



Kristu Jayanti College

AUTONOMOUS

Bengaluru

Reaccredited with 'A' Grade by NAAC | Affiliated to Bangalore University

BACHELOR OF COMMERCE (B.COM)

CURRICULUM—2016-19 BATCH

CBCS

DEPARTMENT OF COMMERCE

CURRICULUM OVERVIEW

A: Programme Objectives

The programme is designed to achieve the following objectives.

1. To prepare students to take up the responsibilities in various functional areas in organization
2. To develop business skills among students that can meet the requirement of business and industry
3. To equip students to pursue higher education and build their professional qualification
4. To motivate self-employment through entrepreneurial skills
5. To impart experiential learning to provide practical exposure on the subjects
6. To develop social and ethical values among students for conducting ethical business

B: Eligibility

Candidates who have completed two year pre university course of Karnataka State or its equivalent are eligible for admission into this programme.

C: Credits

The institute follows the concept of credits and one credit is equivalent to 1.5 hours per week. The total credits for the Programme is 135.

Part	Category	Hours Per Week	Credits	Total Credits	Semester
I	Language	4	3	12	I,II,III,IV
	English	4	3	12	I,II,III
II	Major Core	4	3	33	I,II,III,IV,V,VI
		5	4	48	I,II,III,IV,V,VI
	Allied	4	3	6	I, II
	Special	5	4	16	V,VI
III	Non-Core	2	1	3	I,II,III
IV	Life Skill Education	2	2	2	I
V	NSS/NCC/Extra and Co-curricular Activities			3	I,II,III, IV

Programme Matrix - Abbreviation

- ESE – End Semester Examination
- CIA – Continuous Internal Assessment
- MC - Major Core
- MS - Major Special
- NC - Non Core
- Lang - Language
- MA- Major Allied
- A-Allied

Note: Students who fail to obtain 2 credits for Life Skills Education (LSE) during the first semester should acquire the same before the third semester classes begin.

D: Attendance

1. A student should have 75 percentage of attendance in each course at the end of semester.
2. Any student who is not complying with this requirement will not be allowed to appear for End Semester Examination.

E: Assessment Regulations

Students' academic performance is assessed throughout the semester. Evaluation is based on Continuous Internal Assessment (CIA) and End Semester Examination.

E. 1: Passing Criteria

- No minimum pass mark for CIA
- ESE (End Semester Examination) alone 35% - (35 marks out of 100 / 25 marks out of 70)
- (ESE + CIA) aggregate 40 % or 40 marks out of 100
- Student should pass the non-core courses
- Student should attain the credits awarded for extension activities.
- Student should obtain the total credits for the programme.

E.2: End Semester Examination (ESE)

The semester examination for the theory and practical will be held at the end of the semester. The time table will be notified three weeks before the examination. The duration of the examination will be three hours. It will be conducted out of 70 marks.

E.3: Continuous Internal Assessment (CIA):

Component	Marks
CIA I : Term Examination(s)	15
CIA II : Assignment	10
CIA III : Attendance	5
Total	30

CIA I: Internal Tests (Term Examinations)

- The examination will be held as per the time table given by the COE in each semester.
- The Term Examination(s) will be conducted out of 50 marks each and the total marks obtained will be scaled down to 15 marks. The duration of the examination will be 2 hours.

CIA II: Assignment

The assignments will be given during odd and even semesters as per the schedule given in the calendar. Assignment carries ten marks.

CIA III: Attendance

A Student can attain a maximum of 5 marks based on his or her attendance percentage for each course. Marks allotted will be as follows:

- If the attendance is in the range 95% - 100% assign 5 marks out of 5.
- If the attendance is in the range 90% - 94% assign 4 marks out of 5.
- If the attendance is in the range 85% - 89% assign 3 marks out of 5.
- If the attendance is in the range 75% - 84% assign 2 marks out of 5.

E.4: Credit Structure: All programmes under autonomy batch follow credit system.

Credit Structure

The following credit structure will be followed for courses having 15 weeks of classes.

Hours per week	Credits
3 Hours	2
4 Hours	3
5 or 6 Hours	4
7 or 8 Hours	5

Maximum credits for a UG programme will range between 130 and 140.

E.5: Grading

Marks card will indicate the marks, percentage obtained, grade and grade point average.

The Grade Point Average will be calculated as follows:

For each course, multiply the Grade Point with the number of Credits earned; divide the sum of the product by the total number of credits. The CGPA (Cumulative GPA) is calculated by adding the total number of earned points ($GP \times Credit$) for all semesters and dividing by the total number of credits for all semesters.

Percentage	Grade	Grade Point	Interpretation	Class
80 -100	O	9.00	Outstanding	Distinction
70– 79	A+	8.00	Excellent	First Class
60–69	A	7.00	Very Good	
55-59	B+	6.00	Good	Second Class
50-54	B	5.50	Above Average	
45-49	C+	5.00	Average	Pass Class
40-44	C	4.00	Satisfactory	
Less than 40	D	0	Reappear	Reappear

E.6 QUESTION PATTERN OF ESE

Section A- 7 Questions out of 10. (2 marks each) $7 \times 2 = 14$ marks.

Section B- 4 Questions out of 7. (5 marks each) $4 \times 5 = 20$ marks.

Section C- 3 Questions out of 5. (12 marks each) $3 \times 12 = 36$ marks.

F: Electives/Specialization

The department is offering specializations for students in finance, accounting and taxation and computer during fifth and sixth semesters. Each specialization has four electives.

Finance:

- Advanced Financial Management
- Investment Banking
- International Financial Management
- Portfolio Management

Accounting and Taxation:

- Advanced Financial Accounting
- Indirect Taxes
- Corporate Taxation
- Accounting for Business Decision and Reporting

Computer:

- Introduction to Programming Languages
- Relational Data Base Management and Ms-Access
- Information Technology and ERP
- Accounting Information Systems

▪ G: Open Elective Courses under CBCS

The following CBCS courses offered to students belong to Science and Humanities Deaneries during IV semester.

Sl. No	Title of the Course
1	Basics of Investment Management
2	Basics of Accounting
3	Fundamentals of Stock Market
4	Airport Ground Handling and Cabin Crew Service

5	Event Management
6	Airport Ground Handling and CRM

H: Orientation and Bridge Programme

The objectives of this programme are to acquaint the fresh students with the environment and to create awareness about the opportunities of the B.Com programme

The major activities during the programme are session on campus culture and facilities available, introduction to the departmental activities, introduction to B.Com programme and courses offered including value added courses.

I: Skill Development Activities

Department syllabus is designed to enhance students' knowledge not only in conceptual base but also in application level. The department is equipped with various materials relevant to commerce studies and students are motivated to use those materials to gain experiential learning under the banner of Commerce and Management Lab.

The department conducts various add-on courses to bring awareness on the current concepts in business and commerce and bridge the gap between academic and industry expectation.

J: Co-curricular Activities

Apart from the curricular activities, department also organizes various co-curricular activities for the holistic development of students. The co-curricular activities are as follows.

- Professional Interface Forum (PIF)–To share professional experience
- Club Activities– To provide platform for the students to apply their subject concept
- Current Affairs – To motive students to update their general knowledge
- Intra-collegiate fest_ Excelsior
- Inter-collegiate fest- Adroit
- Exhibition – Vanijyadharphan
- Seminars – To learn new concepts
- Guest Lectures – To expose practical knowledge
- Industrial Visits – To understand the management practices in any organization
- Jai-Hind – To instill patriotism in the students
- Commerce and Management Lab–To impart experiential learning
- Add-on Course – To update latest business related area
- Entrepreneurial Development Cell (EDC)- To inculcate entrepreneurial skills among students
- Investors' Club – To encourage students to invest in stock market

COURSE MATRIX

First Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-I*	Lang	4	3	30	70	100
ENG151202	English-I	Lang	4	3	30	70	100
COM151201	Financial Accounting-I	MC	5	4	30	70	100
COM151202	Management Process	MC	4	3	30	70	100
COM151203	Business Statistics	MA	4	3	30	70	100
COM151204	Business Economics	MC	4	3	30	70	100
NCS150101	Indian Constitution	NC	2	1	*5	*45	*50
Total			27	20	180	420	600

Second Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-II*	Lang	4	3	30	70	100
ENG152202	English-II	Lang	4	3	30	70	100
COM152201	Financial Accounting-II	MC	5	4	30	70	100
COM152202	Corporate Laws	MC	4	3	30	70	100
COM152203	Indian Financial System	MC	4	3	30	70	100
COM152204	Commercial Mathematics	MA	4	3	30	70	100
NHU150101	Computer Fundamentals	NC	2	1	*5	*45	*50
Total			27	20	180	420	600

Third Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-III*	Lang	4	3	30	70	100
COM153201	Basics of Technical Writing & Organizational Communication	Lang	4	3	30	70	100
COM153202	Corporate Accounting	MC	5	4	30	70	100
COM153203	Principles of Marketing & Services	MC	4	3	30	70	100
COM153204	Law & Practices of Banking	MC	4	3	30	70	100
COM153205	Financial Management	MC	4	4	30	70	100
NHU150102	Environmental Science & Civic Sense	NC	2	1	*5	*45	*50
Total			27	21	180	420	600

Note: *A Pass marks in the non-core course is mandatory but marks secured for the same is not considered for grand total/grade/class

Fourth Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
	Second Language-IV*	Lang	4	3	30	70	100
COM154202	Advanced Corporate Accounting	MC	5	4	30	70	100
COM154203	Macro Economics For Business Decisions	MC	4	3	30	70	100
COM154204	Cost Accounting	MC	5	4	30	70	100
COM154205	International Business Environment	MC	4	3	30	70	100
	Open Elective – CBCS		4	3	30	70	100
Total			26	20	180	420	600

Fifth Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
COM155201	Methods & Techniques of Cost Accounting	MC	5	4	30	70	100
COM155202	Income Tax-I	MC	5	4	30	70	100
COM155203	Entrepreneurship Development	MC	4	3	30	70	100
COM155204	Equity and Commodity Markets	MC	5	4	30	70	100
COM15520	Elective Paper I	MS	5	4	30	70	100
COM15520	Elective Paper II	MS	5	4	30	70	100
Total			29	23	180	420	600

Sixth Semester

Course Code	Course Title	Course Type	Hrs/ Week	Credits	CIA	ESE	Max Marks
COM156201	Business Laws	MC	4	3	30	70	100
COM156202	Income Tax-II	MC	5	4	30	70	100
COM156203	Management Accounting	MC	5	4	30	70	100
COM156204	Principles of Auditing	MC	4	3	30	70	100
COM15620	Elective Paper III	MS	5	4	30	70	100
COM15620	Elective Paper IV	MS	5	4	30	70	100
COM156205	Business Research Methods		5	4	30	70	100
Total			33	26	210	490	700

* Vernacular languages syllabus is available in the college library

* A Pass marks in the non-core course is mandatory but marks secured for the same is not considered for grand total/grade/class

Electives

ACCOUNTING & TAXATION

SEM	Course Code	Name of the Course	Course Type	Hrs / Week	Credits	CIA	ESE	Max Marks
V	COM155A01	Advanced Financial Accounting	MS	5	4	40	60	100
V	COM155A02	Indirect Taxes	MS	5	4	40	60	100
VI	COM156A01	Corporate Taxation	MS	5	4	40	60	100
VI	COM156A02	Accounting for Business Decision and Reporting	MS	5	4	40	60	100

FINANCE

SEM	Course Code	Name of the Course	Course Type	Hrs / Week	Credits	CIA	ESE	Max Marks
V	COM155C01	Advanced Financial Management	MS	5	4	40	60	100
V	COM155C02	Investment Banking	MS	5	4	40	60	100
VI	COM156C01	International Financial Management	MS	5	4	40	60	100
VI	COM156C02	Portfolio Management	MS	5	4	40	60	100

COMPUTERS

SEM	Course Code	Name of the Course	Course Type	Hrs / Week	Credits	CIA	ESE	Max Marks
V	COM155B01	Introduction to Programming Languages	MS	5	4	40	60	100
V	COM155B02	Information Technology and ERP	MS	5	4	40	60	100
VI	COM156B01	Accounting Information Systems	MS	5	4	40	60	100
VI	COM156B02	Relational Database Management and Ms-Access	MS	5	4	40	60	100

Credit Structure

Semester	1	2	3	4	5	6	Total
Credits	20	20	21	17	23	26	127
Open Elective under CBCS				03			03
Life Skill Education Part-IV							2
NCC/NSS/Extra and Co-curricular Part-V(1 Credit / Year)							3
						Total Credits	135

First Semester

Course Code: COM151201	Course Title: FINANCIAL ACCOUNTING-I	Credits: 4	Hours: 60
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Objective

To acquaint students with the accounting concepts, tools and Techniques influencing business organizations.

COURSE CONTENTS		
Unit 1	Introduction to Financial Accounting	08 Hours
Introduction - Meaning and definition, basic terms and concepts, objectives of accounting, functions of accounting, users of accounting information, limitation of accounting, accounting principles, accounting concepts and conventions, accounting equation, methods of accounting, branches of accounting, accounting cycle.		
Unit 2	Conversion of Single Entry into Double Entry	14 Hours
Meaning of Single Entry – Features, types, advantages, disadvantages, difference between single entry system and double entry system; Ascertainment of Profit – Methods–Net Worth method, Conversion method- meaning, objectives, steps and illustrations.		
Unit 3	Sale of Partnership to a Limited Company	14 Hours
Introduction; Need for conversion; Meaning of purchase consideration; Mode of discharge of purchase consideration; Methods of calculation of purchase consideration – lump sum method, net payment method, net asset method; Passing of journal entries and Preparation of ledger accounts in the books of vendor; Treatment of items-Dissolution expenses; Unrecorded assets and liabilities; Assets and liabilities not taken over by the purchasing company; Contingent liabilities. In the books of purchasing company - Passing of incorporation entries, treatment of security premium, fresh issue of shares and debentures to meet working capital, preparation of balance sheet as per the Companies' Act.		
Unit 4	Hire Purchase Systems	12 Hours
Introduction; Meaning; Hire Purchase Act 1972-Important definitions; Hire purchase agreement; Hire purchase price; Cash price; Hire purchase charges, Net hire purchase price; Net cash price; Right of the hirer to purchase with rebate; Termination of the agreement; Rights of the owner on termination; Calculation of interest when both the cash price and the rate of interest are given; Calculation of interest when cash prices given but rate of interest is not given; Calculation of interest when both the cash price and the rate of interest are not given; Calculation of cash price; Calculation of amount of installment; Use of annuity value to find cash price; Journal entries and Ledger accounts in the books of Hire Purchaser and Hire vendor under Asset Accrual method.		
Unit 5	Royalty Accounts	12 Hours
Introduction – Meaning; Technical Terms - Royalty, Landlord, Lessee, Minimum rent; Short workings; Recoupment of Short working under fixed period; Floating period; Recoupment within the life of a lease; Treatment of strike and stoppage of work; Accounting treatment - In the books of Lessee (Tenant); 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, landlord Account, short workings account, minimum rent account when minimum rent account is followed.		

Skill Development Activities

- List out various accounting concepts and conventions(GAAP)
- Collection & recording of Royalty agreement with regard to any suitable situation
- Collection and recording of Hire Purchase Agreement
- Collect and study recent cases on conversion of firms into Limited company.

References

- ☞ Anilkumar, Rajeshkumar & Mariyappa. (2011). Financial Accounting. New Delhi: Himalaya Publishing House.
- ☞ Grewal and Gupta. (2005). Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- ☞ Jain, S.P. & Narang, K.L. (2011). Financial Accounting. New Delhi: Kalyani Publisher.
- ☞ Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publication. Radhaswamy and Gupta, R.L (2001), Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- ☞ Tulasian, P.C.(2013) Introduction to Accounting. New Delhi: S.Chand & Co.Ltd.

Course Code: COM151202	Course Title: Management Process	Credits: 3	Hours: 50
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Objective

To familiarize the students with concepts and principles of Organization Management.

COURSE CONTENTS		
Unit 1	Fundamentals of Management	10 Hours
Management – introduction, meaning, nature and characteristics of management, scope and functional areas of management, management as a science art or profession, management & administration, principles of management, social responsibility of management and ethics.		
Unit 2	Planning and Organizing	08 Hours
Management Process – Introduction; Planning – nature, importance and purpose of planning, planning process, objectives, types of plans (meaning only); Organization - purpose of organization, principles of organization, types of organization.		
Unit 3	Human Resource Management	10 Hours
Human Resource Management - meaning of HRM, importance of HRM, objectives and functions, process of HRM, role of human resource manager, duties and responsibilities of human resource manager, typical organization set up of human resource department, recent trends in HRM.		
Unit 4	HRM Process	08 Hours
Human Resource planning; Recruitment; Selection and Placement - 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	Leadership and Control	14 Hours
Motivation Theories - Maslow's, Herzberg, McGregor's X & Y theory; Leadership Styles; Communication - meaning and importance, barriers to communication, types of communication; Controlling - meaning and steps in controlling, essentials of a sound control system & methods of establishing control (in brief).		

