK AND COMPLAINTS

Reserve Bank of India Act, 1934 - Banking Regulation Act, 1949 - Setting Up of a New Bank - Branch

Licensing - Branch Authorisation Policy for Commercial Banks - New Bank Licensing Policy, 2013 - New Bank Licensing Policy, 2013 - Cash Reserve Ratio - Statutory Liquidity Ratio (SLR) - Currency Chests-Currency Printing and Coin Minting - Quantitative/General Credit Control-Selective Credit Control-Audit and Inspection of Banking Company-Supervision and Control of Banking Companies-Winding Up – Amalgamation and Mergers of Banks-Fraud – Classification and Reporting-Prevention of Money Laundering Act, 2002 (PMLA)-Banking Codes and Standards Board of India (BSCSBI)-The Banking Ombudsman Scheme

UNIT - 3 BANKER – CUSTOMER RELATIONSHIP

Meaning of a Banking Company - Relationship as Debtor and Creditor - Banker as Trustee-Banker as Agent-Obligations of a Banker-Pass Book and Statement of Account-Precautions to Be Taken By the Banker and the Customer-Garnishee Order- Rights of the Attaching Creditor-Rights of a Banker-Exceptions to the Right of General Lien-Right of Set-off-Right to Charge interest and incidental Charges, Etc-Various Types of Customers-Closing of a Bank Account - Termination of Banker-Customer Relationship-Various Deposit Schemes-‘Know Your Customer’ (KYC) Guidelines of the RBI-Customer Identification Procedure-Customer Identification Requirements-Specimen Signature-Power of Attorney-Closing of a Bank Account - Termination of Banker-Customer Relationship-Insurance of Bank Deposits - Salient Features of Deposit insurance - Nomination - Settlement of Claims

UNIT – 4 LEGAL ASPECTS OF BANKING OPERATIONS

Legal aspects of a Cheque-Definition of a Cheque- Different Types of Cheques-Crossing of a Cheque-Definition of Endorsement-Legal Provisions Regarding Endorsements-Legal aspects of a Paying Banker-Payment in Good Faith, Without Negligence of An instrument On Which Alteration Is Not Account Holders – Operational Procedure-Erroneous Debits Arising On Fraudulent Or Other Transactions - Safe Deposit Locker/Safe Custody Article Facility - Deceased Depositors – Settlement of Claims – Procedure thereof - Accounts with Survivor/Nominee Clause - Co-Ordination With officers of Central Board of Direct Taxes-Declaration of Holiday under the Negotiable instruments Act, 1881 Apparent - Payment By Bank Under Mistake - Whether Recoverable-Legal aspects of Collection of a Cheque-Indemnities and Guarantees-Operations in Deposit Accounts and Complaints of Customers - Reconciliation of Transactions at ATMs Failure - Foreclosure Charges/Prepayment Penalty – Home Loans-Banking Hours/Working Hours/Operation-Sick/Old/incapacitated

UNIT - 5 BANKING RELATED LAWS

Limitation Act – Important aspects-Period of Limitation for Certain Documents-Revival of Documents - Revival of Documents-Bankers’ Book Evidence Act, 1891-Tax Laws Applicable in Banking Operators - Recovery of Debts Due to Banks and Financial institutions Act, 1993 (DRT Act)-Debt Recovery Tribunals - Lok Adalats-SARFAESI Act - Important aspects-Securitization- Asset Reconstruction - Enforcement of Security interest-Lenders Liability Act-The Consumer Protection Act, 1986

Recommended Books & References:

1. M.L.Tannan, C.R. Datta & S.K.Kataria revised by : Banking Law and Practice, Wadhwa & Company, Nagpur.
2. A.B. Srivastava and K. Elumalai: Seth’s Banking Law, Law Publisher’s India (P) Limited.
3. R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.
4. Prof. Clifford Gomez: Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited.
5. J.M. Holden: The Law and Practice of Banking, Universal Law Publishing.

SEMESTER/YEAR : I SEM/I YR
COURSE CODE : 17BC102
TITLE OF THE COURSE : PRINCIPLES OF MANAGEMENT & OB
L: T/A: P: C : 3 : 1 : 0 : 4

COURSE OBJECTIVES: This course has been designed to give learners the overall activities of business organization right from planning to direction. It also gives a brief understanding of to recognize the needs of businesses and operations.

UNIT - 1: Introduction to Management

Introduction – Meaning, Nature and Characteristics of Management, Scope and functional areas of management–Management as an art, science of profession – Management and Administration – Principles of Management –Social Responsibility of management and Ethics.

UNIT - 2: Functions of Management

Planning – Nature, Importance and Purpose of Planning – Planning process, Objectives – Types of Plans – Steps in Planning, Organizing – Nature and Purpose of Organization, Principles of Organization – Types of Organization – Centralization Vs. Decentralization of sound Control

Authority and Responsibility – Span of Control, Directing – Meaning and Nature of Directing, Communication, Meaning and Importance, Meaning and Steps in Controlling – Essentials of a System.

UNIT-3: Organizational Behaviour

Organization Behaviour– Definition, Scope and Application in Management -Contributions of other disciplines to OB–Emerging issues in Organizational Behaviour.

UNIT-4: Personality and Attitudes

Personality : Meaning - Determinants of Personality - Biological factors - Cultural factors - Family and Social Factors - Situational factors -Personality attributes influencing OB, Interactive Behaviour and Interpersonal Conflict.

UNIT-5: Organizational change and group Dynamics

Organizational Change: Meaning - Nature of work change - Pressure for change - Change process - Types of change – Factors influencing change - Resistance to change - Overcoming resistance - Organizational Development–Meaning and different types of OD interventions. Group Dynamics - Meaning - Types of Groups - Functions of small groups - Group Size Status- Managerial Implications – Group Behaviour - Group Norms - Cohesiveness - Group Think,

REFERENCE BOOKS

- Koontz O'Donnell et al, Management;
- Appanaiah& Reddy, Essentials of Management;
- L.M.Prasad, Principles and Practice of Management;
- Rustom&Davan, Principles and practice of Management;
- Srinivasan &Chunawalla, Management Principles and Practice;
- K. Aswathappa, Organizational Behaviour, HPH.
- Appanniah&, Management and Behavioural Process, HPH.
- Rekha&Vibha – Organizational Behavioural, VBH. 20
- Robbins, Organizational Behaviour, International Book House.

SEMESTER/YEAR : I SEM/I YR
COURSE CODE : 18BC101
TITLE OF THE COURSE : FINANCIAL ACCOUNTING - I
L: T/A: P: C : 4 : 0 : 0 : 4

Course Objective:

- To lay a strong foundation of accounting practices and procedures followed by Businesshouses.
- To help learners to devise financial statements of businesses, analyze and interpret the same.

Course Outcomes:

- Learners will be able to appreciate & recognize accounting transactions, enter them in the books of original entry and post it to ledger.
- Will be able to prepare financial statements in both manual and computerized techniques.
- Will learn to formulate financial statement of a firm to arrive at profit or loss of a business firm.
- Will be able to generate financial reports through accounting software.

Skill set of learners:

The syllabus prepares students towards future career paths in accounting related vocations as well as providing them adequate foundation for pursuing higher professional and academic courses in accounting.

Unit-1 Introduction to Accounting

Introduction to Financial Accounting: Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information, Concepts, Principles and Conventions – Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts, Types of books (Primary and Secondary) and Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; Opening and Closing Entries; Preparation of Trial Balance

Unit- 2 Financial Statements and Rectification of Errors

Preparation of Financial Statements: Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries - contents of financial statements of a joint stock company as per the Companies Act 2013 - contents of annual report of a company, Preparation of cash flow statement Trial Balance and Rectification of Errors; Classification of Errors; suspense account; Rectification of Errors in the Next Accounting Year

Unit- 3 Bank Reconciliation Statement and Bills Of Exchange

Meaning, Need of reconciliation, timing differences, differences caused by errors, preparation of bank reconciliation statement, Preparation of Bank Reconciliation Statement without adjusting Cash Book Balance, Preparation of Bank Reconciliation Statement with Adjusted Cash Book. Meaning of Bills of exchange; Parties of bills of exchange, Promissory Note; Parties to promissory note; Advantages of Bills of Exchange; Maturity of Bills; Discounting of Bill; Accounting Treatment – in both parties books; Dishonor of Bills, Noting charges; Renewal of Bill; Retiring of Bill; Bills receivable and payable books; Accommodation of Bills

Unit- 4 Depreciation and Concepts of Reserves

Depreciation-Meaning-Types of Depreciation, Creating provision for account/accumulated depreciation account; Disposal of Assets – Use of asset disposal account.

depreciation

Reserves and Provisions – Accounting Treatment of reserves and provisions-difference between provision and reserve-Types of reserves

Unit- 5 Computerized Accounting

Accounting softwares – Introduction; Tally – Creation of Company – features – configurations – inventories – voucher entry in tally – advanced accounting environment in tally. Use of MS Office Excel in Accounting Technique.

