



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

PERIYAR MANIAMMAI INSTITUTE OF SCIENCE AND TECHNOLOGY

DEPARTMENT OF COMMERCE

CURRICULUM & SYLLABUS

FOR

B.COM

(Based on Outcome Based Education)

(I - VI Semester)

REGULATION – 2023

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PERIYAR MANIAMMAI INSTITUTE OF SCIENCE AND TECHNOLOGY

(Deemed to be University)

Our Institution is committed to the following Vision, Mission and core values, which guide us in carrying out our Commerce Department mission and realizing our vision:

INSTITUTION VISION	
To be a University of global dynamism with excellence in knowledge and innovation ensuring social responsibility for creating an egalitarian society	
INSTITUTION MISSION	
UM1	Offering well balanced programmes with scholarly faculty and state-of-art facilities to impart high level of knowledge.
UM2	Providing student - centered education and foster their growth in critical thinking, creativity, entrepreneurship, problem solving and collaborative work.
UM3	Involving progressive and meaningful research with concern for sustainable development.
UM4	Enabling the students to acquire the skills for global competencies.
UM5	Inculcating Universal values, Self respect, Gender equality, Dignity and Ethics.
INSTITUTION CORE VALUES	
<ul style="list-style-type: none">• Student – centric vocation• Academic excellence• Social Justice, equity, equality, diversity, empowerment, sustainability• Skills and use of commerce for global competency• Continual improvement• Leadership qualities• Societal needs• Lifelong Learning process• Team work• Entrepreneurship for men and women• Rural development• Basic, Societal, and applied research on Energy, Environment, and Empowerment.	

DEPARTMENT OF COMMERCE

DEPARTMENT VISION
To create knowledgeable professionals to face global competition and to serve the society for the growth of industry and commerce

DEPARTMENT MISSION	
DM1	To effectively impart commerce education to the students
DM2	To undertake consultancy and sponsored research projects with involvement of faculty and students
DM3	To develop programmes of contemporary needs and establish global tie up to meet requirements of stakeholders
DM4	To enrich the practical knowledge and encourage students to become innovative entrepreneurs for the benefit of society

Mapping of University Mission (UM) and Department Mission (DM)