Skill Development Activities

- Different types of Organizational Charts (Structure)
- Chart on Staffing
- Visit any organization & list out the duties and responsibilities of modern HR manager
- Chart on sources of recruitment
- Draft control Chart for different industry/business groups

References

- ☞ Appaniah & Reddy. (1998). Essentials of Management. New Delhi: Himalaya Publishing House.
- ☞ Aswathappa, K. (2011). Human Resource Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.
- ☞ Rao, Subba. (2013). Human Resources Management. New Delhi: Himalaya Publishing House.
- ☞ Srinivasan & Chunawalla. (1995). Management Principles and Practice. New Delhi: Himalaya Publishing House.
- ☞ Tripathi & Reddy. (2011). Principles of Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.

Course Code: COM151203	Course Title: BUSINESS STATISTICS	Credits: 3	Hours: 50
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Objective

To enable students to grasp the fundamentals of Statistics for interpreting business data.

COURSE CONTENTS		
Unit 1	Basic Concepts of Statistics	03 Hours
Introduction; Statistics defined; Functions; Scope; Limitations.		
Unit 2	Diagrammatic and Graphical Representation	06 Hours
Significance of Graphs and Diagrams; Difference between diagrams and graphs; Types of diagrams.		
Unit 3	Measures of Central Tendency	09 Hours
Introduction; Types of averages; Arithmetic Mean (Simple and Weighted); Median; Mode.		
Unit 4	Measures of Dispersion	10 Hours
Range; Quartile Deviation; Mean deviation; Standard deviation; Coefficient of Variation.		
Unit 5	Correlation and Regression Analysis	12 Hours
Correlation and Regression Analysis - meaning, types; Probable Error; Karl Pearson's & Rank Correlation (Excluding bi-variant and Multi correlation); Meaning of Regression Analysis; Difference between Correlation and Regression Analysis; Regression Equations; Regression Co-efficient.		
Unit 6	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 methods, Fischer's ideal method (including f.r.t and t.r.t), consumer price index number, problems.		

Skill Development Activities

- Collect the advertisement expenditure and profit correlation co-efficient of Indian companies.
- Collect the profit and turnover details of a MNC for 10 years and compute regression equations. Estimate the profit of MNC when turnover is given.
- Select 10 items of daily-consumed products and collect base year quantity, base year price and current year price. Calculate cost of living index.

References

- ☞ Aggarwal S.L. (2009). Business Mathematics and Statistics. New Delhi: Ane Books.
- ☞ Elhance D.N. (2000). Fundamentals of Statistics. Kitab Mahal Publication.
- ☞ Ellahance, D.N, VeenaEllahance, B.M. and Agarwal. (1999). Fundamentals of Statistics. Kitab Mahal Publication.
- ☞ Gupta S.C. (2013). Fundamentals of Statistics. New Delhi: Himalaya Publishing House.
- ☞ Gupta S.P. (2006). Statistical Methods. New Delhi: S.Chand & Son.

Course Code: COM151204	Course Title: BUSINESS ECONOMICS	Credits: 3	Hours: 50
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Objective

To make the student to understand how the business organizations work by applying economic principles in their business management.

COURSE CONTENTS		
Unit 1	Introduction to Business Economics	04 Hours
Business Economics - meaning, characteristics, distinction between business economics and economics, scope of business economics, uses/objectives of business economics, role and responsibilities of business economist.		
Unit 2	Theory of Consumer Behavior	08 Hours
Consumer Behavior; Consumer Sovereignty; Limitations; Approaches to the Study of Consumer Behavior- cardinal approach, the law of equi-marginal utility, ordinal approach, indifference curve analysis; Consumer Surplus (Marshall).		
Unit 3	Demand & Supply Analysis	14 Hours
Theory of demand analysis; Demand - demand determinants, law of demand, characteristics, exceptions; Elasticity of Demand - Price elasticity - types, determining factors, change in demand, business applications of price elasticity; Concepts of income and cross elasticity of demand; Price elasticity of demand measurement by total outlay method; Demand Forecasting methods(simple problems); Demand forecasting methods for a new product; Law of Supply - meaning, determinants of supply and its influence on cost of production.		
Unit 4	Market Structure	10 Hours
Perfect competition - features, price and output determination; Monopoly - features, price and output determination; Monopolistic competition - features, price and output determination; Oligopoly; Pricing methods; Pricing strategy; Pricing over Product Lifecycle.		
Unit 5	Cost and Revenue Analysis	06 Hours
Concepts of Cost - TFC, TVC, TC, AFC, AVC, AC and MC; Factors influencing cost of production; Opportunity Cost; Cost output relationship in the short and long run; Concepts of revenue - TR, AR and MR.		
Unit 6	Production Function	08 Hours
Production Function - meaning, law of variable proportion, short-run, laws of returns to scale, long-run; Economics of scale, Diseconomies of scale, Iso-quants and Iso-costs properties; Production Equilibrium; Managerial uses of production function; Choice of optimum expansion path.		

Skill Development Activities

- Select and discuss the case studies that will have impact on business decision making
- A survey report on the demand forecasting for a product
- Student to choose a product and apply price elasticity in real situation
- Present a diagram showing business cycle

References

- ☞ Aggarwal S.L. (2009). Business Mathematics and Statistics. New Delhi: Ane Books.
- ☞ Elhance D.N. (2000). Fundamentals of Statistics. Kitab Mahal Publication.
- ☞ Ellahance, D.N, VeenaEllahance, B.M. and Agarwal. (1999). Fundamentals of Statistics. Kitab Mahal Publication.
- ☞ Gupta S.C. (2013). Fundamentals of Statistics. New Delhi: Himalaya Publishing House.
- ☞ Gupta S.P. (2006). Statistical Methods. New Delhi: S.Chand & Son.
- ☞ Sathyaprasad B.G. & Chikkodi (2011). Business Statistics. New Delhi: Himalaya Publishing House.

Course Code: NHU150102	Course Title: INDIAN CONSTITUTION	Credits: 1	Hours: 30
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Objective

To educate the students about the various aspects on Indian Constitution.

COURSE CONTENTS		
Unit 1	Conceptual Framework of Constitution	08 Hours
Framing of the Indian Constitution; Role of the Constituent Assembly; Philosophy of the Constitution - Objectives, resolution, preamble, fundamental Rights and Duties; Human rights and Environmental protection.		
Unit 2	Constitutional Rights	06 Hours
Special Rights created in the Constitution of Dalits, Backward Classes, Women and Children, and religious and linguistic minorities; b. Directive Principles of State policy - The need to balance fundamental rights with directive principles.		
Unit 3	Union Executive	08 Hours
Union Executive - President, Prime Minister and Council of Ministers, powers and functions, coalition Government, problems in their working; b. Union Legislature - Lok Sabha and Rajya Sabha, powers and functions. Recent trends in their functioning.		
Unit 4	State Government	04 Hours
State Government - Governor, Chief Minister and Council of Ministers, Legislature; Centre - State relations - Political, financial, administrative, Recent Trends.		
Unit 5	Judiciary	04 Hours
Judiciary - Supreme Court, Judicial Review, Writs, Public interest litigations. Enforcing rights through writs; Emergency provisions (Article 356).		

Skill Development Activities

- To be conducted as per subject teacher's instructions

References

- ☞ Basu D.D. (2013). Introduction to the Indian Constitution (21st Ed).Lexis Nexis India.
- ☞ Gran Ville Austin. The Indian Constitution – Corner stone of a Nation (3rd Ed).
- ☞ Johari. (1994). Indian Government and Politics Vol. I & I (4th Ed). New Delhi: Vishal Publishers.
- ☞ Nani Palkhivala(1999). We the People (1st Ed).New Delhi: UBS Publishers,
- ☞ Narang A.S. (2000). Indian Constitution, Government and Politics (4th Ed). Gitanjali Publishing House

Course Code: ENG151202	Course Title: ENGLISH I	Credits: 3	Hours: 60
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Objectives

1. To attune young minds to concerns and issues which have a broad and wide scope of use and application to life.
2. To cut across the history of creative expression in focusing primarily on the core values that governs human lives.

COURSE CONTENTS		
Unit 1	Prose & Poetry	30 Hours
My Young Son Asks Me -Bertolt Brecht; My Mother's Hands-Robert Fontaine; Poor Girl-Maya Angelou; A Glowing Future -Ruth Rendell; A Story of an Hour -Kate Chopin; No Men are Foreign-James Kirkup; My Lost Dollar-Stephen B Leacock; The Slave's Dream-H.W. Longfellow; An Avenger-Anton Chekhov; The Way Up to Heaven -Roald Dahl.		
Unit 2	Remedial Grammar	15 Hours
Subject-Verb Agreement-Tenses-Do-Forms-Active and Passive Voices-Use of Negatives-Prepositions-Vocabulary.		
Unit 3	Communication Skills	15 Hours
Understanding Communication-Greeting and Introducing-Making Requests-Asking for and Giving Permission-Offering Help-Giving Instructions and Directions.		

References

- ☞ Murphy, Raymond .(1998),Intermediate English Grammar,New York
- ☞ Booher, Diana. (2004),Booher's Rules of Business Grammar, OUP
- ☞ Ur, Penny .(2002),Grammar Practice Activities, OUP
- ☞ Wren &Martin (2001),English Grammar & Composition, New York
- ☞ Joan Van Emden and Lucinda Becker Palgrave. Effective Communication for Arts and Humanities Students. Macmillan.
- ☞ Glendinning, Eric H. and Beverly Holmstrom (2008), Study Reading: A Course in Reading Skills for Academic Purposes, New Delhi: CUP.
- ☞ Langan, John (1996). College Writing Skills. McGraw Hills.

Course Code: AEN151201	Course Title: ADDITIONAL ENGLISH I	Credits: 3	Hours: 60
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Objectives

1. To introduce the learners to new ideas, topical issues and new styles of writing.
2. To initiate debates, discussions and new thinking in the 'grey areas'.

COURSE CONTENTS		
Unit 1	Prose & Poetry	33 Hours
The Last Leaf - O.Henry; A Case for Defence - Graham Greene; Hawk Roosting - Ted Hughes; The Bench - Richard Rive; Lincoln's Letter to His Son's Teacher - Abraham Lincoln; Gitanjali 50 - Rabindranath Tagore; My Beloved Charioteer - SashiDeshpande; The Night of the Scorpion - Nizzim Ezekiel; Young Pele, Soccer Player- Clare & Frank Ganlt; The Way It Was and Is - Bill Cosby.		
Unit 2	Grammar	27 Hours
Use of 'little' and 'a little', 'few' and 'a few'; Use of Articles; Degrees of Comparison; Use of Prefixes; Synonyms; Active and Passive voices; Use of 'for' and 'since'; Preposition; Comprehensive Passages; Slogan Writing.		

References

- ☞ Murphy, Raymond, 1998, Intermediate English Grammar, New York.
- ☞ Wren & Martin, 2001, English Grammar & Composition, New York.
- ☞ Cosby, Bill (1986). Fatherhood. New York: Doubleday. ISBN 978-0-385-23410-8. OCLC 15686687.
- ☞ Tagore, Rabindranath (1952), Collected Poems and Plays of Rabindranath Tagore, Macmillan Publishing (published January 1952), ISBN 978-0-02-615920-3

Second Semester

Course Code: COM152201	Course Title: FINANCIAL ACCOUNTING-II	Credits: 4	Hours: 60
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Objective

The objective of this course is to provide a brief idea about the framework of certain allied aspects of accounting treatment.

COURSE CONTENTS		
Unit 1	Insurance Claims	12 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 G/P Ratio is not given; Treatment of Average Clause; Treatment of abnormal items.		
Unit 2	Accounting for Joint Ventures	12 Hours
Introduction; Meaning; Objectives; Distinction between Joint venture and consignment; Distinction between Partnership and Joint venture; Maintenance of books of accounts- when separate set books are maintained and when separate set of books are not maintained; Problems.		
Unit 3	Bank Reconciliation Statement and Rectification of Errors	16 Hours
Bank Reconciliation statement - meaning, objectives of BRS, causes of difference, importance of BRS, techniques of preparing BRS, problems on BRS. Rectification of Errors - classification of errors, location of errors, Rectification of accounting entries (without suspense account), effect on the profit.		
Unit 4	Consignment Accounts	12 Hours
Introduction; Meaning; Consignor; Consignee; Goods sent at cost price and at invoice price; Normal loss; Abnormal loss; Valuation of stock -stock reserve; Journal entries; Ledger accounts in the books of Consignor and Consignee.		
Unit 5	Accounting Standards & IFRS	08 Hours
Introduction; Meaning; Definition; Need and Significance; An overview of Indian Accounting Standards and IFRS, AS-1, AS-2, AS-3, AS-6, AS-10, AS-14, AS-20 and AS-21 (theory only).		

Skill Development Activities

- Prepare the list of Indian Accounting Standards
- Preparation of a claim statement with imaginary figures to submit to Insurance Company
- Collection of transaction relating to any branch and prepare a branch account
- Collecting the details regarding the fire insurance claim settlement of a particular case and recording the important points
- List out the basis of appointment of revenue items of a department undertaking

References

- ☞ Anilkumar, Rajeshkumar & Mariyappa. (2011). Financial Accounting. New Delhi: Himalaya Publishing House.
- ☞ Grewal and Gupta. (2005). Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- ☞ Jain, S.P. & Narang, K.L. (2011). Financial Accounting. New Delhi: Kalyani Publisher.
- ☞ Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publication. Raman, B.S. 2005. Financial Accounting. Mangalore: United Publication.
- ☞ Radhaswamy and Gupta, R.L. (2001). Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- ☞ Tulasian, P.C. Introduction to Accounting. New Delhi: Pearson Education.

Course Code: COM152202	Course Title: CORPORATE LAWS	Credits: 3	Hours: 50
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Objective

To enable the students to get familiarized with the existing Company Law and Procedures to run and manage the corporate business.

COURSE CONTENTS		
Unit 1	Joint Stock Company	15 Hours
Introduction; Meaning and definition; Features; Kinds of Companies; conversion of private company to Public company; Companies Act 1956; Objectives and features; Steps information of Joint Stock Companies; Meaning & functions of Promoters; Documents of Companies; Memorandum of Association - definition, clauses; Articles of Association - definition, contents. Distinction between Memorandum and Articles of Association; Prospectus – contents, statements in lieu of prospectus; Recent amendments in companies Act; Companies Bill 2013.		
Unit 2	Share Capital & Membership	10 Hours
Share Capital – Shares – meaning, kinds of shares, issue of shares; Contents of Share certificate, Transfer and transmission of shares; Dematerialization; Shareholder; Member - eligibility, rights & duties of members; SEBI guidelines for issue of shares and debentures.		
Unit 3	Management of Company	10 Hours
Directors - appointment, qualification, rights, duties, liabilities, disqualifications, removal of directors; Managing Director and Whole Time Director; Independent Director; Company Secretary - role, qualification, appointment and responsibilities.		
Unit 4	Company Meetings	10 Hours
Meetings - essentials of a valid meeting, valid quorum, sense of the meeting, methods of voting; Minutes; Relevant provisions for types of company meetings of Directors, Statutory, AGM and EGM; Adjournment of meetings; Resolutions - Types of resolutions.		
Unit 5	Winding up of Companies	05 Hours
Winding up – meaning, modes of winding up -compulsory winding up, voluntary winding up, winding up subject to supervision of court; Liquidators -duties and powers of liquidator.		

Skill Development Activities

- Drafting of Memorandum of Association, Drafting Articles of Association
- Drafting Notice of Company Meetings-Annual, Special, Extraordinary and Board Meetings
- Drafting Resolution of various meetings-different types
- Chart showing Company's Organizational Structures
- Chart showing different types of Companies

References

- ☞ Bhandari, M.C. (1997). Guide to Company Law Procedures. New Delhi: Wadhwa and Company.
- ☞ Kapoor, N.D. (1997). Company Law and Secretarial Practice. New Delhi: Sultan Chand.
- ☞ Shukla, M.C. & Gulshan. (2004). Principles of Company Law. New Delhi: New Age.

Course Code: COM152203	Course Title: INDIAN FINANCIAL SYSTEM	Credits: 3	Hours: 50
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Objective

The objective of this course is to familiarize the students with regard to structure, organization and working of financial system in India.