Skill Development: Reading and Interpretation of Financial Statement, Comparison of Financial statement of different industries,

Text Books

1. Monga, J.R., Financial Accounting: Concepts and Applications, Mayur Paperbacks
 2. Tulsian, P.C., Financial Accounting, Pearson
 3. Maheshwari, S.N. & Maheshwari, S.K. , Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
 4. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
 5. Balwani, Nitin, Accounting and Finance for Managers
 6. Gupta, Ambrish: Financial Accounting for Management
 7. Bhattacharyya, Asish K., Financial Accounting for Business Managers
 8. Jain, S.P. & Narang, K.L., Advanced Accountancy.
- Charles T. Horngren, Gart L. Sundem, John A. Elliot and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 18BC102
TITLE OF THE COURSE : PRINCIPLES OF MANAGEMENT &
HRML: T/A: P: C : 3 : 2 : 0 : 4

UNIT - 1: Introduction to Management

Introduction – Meaning, Nature and Characteristics of Management, Scope and functional areas of management–Management as an art, science of profession – Management and Administration – Principles of Management –Social Responsibility of management and Ethics.

UNIT - 2: Functions of Management

Planning – Nature, Importance and Purpose of Planning – Planning process, Objectives – Types of Plans – Steps in Planning, Organizing – Nature and Purpose of Organization, Principles of Organization – Types of Organization – Centralization Vs. Decentralization of Authority and Responsibility – Span of Control, Directing – Meaning and Nature of Directing, Communication, Meaning and Importance, Meaning and Steps in Controlling – Essentials of a sound Control System.

UNIT - 3: Human Resource Management

Meaning of HRM, Importance of HRM - Objectives and Functions, Process of HRM, Systems and Techniques - Role of Human Resource Manager - Duties and Responsibilities of Human Resource Manager.

UNIT - 4: Human Resource Planning, Recruitment and Selection

Meaning and Importance of Human Resource Planning - benefits of Human Resource Planning, Meaning of Recruitment, Selection, Placement and Training – Methods of Recruitment and Selection – Uses of tests in Selection, Problems involved in Placement.

UNIT - 5: Training and Induction

Meaning of Training and Induction, Objective and Purpose of Induction, Need for Training, Benefits of Training - Identification of Training needs, and Methods of Training.

Reference Books

- Koontz O'Donnell et al, Management;
- Appanaiah& Reddy, Essentials of Management;
- L.M.Prasad, Principles and Practice of Management;
- Rustum&Davan, Principles and practice of Management;
- Srinivasan &Chunawalla, Management Principles and Practice;
- V.S.P Rao, Human Resource Management;
- Gary Dessler, Human ResourceManagement;
- K.Ashwathappa,Human Resource Management.

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 18BC103
TITLE OF THE COURSE : MARKET BEHAVIOR AND COST
ANALYSISL: T/A: P: C : 3 : 2 : 0 : 4

Unit: 1 Firm and Decisions

Meaning and Goals, Profit v/s Wealth Maximization Dynamics, Decision Making, Decisions under Market Uncertainty, Tactical v/s Strategic Decisions and Game Theory.

Unit: 2 Demand and Analysis

Demand: Meaning, Factors Influencing Demand, Individual and Market Demand, Demand Schedule, Law of Demand, Exceptions to the Law of Demand, Elasticity of Demand: Meaning, Determinants and Types of Elasticity of Demand (Simple Problems with Diagram on Price Elasticity of Demand) – Demand Forecasting: Meaning, Determinants and Methods of Demand Forecasting (Problems on Trend Projection by Least Square Methods.

Unit: 3 Cost and Profit Planning

Cost-Meaning and Definition: –Cost Concepts- Fixed and Variable Costs and Semi Variable / Fixed Cost, Implicit and Explicit Costs, Opportunity and Incremental Costs (Meaning Only),

Marginal Cost, Cost Behavior in Short-Run and Long Run, (MC, TC, TFC, TVC, AVC & AFC). CVP Analysis- BEP, BE Chart, Margin of Safety, P/V Ratio, Profit Planning, Make or Buy Decisions (Including Problems on Alternative Cost and Sales)

Unit: 4 Pricing Practices & Strategies

Determinates of Pricing Policy Methods – Marginal Cost Pricing, Target Pricing, Product Line Pricing, Administered Pricing, Competitive Bidding, Dual Pricing, Transfer Pricing, Price Discrimination- Requirements, Types And Duping Strategies. Pricing Over Product Life Cycle- Skimmed Pricing, Penetration Pricing, Product-Line Pricing and Price Leadership.

Unit: 5. Cost of Capital and Capital Budgeting

Meaning of Cost of Capital – Types of Capital, Specific Cost of Capital; Debt, Preference Shares and Equity Shares and Weighted Average Cost of Capital (Concepts only). Capital Budgeting- Meaning and Significance (Problems on Payback Period and NPV Method only)

Books for Reference

1. P.L. Mehta, Managerial Economics, Sultan Chand And Sons, New Delhi.
2. R.L. Varshney and K.L.Maheshwari, Managerial Economics, Sultan Chand and Sons, New Delhi.
3. Karma Pal: Managerial Economics, Excel Books.
4. H.L.Ahuja, Business Economics, Sultan Chand and Sons, New Delhi.
5. Venugopal and Monica, Economics for Business, I.K. International Publications.
6. Dr. Mithani, Economics for Business
7. Cost Accounting: B.S. Raman

SEMESTER/YEAR : II SEM / I YEAR
COURSE CODE : 18BC106
TITLE OF THE COURSE : FINANCIAL ACCOUNTING-
III: T/A: P: C : 3 : 2 : 0 : 4

Objectives:

The objective of this course is to provide a brief idea about the framework of certain allied aspects of accounting treatment.

Unit 1: Accounting Standards: 10 Hours

Introduction –meaning and definition- needs-significance-Indian Accounting standards- simple problems on Indian Accounting standards.

Unit 2: Sale of Partnership To A Limited Company 12 Hours

Meaning – Need for conversion – Purchase Consideration- Method of calculation of Purchase Consideration – Mode of Discharge of Purchase Consideration – Net Payment Method –Net Asset Method – Passing of Journal Entries and Preparation of Ledger Accounts in the books of Vendors – Treatment of certain items – Dissolution Expenses – Unrecorded Assets and Liabilities not taken over by the Purchasing Company – Non-assumption of trade liabilities – In the books of Purchasing Company –Passing of Incorporation entries – Treatment of Security Premium – Preparation of Balance Sheet as per the Companies’ Act (verticalform).

Unit 3: Insurance Claims: 10 Hours

Introduction – need – Loss of Stock Policy – Preparation of statement of Cost of Goods sold –Preparation of Statement to ascertain value of stock on the date of Fire – Treatment of Salvage – Valuation of stocks prior to date of fire – calculation of Gross Profit Ratio when Gross Profit Ratio is not given – Treatment of Average Clause Treatment of Abnormal items

Unit 4: Branch Accounts 15 Hours

Introduction – Inland Branches – Types – Dependent – Preparation of Branch Accounts in Head Office Books – Treatment of Cost Price – Invoice Price – Debtors Account – Creditors Account – treatment of Petty cash – prepaid insurance – creation of stock reserve – independent branches – preparation of Head Office Account in Branch Books – Branch

– Memorandum Trading and Profit and Loss Account in Head Office books – Incorporation of Trial Balance of branch in Head Office Books – Adjustment entries – goods-in-transit – cash-in-transit – depreciation of Branch Assets-services rendered by Branch to Head Office and vice versa – Receipts and payments by Branch on

behalf of Head Office and vice versa – Reconciliation of Branch and Head office Current Accounts.