	UM 1	UM 2	UM 3	UM 4	UM 5
DM 1	3	2	1	2	
DM 2	-	2	1	1	2
DM 3	2	2	2	2	1
DM 4	3	3	1	2	2
	8	9	5	7	5

1-Low

2- Medium

3 – High

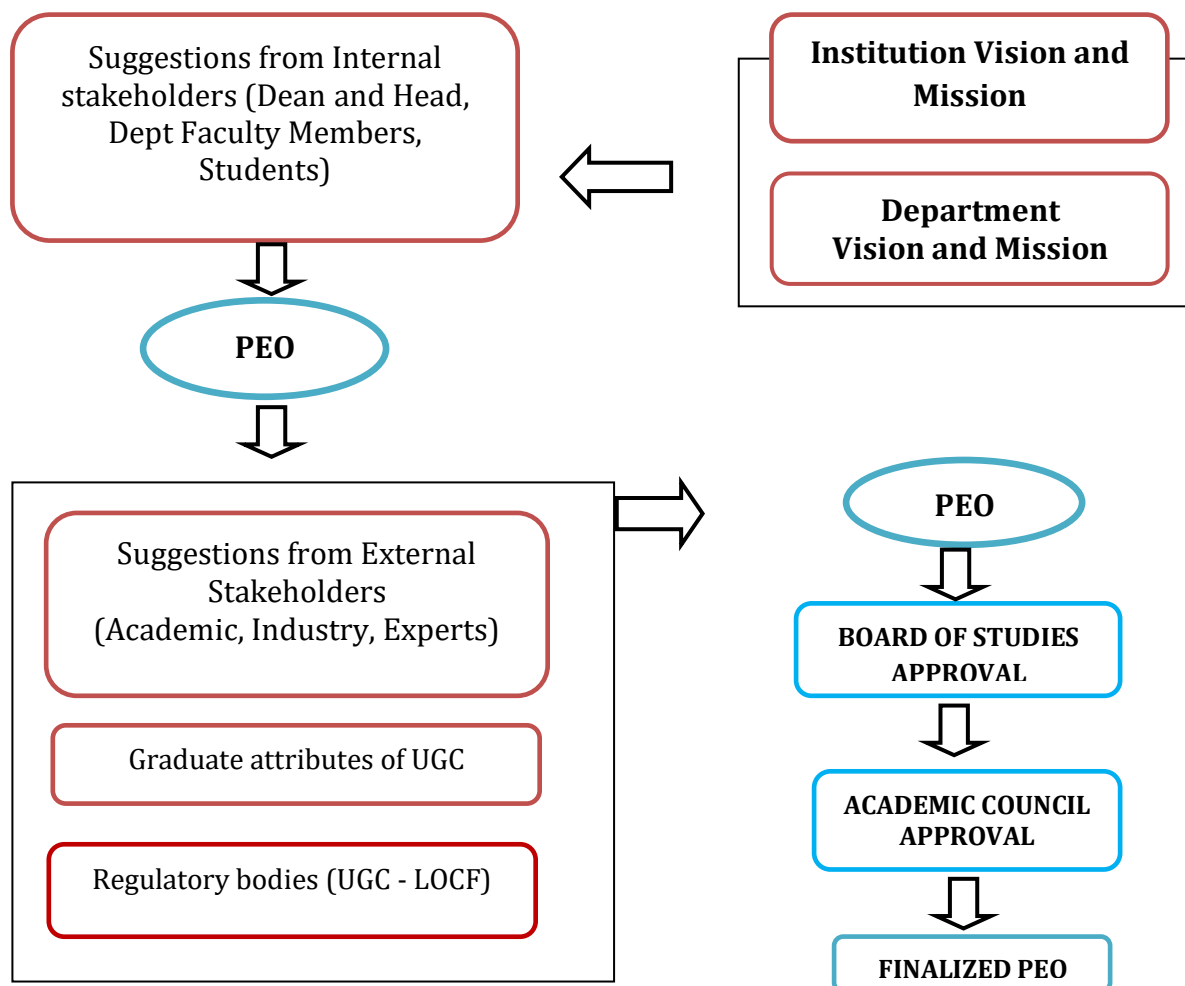
MEMBERS OF THE BOARD OF STUDIES

Sl. No.	Name	Designation	Representing	Signature
1.	Dr.N.Jayanthi	Associate Professor/ Head	Chairperson	
2.	Dr.J.Gayathiri	Associate Professor, Department of Commerce, BDU	Member - Academic Expert	
3.	CA.C.Rajagopal	M/s. C.R & Co, Chartered Accountant, Pattukottai, Thanjavur.	Member - Industry Expert	
4.	Dr.P.Vijayalakshmi	Dean/FHSM	Member	
5.	Dr.D.Umamaheswari	Professor	Member	
6.	Ms.B.Gowri	Assistant Professor	Member	
7.	Ms.P.Nagalakshmi	Assistant Professor	Member	

8.	Mr.R.Amarnath	Assistant Professor	Member	
9.	Ms.K.Mehala	Assistant Professor	Member	
10.	Dr.S.Prabhu	Assistant Professor	Member	
11.	Ms.K.Sumithra	Assistant Professor	Member	
12.	Ms.P.Saranya	Assistant Professor	Member	
13.	Mr.T.Baskaran	Assistant Professor	Member	
14.	Ms.E.Hebshibha	Assistant Professor	Member	
15.	Dr.M.Ananthi	Assistant Professor	Member	
16.	Mr.B.Rameshkanna	Teaching Assistant	Member	
17.	Mr.P.Balarathinam	Assistant Professor	Member	
18.	Ms. A.Anothiammal	Assistant Professor	Member	
16.	Dr.S.Subendiran	Assistant Professor	Member	
17.	N.Jancy Rani	Assistant Professor	Member	
18.	Mohamed Riyaz .M	Alumni	Member	
19.	Rithika . V	Alumni	Member	
20.	Ayesha Siddika .M	Senior Student	Member	
21.	Hemane .A	Senior Student	Member	

PEO PROCESS ESTABLISHMENT

The faculty of the Commerce department at our institution met on different occasions for discussion and a final work session to complete the steps of the process in order to draft the set of PEOs for Commerce Department to assess the graduates few years after graduation.



The framework for the review the PEOs at the departmental level involving all the faculty members comprised the following broad stages.

1. Using the key words and phrases extracted from the Mission Statement of the institution and department to identify attributes to measure graduates.
2. Capturing the distinction between the educational objective and the student outcomes.
3. Formulating each objective to be measurable.

The programme educational objectives for the commerce programme describe accomplishments that graduates are expected to attain one year after graduation. Graduates will have applied their expertise to contemporary problem solving, be engaged professionally, and have continued to learn and adapt, and have contributed to their organizations through leadership and teamwork.