COURSE CONTENTS		
Unit 1	Financial System	10 Hours
Introduction; Meaning; Classification of financial system; financial market - functions and significance of primary market, secondary market, capital market and money market.		
Unit 2	Financial Institutions	10 Hours
Types of banking and non-banking financial institutions – constitution, objectives and functions of IDBI, SFC's, SIDC's, LIC, EXIM BANK; Meaning and scope of mutual funds, types of mutual funds.		
Unit 3	Commercial Banks	12 Hours
Introduction, role of commercial bank, functions of commercial banks - primary functions, secondary function; Investment policy of commercial banks; Narasimahan committee report on banking sector reforms.		
Unit 4	Regulatory Institutions	08 Hours
Introduction; RBI – organization, objectives, role and functions; SEBI - organization and objectives.		
Unit 5	Financial Services	10 Hours
Introduction, meaning, features, importance; Types of financial services - factoring, leasing, venture capital, consumer finance; housing and vehicle loans.		

Skill Development Activities

- Draft a chart showing the financial services in the Indian Financial System
- List the Instruments traded in Financial Market
- Draft the application forms for opening a Fixed, Current and Savings Accounts
- Collection and recording for Foreign Exchange rates of different countries visa-versa rupee
- Specimen of Debit and Credit Cards
- Specimen of Cheque with MICR technology

References

- ☞ Bhole, L.M. (2009). Financial Institutions and Markets. New Delhi: Tata McraH Hill.
- ☞ Gordon, E. & Natarajan. K. (2012). Financial Markets & Services. New Delhi: Himalaya Publishing House.
- ☞ Khan, M.Y. (2003). Indian Financial System. New Delhi: Himalaya Publishing House.
- ☞ Pathak. (2013). Indian Financial System. New Delhi: Pearson Education.
- ☞ Vasanthadesai. (2012). the Indian Financial System. New Delhi: Himalaya Publishing House.

Course Code: COM152204	Course Title: COMMERCIAL MATHEMATICS	Credits: 3	Hours: 50
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Objective

To provide basic knowledge of mathematics and application of mathematics to commercial situations

COURSE CONTENTS		
Unit 1	Commercial Arithmetic	13 Hours
Commercial Arithmetic - simple interest, compound interest including half yearly and quarterly calculation, annuities, percentages, bills discounting, concepts of ratios - duplicate, triplicate and sub-duplicate of a ratio; Proportions - third, fourth and inverse proportion, problems.		
Unit 2	Matrices and Determinants	13 Hours
Matrices and Determinants - Meaning and types of matrices, operations of addition, subtraction, multiplication of two matrices, problems, transpose and determinant of a square matrix, minor of an element, co-factor of an element of a determinants, problems, application of determinants of business problems, adjacent of a square matrix, singular and non-singular matrices, inverse of square matrix, solutions of system of linear equations in two variables using Cramer's rule.		
Unit 3	Theory of Equations	08 Hours
Theory of equations - meaning, types of equations – simple, linear and simultaneous equations (only two variables); eliminations and substitution method only. Quadratic equation factorization and formula method ($ax^2 + bx + c = 0$ form only), problems on commercial application.		
Unit 4	Progressions	10 Hours
Progressions - arithmetic progressions, finding the nth term of an AP and also sum to n terms of an AP; Insertion of Arithmetic means in given terms of AP and representation of AP; Geometric progression - finding nth term of GP, Insertion of GMs in given GP and also representation of GP.		
Unit 5	Basics of Calculus	06 Hours
Differential Calculus - basic formula and application of differential calculus in business decision; Integral Calculus – Basic formula and application of integral calculus in business decision.		

Skill Development Activities

- Develop an Amortization table for Loan Amount-EMI Calculations.
- Secondary overhead distribution using Simultaneous Equations.
- Collect the information pertaining to various banks FD and RD interest rates and calculate Compound Interest for 1yr, 2yr, 3yr & 5yr periods.
- Machine Hour Rate and calculation through application of Matrix Principles.
- Secondary overhead distribution using Simultaneous Equations.

References

- ☞ Dr. A K Arte & R V Prabhakar. A textbook of Business Mathematics.
- ☞ Piskunov N. Differential & Integral Calculus. Moscow MIR Publishers.
- ☞ Raghavachari M.(2005). Mathematics for Management. Tata Mc. GrawHill.
- ☞ Raj, Dorai. (2004). Business Mathematics. Mangalore: United Publisher.
- ☞ SAHA. Mathematics for Cost Accountants.
- ☞ Sancheti & Kapoor . Business Mathematics. Sultan Chand & Son.

Course Code: NCS150101	Course Title: COMPUTER FUNDAMENTALS	Credit: 1	Hours: 30
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Objective

To gain the knowledge of basic computing concepts, basic electronics and number systems and use of computers in a secure manner.

COURSE CONTENTS		
Unit 1	Introduction to Computers	02 Hours
Evolution of Computers- Generation of Computers; Classification of Computers Analog Digital and Hybrid Computers; Classification of Computers according to size- Super Computers- Mainframe Computers- Personal Computers (Different Types) and Terminals (Different Types); Characteristics of Computers block Diagram of a Digital Computer.		
Unit 2	Number systems and Boolean algebra	09 Hours
Different number systems and their conversions (Decimal; Binary, Octal, and Hexadecimal); 1's Complement and 2's complement; Floating Point numbers; Coding – BCD; Gray; ASCII and EBCDIC. Fundamental concepts of Boolean algebra; Inverter gates; AND gate; OR gate; NAND gate; NOR gate; X-OR gate; X-NOR gate; the universal property of NAND gate and NOR gate; Basic Laws of Boolean algebra; De Morgan's theorems; Simplification of Boolean expression; Karnaugh Map (SOP).		
Unit 3	Combinational Logic, Flip-Flops and memory	12 Hours
Adders (Half and Full); Decoder; Encoder; Multiplexer; De-multiplexer (Introductory Concepts only)-Flip-flops (SR flip-flops, D flip-flops, JK flip-flops); Edge – Triggered flip-flops and Master Slave flip-flops; Introduction to Registers and Counters. Memory Hierarchy; Primary Memory-Volatile and non-volatile memory; RAM and ROM; EPROM and EEPROM; Secondary Memory-Floppy Disk and Hard Disk.		
Unit 4	Microsoft Office	05 Hours
Microsoft Word -Working with text; Working with Paragraphs; Working with Documents; Using Tables; Working with Pictures and Charts; Using Mail Merge. Ms-Excel - Getting Started with Excel; Building and Editing Worksheets; Formatting a Worksheet; Working with Charts; Working with Formulas and Functions; Automating Worksheet Tasks with Macros; Using Lists; Analyzing List Data; Enhancing Charts and Worksheets; Using Analysis Tools; Analyzing Data with Pivot Tables; Programming using Excel Macros. Microsoft PowerPoint -Creating a Presentation; Modifying a Presentation; Working with Text; Working with Visual Elements; Customizing a Presentation; Creating Output; Delivering a Presentation; Managing Files.		
Unit 5	Internet	02 Hours
History of Internet, Intranet- Types of topologies- E-mail communications.		

Skill Development Activities

- Lab Exercises

References

- ☞ A Anand Kumar.(2002). Fundamentals of Digital circuits (Ed. 3). Prentice Hall India Ltd.
- ☞ Bartee; Thomas.(1995). C.Digital Computer Fundamentals (Ed.6). Tata McGraw Hill.
- ☞ Malvino and Leach. (2000). Digital principles and application (Ed. 5). Tata McGraw Hill.
- ☞ Mano.Morris M.(1986). Computer System Architecture. Prentice Hall India Limited.
- ☞ R.P. Jain .(2003). Modern Digital Electronics (Ed. 3). Tata McGraw Hill.

Course Code: ENG152202	Course Title: ENGLISH II	Credits: 3	Hours: 60
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Objectives

1. To develop the ability to get student's ideas across clearly to an audience, both in speech and in writing.
2. To help students develop important practical skills.

COURSE CONTENTS		
Unit 1	Prose & Poetry	30 Hours
My Story (an extract) -Helen Keller; The Male Myth -Paul Theraux ;How I Became a Public Speaker - George Bernard Shaw; Mr. Know All-W.Somerset Maugham; On the Rule of the Road-A G Gardiner; Good bye Party for Ms.Pushpa T.-Nissim Ezekiel; Christmas Day in the Morning-Pearl S. Buck; The Brand Expands -Naomi Klein; Bankers are Just Like Anybody Else Except Richer -Ogden Nash; The Speaking Tree (The Times of India) 2 extracts; Human Rights (Extensive Reading)		
Unit 2	Functional Communication	16 Hours
Essential English Grammar-Presentation Skills & Mini Project-Note Taking-Report Writing-Letter Writing-Filling Challan, Bank forms & Application forms.		
Unit 3	Media Awareness	14 Hours
Kinds of News-Who and Which News gets Prominence?-Who Controls the News?-Types of Radio Programmes-Types of Television Programmes-Elements of Advertising-Use of blog		

References

- ☞ Murphy, Raymond .(1998),Intermediate English Grammar,New York
- ☞ Booher, Diana. (2004),Booher's Rules of Business Grammar, OUP
- ☞ Ur, Penny .(2002),Grammar Practice Activities, OUP
- ☞ Wren &Martin (2001),English Grammar & Composition, New York
- ☞ Joan Van Emden and Lucinda Becker Palgrave. Effective Communication for Arts and Humanities Students. Macmillan.
- ☞ Glendinning, Eric H. and Beverly Holmstrom (2008), Study Reading: A Course in Reading Skills for Academic Purposes, New Delhi: CUP.
- ☞ Langan, John (1996). College Writing Skills. McGraw Hills.

Course Code: AEN152201	Course Title: ADDITIONAL ENGLISH II	Credits: 3	Hours: 60
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Objectives

1. To provide the young learners an introduction to new ideas and issues that bear relevance to our life today.
2. To give the students an opportunity to develop values that will help them adapt to the changing world.

COURSE CONTENTS		
Unit 1	Prose & Poetry	33 Hours
Paradox of Our Times - His Holiness Dalai Lama; Vachanas of AllamaPrabhu - A K Ramanujan; Swami and Friends - R K Narayan; I am an Ordinary Man - Allen J. Lerner; Toba Tek Singh- Hassan Manto; Lord Ullin's Daughter - Thomas Campbell; To the Foot From its Child - Pablo Neruda; A Thousand Splendid Suns (Chapter:) - Khalid Hoseini; An extract from Readers' Digest; Reader's Mail (The Hindu).		
Unit 2	Grammar	27 Hours
Superordinates and Hyponyms; Writing a Leaflet; Writing a Brochure; Idioms; Preparing an Invitation; Film Text –Life of Pi.		

References

- ☞ Murphy, Raymond, 1998, Intermediate English Grammar, New York.
- ☞ Wren & Martin, 2001, English Grammar & Composition, New York.
- ☞ Datta, Nandan (26 March 2007). The Life of R.K. Narayan. California Literary Review
- ☞ Parija, Kapileshwar (2001). Short stories of R.K. Narayan: themes and conventions. Renaissance Publications.p. 60.ISBN 81-86790-31-4.

Third Semester

Course Code: COM153201	Course Title: ORGANIZATIONAL COMMUNICATION	Credits: 1.5	Hours: 25
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Objective

To familiarize students with principles of organizational Communication.

COURSE CONTENTS		
Unit 1	Introduction to Organizational Communication	06 Hours
Nature of organizations, organization designs and structures, factors influencing organizational structure; Organizational Communication - Communication flows, communication networks, barriers to organizational communication, informal communication.		
Unit 2	Managing Communication	06 Hours
Small group communication in organizations, nature of small groups, group decision making, small group networks, technologies supporting group communication, conflict and organizational communications, sources of conflict, using technology to manage conflict, ethics and organizational communication, values, ethics and ethical communication, managing diversity, computers, networks and gender issues, computers, networks and cultural diversity.		
Unit 3	Public Relations	04 Hours
Meaning, importance and elements of public relation, corporate brand building, image management, Event and media management.		
Unit 4	Report Writing	06 Hours
Reports - By individuals, by committees; Approach skills, basic principles, styles and common errors (case study), preparation of reports for different business situations, preparation of press note.		
Unit 5	Technological advancements in communication flows	03 Hours
Technological advancements in communication flows, Communication - e-mail, fax, internet, teleconferencing, video conferencing, impact of technology on organizational communication; Personal Digital Assistant (PDA) - mobile phones, computers, laptops, palmtops, close circuit TVs.		

Skill Development Activities

- Draw a chart of organizational communication
- Prepare a sample business report
- Prepare a sample press note

References

- ☞ Pradhan, Bhande and Thakur. (1984). Business Communication. New Delhi: HPH.
- ☞ Lesikar, Raymond V and Pettit, John D. (2005). Business Communication. New Delhi: TMH
- ☞ Kumar, Varinder. (2011). Business Communication. New Delhi: Kalyani Publishers.

Course Code: COM153202	Course Title: CORPORATE ACCOUNTING	Credits: 4	Hours: 60
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Objective

To enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and Latest amendments.

COURSE CONTENTS		
Unit 1	Company Final Accounts	10 Hours
Statutory provisions regarding preparation of Company Final accounts, Treatment of special items: Tax Deducted at Source, advance tax payment, provision for tax, depreciation, interest on debentures; Dividends, Rules regarding payment of dividends, transfer to reserves, preparation of profit and loss account & balance sheet in vertical form; Calculation of managerial remuneration.		
Unit 2	Profits Prior to Incorporation	10 Hours
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, balance sheet.		
Unit 3	Valuation of Goodwill	12 Hours
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 and super profit method, annuity method.		
Unit 4	Valuation of Shares	10 Hours
Meaning, need for valuation, factors affecting valuation; Methods of valuation- Intrinsic value method, yield method, earning capacity method, fair value method; Rights Issue & valuation of Rights Issue; Problems.		
Unit 5	Introduction to Tally	18 Hours
Creation of company; Entering transactions and creating accounts; creation of single and multiple ledger; voucher types.		

Skill Development Activities

- Collect and fill the share application form of a limited company
- Collect the prospectus of a company and identify its salient features
- Collect the annual report of a company and list out its assets and liabilities
- Collect the latest final accounts of a company and find out the net asset value of shares

References

- ☞ Rajesh kumar, Anil kumar, Mariappa. Corporate Accounting.HPH.
- ☞ Jain, and Narang. (2013). Corporate Accounting. New Delhi: Kalyani Publication.
- ☞ Maheswari, S.N. (2012). Financial Accounting. (5th). New Delhi: Vikas Publication.
- ☞ Narayanaswamy. (2011). Financial Accounting. (14th). New Delhi: PHI Learning.
- ☞ T.S.Reddy,Y.HariPrasad Reddy,Company Accounting. Chennai: Margham Publication.

Course Code: COM153203	Course Title: PRINCIPLES OF MARKETING & SERVICES	Credits: 3	Hours: 50
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Objectives

1. To help students to understand the concept of marketing and its applications.
2. To expose the students to the latest trends in marketing.
3. To familiarize the students with different services and prepare them with requisite skills to manage.

COURSE CONTENTS		
Unit 1	Introduction to Marketing	10 Hours
Definition, Nature, Scope & Goals of marketing; Difference between marketing and selling; Marketing process; Evolution of marketing approach; Functions and Significance of marketing; Recent trends in marketing (in brief)—Digital marketing (e-marketing, m-marketing, Search engine optimization & Social media marketing), Tele-marketing, Viral marketing, Network marketing, e-tailing, Organized retailing and Role of CRM.		
Unit 2	Marketing Environment and Consumer Behavior	10 Hours
Meaning and features of marketing environment; Steps in environmental scanning; Components of marketing environment, Market segmentation; Targeting and Positioning; Bases for market segmentation; Targeting and Positioning strategies; Consumer behavior- meaning and definition; Factors influencing consumer behavior; buying behavior process.		
Unit 3	Marketing Mix	12 Hours
Marketing Mix - The elements of marketing mix; Product - Product mix, product line, product life cycle, new product development; Branding & Packaging; Meaning and Strategies of Pricing - Factors influencing pricing policy, method of pricing policies (Meaning only); Channels of Distribution – Definition, factors affecting channels, types of marketing channels; Promotion-Meaning and Significance and types, advertisement.		
Unit 4	Introduction to Service Management	08 Hours
Meaning of Services, characteristics of services, classification of services, marketing of services; marketing mix in service industry, growth of service sector, service processes, designing the service process, Service blue print, back-office and front office process.		
Unit 5	Service Sector Management	10 Hours
Tourism and Travel Services - Concept, nature, significance and marketing; Health Care Services – Concept, nature, significance and marketing; BPO and Call Centre Services – Concept, nature, significance and types.		