Unit 5: Departmental Accounting: 10 Hours

Introduction – meaning – objectives- Allocation of expenses – Calculation of Departmental Purchases – Inter Departmental transfers at cost price – invoice price – preparation of

departmental trading and profit and loss account and Balance sheet.

SKILL DEVELOPMENT

- Preparation of a claim statement with imaginary figures to submit to Insurance Company.
- Collection of transactions relating to any branch

- Collection of final accounts of departmental organizations.
- List out the Departmental Stores that you have visited.
- Mock display of sole trader and discussion of their transactions.
- Collecting the details regarding the fire claim settlement of a particular case and recording the important points.

BOOKS FOR REFERENCE:

1. Dr .S. N. Maheswari, Financial Accounting
2. B S Raman, Financial Accounting
3. Grewal and Gupta, Advanced Accounting
4. Radhaswamy and R.L. Gupta, Advanced Accounting
5. S.Kr. Paul, Advanced Accounting
6. P.C. Tulasian, Pearson Editions, Introduction to Accounting
7. Jain and Narang, Financial Accounting

SEMESTER/YEAR : **II SEM / I YEAR**
COURSE CODE : **18BC108**
TITLE OF THE COURSE : **BANKING LAW & PRACTICE**
L: T/A: P: C : **3 :2 : 0 : 4**

Objectives:

To familiarize the students to understand the law and practice of banking including the latest trends in banking.

Unit-1: Introduction to Banking: **10 Hours**
Introduction – meaning and definition of bank – banking-types of banks. Role of Commercial Banks – Functions of Commercial Banks – Primary Functions and Secondary Functions – Credit Creation of Commercial Banks – Reserve Bank of India-functions of RBI.

Unit- 2:Banker and Customer: **10 Hours**
General relationship between Banker and Customer-Debtor and Creditor relationship, subsidiary relationship. Special relationship between Banker and Customer.

Unit- 2:: Paying Banker and Collecting-Banker: **12 Hours**
meaning of paying banker – payment of cheques and protection to the paying banker- dishonors of cheques – grounds – payment of cheque and other instruments – mandatory functions of the banker. Meaning of collecting banker – collection of cheques and other instruments-protection to the collecting bankers under the negotiable instruments Act – Endorsements – different type of endorsements – forged endorsements. Holder of value – holder/payment in due course.

Unit – 3:Types of Customers and Account holders **14 Hours**
Procedure and practice is opening and conducting the accounts of customers particularly individuals including minors – joint account holders. Partnership firms – joint stock companies with limited liability-executors and trustees-clubs and associations-joint Hindu family etc. Step to be taken on death, lunacy, bankruptcy, winding up or in cases of garnishee orders-non-resident accounts – accounts of Govt. Departments, payment of pension-certificate of deposit.

Unit-4: Principles of Bank Lending: **10 Hours**

Different kinds of borrowing facilities granted by banks such as Loans, cash credit, overdraft, bills purchased, bills discounted letters of credit, Types of securities, NPA.

Unit-5: Banking Innovations

New technology in Banking- E-services- Debit and Credit cards. Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGs, NEFT, DEMAT.

SKILL DEVELOPMENT:

- Collect and Paste Account opening form for SB Account and Current Account
- Collect and paste pay in slip for SB Account and Current Account.
- Draw specimen of Demand Draft.
- Draw different types of endorsement of cheques.
- Past specimen of Travellers Cheques / Gift cheques / Credit cheques.
- List customer services offered by atleast 2 banks of your choice.

BOOKS FOR REFERENCE:

1. Tanna M.L: Banking Law and Practice in India.
2. Sheldon H.P: Practice and Law of Banking.
3. Bedi. H.L: Theory and Practice of Banking.
4. Kothari N. M: Law and Practice of Banking.
5. Maheshwari .S.N. : Banking Law and Practice.
6. Shekar. K.C : Banking Theory Law and Practice.
7. Lan Nigam RM : Law and Practice of a Banking.
8. SundaramKP.M : Money, Banking and International Trade.
9. Pannandikar&Mithami': Banking in India.
10. Radhaswamy&Vasudevan: Text Book of Banking.

ELECTIVE GROUPS

ACCOUNTING & TAXATION GROUP

SEMESTER/YEAR : V SEM /III YEAR
COURSE CODE : 16BA505
TITLE OF THE COURSE : INTERNATIONAL FINANCIAL REPORTING STANDARDS
L: T/A: P: C : 3 : 0 : 2 : 4

Module1: Evolution and Convergence of International Financial Reporting Standards (IFRS) in India: GAAP in India and Hierarchy of GAAP in India, International Financial Reporting Standards, First time adoption (IFRS1) – Convergence with IFRS – Stage-wise Approach, Advantages of converting to IFRS, Significant Criticisms of IFRS, Key Business issues that will need to be addressed for successful implementation of IFRS, challenges and opportunities faced by India in the implementation of IFRS - An overview of INDAS: list of converged Indian Accounting Standards notified by Ministry of Corporate Affairs (MCA) - Comparison of IFRS with IndAS.

Module2: Accounting and Reporting for Business Combinations (As per IndAS): Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, purchase consideration and settlement; Accounting in books of vendor/transferor company, Accounting for investment in subsidiary, Accounting for holding companies (including chain holdings, multiple holdings), Corporate Financial Restructuring (including intercompany holdings), Reconstructions schemes, De-merger.

Module3: Group Financial Statements/ Consolidated Financial Statements: Consolidation of foreign-Holding company, Subsidiary Company and Associate Company including multiple subsidiaries, Concept of a group, Purposes of consolidated financial statements, consolidation procedures - Minority interest, Goodwill, Treatment pre-acquisition profit and concept of Fair value at the time of acquisition.

Module4: Consolidated Income Statements: balance Sheet and cash Flow Statements for Group companies, Impact of group financial statements at the point of acquisition, Treatment of investment in associates in consolidated financial statements, compare and contrast acquisition and equity methods of accounting, Treatment of investment in joint ventures in consolidated financial statements

Module5: Accounting for Industry based standards: Agriculture – Insurance contracts - Exploration for and Evaluation of Mineral Resources - Regulatory Deferral Accounts.

References:

1. IFRS for India, Dr. A.L. Saini, Snowwhite publications
2. Roadmap to IFRS and Indian Accounting Standards by CASHibarama Tripathy
3. IFRS explained - A guide to International financial reporting standards by BPP learning Media
4. IFRS for finance executives by Ghosh TP, taxman allied services private limited
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
7. First lesson to International Financial Reporting Standards beginners guide by MP Vijay Kumar, prime knowledge services.
8. A student's guide to international financial reporting standards by Clare Finch, Kalpan Publishing.

SEMESTER/YEAR : V SEM /III YEAR
COURSE CODE : 16BA506
TITLE OF THE COURSE : DIRECT TAXES
L: T/A: P: C : 3 : 0 : 2 : 4

MODULE 1: CONCEPTS AND FRAMEWORK OF TAXATION 12 Hours

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

Module II

8 Hours

Explanation under various heads of income. Income from salary Income from House Property (Theory and full fledged Problems)

Module III

12 Hours

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

Module IV

12 Hours

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

Module V

12 Hours

Computation of tax liability of a firm and partners. Tax Fringe benefit Tax, Banking Cash Transaction Tax, Securities Transaction Tax, MAT, TDS & TCS, Tax planning/avoidance/evasion, Returns & Compliance

Practical Components:

- Understanding the usage of software package while calculating different taxes
 - Preparation of Income tax returns of Individual assessee.
 - Preparation of sales tax returns
 - Studying the online submission of Income tax returns
- RECOMMENDED BOOKS:

REFERENCE BOOKS:

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

SEMESTER/YEAR : VI SEM /III YEAR
 COURSE CODE : 16BA605
 TITLE OF THE COURSE : ACCOUNTING INFORMATION SYSTEMS
 L: T/A: P: C : 3 : 0 : 2 : 4

OBJECTIVE:

The objective of this subject is to provide an insight into the way computerized information systems impact how the accounting data is captured, processed, and communicated. It introduces the technology, procedures, and controls that are necessary in modern accounting field.