Skill Development Activities

- Identify the product of your choice and describe in which stage of the product life cycle it is positioned
- Suggest the strategies for the development of a product
- Study the consumer behavior for a product of your choice
- Develop an advertisement copy for a product
- Prepare a chart for distribution network for different products

References

- ☞ Armstrong, & Kotler. (2004). Marketing, an Introduction. New Delhi: Pearson.
- ☞ Mohammed Umair & Yogananda. Marketing & Services Management, Skyward publishers-B'lore.
- ☞ Gandhi, J.C. (2000). Marketing Management. New Delhi: Tata Mcgraw Hill.
- ☞ Kotler, Philip. (2009). Marketing Management. New Delhi: Pearson Edu.
- ☞ Lovelock, Christopher. (2001). Services Marketing: People, Technology, Strategy; (1st Ind.Rep). Delhi: Pearson Education Asia.
- ☞ Shajahan, S. (2001). Service Marketing (Concept, Practices & Cases); (1st). Mumbai: Himalaya Publishing House.
- ☞ Shanker, Ravi. (2002), Services Marketing. The Indian Perspective. New Delhi: Excel Books.
- ☞ Vasanthi Venugopal, & Raghu, V.N. (2001). Services Marketing. (1st). Mumbai: Himalaya Publishing house

Course Code: COM153204	Course Title: LAW & PRACTICES OF BANKING	Credits: 3	Hours: 50
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Objective

To familiarize the students to understand the law and practice of banking.

COURSE CONTENTS		
Unit 1	Banker and Customer	06 Hours
Banker And Customer - General and special relationship, meaning and concepts		
Unit 2	Banking Operations	12 Hours
Paying Banker - Nature of banking business, negotiable instruments and their characteristics, payment of cheques and protection to the paying banker dishonors of cheques, grounds, payment of cheque and other instruments, mandatory function of the banker. Collecting Banker - Collection of cheques and other instruments, protection to the collecting banks under the negotiable instruments Act, endorsements on cheques, bills of exchange, different types of endorsements, forged endorsements, holder of value, holder/payment in due course. Principles of Bank Lending - 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 3	Customers and Account Holders	12 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	Services to Customers	10 Hours
Remittance of funds by demand drafts, safety lockers, safe custody of articles, standing instructions, phone banking, DEMAT, banking innovations, new technology in banking – E-services, debit and credit cards, internet banking, ATM, electronic fund transfer, MICR, NEFT, RTGS, IMPS, KYC Norms.		
Unit 5	Regulatory Framework	10 Hours
Regulatory policies influencing bank operations, an overview (Basel committee, prudential norms, FEMA, banker's compliance), monitoring and follow-up, IRAC norms (i.e., Income recognition and asset classification norms), Securitization & Reconstruction of Financial Assets Act 2002; Bank debt recovery from borrowers.		

Skill Development Activities

- Collect and fill accounting opening form of SB A/c
- Collect and fill Pay in slip
- Draw different types of endorsements of cheques
- Paste specimen of traveler's cheques and gift cheques
- List customer services offered by at least 2 banks of your choice

References

- ☞ Maheshwari. S.N. (2006). Banking Law and Practice. New Delhi: Kalyani Publisher.
- ☞ Tannan, M.L. (2004). Banking Law and Practice in India. (20thEd.):ILH.
- ☞ Gordan, Natajan, banking law and practice, HPH.
- ☞ Guruswamy, Commercial Banking law and practice, Chennai.

Course Code: COM153205	Course Title: FINANCIAL MANAGEMENT	Credits: 4	Hours: 60
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Objectives

1. To impart the knowledge in techniques of financial management.
2. To enable the students to apply the techniques in financial decision making.

COURSE CONTENTS		
Unit 1	Introduction to Financial Management	06 Hours
Meaning, objectives, scope and importance of financial management, financial planning, objectives and principles of sound financial planning, long term and short term financial plan, factors affecting financial plan, Organization of finance Department; Profit maximization Vs. Wealth maximization.		
Unit 2	Financing Decisions	14 Hours
Introduction to Capitalization, Capital structure & Capital Gearing; Sources and Instruments of Long term funds & its merits and demerits; Computation of Cost of Capital - Equity, Preference, Debentures & Weighted Average Cost of Capital; Factors determining capital structure – Basic Problems - Leverages - Operating Leverage, Financial Leverage and Combined Leverage - EPS Analysis.		
Unit 3	Investment Decisions	18 Hours
Capital Budgeting - Concept & significance, techniques of evaluation of investment proposals, Payback method, Return on investment method, Net present value method and profitability index (simple problems only).		
Unit 4	Dividend Decisions	10 Hours
Dividend Policy, determinants of dividend policy, types of dividend policy, forms of dividend.		
Unit 5	Working Capital Management	12 Hours
Meaning, importance of adequate working capital, excess or inadequate working capital, determinants of working capital requirements, sources of working capital; Cash Management – Meaning, motives of holding cash, techniques of cash management, cash budget; Receivable Management – Meaning, dimensions of receivable; Inventory Management – Meaning, objectives & techniques of inventory management.		

Skill Development Activities

- Illustrate operating cycle for at least 2 companies of your choice
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years
- Prepare an aging schedule of debtors with imaginary figures
- Capital structure analysis of different companies
- Draw a chart showing the finance function

References

- ☞ Mohammed Umair & Babu V. Financial Management, Skyward publishers, Bangalore
- ☞ Chandra, Prasanna.(2004). Financial Management. New Delhi: Tata McGraw Hill.
- ☞ Khan and Jain. (2012). Financial Management. New Delhi: Tata McGraw Hill.
- ☞ Maheshwari, S.N. (1999). Financial Management. New Delhi: S.Chand.
- ☞ Pandey,I.M. (2013). Financial Management. New Delhi: Himalaya Publishing House.
- ☞ Raj, Dorai S.N.(2006). Financial Management. New Delhi: United Publication. Sharma and Gupta,Sashi. (2009). Financial Management. New Delhi: Kalyani Publisher.
- ☞ Reddy, P.N.& Appanaiah. (2013). Financial Management .New Delhi: HPH.

Course Code: NHU150101	Course Title: ENVIRONMENTAL STUDIES AND CIVIC SENSE	Credit: 1	Hours: 30
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Objectives

1. To make the student understand the need for sustainable development and it is the key for the future of mankind.
2. To sensitize students to the concept and practice of civic sense.
3. To make students aware that civic sense is the first step of extending one's responsibility as a member of a community.
4. To reinforce in students the urgent need for good civic sense as a prerequisite for good quality of life.
5. To assist students understand that they can and must play a pivotal role in the transformation plan of urban attitudes along with the local government for sustained changes.
6. To make students become facilitators of good civic sense by implementing their ideas on the ground and gaining an experiential understanding of initiating and sustaining good civic sense in the community.

COURSE CONTENTS		
Unit 1	Nature of environmental studies	03 Hours
Definition; scope and importance; multidisciplinary nature of environmental studies; need for public awareness; natural resources and associated problems: forest resources; use and over-exploitation; deforestation timber extraction; mining; dams and their effects on forests and tribal people; water resources: use and over-utilization of surface and ground water; floods, drought, conflicts over water; dams-benefits and problems; mineral resources: use and exploitation; environmental effects of extracting and using mineral resources; food resources: world food problems; changes caused by agriculture effects of modern agriculture; fertilizer pesticide problems; energy resources: growing energy needs; renewable and non-renewable energy sources; use of alternate energy sources; land resources: land as resources; and land degradation; man induced landslides; soil erosion and desertification; role of an individual in conservation of natural resources; equitable use of resources for sustainable lifestyles.		
Unit 2	Ecosystems	03 Hours
Concept of an ecosystem; structure and function of an ecosystem; producers; consumers and decomposers; energy flow in the ecosystem; ecological succession; food chains; food webs and ecological pyramids; introduction; types; characteristic features; structure and function of the following ecosystem: forest ecosystem, grassland ecosystem, desert ecosystem, aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)		
Unit 3	Biodiversity and its conservation	03 Hours
Introduction-definition: genetic, species and ecosystem diversity; bio geographical classification of India; value of biodiversity: consumptive use; productive use; social, ethical, aesthetic and option value, biodiversity at global; national and local levels; India as a mega-diversity nation; Western Ghats as a bio-diversity; hot-spots of biodiversity; threats to biodiversity: habitat loss; poaching of wildlife; man-wildlife conflicts; endangered and endemic species of India; conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.		
Unit 4	Environmental Pollution	8 Hours
Definition; causes; effects and control measures of: air pollution; water pollution; soil pollution; marine pollution; noise pollution; thermal pollution; nuclear hazards; solid waste management: causes; effects		

and control measures urban and industrial wastes; Role of an individual in prevention of pollution; disaster management: floods, earthquake, cyclone, landslides and Tsunami; climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation, consumerism and waste products, Environment protection Act, Air (Prevention and control of pollution) Act., Water (Prevention and control of pollution) Act., Wildlife protection act, Forest conservation Act, Issues involved in enforcement of environmental legislation public awareness.

Unit 5	Social Issues, Human Population and Environment	06 Hours
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From unsustainable to sustainable development, urban problems related to energy, water conservation, rain water harvesting, watershed management, resettlement and rehabilitation of people; its problems and concerns, environmental ethics: issues and possible solutions, population growth, variation among nations, population explosion, family welfare programme, environment and human health, value education, women and child welfare, role of information technology in environmental and human health

Unit 6	Introduction to Civic Sense / Social Ethics	03 Hours
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Concept, nature and scope of civic sense, need and importance of civic sense, inter-relation between civic sense, citizenship and community.

Unit 7	Issues of Promoting Civic Sense	04 Hours
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Spitting, urinating and defecating in public, littering, shop lifting, consuming alcohol in public, smoking in public, consuming drugs, mugging, vandalizing public property, vulgar graffiti on public spaces, loud and rude behavior, argumentativeness, lack of humility and conduct, general disregards to the law of the land, disrespect to elders, ragging, eve teasing, women subjugation, stalking, lack of traffic discipline, jay walking, honking without reason, willful noise pollution, road rage, use of cell phones while driving.

Reporting instances of poor civic sense: Highlighting the manifestations and ramifications including the moral and the legal consequences of the victims and the accused. Preventive/Precautionary measures for the innocent victims who are soft targets.

Role of educational institutions and media; the role of family/teachers, Local Self Government and Non-Governmental organization

Skill Development Activities

- Select and discuss the case studies that will have impact on business decision making
- A survey report on the demand forecasting for a product
- Student to choose a product and apply price elasticity in real situation
- Present a diagram showing business cycle
- Sensitizing students to The Practice and Inculcation of civic sense
- Success stories signifying good civic sense within India and foreign

References

- ☞ Agarwal, K.C., (2001). Environmental Biology, Bikaner. Nidi Publ. Ltd.
- ☞ Bharucha, Erach. Biodiversity of India, Ahmedabad. Mapin publishing Pvt. Ltd.
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- ☞ Odum E.P. (1971). Fundamental of Ecology. W.B. Saunders Co. USA 574p.
- ☞ Rao M.N. & Data A.K. (1987). Waste Water treatment. Oxford and IBH Publ. Co Pvt, Ltd 345p.
- ☞ S. Sinha, M. Shukla & R. Shukla, (2005). Text book of Environmental studies. Delhi, AITBS Publishers.
- ☞ Sharma B.K. (2001). Environmental Chemistry. Meerut, Goel Publ. House.
- ☞ Standards. Vol I and II Enviro Media.
- ☞ Pillai , Dr.Priyadarshini. Civic Sense
- ☞ Pillappa ,Prakash, (2012). Civic Sense (1st Ed). New Delhi: Excel Books.

Course Code: ENG153202	Course Title: ENGLISH	Credits: 1.5	Hours: 25
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Objectives

1. To develop student's proficiency in the language and develop their communication skills
2. To equip learners with skills for self-learning.

COURSE CONTENTS		
Unit 1	Prose & Poetry	12 Hours
Tight Corner -E V Lucas;The No-Talent Kid -Kurt Vonnegut;The Raven-Edgar Allan Poe;The Knowledge Society -A P J Abdulkalam;What We Must Learn From the West -NarayanaMurthy;The Vagabond -John Drinkwater.		
Unit 2	Functional Communication	13 Hours
Where There is a Will-Mahesh Dattani		

References

- ☞ Swinnerton, Frank (1969). The Georgian Literary Scene, 1910–1935. London: Hutchinson. OCLC 3325941.
- ☞ Allen, Hervey (1927). "Introduction". The Works of Edgar Allan Poe. New York: P. F. Collier & Son.
- ☞ Farrell, Susan (August 2008), Critical Companion to Kurt Vonnegut: A Literary
- ☞ Reference to His Life and Work, Facts on File, ISBN 0-8160-6598-5.

Course Code: AEN153201	Course Title: ADDITIONAL ENGLISH III	Credits: 3	Hours: 50
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Objectives

1. To inspire the young minds to greater heights of achievements and perfection in all their endeavors.
2. To encourage the youth to be bold and face confidently the challenges of the world.

COURSE CONTENTS		
Unit 1	Prose & Poetry	33 Hours
Adventures of Feluda - Satyajit Ray; Whisper of Aids - Mary Fisher; Next Please - Philip Larkin; On Humanity and Freedom - Charlie Chaplin; The Inchcape Rock - Robert Southey; Three Days to See - Helen Keller; Riders to the Sea - J.M. Synge; A Highway Man - R.A.Salvatore; Three Men in a Boat - Jerome K. Jerome; Sonnet 55 - William Shakespeare.		
Unit 2	Grammar	17 Hours
Phrasal Verbs; Story Writing; Writing a Review; Writing a Character Sketch; Use of Binomials; Abstract Nouns; Writing a Pen Portrait; Homophones.		

References

- ☞ Corcoran, Neil, ed., 2007, The Cambridge Companion to Twentieth-Century English Poetry, Cambridge: Cambridge University Press, ISBN 0-521-87081-X
- ☞ Herrmann, Dorothy, 1998, Helen Keller: A Life. New York, NY: Knopf. ISBN 978-0-679-44354-4
- ☞ Jerome, Jerome, 1982, "Introduction". Three Men in a Boat, Annotated and Introduced by Cristopher Matthew and Benny Green. Michael Joseph. ISBN 0-907516-08-4.
- ☞ Murphy, Raymond, 1998, Intermediate English Grammar, New York.
- ☞ Wren & Martin, 2001, English Grammar & Composition, New York.

Fourth Semester

Course Code: COM154202	Course Title: ADVANCED CORPORATE ACCOUNTING	Credits: 4	Hours: 60
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Objectives

1. To enable the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and Latest amendments.
2. To equip students with recent developments in accounting area.

COURSE CONTENTS		
Unit 1	Capital Restructuring-I	20 Hours
Internal Reconstruction: Meaning, objectives, procedure, forms of reduction, journals entries, preparation of balance sheet after reconstruction, illustrations.		
Mergers and Acquisition of Companies: 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 (AS-14), accounting for amalgamation - Pooling of interest method and purchase methods, entries and ledger accounts in the books of transferor company and entries and preparation of balance Sheet in the books of transferee company.		
Unit 2	Capital Restructuring-II	15 Hours
Absorption and External Reconstruction: Meaning, difference between amalgamation, absorption and external reconstruction, calculation of purchase consideration, entries and ledger accounts in the books of transferor company and preparation of balance sheet in the books of transferee company.		
Unit 3	Liquidation of Companies	08 Hours
Meaning, types of liquidation, order of payment, calculation of liquidator's remuneration, preparation of liquidator's final statement of accounts.		
Unit 4	Holding Company Accounting	13 Hours
Introduction, meaning of holding company, subsidiary company, steps, pre-acquisition profits, post-acquisition profit, minority interest, cost of control or capital reserve, unrealized profit, mutual indebtedness, preparation of consolidated balance sheet (AS 21).		
Unit 5	Recent Development in Accounting	04 Hours
Human Resource Accounting; Environmental Accounting; Social Responsibility Accounting; Accounting for Intangible Assets, (Theory only).		

Skill Development Activities

- 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
- Calculation of purchase consideration with imaginary figures
- Narrate the provisions of AS-14

References

- ☞ Gupta, R.L. (2000). Advanced Accountancy. New Delhi: S.Chand.
- ☞ Iyengar, S.P. (1990). Advanced Accountancy. New Delhi: S.Chand.
- ☞ Jain and Narang. (2013). Corporate Accounting. New Delhi: Kalyani Publisher.
- ☞ Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publishing House.
- ☞ Narayanaswamy. (2005). Financial Accounting. New Delhi: PHI Learning.
- ☞ Tulsian. (1996). Advanced Accounting. New Delhi: Tata McGraw Hill.

Course Code: COM154203	Course Title: MACRO ECONOMICS FOR BUSINESS DECISIONS	Credits: 3	Hours: 50
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Objectives

1. To give exposure to macroeconomic concepts with specific reference to Indian economy.
2. To introduce the macro economic variables, policies and concepts relating to public finance.