Unit- 1: THE INFORMATION SYSTEM: AN ACCOUNTANT'S PERSPECTIVE 12Hrs

The Information Environment-What is a System? An Information Systems Framework, AIS Subsystems, A General Model for AIS, Acquisition of Information Systems Organizational Structure

- Business Segments, Functional Segmentation, The Accounting Function, The Information Technology Function. Evolution of Information System Models - The Manual Process Model, The Flat-File Model, The Database Model, The REA Model, Accountants as System Designers, Accountants as System Auditors

Unit- 2: INTRODUCTION TO TRANSACTION PROCESSING 12Hrs

An Overview of Transaction Processing - Transaction Cycles, The Expenditure Cycle, The Conversion Cycle, The Revenue Cycle, Accounting Records- Manual Systems, The Audit Trail, Computer-Based Systems, Documentation Techniques- Data Flow Diagrams and Entity Relationship Diagrams Flowcharts, Record Layout Diagrams, Computer-Based Accounting Systems - Differences between Batch and Real-Time Systems, Alternative Data Processing Approaches, Batch Processing Using Real-Time Data Collection, Real-Time Processing.

Unit- 3: COMPUTER-BASED ACCOUNTING SYSTEMS 12Hrs

Automating Sales Order Processing with Batch Technology, Keystroke, Edit Run, Update Procedures, Reengineering Sales Order Processing with Real-Time Technology, Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Point-of-Sale (POS) Systems, Daily Procedures, End-of-Day Procedures, Reengineering Using EDI, Reengineering Using the Internet. Control Considerations for Computer-Based Systems. PC-Based Accounting Systems-PC Control Issues.

Unit- 4: FINANCIAL REPORTING AND MANAGEMENT REPORTING SYSTEMS 12Hrs

Data Coding Schemes - A System without Codes, A System with Codes, Numeric and Alphabetic Coding Schemes, The General Ledger System, The Journal Voucher, The GLS Database, GLS Procedures, The Financial Reporting System - Sophisticated Users with Homogeneous Information Needs, Financial Reporting Procedures, Controlling the FRS. The Management Reporting System, Factor that Influence the MRS, Management Principles, Management Function, Level, and Dec

ision

Type Problem Structure, Types of Management Reports, Responsibility Accounting, Behavioral Considerations.

Unit- 5: COMPUTER CONTROLS AND AUDITING IT CONTROLS

08Hrs

Relationship between IT Controls and Financial Reporting, Audit Implications of Sections IT Governance Controls, Organizational Structure Controls, Segregation of Duties within the Centralized Firm, The Distributed Model, Creating a Corporate IT Function, Audit Objectives Relating to Organizational Structure, Audit Procedures Relating to Organizational Structure.

SKILL DEVELOPMENT:

- Generation of different types of management reports
- Preparation of data flow diagrams
- Preparation of different flowcharts- Eg: Information flow in Finance department of a company
- Computerization of transactions and drawing of a Balance Sheet

BOOKS FOR REFERENCE:

1. Marriappa B. Accounting Information System, HPH
2. "Accounting Information Systems", 11/E Marshall B. Romney, Brigham Young University Paul J. Steinbart, Arizona State University, Prentice Hall
3. "The Crossroads of Accounting and IT" Donna Kay, Ali Ovlia, May 2011, Hardback,
4. "Accounting Information Systems" International Edition 10th Edition George Bodnar, William Hopwood Aug 2009,.

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 16BA606
TITLE OF THE COURSE : INDIRECT TAXES
L: T/A: P: C : 3 : 0 : 2 : 4

Unit 1: CENTRAL SALES TAX / G.S.T (GOODS & SERVICES TAX), CUSTOMS ACT 12 Hrs
Objects and basic scheme of CST act, Meaning - Dealer - Business - Sale - Goods -
declared goods,

Turnover - Sale Price - Sales Exempt from Central Sales Tax, interstate and intra state
sale, sales in

the course of imports and exports, registration under CST act, - Problems on Central Sales
Tax

Meaning - Types of Custom Duties - Valuation for Customs Duty - Tariff Value - Customs
Value -

Methods of Valuation for Customs - Problems on Custom Duty

Unit 2: CENTRAL EXCISE and VALUE ADDED TAX 12 Hours

Procedures relating to Levy, Valuation and Collection of Duty, Types of Duty, Nature of
Excise

Duties - Cenvat Credit - Classification of Excisable Goods - Valuation of Excisable Goods -
Important Central Excise Procedures - Problems.

Basic Concepts of Value Added Tax - Dealer - Registered Dealer - Sales - Turnover - Input
VAT -

Output VAT - Goods - Capital Goods - Exempted Sales, Zero rated sale - Merits and
Demerits of

VAT - Features and Methods of VAT - Variants of VAT - Methods of Computation of VAT
(Simple
Problems)

**Unit 3: SERVICE TAX and WEALTH TAX 12
Hours**

Meaning and Definition - Features of Service Tax - Levy and Collection of Service Tax -
Service

Tax Administration - Exemptions from Service Tax - Taxable Services - Determination of
Service

Tax Liability (Simple Problems)

Basis of Charge - Assessment Year - Valuation Date - Net Wealth - Deemed Assets -
Exempted

Assets - Problems on Wealth Tax of individuals and firms.

Unit 4: ASSESSMENT OF FIRMS 12 Hrs

Meaning of Partnership, Firm and Partners - New Scheme of Taxation of Firms -

Assessment of

Firms (Section 184) - Computation of Firm's Business Income - Treatment of Interest and
Capital.

Salary, Commission, Remuneration received by partners and computation of Firms total
income.

Unit 5: ASSESSMENT OF COMPANIES

8 Hrs

Introduction – Meaning of Company – Types of Companies – Computation of Depreciation

Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) –

Computation of
Tax Liability

SKILL DEVELOPMENT:

- ☑☑ Narrate the procedure for calculation of CST, Customs duty, Central excise, VAT, Service tax
- ☑☑ Preparation of challans for payment of duty.
- ☑☑ Preparation of Manufacturers Invoice.
- ☑☑ Preparation of Tax invoice under the VAT act.
- ☑☑ Collect financial statement of a firm and compute the taxable income
- ☑☑ Narrate the procedure for calculation of book profits
- ☑☑ Make the list of deemed assets and exempted assets under wealth tax act
- ☑☑ Procedure of Calculation of Service tax and Challan for payment of tax under service tax act

BOOKS FOR REFERENCE:

1. R.K.Jain: Customs Law Manual and Customs Tariff of India.
2. Taxmann's: Central Excise Manual and Central Excise Tariff.
3. Taxmann's: CENVAT Law and Procedure.
4. TN Manoharan, Income Tax Law including VAT/Service Tax, Snow White Publications
5. S.Bhat: Taxation Management
6. G. Sekar, Income Tax, Service Tax and VAT, C. Sitaraman & Co. Pvt. LTD.
7. Karnataka Value added tax Act, 2003 published by Karnataka Law Journal Publications Bangalore - 560009
8. Santhil & Santhil : Business taxation.
9. V.S.Datey: Indirect Taxes – Law and Practice.
10. R.G Saha, Usha Devi & Other – Taxation – HPH
11. 7 Lecturers Business Taxation – I, VBH

BANKING&INSURANCE GROUP

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE : 16BB505
TITLE OF THE COURSE : LIFE&GENERALINSURANCE
L: T/A: P: C : 3 : 0 : 2 : 4

Unit I

Meaning & Definition of insurance. Evolution of insurance. Role of insurance- Human Life Value- Principle of utmost good faith-Need for life insurance- types of life insurance products. Principle of indemnity..The role of IRDA as a regulator and the various contemporary players in the contemporary insurance market.

Unit 2:

Fundamentals/Principles of Life Insurance/Marine/Fire/Medical/General Insurance; Contract of various kinds; Insurable Interest, Difference between life and general insurance.

Unit 3:

Meaning & functions of general Insurance. Non Life Insurance: Types of products and scope of Fire Insurance, Marine Insurance, Health Insurance, Social Insurance and Rural Insurance-Health Insurance - Regulation of Insurance in India - Insurance Act, 1938 and IRDA 1999.

Unit 4:

Working of life Insurance companies-Procedure for issuing insurance policies - Issue of duplicate policies - Nomination - Surrender value - Policy loans - Assignment - Revivals and claim settlement- Career options in insurance. Agency-bancassurance-corporate agents-brokers and insurance marketing intermediaries.

Unit 5:

Procedure for Becoming an Agent Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

List of Reference Books

1. Mishra M.N: Insurance Principles and Practice; S.Chand and Co. New Delhi.
2. Insurance- Principles & Practises of Insurance - G.S. Pande.
3. Insurance- Principles & Practises- M.N. Mishra.
4. Insurance- Principles & Practises - C. Gopalkrishna.
5. Theory & Practice of Life Insurance - Mitra.
6. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance- Principles and practice, S.Chand and Co. New Delhi.

SKILL DEVELOPMENT:

- Calculation of policy premium with imaginary figures
- Calculation of fair claims with imaginary figures
- Preparation of list of occupational hazards under life insurance

SEMESTER/YEAR : VISEM /III YEAR
 COURSE CODE : 16BB605
 TITLE OF THE COURSE : INTERNATIONAL BANKING & FOREX MANAGEMENT
 L: T/A: P: C : 3 : 0 : 2 : 4

OBJECTIVE

The objective of this subject is to enable the students to understand the various concepts of international banking and foreign exchange rate determination.

UNIT 1 : INTRODUCTION TO INTERNATIONAL BANKING 10Hrs

Introduction - Meaning - Functions - Financing of Exports - Financing of Imports - International Payment Systems.

UNIT 2 : INTERNATIONAL CAPITAL MARKETS 10Hrs

Introduction - Meaning and Definition - Types - Financial market flow beyond national boundaries - Debt and non-debt flows - Volatile and Stable flows - Interest Rate Differentials - Demand for and supply of funds across borders.

UNIT 3 : OFFSHORE BANKING CENTRES 10Hrs

Introduction - Meaning - Role in International Financing - Global Balancesheet of banks - Asset and Liability Management of Foreign Banks.

UNIT 4 : FOREIGN EXCHANGE AND MARKETS 14Hrs

Introduction - Meaning - Elements - Importance - Evolution of Exchange Rate System - International Monetary System - Gold Standard - Types of Exchange Rates - Fluctuations in Foreign Exchange Rates - Causes and Effects - Need for Stable Foreign Exchange Rates - Determination of Exchange rates - Theories of Determination of Foreign Exchange Rates.

UNIT 5 : FOREX MARKET IN INDIA 12Hrs

Introduction - Meaning - Types - Operations - Convertibility - Objectives of Foreign Exchange Control - Problems of Foreign Exchange markets in India - Mechanism to settle the problems - Role of RBI in settlement of foreign exchange problems in India.

SKILL DEVELOPMENT

- Chart showing the currencies of different countries.
- Table showing one month foreign exchange rates of Rupee and US \$
- Role of RBI in settlement of foreign exchange problems in India.
- Global Balancesheet of a bank
- Comment on Asset and Liability Management of a Foreign Bank.

BOOKS FOR REFERENCE

1. Harris Manville, International Finance.
2. Keith Pibean, International Finance.
3. Madhu Vij, International Finance.
4. Timothy Carl Kesta, Case and Problems in International Finance.
5. Avadhani B.K, International Finance Theory and Practice.
6. Somanatha: International Financial Management I.K. International Publishers
7. P.A. Apte, International Financial Management.
8. Levi, International Marketing Management.
9. Chaudhuri & Agarwal Foreign Trade & Foreign Exchange, HPH

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 16BB606
TITLE OF THE COURSE : **MARKETING OF INSURANCE PRODUCTS**
L: T/A: P: C : 3 : 0 : 2 : 4

Unit 1:

Marketing within the insurance industry- Creating a marketing strategy for insurance products and services- external and internal factors of marketing strategy for insurance.

Unit 2:

Insurance customers and their buying patterns- Supply and demand in the insurance industry -marketing mix - market segmentation of existing and prospective customers- product life cycle of insurance offerings- online and offline marketing.

Unit 3:

Positioning life insurance and general insurance products-Premium structures introducing new products-role of IRDA-Branding insurance products and services - Establishing a brand -creating brand awareness & identifying possible brand extensions.

Unit 4:

Integrated marketing communication for insurance products and services- developing the marketing message-E-marketing & Advertising of insurance products.

Unit 5:

Channels for distribution of insurance products, Financial advisers-Intermediaries- brokers bancassurance-aggregators-corporate agents and insurance marketing firms.

SKILL DEVELOPMENT

- Preparation of an advertisement copy to Marketing Insurance Products.
- Conducting a survey to understand policyholders stratification
- Designing brochure for Marketing Insurance Products

Reference Books:

G.N. Bajpai, Marketing Insurance, (2004), Global Business Press.
B. Raman, Selling Life Insurance – The Practical Way, (2009), Macmillan.
Insurance Institute of India, Mumbai, IC- 31- Insurance Salesmanship.
Insurance for Everyone, (2009), Macmillan India Ltd.

COURSE CODE : 16BC502
TITLE OF THE COURSE : INCOME TAX-I
L: T/A: P: C : 3 : 0 : 0 : 3

OBJECTIVES:

The Objective of this subject is to expose the students to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.

Unit1: INTRODUCTION TO INCOME TAX. 10 Hrs.

Brief History of Indian Income Tax- Legal Frame Work–Types of Taxes- Cannons of Taxation– Important Only)–Scheme
Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assesse, Person, Income,
Casual Income, Gross Total Income , Agricultural Income (including Scheme of Partial Integration–Theory
of taxation. Meaning and classification of Capital& Revenue. Income tax authorities: Powers
& functions of CBDT, CIT& A.O.

Unit2: EXEMPTED INCOMES 04 Hrs.

Introduction– Exempted Incomes U/S 10-Restricted to Individual Assessee.

Unit2:RESIDENTIALSTATUS 10Hrs

Residential Status of an Individual –Determination of Residential Status – Incidence of Tax – Problems.

Unit4: INCOME FROM SALARY. 20Hrs

Meaning–Definition-Basis of Charge–Advance Salary–Arrears of Salary–Allowances – Perquisites– Provident Fund -
Profits in Lieu of Salary – Gratuity -Commutation of Pension – Encashment of Earned leave-Compensation for voluntary
retirement-Deductions from Salary U/S16 – Problems on Income from Salary.

Unit5: INCOMEFROMHOUSEPROPERTY. 12 Hrs.

Basis of Charge–Deemed Owners–Exempted Incomes from House Property–Composite Rent- Annual Value–
Determination of Annual Value– Treatment of Unrealized Rent–Loss due to Vacancy– Deductions from Annual Value–
Problems on Income from House Property.

SKILL DEVELOPMENT

- Form No. 49A(PAN)and49B.
- Filling of Income Tax Returns.
- List of enclosures to be made along with IT returns(with reference to salary& H.P).
- Preparation of Form16.
- Computation of Income Tax and the Slab Rates.
- Computation of Gratuity.

BOOKS FOR REFERENCE

1. Dr. VinodK. Singhanian:DirectTaxes–Lawand Practice,Taxmann publication.
2. B.B. Lal:DirectTaxes,KonarkPublisher (P)ltd.
3. Dr. Mehrotraand Dr.Goyal:DirectTaxes– LawandPractice, SahityaBhavan Publication.
4. DinakarPagare:LawandPractice ofIncome Tax, Sultan Chandandsons.

5. Gaur&Narang:IncomeTax.
6. 7 Lectures– Income Tax–I, VBH
7. Dr.V.RajeshKumarandDr.R.K.Sreekantha:Income Tax– I, VittamPublications.

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 16BC602
TITLE OF THE COURSE : INCOME TAX-II
L: T/A: P: C : 3:0:0: 3

UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING (12 Hrs.)

Management Accounting: Meaning– Definition –Objectives–Nature and Scope– Role of Management Accountant– Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.

Analysis of Financial Statements: Types of Analysis–Methods of Financial Analysis– Problems on Comparative Statement analysis– Common Size Statement analysis and Trend Analysis.

UNIT 2: RATIO ANALYSIS (14 Hrs.)

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations–Meaning and types of Ratio Analysis – Calculation of Liquidity ratios, Profitability ratios and Solvency ratios.

UNIT 3: FUND FLOW ANALYSIS (10 Hrs.)

Meaning and Concept of Fund–Meaning and Definition of Fund Flow Statement–Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement– Procedure for preparation of Fund Flow Statement– Statement of changes in Working Capital– Statement of Funds from Operations– Statement of Sources and Applications of Funds– Problems.