COURSE CONTENTS		
Unit 1	National Income Accounting	10 Hours
National Income - meaning, concepts, measurement; Trends in distribution of National Income; Limitations of National Income estimates; Circular flow - saving and expenditure, circular flow in three sector closed economy, circular flow in four sector economy, importance of circular flow.		
Unit 2	Public Budgets	10 Hours
Budget of the Central Government – Revenue account and capital account; Tax Revenues and Non- tax revenues; New classification of expenditure – Plan and non-plan expenditure; Trends in expenditure of the Central Government; Deficit Financing and its effect on Economy.		
Unit 3	Theory of Inflation and Business Cycles	12 Hours
Meaning, causes and effects of inflation, measures to control Inflation; Inflationary gap; Types of Inflation - Demand pull, cost push inflation; Business Cycles- Meaning, characteristics, types, phases of business cycle.		
Unit 4	Monetary Policy & Fiscal Policy	10 Hours
Meaning of Monetary Policy, objectives of monetary policy, Instruments of monetary policy; Fiscal Policy- Meaning, objectives of Fiscal Policy, Instruments; Deficit Financing (Concept only).		
Unit 5	Balance of Payment	08 Hours
Concept of balance of trade and balance of payment, equilibrium and disequilibrium in the balance of payment, measures to correct deficit in the balance of payment; Devaluation and depreciation of currency.		

Skill Development Activities

- Computation of National Income concepts
- National Income Accounting
- Chart on Business cycle suiting present Indian economic conditions
- Evaluation study on inflationary trends in India
- Analysis of current economic rates

References

- ☞ Dewett K.K . Modern Economic Theory . S. Chand & Co Ltd.
- ☞ Dornbush R & Fisher Macroeconomics.(1983). Tata McGraw Hill Publications.
- ☞ Gupta G.S. Macro Economics .(2008). 3rd edition. Tata McGraw Hill Publications.
- ☞ Jhingan M.L. Macroeconomic Theory. (1986) 6th edition, Vrinda Publications Pvt Ltd.
- ☞ Seth M.L. Macroeconomic Theory.(1992). New Delhi: S. Chand.
- ☞ Vaish M.C . Macroeconomic Theory .(2009). Vikas Publications.

Course Code: COM154204	Course Title: COST ACCOUNTING	Credits: 4	Hours: 60
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Objective

To familiarize students with the various concepts and elements of cost.

COURSE CONTENTS		
Unit 1	Introduction to Cost Accounting	12 Hours
Introduction, meaning and 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 & Target Costing	12 Hours
Meaning, types, direct materials, indirect material, material control, purchasing procedure, store keeping, techniques of inventory control - setting of stock levels, 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 method; Problems. Target costing- Meaning, nature, methods of establishment of cost; Just-in-Time-Features, implementation and benefits. (Theory Only).		
Unit 3	Labor Cost Control	12 Hours
Meaning, types, direct labor and indirect labor, time keeping, time booking, Idle time, over time, labor turn over; Methods of labor remuneration- Time rate system, piece rate system (Taylor's Differential Piece Rate System, Straight piece rate system), incentive systems (Halsey Plan, Rowan Plan), problems.		
Unit 4	Overhead Cost Control	12 Hours
Meaning and Definition, classification of overhead, procedure for accounting and control of overheads, allocation of overheads, apportionment of overheads, primary overheads distribution summary, secondary overhead distribution summary-Direct allocation, re-apportionment- repeated distribution method and simultaneous equation method, absorption of factory overheads, methods of absorption-machine hour rate (only), problems.		
Unit 5	Reconciliation of Cost and Financial Accounts	12 Hours
Need for Reconciliation, reasons for differences in profit or loss shown by cost accounts and profits or loss shown by financial accounts, preparation of reconciliation statement and memorandum reconciliation account.		

Skill Development Activities

- Classification of costs incurred in the making of a product
- Estimate the cost for making a product of your choice
- Make a list of different types of overheads in an organization
- Identify the elements of cost in service sector
- Prepare a case for cost reconciliation

References

- ☞ Agarwal, M.L. (1990). Cost Accounting. Bangalore: Sahitya Bhavan.
- ☞ Arora, M.N. (2012). Cost Accounting. New Delhi: Himalaya Publishing House.
- ☞ Jain & Narang. (2013). Cost Accounting. New Delhi: Kalyani Publisher.
- ☞ Khanna, Pandey & Ahuja. (1991). Practical Costing. New Delhi: S.Chand.
- ☞ Nigam & Sharma. (2000). Cost Accounting. New Delhi: PHI Learning.

Course Code: COM154205	Course Title: INTERNATIONAL BUSINESS ENVIRONMENT	Credits: 3	Hours: 50
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Objective

To familiarize the students with International Trade and Business Environment

COURSE CONTENTS		
Unit 1	Globalization and International Business	10 Hours
Introduction to International business – Meaning, objectives and importance, problem; Factors affecting international business - Political factors, socio-economic, cultural, technological and legal, modes of entering international business (meaning only), stages of international business; Globalization– Methods and essential conditions for globalization, impact of globalization.		
Unit 2	MNCs and International Business	10 Hours
Definitions, distinction among Indian companies, MNC, global companies and TNC, organizational structure of MNCs and their merits and demerits, MNCs in India.		
Unit 3	International Marketing & Intelligence	10 Hours
Information required, sources of information; International Marketing Information System and Marketing Research; International Marketing – Nature, comparison with domestic marketing, benefits from international marketing; Major Activities - Market assessment, An overview of product decisions, promotion decisions, pricing decisions, distribution decisions and product life cycle in international context.		
Unit 4	International Human Resource Management	10 Hours
Comparison Between IHRM and domestic HRM, sources of global recruitment, global selection approaches, need of induction and orientation for international employees, international adjustment stages, need & importance of training for global jobs; Reasons for expatriate failure and process of repatriation.		
Unit 5	Economic Integration for Borderless Trade	10 Hours
Concept of Economic Integration and its merits and demerits , Different kinds of economic Integration, Major Trading Blocks –European Union, SAARC, BRICS, NAFTA (Structure and their objectives only); Role of WTO in development of International Business; Procedure of Export and import Trade.		

Skill Development Activities

- List any three MNCs operating in India along with their products or services offered
- Prepare a chart showing currencies of different countries
- Collect and paste any two documents used in import export trade
- Tabulate the foreign exchange rate for two countries for 1 month

References

- ☞ Bennet. (1996). International Business. Pearson Education.
- ☞ Daniels. (2001). International Business Environment and Operations. Pearson.
- ☞ Dr. K Aswathappa. (2006). International Business. TMH.
- ☞ Mohammed Umair. International Business. Skyward Publishers, Bangalore.
- ☞ Joshi. International Business Environment. HPH.
- ☞ Subba Rao. (2001). International Business. HPH.

Course Code: AEN154201	Course Title: ADDITIONAL ENGLISH IV	Credits: 3	Hours: 50
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Objectives

1. To provide a wealth of information and rich material of experience for the youth
2. To emulate and live an inimitable life.

COURSE CONTENTS		
Unit 1	Prose & Poetry	33 Hours
Man in Black - Oliver Goldsmith; Rime of the Ancient Mariner - S.T.Colleridge; Dusk - H H Munro; My Education - Booker T. Washington; Retrieved Reformation - O.Henry; On Forgetting - Robert Lynd; FROM- The Stone Women - ShashiDeshpande; Shooting an Elephant - George Orwell; Through the Tunnel - Doris Lessing; Princess September - Somerset Maugham.		
Unit 2	Writing Skills	17 Hours

References

- ☞ Brian Gibson, 2014, Reading Saki: The Fiction of H.H. Munro, McFarland, ISBN 978-0-786-47949-8
- ☞ Maugham, Robin, 1977, Somerset and all the Maughams. Greenwood Press. ISBN 0-8371-8236-0
- ☞ Murphy, Raymond, 1998, Intermediate English Grammar, New York.
- ☞ Raschke, Debrah; Sternberg Perrakis, Phyllis; Singer, Sandra (2010). Doris Lessing: Interrogating the Times. Columbus, OH: Ohio State University Press. ISBN 978-0-8142-1136-6
- ☞ Rodden, John, 1989, George Orwell: The Politics of Literary Reputation (2002 revised ed.). New York: Oxford University Press. ISBN 0-7658-0896-X.
- ☞ Rousseau, George, 1974, Goldsmith: The Critical Heritage (London: Routledge and Kegan Paul, 1974, ISBN 0-7100-7720-3
- ☞ Wren & Martin, 2001, English Grammar & Composition, New York.

Fifth Semester

Course Code: COM155201	Course Title: METHODS AND TECHNIQUES OF COST ACCOUNTING	Credits: 4	Hours: 60
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Objectives

1. To expose the students to the tools and techniques used in Cost Accountancy
2. To familiarize with the use of costing data for decision making and cost control

COURSE CONTENTS		
Unit 1	Job and Contract Costing	12 Hours
Features, objectives, advantages and disadvantages of job and contract costing, comparison between job and contract costing; Problems.		
Unit 2	Process Costing	12 Hours
Features of process costing, comparison between job costing and process costing, advantages and disadvantages; Process Loss - Normal loss, abnormal loss, abnormal gain; Joint and by-products, problems (Excluding inter process profit and equivalent production).		
Unit 3	Operating Costing	12 Hours
Introduction, meaning, types and methods; Transport Costing - meaning, classification of cost, ascertainment of absolute passenger kilometers, ton kilometers, problems.		
Unit 4	Activity Based Costing	12 Hours
Meaning, difference between traditional costing method and activity based costing, characteristics of Activity Based Costing (ABC), cost driver and cost pools, product costing using ABC system, uses, limitations, steps in implementation of ABC, simple problems.		
Unit 5	Techniques of Costing	12 Hours
Marginal costing- Meaning, features of marginal costing, p/v ratio, break even analysis(excluding decision making); Standard Costing (Excluding variance analysis); Budgetary Control- meaning of budget and budgetary control, classification of budgets, preparation of cash and flexible budget.		

Skill Development Activities

- List out the industries located in your area and methods of costing adopted by them.
- List out different materials used in the production process of 2 companies.
- Preparation of flexible and cash budget with imaginary figures.

References

- ☞ Jain & Narang. (2000). Cost Accounting. Kalyani Publishers.
- ☞ Khanna Pandey & Ahuja. (2003). Practical Costing.
- ☞ M. N. Arora. (2009). Cost Accounting. Vikas publication house pvt ltd.
- ☞ M.L. Agarwal. (2001). Cost Accounting. Sahitya Bhawan.
- ☞ N.K. Prasad. (1985). Cost Accounting. Kolkata: Book Syndicate pvt ltd.
- ☞ S.N. Maheshwari.(2002). Cost Accounting. Sultan Chand.

Course Code: COM155202	Course Title: INCOME TAX- I	Credits: 4	Hours: 60
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Objective

To expose the students to the various provision of Income Tax Act relating to computation of Income of individual assessee only.

COURSE CONTENTS		
Unit 1	Introduction to Income Tax	06 Hours
Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income- gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee); Income tax authorities- ITO, CIT and CBDT, powers and functions; Types of assessments, recovery of tax and refunds.		
Unit 2	Residential Status and Tax Incidence	12 Hours
Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt.		
Unit 3	Income from Salary	28 Hours
Concept of salary income, incomes forming part of salary, various kinds of retirement benefits along with their tax provisions, computation of basic salary in grade system, types of employee commissions, concept of allowances, various income tax provisions for computing taxable value of allowances, computation of taxable value of allowances, computation various retirement benefits, concept of perquisites, classification of perquisites for their tax treatment, valuation of perquisites, computation of income from salary after deductions u/s 16.		
Unit 4	Income from House Property	14 Hours
Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property, expenses deductible from rental/notional income from house property, special treatment given to self-occupied house property, treatment of income/loss from house property; Computation of income from house property after deductions u/s 24.		

Skill Development Activities

- Prepare a chart of perquisites and allowances.
- Make a list of enclosures to be made along with IT returns of salary and income from house property.
- Collect and fill form 16.
- Computation of income tax payable by 5 employees in different companies

References

- ☞ B.B. Lal. (2008). Direct Taxes. Konark Publisher (P) Ltd.
- ☞ Manjunath CV and Mohammed Umair. Income Tax-I, Skyward Publishers, Bangalore
- ☞ Bhagwathi Prasad. (1996). Direct Taxes Law and Practice. Wishwa Prakashana.
- ☞ Dinakar Pagare. (1991). Law and Practice of Income Tax Sultan Chand and sons.
- ☞ Dr. Mehrotra and Dr. Goyal. Direct Taxes Law and Practice. Sahitya Bhavan Publication.
- ☞ Dr. Sanjeev Kumar. (2008). Systematic Approach to Indirect Taxes. Bharath Law House.
- ☞ Dr. Vinod K Singhania.(2009). Direct Taxes Law and Practice. Taxmann publication.
- ☞ Gaur & Narang. Income Tax. Kalyani Publishers
- ☞ V.S. Datey. (2009). Indirect Taxes Taxmann Publication.

Course Code: COM155203	Course Title: ENTREPRENEURSHIP DEVELOPMENT	Credits: 3	Hours: 50
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Objective

To enable students to understand the basic concepts of Entrepreneurship and preparing a business plan to start an enterprise.

COURSE CONTENTS		
Unit 1	Introduction to Entrepreneurship	06 Hours
Introduction to entrepreneur, entrepreneurship and enterprise, importance and relevance of the entrepreneur, factors influencing entrepreneurship, pros and cons of being an entrepreneur, women entrepreneurs, problems and promotion, types of entrepreneurs, characteristics of successful entrepreneur, competency requirement for entrepreneurs, awareness of self-competency and its development, latest policies of government towards entrepreneurship.		
Unit 2	Small Scale Enterprises	10 Hours
Small scale enterprises, tiny industries, ancillary industries, cottage Industries- definition, meaning, product range, capital investment, ownership patterns, importance and role played by SSE in the development of the Indian economy, problems faced by SSE'S and the steps taken to solve the problems, policies governing SSE's; Sickness in SSE's - meaning and definition of a sick industry, causes of industrial sickness, preventive and remedial measures for sick industries.		
Unit 3	Starting a Small Business	12 Hours
Scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies; An overview of the steps involved in starting a business venture -Location, clearances and permits required, formalities, licensing and registration procedures, assessment of the market for the proposed project, importance of financial, technical and social feasibility of the project.		
Unit 4	Business plan	12 Hours
Meaning of BP, importance of business plan, preparation of business plan, typical BP format, financial aspects of the BP, marketing aspects of the BP, human resource aspects of the BP, technical aspects of the BP, social aspects of the BP, preparation of BP, common pitfalls to be avoided in preparation of a BP.		
Unit 5	Institutional Assistance to Small Scale Enterprises	10 Hours
Financial assistance through SFC's, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI; Non-financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC, Micro Finance and SHGs; Financial incentives for SSI's and tax concessions, assistance for obtaining raw material, machinery, land and building and technical assistance; Industrial estates - role and types.		

Skill Development Activities

- Preparation of project report to start a new SSI unit
- Draft a letter to concerned authority seeking license for proposed SSI unit
- Prepare the format of a business plan
- Prepare a chart showing the financial assistance and tax concessions to SSI units
- Make a report on success stories of 2 entrepreneurs

References

- ☞ Aruna Kaulgud. (2003). Entrepreneurship Management. New Delhi: Vikas publishing house.
- ☞ CSV Murthy.(2006). Entrepreneurial Development. Himalaya publishing house.
- ☞ Dr.Anil Kumar, S.C.Poornima, Minni K.Abraham,Jayashree K. Entrepreneurial Development.
- ☞ Government of India. (1975). Report of the committee on Development of small and medium entrepreneurs.
- ☞ S.V.S. Sharma. Developing Entrepreneurship. Issues and Problems.
- ☞ Srivastava, A Practical Guide to Industrial Entrepreneurs
- ☞ Udai Pareek and T.V. Rao.(2012). Developing Entrepreneurship.New Delhi:Engage Learning.
- ☞ Vasanth Desai.(2013). Management of Small Scale Industry. Himalaya publishing house.
- ☞ Vasanth Desai.(1983). Problems and Prospects of Small Scale Industry. Himalaya publishing house.

Course Code: COM155204	Course Title: EQUITY AND COMMODITY MARKETS	Credits: 4	Hours: 60
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Objective

To familiarize the students with the conceptual framework of stock markets and commodity markets and their functionality.

COURSE CONTENTS		
Unit 1	Equity Markets	16 Hours
Meaning, Features, Classification of Capital Markets; Functional importance of capital markets; Methods of Floating New Issue; Advantages & Disadvantages of Going Public; Steps or Procedure for Issue of shares (In Detail); Difference between Fixed price and Book Building; Types of Bidders in Public issue; Benefits of Listing; Buy Back of Shares- Meaning & Definition; Reasons for Buy Back of Shares; Methods of buyback of shares; Procedure of Buy Back of shares; Players in the New Issue Market and their functions; Role of SEBI in New Issue Market; SEBI Criteria for issue of shares.		
Unit 2	Stock Markets	10 Hours
Concept of Stock Markets; Difference between Primary market and Secondary Market (Stock Market); Features of Stock markets; History of Stock Markets; Organization of Stock Exchanges; Difference between Mutualization & Demutualization of stock exchange; Regulatory framework of stock exchanges in India; Governing Body of Stock Exchange; Membership criteria in a Stock Exchange; Overview of Major Stock Exchanges in India; Role, Function and Importance of Stock Exchanges; Role & Functions of SEBI in Monitoring the Stock Exchange		
Unit 3	Trading in Stock Exchange	12 Hours
Concept of Stock Trading; Locating a Broker; Selecting Method of Trading; Placement & Execution of order; Selecting pattern of trade; Preparation of contract notes; Settlement of Transactions (Settlement Procedure-NSE and BSE); Speculators in Stock Exchange; Types of Stock Brokers and their activities; Stock Market Classification of Shares; Depository-Meaning, Constituents, Depositories in India, Functions of depository (NSDL and CDSL); Factors affecting stock markets;		
Unit 4	Overview of Commodity Markets	10 Hours
Commodities-Meaning and types; Commodity Market-Meaning and Different segments in Commodities market; Structure of Indian Commodity Market; Commodity Markets Ecosystem; Advantages and Disadvantages of commodity Markets; The importance and role of the commodity markets; Difference between stock and Commodity markets.		
Unit 5	Commodity Trading & Exchanges	12 Hours
Commodity derivatives-Meaning and its merits and Limitations; Major commodity exchanges in India; Instruments available for trading-Futures, Forward and Options (meaning, features and Functions); Distinction between futures and forward contracts; Commodity trading system-A brief discussion on trading and settlement procedure; Simple numerical problems on execution of Futures and Options.		

Skill Development Activities

- Study of stock price movements using moneycontrol.com
- Mock trading using Share Khan Demo software, available in commerce lab
- Stock trading activity using rediffmoney.Com
- Mock commodity trading
- Studying a red herring prospectus of company
- Tracking performance of IPOs post and pre listing

References

- ☞ B. Kulkarni. (2011) .Commodity Markets and Derivatives. Excel Book India.
- ☞ Bhole, L.M. (2002). Indian Financial Institutions, Markets and Management. New York: McGraw Hill. .
- ☞ Gurusamy. (2010). 3rd edition. Financial Markets and Institutions. Tata McGraw Hill.
- ☞ Khan. (2006). 6th edition. ystems. Tata McGraw Hill.
- ☞ Saunders. (2011). 3rd edition. Financial Markets and Institutions. Tata McGraw Hill.
- ☞ Srivastava R.M. (1991). Management of Indian Financial Institutions. kalyani publishers.

Sixth Semester

Course Code: COM156201	Course Title: BUSINESS LAWS	Credits: 3	Hours: 50
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Objectives

1. To provide students with basic legal concepts and the Indian legal environment in which business is carried on.
2. To enable the students to understand the emerging legal issues in a digital Networked environment.

COURSE CONTENTS		
Unit 1	Introduction to business laws	04 hours
Introduction, nature of law, meaning and definition of business laws, scope and sources of business laws.		
Unit 2	Contract laws	20 Hours
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, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.		
Unit 3	Intellectual Property Legislation	10 Hours
Meaning and definition of intellectual property, types of intellectual properties; Patent Act of 1970 and amendments (as per WTO agreements) – Background, objects, definition, inventions, patentee, true and first inventor, procedure for grant of process and product patents, WTO rules for patents (in brief), rights to patentee, infringement, remedies.		
Unit 4	Foreign Exchange Management Act	06 Hours
Objectives, scope and salient features, offences under the Act.		
Unit 5	Consumer Protection Act & Competition Law	04 Hours
Background, Definitions - Consumer, consumer dispute, complaint, deficiency, service, consumer protection council, consumer Redressal agencies, district forum, state commission and national commission; Competition Law: Meaning and scope, salient features, offences and penalties under the Act.		
Unit 6	Information Technology Act	06 Hours
The Information Technology Act 2000 - Digital signature, digital signature certificate, electronic records and governance, certifying authorities, cybercrimes, offences and penalties under IT Act 2000.		

Skill Development Activities

- Draft an application to the Chief Information officer of any government office seeking information about government spending
- Draft a complaint to District Consumer Forum on the deficiency of service in a reputed corporate hospital for medical negligence
- Collect and present constructive and innovative methods to reduce global warming
- Draft digital signature certificate

References

- ☞ Aswathappa. K & Ramachandra. (2007). Business Law. Mumbai: HPH.
- ☞ Garg, Sareen, Sharma & Chawla. Business Law.
- ☞ Kapoor N.D. (2004). Business Law. New Delhi: Sultan Chand & Co.
- ☞ M.C. Kuchhal. (2008). 8th edition. Business Law.
- ☞ Nabhi. Business Law. Mumbai: Indian Law House.
- ☞ Tulsian. (2005). Business Law. New Delhi: Tata McGraw Hill.

Course Code: COM156202	Course Title: INCOME TAX- II	Credits: 4	Hours: 60
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Objective

To expose the students to the various provision of Income Tax Act relating to computation of Income individual assessee only.

COURSE CONTENTS		
Unit 1	Income from Business & Profession	24 Hours
Profits and Gains from Business and Profession, problems on business relating to sole trader only; Problems on profession relating to chartered accountant, advocate and doctor only.		
Unit 2	Capital Gains	16 Hours
Capital Gains -Theory and problems including exemptions U/S 54, 54B, 54EC, 54D, 54F, 54G, 54GA.		
Unit 3	Income from Other Sources	12 Hours
Incomes taxable under the head other sources; Securities - Kinds of securities, casual income, rules for grossing, bond washing and speculative transactions, problems.		
Unit 4	Set-off and Carry Forward of Losses	01 Hour
Set off of losses and Carry forward. (Theory only).		
Unit 5	Deduction from Gross Total Income	03 Hours
Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 U and other relevant section introduced in current finance bill applicable to individual assessee.		
Unit 6	Computation of Total Income and Tax Liability	04 Hours
Computation of total income and tax liability of Individual assessee, problems - In case of Income from Salary & House Property (Computed income shall be given).		

Skill Development Activities

- Prepare a chart showing the rates of TDS
- File an IT return of an individual
- Make a list of enclosures for IT return of a businessman
- Make a chart of exempted capital gains and CII.

References

- ☞ B.B. Lal. Income Tax, Central Sales Tax Law and Practice. Konark Publisher (P) Ltd.
- ☞ Bhagwathi Prasad. Direct Taxes Law and Practice. Wishwa Prakashana.
- ☞ Dinakar Pagare. (2002). Law and Practice of Income Tax Sultan Chand and sons.
- ☞ Dr. Mehrotra and Dr. Goyal. (2006-07).26th edition. Direct Taxes Law and Practice. Sahitya Bhavan Publication.
- ☞ Dr. Vinod K. Singhania.(2014).51th edition. Direct Taxes Law and Practice. Taxmann publication.

Course Code: COM156203	Course Title: MANAGEMENT ACCOUNTING	Credits: 4	Hours: 60
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Objectives

1. To enable the students to understand the analysis and interpretation of financial statements
2. To prepare management reports for decision making.

COURSE CONTENTS		
Unit 1	Introduction to Management Accounting	06 Hours
Meaning, definition, objectives, nature and scope, role of management accountant, relationship between financial accounting & management accounting, cost accounting & management accounting.		
Unit 2	Analysis & Interpretations of Financial Statements	08 Hours
Analysis of Financial Statements - Types, methods of financial analysis-comparative statements, common size statements, trend analysis, problems.		
Unit 3	Ratio Analysis	14 Hours
Meaning and definition of accounting ratio and ratio analysis, classifications of ratios, uses & limitations, problems on ratio analysis, preparation of financial statements with the help of accounting ratios.		
Unit 4	Funds Flow Analysis	15 Hours
Meaning and concept of funds, funds flow statements, uses and limitation of funds flow statements, preparation of fund flow statements-statement of changes in working capital, statement of funds from operation, statements of sources & applications of funds, problems.		
Unit 5	Cash Flow Analysis	13 Hours
Concept of cash and cash equivalents, meaning and definition of cash flow statement, difference between cash flow statement and fund flow statement, uses of cash flow statement, limitations of cash flow statement, preparation of cash flow statements as per AS-3, cash flow from operating activities, cash flow from investing activities, cash flow from financing activities (indirect method only).		
Unit 6	Management Reporting	04 Hours
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 Activities

- Collection of financial statements of an organization for two years and prepare comparative statements.
- Collect the financial statements of an organization and calculate various accounting ratios.
- Collection of financial statements of an organization for two years and prepare common size statements.
- Draft a management report about a financial performance in an organization.

References

- ☞ M.N.Arora. (2008). 3rd edition. Management accounting. HPH.
- ☞ I.M. Pandey. (2009). 3rd edition, Management Accounting. Vikas publications.
- ☞ J. Made Gowda. (2001).Cost and Management Accounting. HPH.
- ☞ Jain and Narang. Cost and Management Accounting. kalyani publishers.
- ☞ Prabhakara Rao.Management Accounting. Excel books.
- ☞ Sharma and Shashi Gupta. Management Accounting. Kalyani publishers.
- ☞ S.N.Maheswari. Management accounting. Vikas publications.
- ☞ A. K. Vashisht, J.S Pasricha, Management Accounting, Unistar Books PVT.Ltd

Course Code: COM156204	Course Title: PRINCIPLES OF AUDITING	Credits: 3	Hours: 50
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Objective

To impart knowledge about the principles and methods of auditing and their applications

COURSE CONTENTS		
Unit 1	Introduction to Auditing	10 Hours
Introduction, meaning, definition, objectives, differences between accountancy and auditing, types of audit, advantages of auditing, preparation before commencement of new audit, audit note book, audit working paper, audit program, recent trends in auditing, nature and significance of tax audit, cost audit, management audit.		
Unit 2	Internal Control	10 Hours
Meaning and objectives; Internal Check - Meaning, objectives and fundamental principles, wage payments, cash sales, cash purchases; Internal audit – Meaning, advantage and disadvantages of internal audit, differences between internal check and internal audit.		
Unit 3	Vouching	10 Hours
Meaning, definition, importance, routine checking and vouching, voucher, types of voucher, vouching of receipts - cash sales, receipt 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	10 Hours
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, stock in trade; Liabilities - bills payable, sundry creditors, contingent liabilities.		
Unit 5	Audit of Limited Companies and Others	07 Hours
Company Auditors – appointment, qualification, powers, duties and liabilities, professional ethics of an auditor; Audit of limited companies - Banking companies, insurance companies; Audit of co-operative societies, audit of educational institutions, Recent amendments on appointment of auditors.		
Unit 6	Audit Report	03 Hours
Audit Report - Types of audit report, form and contents of audit report, distinction between report and certificate, essentials of a good report.		

Skill Development Activities

- Visit an audit firm and write about the procedure followed by them in auditing the books of accounts of a firm
- Record the verification procedure with respect to any one fixed asset
- Collect information about type of audit conducted by any one organization
- Draft an audit programme

References

- ☞ B B. N. Tandon. (2006). Principles of Auditing. New Delhi: S. Chand and Co.
- ☞ Dinakar Pagare .(2013). Practice of Auditing. New Delhi: Sultan Chand & Sons.
- ☞ Gupta Kamal. (2004). Contemporary Auditing. New Delhi: S. Chand and Co.
- ☞ Jagadeesh Prakash. (2006). Auditing. New Delhi: Kalyani Publishers.
- ☞ O.P. Gupta. Auditing. Agra: Sahitya Bhawan.
- ☞ P N Reddy & Appannaiah. Auditing. , Mumbai: Himalaya Publishing House.
- ☞ Pradeep Kumar, Baldev Sachdeva, Jaywant Singh. Auditing Theory and Practice. New Delhi: Kalyani Publishers
- ☞ T.R. Sharma. (2004). Auditing Principles and problems . Agra:Sahitya Bhawan

Course Code: COM156205	Course Title: BUSINESS RESEARCH METHODS	Credits: 4	Hours: 60
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Objectives

To impart knowledge about the principles and methods of auditing and their applications

COURSE CONTENTS		
Unit 1	Introduction to Research	10 Hours
Meaning - Objectives - Types of Research - Research Approaches - Research methods Vs. Research Methodology - Steps in Research.		
Unit 2	Defining the Research Problem	14 Hours
Defining the Research Problem; Meaning - Selecting the Problem - Techniques involved in defining the problem.		
Unit 3	Research Design	12 Hours
Meaning - Need - Features - Important concepts relating to Research Design - Types of Research Design - basic Principles of Experimental Designs.		
Unit 4	Sampling	14 Hours
Meaning - Need - Census & Sample Survey Sampling Designs-Probability Sampling (Simple Random - Systematic - Stratified - Cluster – Area Multistage - Sequential Sampling Methods).		
Unit 5	Data Collection and Processing	07 Hours
Collection of Primary data - Collection of data through Questionnaire & Schedules – Secondary data – Qualitative techniques of data collection - Interview, Observation - Tabulation of Data.		
Unit 6	Analysis and Interpretation of Data and Research Reporting	03 Hours
Meaning of Interpretation - Technique of Interpretation - Significance of Report writing - Steps - Layout of the Research Report - Types of Reports - Precautions while writing Research Reports.		

Skill Development Activities

- Illustrate different types of samples with examples
- Construct a questionnaire for collection of primary data keeping in mind the topic chosen for research
- Narrate your experience using observation technique
- Diagrammatically present the information collected through the questionnaire

References

- ☞ O.R. Krishna Swamy, Research Methodology
- ☞ CR. Kothari, Research Methodology
- ☞ Wilkinson & Bhandarkar, Methodology and Techniques of Social Research
- ☞ Sadhu Singh, Research Methodology in social science
- ☞ V.P. Michael, Research Methodology in Management
- ☞ William M.K. Trochim, Research Methods, Bizantra

Electives

ACCOUNTING AND TAXATION GROUP

Course Code: COM155A01	Course Title: ADVANCED FINANCIAL ACCOUNTING	Credits: 4	Hours: 60
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Objectives

1. To obtain the procedure and process involved in preparation accounts for different types of organization
2. To make the students to understand application areas of accounts among various organization

COURSE CONTENTS		
Unit 1	Accounts of Banking Companies	14 Hours
Business of banking companies; Some important provisions of banking regulations act of 1949, minimum capital and reserves, restrictions on commission, brokerage, discounts, statutory reserves, cash reserves, books of accounts; Special features of bank accounting: final accounts- income statement, balance sheet, interest on doubtful debts, rebate of bill discounted, acceptance, endorsement and obligations, problems as per new provisions.		
Unit 2	Accounts of Insurance Companies	13 Hours
Meaning of life insurance and general insurance; Accounting concepts relating to insurance companies; Preparation of final accounts of insurance companies- revenue account, balance sheet.		
Unit 3	Inflation accounting	13 Hours
Need – meaning – definition – importance and need – role – objectives – merits and demerits – Problems on current purchasing power method (CPP) and current cost accounting method (CCA).		
Unit 4	Accounts of Electricity and Hotel Companies	10 Hours
Meaning need and purpose, preparation of final accounts of electricity and hotel companies, problems.		
Unit 5	Investment Accounting	10 Hours
Meaning, nature of investment accounting, investment ledger and different terms used- cum dividends or interest, ex dividend or interest, brokerage and expenses, problems.		

Skill Development Activities

- Collecting the final accounts of public limited companies and commenting on the liquidity and profitability.
- Apply important ratios to analyze the company's Balance Sheets
- Collecting the final accounts of insurance companies for analysis
- Listing any 10 Life Insurance Policies and collecting information relating to bonus rates and guaranteed additions.
- List any 5 Investment Banks and analyze their balance sheets

References

- ☞ Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publishing House.
- ☞ Narayanaswamy. (2005). Financial Accounting. New Delhi: PHI Learning.
- ☞ Iyengar, S.P. (1990). Advanced Accountancy. New Delhi: S.Chand.
- ☞ Gupta, R.L. (2000). Advanced Accountancy. New Delhi: S.Chand.
- ☞ Jain and Narang. (2013). Corporate Accounting. New Delhi: Kalyani Publisher.
- ☞ Tulsian. (1996). Advanced Accounting. New Delhi: Tata McGraw Hill.

Course Code: COM155A02	Course Title: INDIRECT TAXES	Credits: 4	Hours: 60
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Objectives

1. To equip students with the application of principles and provisions of Central sales tax, Customs act, Central excise, Value added tax, Service tax laws.
2. To provide an insight into practical aspects and apply the provisions of tax laws to various situations.