UNIT 4: CASH FLOW ANALYSIS (14 Hrs.)

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 (old AS3) – 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 IndAS-7 (old AS 3) (Indirect Method Only).

UNIT 5: MANAGEMENT REPORTING. (06 Hrs.)

Meaning of Management Reporting–Requisites of a Good Reporting System–Principles of Good Reporting System– Kinds of Reports– Drafting of Reports under different Situations.

SKILL DEVELOPMENT

- Collection of financial statements of any one organization for two years and preparing comparative statements
- Collection of financial statements of any two organization for two years and prepare a common Size statements
- Collect statements of an Organization and Calculate Important Accounting ratios
- Draft a report on any crisis in an organization.

SEMESTER/YEAR : **VI SEM / III YEAR**
COURSE CODE : **16BC604**
TITLE OF THE COURSE : **BUSINESS LAW AND REGULATIONS**
L: T/A: P: C : **3:2:0: 4**
OBJECTIVE

To introduce the students to various Business Regulations and familiarize them with common issues of relevance.

UNIT 1: INTRODUCTION TO BUSINESS LAWS (6 Hrs.)

Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws.

UNIT 2: CONTRACT LAWS (18 Hrs.)

Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract, classification of contracts, remedies for breach of contract.

Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.

UNIT 3: COMPETITION AND CONSUMER LAWS: (14 Hrs.)

The Competition Act, 2002: Objectives of Competition Act, Features of Competition Act, CAT, Offences and penalties under the Act, Competition Commission of India. Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies– District Forum, State Commission, National Commission.

UNIT 4: ECONOMIC LAWS (12 Hrs.)

Indian Patent Laws and WTO Patent Rules: Meaning of IPR, invention and non- invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent, FEMA 1999: Objects of FEMA, salient features of FEMA, definition of important terms: authorized person, currency, foreign currency, foreign exchange, foreign security, offences and penalties.

UNIT 5: ENVIRONMENTAL LAW (06 Hrs.)

Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, rules and powers of central government to protect environment in India.

SKILL DEVELOPMENT

- Prepare a chart showing sources of business law and Indian Constitution Articles having economic significance.
- Draft an agreement on behalf of an MNC to purchase raw materials indicating there in terms and conditions and all the essential sofa valid contract.
- Draft an application to the Chief Information Officer of any government offices seeking information about government spending.
- Draft digital signature certificate
- Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence.

- Collect leading cyber-crimes cases and form groups in the classroom and conduct group discussion.
- Draft a constructive and innovative suggestions note on globalwarming reduction.

BOOKS FOR REFERENCE:

1. K.Aswathappa, Business Laws, HPH,
2. Bulchandni, Business Laws, HPH.
3. K. Venkataramana, Business Regulations, SHBP.
4. Kamakshi P & Srikumari P – Business Regulations, VBH.
5. N.D. Kapoor, Business Laws, Sultanchand publications.
6. S.S Gulshan – Business Law
7. S.C.Sharma: Business Law I.K.International Publishers
8. Tulsion Business Law, TMH.

SEMESTER / YEAR	: IV SEM
COURSE CODE	: 16BM212
TITLE OF THE COURSE	: E-COMMERCE
L: T: A: C	: 1: 0: 2: 2

Course objective:

- To expose the students to electronic modes of commercial operations.

Learning outcomes:

Ability to highlight & explain the applications of electronic modes in commercial operations

UNIT-1 **09Hrs.**

Introduction to E-commerce

Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India, E-commerce or Electronic Commerce- An Overview, Electronic Commerce – Cutting edge, Electronic Commerce Framework.

UNIT-2 **09Hrs.**

Network Infrastructure

Introduction, Network Infrastructure- an Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, The Advantages of Internet, World Wide Web.

UNIT-3 **09Hrs.**

Managing the e-Enterprise

Introduction, e-Enterprise, Managing the e-Enterprise, E-business Enterprise, Comparison between Conventional Design and E-organisation, Organisation of Business in an e-Enterprise

UNIT-4 **09Hrs.**

Electronic Payment Systems

Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems, Risks and Electronic Payment Systems.

UNIT-5 **09Hrs.**

Management Challenges and Opportunities

New Business Model, Required Changes in Business Processes, Channel Conflicts, Legal and Regulatory Environment for e-commerce, Security and Privacy, Managerial Opportunities. Cyber Laws- Legal Aspects of

E-Business, Internet frauds – Cyber Laws. IT Act 2000 salient features.

REFERENCE BOOKS:

1. Kenneth C. Laudon , Carol Traver: E-Commerce, Pearson.
2. Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
3. Joseph P.T: E - Commerce: An Indian Perspective (PHI).
4. R. G. Saha, E-Business, HPH

5. M. Suman – E – Commerce & Accounting.
6. Kalakota Ravi and A. B. Whinston :Frontiers of Electronic Commerce, Addison
7. Watson R T: Electronic Commerce – the strategic perspective, The Dryden Press.
8. Agarwala K.N and Deeksha Ararwala: Business on the Net – Whats and Hows of E-Commerce.
9. Agarwala and Ararwala : “Business on the Net – Bridge to the online store front.
10. Murthy CSV: E. Commerce, Himalaya Publishing House Pvt.Ltd.

SEMESTER / YEAR.	: I SEM/ I YR
COURSE CODE	: 16BM102
TITLE OF THE COURSE	: MANAGEMENT PROCESS & PRACTICES
L: T: A: C	: 3: 0: 2: 4

Total: 52 Hours

Course Objectives:

- To give learners the overall activities of business organization right from planning to Direction.
- To give a brief understanding on different forms of business ownership which helps the learners to recognize the kinds of businesses and their operations.

Course Outcomes:

- Better understanding of all the functions of management, organization structure, hierarchy and types of plans.
- Ability to design recruitment and selection procedures and various controlling techniques which leads to efficient management of a business firm.

Skill Sets of learners:

- Formulate plans, take accurate decisions on the basis of techniques, and implementation of techniques like MBO and MBE.

UNIT-1

Introduction to Management.

Management, Scope of management, Management an art or a science, School of Management thoughts, Henry Fayol and F W Taylor – Principles. Hawthorne, Corporate Social Responsibility, ethics and Management of Change.

UNIT-2

Planning

Planning – Meaning and definition of planning, planning process, Types of Planning. Decision making, Steps in Decision making, Types of Decisions, Technique used.

UNIT-3

Organizing

Introduction, Nature of organization, Principles of organization, organization Structure, Hierarchy, Types of organization, Departmentation, Basis of departmentation, centralization Vs. decentralization, Authority and Responsibility, span of control. Management by Objectives (MBO), Management by Exceptions (MBE).

UNIT-4

Staffing

Nature and Importance of Staffing, Man Power Planning, Recruitment – Sources of recruitment, Selection – Selection procedure. Training and Development.

UNIT-5

Controlling and Directing

Meaning and nature of controlling, types of control, Steps in controlling. Directing – Process of Directing, Techniques

of directing.

Skill Development: Case lets, Role plays.

Reference Books:

1. B S Raman: Business Management, United Publishers.
2. Koontz and O'Donnell: Essentials of Management, McGraw Hill.
3. L M Prasad: Principles and practices of Management, SultanChand & Sons

COURSE CODE : **16BM105**
TITLE OF THE COURSE : **BUSINESS COMMUNICATION - I**
L: T/A: P: C : **2 : 0 : 0 : 2**

Course Objective:

- To facilitate the learners to enhance their basic skills to organize and express ideas through writing and speaking.
- To develop competencies and capabilities. This course develops and strengthens workrelated skills making the learners confident in managing the communication tools effectively and efficiently.

Course outcomes:

- Communication in business and official scenario. Developed inter and intra personal communication skills.
- To be able to apply critical and creative thinking abilities for effective communication and for the process of communication to be fruitful and complete.

Unit 1: Communication (5 Hrs.)

Meaning, definition, process of communication, channels of communication, nature of communication, importance and need for communication, Barriers to communication, effective communication, methods to overcome barriers, letters - Inter/intra personal communication.

Unit 2: Business writings (6 Hrs.)

Scope of business letters, Professional/official writings, Formats, Difference between Formal and informal letters, Routine Business letters – job application (cover letter, resume, Curriculum vitae), Inter office/intra office – memos, orders, circulars, reports, proposals, emails.