COURSE CONTENTS		
Unit 1	Introduction to Indirect Taxes & Service Tax	12 Hours
Meaning, advantages & disadvantages of indirect taxes; Discussion on budget; Service tax- Meaning and definition, features of service tax, levy and collection of service tax, service tax administration, exemptions from service tax, taxable services and determination of service tax liability (simple problems).		
Unit 2	Central Excise	12 Hours
Procedures relating to levy; Valuation and collection duty- types of duty, nature of excise duties, CENVAT credit; Classification of excisable goods- Valuation of excisable goods, important central excise procedures, problems.		
Unit 3	Customs Act	12 Hours
Meaning, types of custom duties, valuation for customs duty, tariff value, customs value, methods of valuation for customs, problems on custom duty.		
Unit 4	Value Added Tax	12 Hours
Basic concepts of value added tax, dealer, registered dealer, sales, turnover, input VAT, output VAT, capital goods, exempted goods, exempted sales, zero rated sale, merits and demerits of VAT, features and methods of VAT, methods of computation of VAT(simple problems).		
Unit 5	Central Sales Tax / GST (Goods & Service Tax)	12 Hours
Objects and basic scheme of CST Act- Meaning, dealer, business, sale, goods, declared goods, turnover, and sale price, sales exempt from central sales tax, inter-state and intra state sale, sales in the course of imports and exports, registration under CST Act, problems on central sales tax.		

Skill Development Activities

- 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.
- Filing of Registration forms, half yearly returns and challans for payment of tax under Service Tax Act

References

- ☞ G.Sekar. (2013). Income Tax, Service Tax and VAT. C.Sitaraman & Co.Pvt. LTD.
- ☞ Karnataka Value Added tax Act.(2003). published by Karnataka Law Journal Publications Bangalore,560009.
- ☞ R.K.Jain. (2014), 49th edition. Customs Law Manual and Customs Tariff of India.
- ☞ Taxmann's. (2013).Central Excise Manual and Central Excise tariff
- ☞ Taxmann's. (2013), 26th edition. CENVAT Law and Procedure.
- ☞ TN Manoharan. (2014). Income Tax Law including VAT/Service Tax.Snow White Publications Pvt.LTD.
- ☞ V.S. Datey. (2013). Indirect Taxes, Law and Practice.

Course Code: COM156A01	Course Title: CORPORATE TAXATION	Credits: 4	Hours: 60
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Objective

To enable students to understand assessment of Firms and Companies in regard to income tax and wealth tax.

COURSE CONTENTS		
Unit 1	Introduction to Direct Taxes	08 Hours
Basic framework of direct taxation, principles of direct taxation, appraisal of annual finance act, tax planning and its methods, advance tax rulings.		
Unit 2	Wealth Tax	14 Hours
Basis of charge, assessment year, valuation date, net wealth, deemed assets, exempted assets, problems on wealth tax of companies and firms.		
Unit 3	Assessment of Companies and deductions from GTI	14 Hours
Introduction, meaning of company, types of companies, computation of depreciation, computation of taxable income of companies, Minimum Alternative Tax (MAT), computation of tax liability; Set off and carry forward of losses; Deductions under section 80G, 80IA, 80IB, 80IC.		
Unit 4	TDS and Advance Payment of Tax	12 Hours
Procedure for Assessment; Deduction of tax at source; Advance Payment of tax; Refunds, Appeals and revision.		
Unit 5	Tax Planning	12 Hours
Tax Planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, transfer pricing.		

Skill Development Activities

- 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
- Illustrate the buying or leasing of an asset.

References

- ☞ B.B Lal & N.Vashist. Direct Taxes. New Delhi: Pearson.
- ☞ Dr. HC Mehrotra and Goyal. (2012). Direct Taxes. Sahitya Bhavan Publications.
- ☞ Gaur and Narang. (2002). Direct Taxes. Kalyani Publications.
- ☞ Rajiva S Mishra. Direct & Indirect Tax. Sultan Chand & Sons.
- ☞ Santhil & Santhil. Business taxation. Taxman.
- ☞ Vinod K Singhania. (2013). 50th edition. Direct Taxes, Law and Practice. Taxman Publications.

Course Code: COM156A02	Course Title: ACCOUNTING FOR BUSINESS DECISIONS & REPORTING	Credits: 4	Hours: 60
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Objective

To enable the students to understand business decisions using the accounting information.

COURSE CONTENTS		
Unit 1	Application of Marginal Costing	16 Hours
Profit planning-Meaning, purpose, techniques, stages involved in the installation of profit planning and control, product analysis of profitability of proposal at different level of output, fixation of selling price, make or buy decision, key (limiting) factor, maintaining desired level of profits, selection of suitable product mix, diversification of product, closing down or suspending down activities; Product pricing - own/lease, sell or further process.		
Unit 2	Life Cycle Costing	14 Hours
Meaning, phases in product life cycle costing, characteristics of product life cycle, cost control, experience curve in product life cycle costing, project life cycle costing, optimization of project life cycle cost, problems.		
Unit 3	Analysis of Variance	14 Hours
Material Variances; Labor Variance; Overhead Variances.		
Unit 4	International Financial Reporting Standards (IFRS)	10 Hours
Introduction, interpretations by international financial reporting interpretation committee (IFRIC), significant difference vis-à-vis Indian accounting standards, understanding of US GAAP and Indian GAAP, applications of IFRS and US GAAP Vs. Indian GAAP.		
Unit 5	Corporate Financial Reporting	06 Hours
Issues and Problems with special reference to published financial statements.		

Skill Development Activities

- Preparation of Income Statement using Absorption Costing and Marginal Costing Technique
- Illustrate make or buying decisions and accept or reject decisions.
- List any 10 companies where Standard Costing is used
- List any 10 companies in India which follow IFRS

References

- ☞ Gupta, R.L. (2000). Advanced Accountancy. New Delhi: S.Chand.
- ☞ Iyengar, S.P. (1990). Advanced Accountancy. New Delhi: S.Chand.
- ☞ Jain and Narang. (2013). Cost Accounting. New Delhi: Kalyani Publisher.
- ☞ Maheswari, S.N. (2012). Cost Accounting. New Delhi: Vikas Publishing House.
- ☞ Narayanaswamy. (2005). Financial Accounting. New Delhi: PHI Learning.
- ☞ Tulsian. (1996). Advanced cost Accounting. New Delhi: Tata McGraw Hill.

FINANCE GROUP

Course Code: COM155C01	Course Title: ADVANCED FINANCIAL MANAGEMENT	Credits: 4	Hours: 60
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Objective

To familiarize the students with Advanced Financial Management decisions

COURSE CONTENTS		
Unit 1	Capital Budgeting Under Uncertainty	16 Hours
Investment decision and risk analysis- Risk adjusted discount rate, certainty equivalent approach, sensitivity analysis, standard deviation and coefficient of variation, decision tree analysis.		
Unit 2	Capital Structure and Valuation	12 Hours
Capital Structure Theories- Net income approach, net operating income approach, traditional approach, Modigliani-Miller approach (with and without tax), pecking order theory; (simple problems on net income and net operating income approach only).		
Unit 3	Dividend policy and valuation	10 Hours
Dividend Theories- Walter's model, Gordon's model (Including Problems), MM's hypothesis-with and without tax (theory only).		
Unit 4	Planning and Forecasting Working Capital	12 Hours
Planning and forecasting of working capital-Analysis of working capital position; Working capital management, estimation of working capital including operating cycle method (simple problems only); Cash Management Models- Baumol model for optimum cash balance, Miller-Orr model for optimum cash balance under uncertainty (theory only).		
Unit 5	Mergers and Acquisitions and Corporate Valuation	10 Hours
Meaning of mergers and acquisition, reasons for mergers and acquisitions, types of combinations and forms of mergers; Corporate valuation-valuing basis for takeovers, financial evaluation of a merger, leveraged buyouts, regulation of mergers and takeovers in India (theory only).		

Skill Development Activities

- Evaluate sensitivity analysis of an investment made in any one of project with imaginary figure for 5 year.
- Make a decision tree for a project by using five year imaginary figure
- Make capital structure analysis of different industries
- Prepare an estimated working capital plan for an imaginary company.
- Study the two merged companies' cases and make an analysis on the impact of it.

References

- ☞ Dr. Besent Ray. (1978). Corporate management. TMH.
- ☞ E Gardon & K Natarajan. (2010). Financial Markets & Services.HPH.
- ☞ I M Pandey. ,(2010). Financial management. vikas publications.
- ☞ J C Vanhorne. (2012). Financial management.12th edition, EEE.
- ☞ P N Varshney & D K Mittal. (2000). Indian Financial System.Sulthan Chand & Sons.
- ☞ R P Rustagi. ,(2010). Financial management.4th edition. Excel books.
- ☞ Weston and Brigham. (1993).Essentials of Managerial Finance., Pearson.

Course Code: COM155C02	Course Title: INVESTMENT BANKING	Credits: 4	Hours: 60
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Objectives

1. This subject is to give a complete outline of the various Investment opportunities available for an Investor.
2. The subject also provides systematic input of knowledge to the students with regard to Investments.

COURSE CONTENTS		
Unit 1	Introduction & Conceptual Framework	10 Hours
Introduction, meaning, investment banking vs. merchant banking; Evolution of American and European investment banks.		
Unit 2	Investment Banking in India	14 Hours
Origin, growth and constraints in investment banking in India, regulatory framework for investment banking, anatomy of some leading Indian investment banks.		
Unit 3	Key Aspects of Investment Banker in Various Issues	14 Hours
Role of investment banker in IPO, role of investment banker in listed companies, key aspects of investment bankers in debt issues, role of investment banker in private placement of equity and debt securities.		
Unit 4	Service Portfolio Indian Investment Banks I	13 Hours
Core Services; Merchant Banking, underwriting and book running; M & A Advisory services; Corporate advisory.		
Unit 5	Service Portfolio Indian Investment Banks II	09 Hours
Support Services; Secondary market activities; Asset management services; Wealth management services; Institutional investing.		

Skill Development Activities

- Prepare a chart of the activity of investment banks
- Make a write-up on legal regulation of investment banks in India
- Study one case of IPO and analyses the role of merchant banker in issue process
- Take bank balance sheet and study in which area they invest their fund

References

- ☞ Fischer and Jordan. (1975). Security Analysis and Portfolio Management. Prentice Hall.
- ☞ Prasanna Chandra. (2008). McGraw Hill. Investment Analysis and Portfolio Management.
- ☞ Raymond H. Rupert. (1993). The New Era of Investment Banking. Probus Publishing Company.
- ☞ Sudhindra Bhat. (2009). Security Analysis and Portfolio Management. Excel Books.

Course Code: COM156C01	Course Title: INTERNATIONAL FINANCIAL MANAGEMENT	Credits: 4	Hours: 60
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Objectives

1. To familiarize the students with International Financial Management issues.
2. To introduce the environment of international finance and its implications on international business
3. To analyze the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.

COURSE CONTENTS		
Unit 1	International Finance-an Overview	14 Hours
Introduction- Definition, features, scope, importance of international finance, issues involved in international business & and finance, methods of payment in international business; International monetary system (meaning & evolution).		
Unit 2	International Financial Institutions	14 Hours
IMF, World Bank (structural framework, objectives, functions and criticisms)		
Unit 3	Foreign Exchange and Balance of Payments	12 Hours
Meaning, definition, features, intermediaries & functions; foreign exchange rate- meaning, types, factors affecting foreign exchange rate, current exchange rate regime - fixed vs. flexible exchange rates; Devaluation and depreciation of rupee; Current and capital account convertibility & its implications. Components of balance of payments- disequilibrium in the balance of payments, methods of correcting disequilibrium.		
Unit 4	International Financial markets	10 Hours
Meaning, Role of Financial markets in International finance, components of international financial markets, instruments of international financial markets, sources of finance in international markets.		
Unit 5	Foreign Direct & Portfolio Investments	07 Hours
Recent development in foreign capital flows; Foreign Institutional Investors, regulations governing FII in India; FDI- Growth of FDI, advantages and disadvantages of FDI to host and home country, differences between FDI & FII; Foreign portfolio management- Meaning, objectives, benefits and risks, ADR & GDR.		
Unit 6	International Risk Management	03 Hours
Exchange Risks- Hedging, forward, futures, swaps, options (meaning, types, benefits & drawbacks); Global Financial Crisis (Economic Recession) - Meaning, causes, impact and constructive measures; A brief discussion on recent American and European financial crisis.		

Skill Development Activities

- Analysis of Balance of Payment statement from RBI website
- Prepare chart of organization structure of WTO and IMF
- Take any one export oriented industry and analyze their international risk management activities.
- Prepare Chart on different types of derivatives available in Indian market

References

- ☞ Avandhani B.K. International Finance Theory and Practice. Bombay: Himalaya publishing house.
- ☞ Harris Manville. (1992). International Finance. Barrons Educational series Inc.
- ☞ M.L. Verma. Foreign Trade & Management in India. Vikas Publishing House Pvt Ltd.
- ☞ Madhu Vij. International Finance. Excel Books.
- ☞ Somanath. International Finance Management. IK International Pvt Ltd.

Course Code: COM156C02	Course Title: PORTFOLIO MANAGEMENT	Credits: 4	Hours: 60
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Objectives

1. To familiarize the students with International Financial Management issues.
2. To introduce the environment of international finance and its implications on international business
3. To analyze the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.

COURSE CONTENTS		
Unit 1	Introduction to Investment Management	10 Hours
Meaning and Concept of Investment- Characteristics of Investment, Need and Importance of Investments; Classification of Investment; Factors Influencing Investment; The Investment Process; Sources or Types of Investment Risk; Investment Vs. Speculation and Gambling (Differences). Classification of investor according risk perception and Income group; Investor life cycle; setting up financial goals; Common mistakes in investments; Profile of Indian investor.		
Unit 2	Investment Opportunities	14 Hours
Non Marketable financial assets- Bank deposits, post office deposits, NSC, employee provident fund-meaning and benefits only. Money market instruments- Different types of instruments (meaning only) Fixed income securities- Government bonds, Equity shares (concept only), mutual fund – different types of schemes, life insurance-types of policies, real estate, precious objects- gold, silver, art objects and antiques.		
Unit 3	Security Analysis	14 Hours
Introduction, Fundamental analysis, Economic analysis, Industry analysis, Company analysis, Technical analysis- Dow theory, Chartism assumptions of technical analysis. Efficient Market Hypothesis (Random Walk Theory) -Introduction, Assumptions, market forms-Weak form, semi-strong form, strong form, Benefits of an efficient market and limitations.		
Unit 4	Modern Portfolio Theory-I	12 Hours
Meaning of Portfolio management- Scope and nature of portfolio management, calculation of return on portfolio and risk on portfolio, traditional and modern portfolio theory- Markowitz theory (Simple Problems).		
Unit 5	Modern Portfolio Theory II	10 Hours
CAPM theory-CML and SML, Sharpe's model (Theory and Simple Problems).		

Skill Development Activities

- Calculate risk and return of selected shares by using excel
- Calculate correlation of selected security and stock index
- Make a study on investment preferences of investors
- Calculate moving average of selected securities by using excel

References

- ☞ Avadhani. (2007). Investment analysis and portfolio management. HPH.
- ☞ Ficher and Jordan. (2008). Security analysis and portfolio management. PHI.
- ☞ Kevin. (2013). Security Analysis and Portfolio Management. PHI. EEE.
- ☞ Prasanna Chandra. (2008). Investment Analysis and Portfolio Management. McGraw, Hill.
- ☞ Preeti Singh. (2011). Security analysis and portfolio management. HPH.
- ☞ Punithvathy Pandian. (2001), Security analysis and portfolio management. Vikas Publications.
- ☞ Sudhindra Bhat. Security analysis and portfolio management. Excel Books

COMPUTER GROUP

Course Code: COM155B01	Course Title: INTRODUCTION TO PROGRAMMING LANGUAGES	Credits: 4	Hours: 60
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Objectives

1. To familiarize the students with Programming Languages
2. To understand the logical areas of each functions

COURSE CONTENTS		
Unit 1	Introduction to Programming	18 Hours
Introduction to Programming, meaning of program, the role played by a program to perform a task, types programming languages, program development cycle, elements of a programming languages, data and variables, arithmetic, relational, and logical operators, program flow control, arrays, structures, functions, etc.		
Unit 2	Variable and Data Types	18 Hours
Variable and Data types in C++, Operators in C++, Loops in C++		
Unit 3	Array Handling and Functions	14 Hours
Array handling and Functions in C++, Structures in C++, Pointers in C++.		
Unit 4	Introduction to Object Oriented Programming	10 Hours
Introduction to Object Oriented Programming (OOPs): OOPs as a problem solving method- Objects, classes, abstraction, encapsulation, subclasses, inheritance & polymorphism, OOP as software design methodology, significance of using private and public members, member function within the class, defining the objects of a class, defining member functions outside the class, array of objects.		

Skill Development Activities

Train the students to create the following programs in the Lab.

- Write a program to calculate the simple interest.
- Write a program to swap two numbers using friend function.
- Write a program to calculate area and circumference of circle using function.
- Write a program to create electricity bill.
- Write a program to prepare shopping lists.