Unit 3: Speaking Skills (6 Hrs.)

Speech process, conversations, group discussions, podium talks, speech writing – welcome speech, condolence speech, announcements, vote of thanks,

Unit 4 :Soft skills (7 Hrs.)

Importance of soft skills, usage of language, fluency in language, personality development

goal setting, short and long term goals, team work, time management, importance of self-esteem, positive attitude, self-motivation, perceptions, value systems, assertiveness.

Skill development: Write resume, official letters, using language fluently (verbal and non-verbal)

Reference books:

1. M Ashraf Rizvi : Effective Technical Communication, Tata MaGraw Hill
2. Meenakshi Raman & Prakash Singh : Business communication, Oxford University Press
3. Asha Kaul : Business Communication, New Delhi Prentice Hall

SEMESTER/YEAR : III SEM / II YEAR
 COURSE CODE : 16BC 301
 TITLE OF THE COURSE : SOFT SKILLS AND CORPORATE COMMUNICATION
 L: T/A: P: C : 2 : 0 : 2 : 3

Objective: to provide knowledge and impart structured experience that will give edge by developing therein individual strength which will enhance and equip their skills to deal in day to day business

Unit 1: Personality Skills **15 Hours**

Communication skills in letterwriting. Equipment in modern communication- telegraphic messages, Email, Fax messages, Short Messaging Service, Representations, Public Notices, Invitation. Development of Soft skills- Meaning of soft skills. Types of soft skills, Personal skills, interpersonal skills, Cross-cultural skills, Corporate skills, English language skills. How to improve soft skills at work, Areas to provide training for soft skills. Vocabulary and language skills- choice of words, grammar, spellings and pronunciation, punctuation marks, Tenses.

Unit 2: Communication **8 Hours**

Meaning and definition of communication. Business Communication, Means and mode of Communication, Requirement of effective Communication, importance of communication in business, Communication Process Models, Barrier to Communication, Essential of effective Communication, Communication Flows.

Interdepartmental Communication - Memos, Internal Memos, Office Circulars, Office Orders, Office Notes.

Reports and Presentation - Meaning, Objectives of report, Features of Business Reports, Types of Business Reports, Steps in preparing the report, Sales Report, Financial Report.

Unit 3: Letters **8 Hours**

Business Letters and Personal Letters, Functions Of Business letters, Parts of business Letters. Format of Business Letters.

Purchase Correspondence - Enquiries, Practical requirement for drafting a letter of enquiry, Types of enquiries, Purpose of enquiries and Enquiry Letters/ QUOTATION, Reply to the quotation/ enquiry letter, Tender notices. Limited Tender, Tabulated Tender, Status Enquiries and replies. Letter to Banker for ascertaining Creditworthiness, letters for third party seeking opinion. Reference letters. Letters from bank. Complaint letters. Inability to execute orders. Complaint regarding bad quality of goods supplied.

Unit 4: Sales Correspondence

9 Hours

Sales Correspondence-Sales letters-Sales circular,Circular informing seasonal discount,announcement of Special Incentive Schemes,circular informing increase in the price of goods,circular informing special concessions.Circular informing prize scheme, Franchising,sole selling agency distributorship.

Unit 5: Bank Correspondence

10 Hours

Bank Correspondence- Opening of Bank account,Applying for various loan,Stop payment of Cheques,Reply letters from the Bank.Sanction letter from the bank, Request for overdraft facility, Letters on overdrawing of account, Request letter for issue of drafts.Letter enquiring from the bank about position of a party. Delay in sanctioning loan.

Secretarial Correspondence-Non receipt of Share certificate,letter complaining that no allotment of shares was made,Letters regarding non receipt of refund orders, letters regarding non- receipt of Dividend Warrant/Balance sheet, Letter for dematerialization/ Re materialization of shares.

Book for reference

1. C.S Rayudu, "Communication" HPH
2. Myer & Myer Communication McGraw Hill.
3. Rai & Rai, Business Communication - HPH

SEMESTER/YEAR : III SEM / II YEAR
 COURSE CODE : 16BC 302
 TITLE OF THE COURSE : CORPORATE ACCOUNTING-1
 L: T/A: P: C : 3 : 1 : 0 : 4

OBJECTIVE

The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

Unit 1: UNDERWRITING OF SHARES 08 Hrs

Meaning - Underwriting Commission - Underwriter - functions - Advantages of Underwriting, Types of Underwriting - Marked and Unmarked Applications - Problems (Excluding Journal entries).

Unit 2: PROFIT PRIOR TO INCORPORATION 12 Hrs

Meaning - calculation of sales ratio - time ratio - weighted ratio - treatment of capital and revenue expenditure - Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.

Unit 3: VALUATION OF GOODWILL 08 Hrs

Meaning - Circumstances of Valuation of Goodwill - Factors influencing the value of Goodwill - Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems.

Unit 4: VALUATION OF SHARES 08 Hrs

Meaning - Need for Valuation - Factors Affecting Valuation - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue - Problems.

Unit 5: COMPANY FINAL ACCOUNTS 20 Hrs

Statutory Provisions regarding preparation of Company Final Accounts - Treatment of Special Items - Tax deducted at source - Advance payment of Tax - Provision for Tax - Depreciation - Interest on debentures - Dividends - Rules regarding payment of dividends - Transfer to Reserves - Preparation of Profit and Loss Account and Balance Sheet in vertical form (As per 2011 revised format)

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect Prospectus of a company and identify its salient features.
- Collect annual report of a Company and list out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods

BOOKS FOR REFERENCE

1. Arulanandam & Raman ; Corporate Accounting -II
2. Anil Kumar - Financial Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting.
4. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
5. S. P. Jain and K. L. Narang - Corporate Accounting
6. S. Bhat - Corporate Accounting.
7. S P Iyengar, Advanced Accountancy, Sultan Chand
8. RL Gupta, Advanced Accountancy.
9. Shukla and Grewal - Financial Accounting.

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE : 16BC 305
TITLE OF THE COURSE : ELEMENTS OF COST ACCOUNTING
L: T/A: P: C : 3 : 1 : 0 : 4

OBJECTIVE

The objective of this subject is to familiarize students with the various concepts and elements of cost.

Unit 1: INTRODUCTION TO COST ACCOUNTING

10 Hrs

Introduction - Meaning & Definition of Cost, Costing and Cost Accounting - Objectives of Costing - Comparison between Financial Accounting and Cost Accounting - Designing and Installing a Cost Accounting System - Cost Concepts - Classification of Costs - Cost Unit - Cost Center - Elements of Cost - Preparation of Cost Sheet - Tenders and Quotations.

Unit 2: MATERIAL COST CONTROL

14 Hrs

Meaning - Types: Direct Material, Indirect Material. Material Control - Purchasing Procedure - Store Keeping - Techniques of Inventory Control - Levels settings - EOQ - ABC Analysis - VED Analysis - Just In Time - Perpetual Inventory System - Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method - Problems.

Unit 3: LABOUR COST CONTROL

10 Hrs

Meaning - Types: Direct Labour, Indirect Labour - Timekeeping - Timebooking - Idle Time - Overtime - Labour Turn Over. Methods of Labour Remuneration: Time Rate System, Piece Rate System, Incentive Systems (Halsey Plan, Rowan Plan & Taylor's differential Piece Rate System) - Problems

Unit 4: OVERHEAD COST CONTROL

14 Hrs

Meaning and Definition - Classification of Overheads - Procedure for Accounting and Control of Overheads - Allocation of Overheads - Apportionment of Overheads - Primary Overhead Distribution Summary - Secondary Overhead Distribution Summary - Repeated Distribution Method and Simultaneous Equations Method - Absorption of Factory Overheads - Methods of Absorption (Theory Only) - Machine Hour Rate - Problems on Machine Hour Rate.

Unit 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

08 Hrs

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.