References

- ☞ Jones & Keith Harrow. "C Programming and Problem Solving". Willey Dreamtech India Pvt. Ltd.
- ☞ Dharaskar. "The Hidden Treasures of C". New Delhi: BPB Publication.
- ☞ Holzer. "C with Assembly Language". New Delhi: BPB Publication.
- ☞ John Connely. "C Through Objects". Willey Dreamtech India Pvt. Ltd.
- ☞ R.B. Patel. "Go Through 'C' ". New Delhi: BPB Publication.
- ☞ Radcliffe. "Encyclopedia of C" New Delhi: BPB Publication.
- ☞ Stevens. "C Language for Programmers". New Delhi: BPB Publication.
- ☞ Yeshavant P. Kanetkar. "Let Us 'C'." New Delhi: 4th Edition, BPB Publication.

Course Code: COM155B02	Course Title: INFORMATION TECHNOLOGY AND ERP	Credits: 4	Hours: 60
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Objective

To familiarize the students with IT and ERP

COURSE CONTENTS		
Unit 1	Introduction to IT	14 Hours
What is Information? What IT comprises of? Information technologies in the modern organization, basic concepts of information systems, computer base information system, it support at different organizational levels.		
Unit 2	IT Infrastructure Overview	14 Hours
Input / Output Technologies, computer memory, application and systems software, introduction to programming and their classification, managing organizational data and information, telecommunication and networks, internet, world wide web, internet architectures, internet applications, extranet, intranet.		
Unit 3	Understanding Functional and Entrainment System	12 Hours
Management Information Systems, cross functional system, organizational sub systems, transaction processing information systems, accounting and finance systems, ERP, e-CRM, SCM, electronic business, electronic commerce, electronic commerce models, types of electronic commerce, value chains in electronic commerce, ecommerce in India.		
Unit 4	Competitive Advantage through IT	10 Hours
Decision Support Systems, artificial intelligence, expert systems, virtual reality an emerging technology, business intelligence and knowledge management systems.		
Unit 5	Information System Development	07 Hours
The Traditional Systems Development life cycle (SDLC), alternative methods for system development		
Unit 6	Integrated and Collaborative Systems	03 Hours
ERP - Introduction, integrated management information, seamless integration, scope and benefits, evolution, modern enterprise, business engineering and ERP, ERP implementation, competitive advantage, strategy, marketing of ERP, SAP, SAP R/3, application; ERP III.		

Skill Development Activities

- Web page must be developed in the practical classes using HTML

References

- ☞ Cummings, Donald J. McCubbery. (2013). Management Information system for the Information Age. Stephen Haag/Maeve, McGraw Hill Education.
- ☞ Vinod Kumar Garg and N.K. Venkitakrishnan. (2010). ERP. PHI.
- ☞ Ralph Stiar and George Reynolds. (2012). Fundamentals of Information technology. Thomson.
- ☞ Turban, Rainer, Potter. (2003). Introduction to Information Technology. Second Edition, Wiley India Pvt. Ltd.

Course Code: COM156B01	Course Title: ACCOUNTING AND INFORMATION SYSTEM	Credits: 4	Hours: 60
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Objectives

1. To familiarize the students with the innovations in Information technology
2. To acquaint the students with the use of computers in the area of financial, cost and management accounting

COURSE CONTENTS		
Unit 1	Financial Accounting System and software packages	18 Hours
Financial transactions, Books of original entry – ledger, trial balance, financial, statements, profit and loss accounts and balance sheet; Practical knowledge on tally accounting (software).		
Unit 2	Cost Accounting System and software packages	18 Hours
Elements of Cost, classification, cost sheet-cost accounting methods and techniques, use of software packages of various types to obtain cost accounting output, analysis of cost -cost center wise, cost element wise-allocation of overheads, preparation of cost sheet.		
Unit 3	Management Accounting and software packages	14 Hours
Concepts, organization accounting techniques, use of software packages to obtain Different management accounting outputs; Fund flow statement; Ratio analysis; Budget and budget variances, projected financial statements; Marginal costing.		
Unit 4	Management Information System	05 Hours
Accounting techniques and reports		
Unit 5	Information System Audit	05 Hours
Basic idea of information audit, difference with the traditional concepts of audit, application of information system audit in internet environment.		

Skill Development Activities

- Feed data using tally software
- Assignment on journalize the transaction and enter into tally software by using appropriate vouchers
- Assignment on various report generation using tally software

References

- ☞ Accounting Softwares. Tally, Miracle, Tata Exe etc.
- ☞ Edwards, Ward, and Bytheway. (1991) . The essence of Information Systems, Prentice Hall.
- ☞ Garg and Srinivasan. (2000). Work Book on systems analysis and design. PHI.
- ☞ Goyal. (2006). Management Information Systems. Macmillan.
- ☞ Mariyappa, Suresh. (2012). Accounting and Information system. HPH.
- ☞ Timothy J.O’Leary. (1999). Microsoft Office 2000. McGraw-Hill.
- ☞ Yeats . System analysis and design.

Course Code: COM156B02	Course Title: RELATIONAL DATABASE MANAGEMENT SYSTEMS& MS-ACCESS	Credits: 4	Hours: 60
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Objective

On successful completion of the course the students should have gained knowledge on data base designing and concepts of data base management systems.

COURSE CONTENTS		
Unit 1	Introduction	18 Hours
introduction, an example, characteristics of database approach, users of the database, advantages of using DBMS approach, a brief history of database applications, data models, schemas and instances, three-schema architecture and data independence, database languages and interfaces; DBA- the functions of the DBA, the database system environment, centralized and client-server architectures, classification of database management systems.		
Unit 2	Entity-Relationship Model	18 Hours
Using High-Level conceptual data models for database design, an example database application, entity types, entity sets, attributes and keys, relationship types, relationship sets, roles and structural constraints, weak entity types, simple diagrams.		
Unit 3	Relational Model and SQL	14 Hours
Relational data model concepts – Relational schemas; Keys – Primary and foreign keys; Constraints – Integrity, domain constraints and referential integrity, SQL ,data definition and data types, DDL and DML commands with examples, aggregate functions; Set Operations using SQL, basic queries in SQL, simple join and views (virtual tables) in SQL		
Unit 4	Database Design & Transaction Management	05 Hours
Informal Design Guidelines for Relation Schemas, functional dependencies, normal forms based on primary keys, second and third normal forms. Transaction Concepts, ACID Properties, new applications of database, data mining, data warehousing, data analysis.		
Unit 5	Practical	05 Hours
Practical - Minimum 10 Exercises using any one data base software involving all the basic concepts of database.		

Skill Development Activities

- Practical Exercises

References

- ☞ Bipin K Desai. An Introduction to Database Systems. Golgotia Publications.
- ☞ C J ate. (2007). Introduction to Database systems. Addison Wesley Publications.
- ☞ Elmasri & Navateh. (2011). Fundamentals of Database Systems. Addison Wesley Pearson Education. 3rd Edition.
- ☞ James Martin.(2007). Principles of Database Management. Prentice-Hall Publications.
- ☞ Korth and Silberschtz. (2007). Database System Concepts. Pearson Education.
- ☞ Patrik O' Neil, Elizabeth O' Neil. (2011). Database Principles. Programming and Performance. Morgan Kaufmann Publishers.

Choice Based Elective Courses

The following CBCS courses offered to students belong to Science and Humanities Deaneries during IV Semester.

Sl. No	Title of the Course
1	Basics of Investment Management
2	Basics of Accounting
3	Fundamentals of Stock Market
4	Airport Ground Handling and Cabin Crew Service
5	Event Management
6	Airport Ground Handling and CRM

BASICS OF INVESTMENT MANAGEMENT

Level of Knowledge: Basic knowledge.

Objective: To develop conceptual understanding of Investment

Unit 1	Introduction to Investment Meaning of Investment-Need & Purpose for Investment-Golden Rules for Investing- Investment Precautions-Investment Vehicles available for Investors in Detail (Short term options and Long term options) -Classifying and understanding investor profile.	10 Hours
Unit 2	Securities Market in India - An Overview Securities market and financial system- Products-participants and functions- Primary market-Secondary market-Regulators-Exchanges-Depositories-Clearing corporations- Regulatory framework-Reforms.	10 Hours
Unit 3	Financial Statement Analysis Balance Sheet-Profit & Loss Account-Stock market related Ratios- Simple analysis before investing in the Shares, Understanding Annual reports and Financial reports.	10 Hours
Unit 4	Measuring Investment return & Managing Investment Risk Understanding the concept of Return- Investment Risk and Return Trade off- Time value of Money -Meaning of Risk-Common Types of Risk- Risk Management process.	10 Hours
Unit 5	Insurance & Tax Planning Insurance -Meaning- Understanding the need of insurance in personal finance- Various steps involved in Insurance planning- Features &Types of Life Insurance Products. Tax Planning- Understand Income tax principles- Understand Tax aspects of Investment products-Heads of Income- Exemptions and Deductions- Rates of taxes for individuals.	10 Hours

Basics of Accounting

Level of Knowledge: Basic knowledge.

Objective: To develop conceptual understanding of fundamentals of Accounting system.

Unit-1	Introduction <i>Meaning, Need for accounting, Internal and External users of accounting information, limitations of accounting, accounting Concepts and Conventions, Accounting Practices, Generally Accepted Accounting Principles.</i>	10 Hours
Unit-2	Accounting systems & process Nature of accounting, Accounting equation, Systems of accounting, Process of accounting transactions, types of accounts, Rules of accounting. Journal - Meaning, Capital and revenue expenditures, Capital and revenue receipts, Contingent assets and contingent liabilities, Preparation of ledgers and Trial balance.	20 Hours
Unit-3	Final Accounts Preparation of Trading and Profit and Loss account and balance sheet of sole trading concerns- Problems.	20 Hours

Fundamentals of Stock Markets

Level of Knowledge: Basic knowledge.

Objective: To develop conceptual understanding of fundamentals of Financial Markets and Stock Trading

Unit-1	Primary Market <i>Features of primary market and its classification, Methods of floating issues in primary market, IPO process (Elaborate discussion of all the steps), SEBI requirement and guidelines for IPOs, Functions of Merchant Bankers in issue process, Factors to be considered during IPO process, IPO grading process.</i>	20 Hours
Unit-2	Secondary Market Features of secondary market, Players in secondary market, Working of stock exchange, Stock exchange brokers and their functions, Membership eligibility conditions, Depository (Functions and Benefits), Regulatory framework of stock exchange, Online trading procedure, Trading & settlement mechanism.	15 Hours
Unit-3	Fundamental and Technical Analysis Concept of fundamental and technical analysis	15 Hours

Course Code:	Course Title: Airport Ground Handling & Cabin Crew Service	Credits: 3	50 Hours
Objectives: <ul style="list-style-type: none">To Understand how airlines and airports operate in relation to the provision of passenger servicesLearn about passenger and baggage check-in & boarding procedures, including passengers with special needsUnderstand the cabin crew profession and its current practicesIdentify aircraft types and relevant cabin crew functions need of grooming			
Unit 1	Introduction to the Aviation Industry and basics of Ground Handling	20 Hours	
Introduction to the Aviation Industry - Aviation in India - The Wright brothers - Types of Aircraft - Civil Aviation - Military Aviation – General Aviation; Regulatory Agencies – ICAO - DGCA – Functions of DGCA – Civil Aviation Authority –Functions of Civil Aviation Authority - Air Traffic Control – Airport Authority of India - Functions of AA I - Federal Aviation Administration Passenger Service and Principles of Handling - Principles of Service –Flight Information Facility – Handling – Transit/Connection – Connection/Transfer- Special Passenger Handling - Interline Connection Process - Handling of Unaccompanied minors and Disabled Passengers - Handling of Stretcher Passengers and Human Remains – Handling of CIP, VIP & VVIP – Co - ordination of Supporting Agencies /Departments			
Unit 2	Safety Regulations and Standards	15 Hours	
Safety and Emergency Procedures — Aircraft Familiarization - Aircraft Types - Aircraft Layout and Terminology - General Aviation and Ground and Airport - Take Off’s and Landings Cargo Management - Customs Regulations - Explanatory Memorandum – Allowances and Entitlements – Import of Professional Equipment As Baggage - Import of Unaccompanied Baggage – Aircraft Licensed By DGCA - Introduction to Dangerous Goods - Introduction to Dangerous Goods - Dangerous Goods -What are Dangerous Goods - Regulations and Standards – Hazard Class Definitions - Identification and Recognition - Dangerous Goods or Hazard Class Definitions - Precautionary Measures - Enforcement and Reporting			
Unit 3	Cabin crew Grooming ,Duties, Roles and Responsibilities	15 Hours	
Cabin crew Duties - Roles and Responsibilities - Classifications of Dangerous Goods - Why Dangerous Goods at All Pre Take - Off Preparations - Passenger Safety Brief – Introduction of Cabin Crew – Pre - flight Preparations - Flight Preparation - Boarding Process - Crew Resource Management Grooming: Beauty Tips - Steps to a Pedicure - Frugal Beauty Tips - Beat Dry Skin - Simple Beauty Tips - Tips for Radiant Skin – Tips for Perfect Lips - Look Years Younger - Perfect Eyes - Fade Your Freckles - Look after Your Pores - Makeup Beauty Tips - Shaving - Skin Care - Body Language - Swimming, Yoga & Fitness.			

Suggested Books:

1. Alexander T. Well, Seth Young, (2003), *Principles of Airport Management*, McGraw Hill.
2. Doganis.R, (1992), *The Airport Business* - Routledge, London.
3. P.S.Senguttuvan, (2003), *Fundamentals of Airport Transport Management*, McGraw Hill.
4. P.S.Senguttuvan, (2007), *Principles of Airport Economics*, Excel Books.
5. Wells.A , (2000), *Airport Planning and Management, 4th Edition* , McGraw - Hill, London .
6. The Complete Cabin Crew Interview Manual.

Course Code:	Course Title: Event Management	Credits: 3	50 Hours
Objectives: <ul style="list-style-type: none">To familiarize the students with the essentials of Event Management as an upcoming industry in IndiaTo help the students with the skills necessary for interacting with the various players involved in the management of Events.			
Unit 1	Introduction to Events	20 Hours	
Events defined- event management- event designing- reach- Interaction; Interaction Points; direct Interaction; indirect interaction; Interaction Catalysts or enables-Importance of Events as a marketing Communication Tool-Event Infrastructure-Target Audience: clients; Focusing the target Market -event Organizers-Venue-In-house venue; External Venue			
Unit 2	Event tourism Management	15 Hours	
Event- Meaning of event tourism- Links between tourism and Event-Meetings- Incentives- Conference and Exhibitions- Event scheduling-Event planning- Event Management- Event management software-Event Planning Checklist-Sustainable event management-Planning a strategic Event- Developing a Sustainable Event Strategy.			
Unit 3	Event Marketing	15 Hours	
Event Management Marketing- 5C's of Events- Event as a Marketing Tool –the diverse marketing needs addressed by events- Brand building—Focusing the target market- Implementing of marketing plan-positioning in events-Repositioning of events-checklist for pricing of events-networking components.			

Suggested Books

Avrieh, Barry, (1994), *Event and Entertainment Marketing*, Vikas Publications, New Delhi.

Gaur Sanjay Singh, (2001) *Event Marketing and Management*, Vikas Publications, NewDelhi,

David C. Watt (1998), *Event Management in Leisure and Tourism*, Pearson, UK.

Sandra K Strick, *Meetings, Conventions and Exposition in Introduction to the Industry* – Rhonda Montgomery

Course Code:	Course Title: Airport Ground Handling and Customer Relationship Management	Credits: 3	50 Hours
Objectives: <ul style="list-style-type: none">To understand the nature of customer relationship management and its dimensions.To highlight the importance of ground handling of International and Domestic tourism worldwide			
Unit 1	Introduction to Customer Relationship Management	20 Hours	
Customer service; Definition-the role of travel professional- The importance of customer service skills-the influence of Internet-communicating with the customers: verbal and nonverbal communication-customer service and technology; embracing new technology to serve travel customers; automating customer communication.			
Unit 2	Departure, Arrivals and Transfer Processes	15 Hours	
Check-ins –Group check-in-boarding Passes-passport-Visa and security-lists for Handover to Crew-Post Flight Messages- pre-arrival Activities-Disembarkation-Baggage Delivery- Customs Clearance- Welcome services- Minimum connecting Times-Quick Transfer Services			
Unit 3	Serving the travel customer	15 Hours	
Four steps in delivering exceptional Service- provide after sales service and support-protect customer interests-Customer Acquisition and retention- Customer loyalty-Customer Profitability and Value Modeling- Customer satisfaction-customer Feedback and Service Recovery-service.			

Suggested Books

Andry Silmore (2001), *Services Marketing & Management, Response Books*, Sage Publications, Delhi.
Jagdish Seethi, Etal (2000), *Customer Relationship Management*. Stancles A. Brown,
John Wiley & Sons, *Customer Relationship Management*
IATA Training Manual Foundation Course