SKILL DEVELOPMENT

- Identification of elements of cost in service sector by visiting any service sector.
- Cost estimation for the making of a proposed product.
- Draft the specimen of any two documents used in material account.
- Collection and Classification of overheads in an organization on the basis of functions.
- Prepare a reconciliation statement with imaginary figures

BOOKS FOR REFERENCE

1. J. Made Gowda- Cost and Management Accounting, HPH
2. M.V. Skukla- Cost and Management Accounting
3. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
4. Nigam & Sharma: Cost Accounting, HPH
5. Khanna Pandey & Ahuja- Practical Costing, S Chand
6. Soundarajan A & K. Venkataramana, Cost Accounting, SHBP.
7. P. K. Sinha- Accounting & Costing for Managers.
8. M.L. Agarwal: Cost Accounting
9. Dr. Alice Mani: Cost Accounting, SBH.
10. S.P. Jain & Narang: Cost Accounting, Kalyani
11. Palaniappan and Hariharan: Cost Accounting I.K. International Publishers
12. S.P. Iyengar: Cost Accounting, Sultan Chandans Sons
13. S.N. Maheshwari: Cost Accounting, Vikas
14. M. N. Arora: Cost Accounting, HPH
15. Dutta: Cost Accounting
16. V. Rajesh Kumar & R.K. Sreekantha, Cost Accounting- I, Vittam Publications.

SEMESTER/YEAR : IV SEM / II YEAR
 COURSE CODE : 16BC402
 TITLE OF THE COURSE : CORPORATE ACCOUNTING-II
 L: T/A: P: C : 3 : 1 : 0 : 4

OBJECTIVE

The objective is to enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies "Act and latest amendments thereto with adoption of Accounting Standards.

Unit 1: PROFIT PRIOR TO INCORPORATION 8 Hrs

Meaning - calculation of sales ratio - time ratio - weighted ratio - treatment of capital and revenue expenditure - Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account.

Unit 2: MERGERS AND ACQUISITION OF COMPANIES 16 Hrs

Meaning of Amalgamation and Acquisition - Types of Amalgamation - Amalgamation in the nature of Merger - Amalgamation in the nature of Purchase - Methods of Purchase Consideration - Calculation of Purchase Consideration (Ind AS 103) (Old AS 14), Net Asset Method - Net Payment Method, Accounting for Amalgamation - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company - Preparation of new Balance sheet. (Vertical Format)

Unit 3: INTERNAL RECONSTRUCTION 8 Hrs

Meaning - Objective - Procedure - Form of Reduction - Passing of Journal Entries - Preparation of Reconstruction accounts - Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

Unit 4: LIQUIDATION OF COMPANIES 10 Hr

Meaning - Types of Liquidation - Order of Payment - Calculation of Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account.

Unit 5: RECENT DEVELOPMENTS IN ACCOUNTING & ACCOUNTING STANDARDS 14 Hours

Human Resource Accounting - Environmental Accounting - Social Responsibility Accounting - Accounting for Intangible Assets.
 Indian accounting standards- Meaning- Need for accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards.
 International accounting standards: Meaning- need for International accounting standards- International accounting standards Board (IASB) - process of setting International accounting standards- a brief theoretical study of International accounting standards. (Theory only).

SKILL DEVELOPMENT

- Calculation of Purchase consideration with imaginary figures
- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies
- List out legal provisions in respect of internal reconstruction.
- Narrate the steps for preparation of consolidated balance sheet.
- Calculate minority interest and goodwill with imaginary figures.
- List out preferential creditors as per company"s Act 1956

BOOKS FOR REFERENCE

1. Arulanandam & Raman; Corporate Accounting-II, HPH
2. Anil Kumar – Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. Dr. Venkataraman.R – Advanced Corporate Accounting
5. S.N. Maheswari , Financial Accounting, Vikas
6. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
7. RL Gupta, Advanced Accountancy, Sultan Chand
8. K.K Verma – Corporate Accounting.
9. Jain and Narang, Corporate Accounting.
10. Tulsian, Advanced Accounting.
11. Shukla and Grewal – Advanced Accountancy , Sultan Chand

SEMESTER/YEAR : IV SEM / II YEAR
 COURSE CODE : 16BC403
 TITLE OF THE COURSE : STOCK MARKETS AND COMMODITY MARKETS
 L: T/A: P: C : 3 : 1 : 0 : 4

OBJECTIVE:

The objective is to provide students with a conceptual framework of stock markets and Commodity markets, functionalities in these markets and their mode of trading.

Unit:1 AN OVERVIEW OF CAPITAL AND COMMODITIES MARKETS: 10 Hrs

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares/Buy back of shares, Issue mechanism.

Meaning of Commodities and Commodity Market, differences between stock market and commodity market.

Unit:2 STOCK MARKET: 12 Hrs

History, Membership, Organization, Governing body, Functions of stock Exchange, online trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE and BSE).

Derivatives on stocks: Meaning, types (in brief).

Unit:3 TRADING IN STOCK MARKET: 14 Hrs

Patterns of Trading & Settlement - Speculations - Types of Speculations -

Activities of Brokers - Broker Charges - Settlement Procedure, National Securities

Depository Ltd. (NSDL), Central Securities Depository Ltd. (CSDL) (in brief).

Unit:4 COMMODITIES MARKET: 12 Hrs

History, Membership, Objectives, Functions of

commodity exchange, Organization and role of

commodity exchange, Governing Body, Types of Transactions to be dealt in Commodity Market -

physical market, Futures market - Differences between Physical & Future

Market, options on commodity exchanges.

Unit:5 TRADING IN COMMODITY MARKETS: 08 Hours

Patterns of Trading & Settlement, Efficiency of Commodity Markets - Size of volumes of Commodities

SKILL DEVELOPMENT

- ☑ Prepare the list of recognized stock exchanges in India
- Prepare the process chart of online trading of shares and debentures.
- Prepare the chart showing Governing Body of the Commodity Market.
- Prepare the list of commodities traded on commodity market.
- ☑ Enlist the role of NSDL and CSDL.

BOOKS FOR REFERENCE:

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
2. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
3. K. Venkataramana, Stock & Commodity Markets, SHBP.
4. B. Kulkarni - Commodity Markets & Derivatives.
5. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill
6. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York.
7. Srivastava R.M ; Management of Indian Financial Institutions
8. Pallavi Modi: Equity - The Next Investment Destination
9. Prisswami - Indian Financial System
10. Ghoshria Khatoon - Stock & Commodity Markets, VBH.

SEMESTER/YEAR : IV SEM / II YEAR
 COURSE CODE : 16BC405
 TITLE OF THE COURSE : COST ACCOUNTING METHODS AND TECHNIQUES
 L: T/A: P: C : 3 : 1 : 0 : 4

OBJECTIVE

To familiarize the students on the use of cost accounting systems in different nature of business

Unit1:INTRODUCTION TOCOSTINGMETHODS 04 Hrs

Costing methods- Meaning, Importance and Categories.

Unit2:JOBANDBATCHCOSTING 12 Hrs

Jobcosting: Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of job costing. **Batch costing:** Meaning, advantages, disadvantages, determination of economic batch quantity. Comparison between Job and Batch Costing- problems.

Unit3:PROCESSCOSTING 14 Hrs

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification- Joint and by-products costing- problems under reverse cost method.

Unit4:CONTRACT COSTING 14 Hrs

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

Unit5:OPERATINGCOSTING 12 Hrs

Introduction, Meaning and application of Operating Costing, Powerhouse costing or boilerhouse costing, canteen or hotel costing, hospital costing (Theory only) and Transport Costing- Problems on Transport costing.

SKILL ELOPMENT

- Listing of industries located in your area and methods of costing adopted by them
- List out materials used in any two organizations.
- Preparation of Imaginary composite job cost statement
- Preparation of activity base cost statement

BOOKS FOR REFERENCE

1. SPIyengar, Cost Accounting.
2. Nigam and Sharma, Advanced Costing.
3. B.S.Raman, Cost Accounting.
4. K.S.Thakur- Cost Accounting
5. M.N.Arora, Cost Accounting.
6. Ashish K Bhattacharyya: cost accounting for business managers.
7. N.Prasad, Costing.
8. Palaniappan and Hariharan: Cost Accounting, I.K. International Publishers
9. Jain & Narang, Cost Accounting
10. Ravi M. Kishore - *Cost Management*
11. Charles T Horngren, George Foster, Srikant M. Data - *Cost Accounting: A Managerial Emphasis*
12. Anthony R.N. - *Management Accounting Principles*
13. S. Mukherjee & A.P. Roychowdhury - *Advanced Cost and Management Accountancy*
14. J. Made Gowda Cost Accounting
15. Rathnam: Cost Accounting