Based on the mission of the department, the B.Com with Computer Applications programme educational objectives is formulated as

PEO1	To produce employable graduates in area of business, commerce and allied areas
PEO2	To pursue professional and higher educations
PEO3	To develop entrepreneurial skills to enable students to be self-employed/entrepreneur
PEO4	To inculcate business ethics and social responsibility

Mapping of Programme Educational Objectives (PEOs) with Department Mission (DM)

	DM 1	DM 2	DM3	DM 4
PEO 1	3	1	2	2
PEO 2	3	2	1	2
PEO 3	1	2	1	3
PEO 4	1	1	1	1
	8	6	5	8

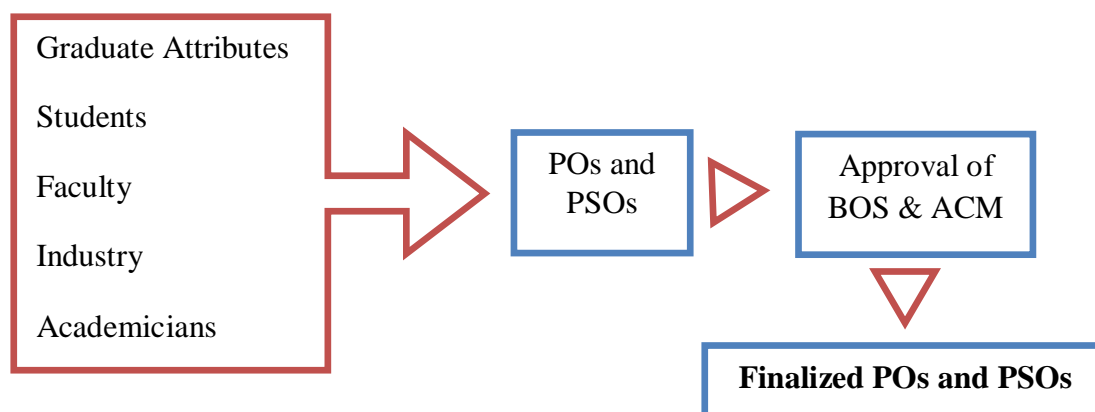
1- Low 2 – Medium 3-High

The development of vision, mission and programme educational objectives is tuned in line with the global and national standards and it is assured that the department vision and mission facilitate in meeting the vision and mission of the Institution.

The Programme Educational Objectives shall cover both theoretical Knowledge and Practical exposures.

- Achievements in terms of professional, ethical, and Communicational aspects required by the profession for which the programme prepares students (team work, ethical behavior, effective communication, etc.)
- Achievements in terms of management and leadership skills (project managers, accountant, section supervisors etc.)
- Achievements in terms of life-long learning and continuous education (certifications, conferences and workshops attendance, etc.)
- Achievements in terms of pursuing higher education.
- Other aspects could be considered when defining educational objectives such as the ability to engage in entrepreneurship activities

PO PROCESS ESTABLISHMENT



PROGRAMME OUTCOMES (POS) AND PROGRAMME SPECIFIC OUTCOMES (PSOs)

At the time of graduation, competency of the student is measured through the attainment of programme outcomes and Programme Specific Outcomes. The quantification of programme outcomes attainment is measured through the assessment of established course outcomes for each course.

PROGRAMME OUTCOMES	
PO1	Apply theoretical and practical knowledge of commerce and business in the areas like Marketing, Finance, Accounting, HR, Tax, and Economics.
PO2	Identify specific skills related to various areas of commerce for industry readiness or to venture as a start-up/entrepreneur.
PO3	Formulate the problems, collect relevant data, and apply disciplinary knowledge and transferable skills to give inclusive and equitable solution.
PO4	Identify, understand, and apply ICT tools and Technologies for Commerce and Business applications.
PO5	Analyse business issues and actions that have impact on Community, Environment, Gender equality, and Sustainability.
PO6	Apply ethical principles in Business and Life
PO7	Develop communication, entrepreneurial and managerial skills and adapt to the challenges of corporate world.
PO8	Demonstrate leadership qualities in business team.
PO9	Exhibit sense of self and demonstrate the ability to plan one's own learning to changing business scenario.
PSO1	Develop the skills of students to equip themselves as successful entrepreneurs and create innovative opportunities.
PSO2	Gain proficiency in banking laws and office management to apply business initiative in real life ventures.

Mapping of Programme Educational Objectives (PEOs) with Programme Outcomes (POs) and Programme Specific Objective (PSOs)

PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	Total
PEO 1												
PEO 2												
PEO 3												
PEO 4												

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

GRADUATE ATTRIBUTES

GA1	Disciplinary Knowledge: Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce
GA2	Communication Skill: Ability to communicate long standing unsolved problems in commerce and to show the importance of commerce as precursor to various market developments since the beginning of the civilization
GA3	Critical Thinking: Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business
GA4	Problem Solving: Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same
GA5	Research Related Skills: Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic
GA6	Information and Communication Technology (ICT) digital literacy: Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes
GA7	Self-directed Learning Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
GA8	Moral and Ethical Awareness/Reasoning Ability to ascertain unethical behaviour, falsification, and manipulation of information and manage self and various social systems
GA9	Life-long learners: Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce

Mapping of Programme Outcomes (POs) and Programme Specific Objectives (PSOs) with Graduate Attributes (GAs)

	GA1	GA2	GA3	GA4	GA5	GA6	GA7	GA8	GA9
PO1									
PO2									
PO3									
PO4									
PO5									
PO6									
PO7									
PO8									
PO9									
PSO1									
PSO2									

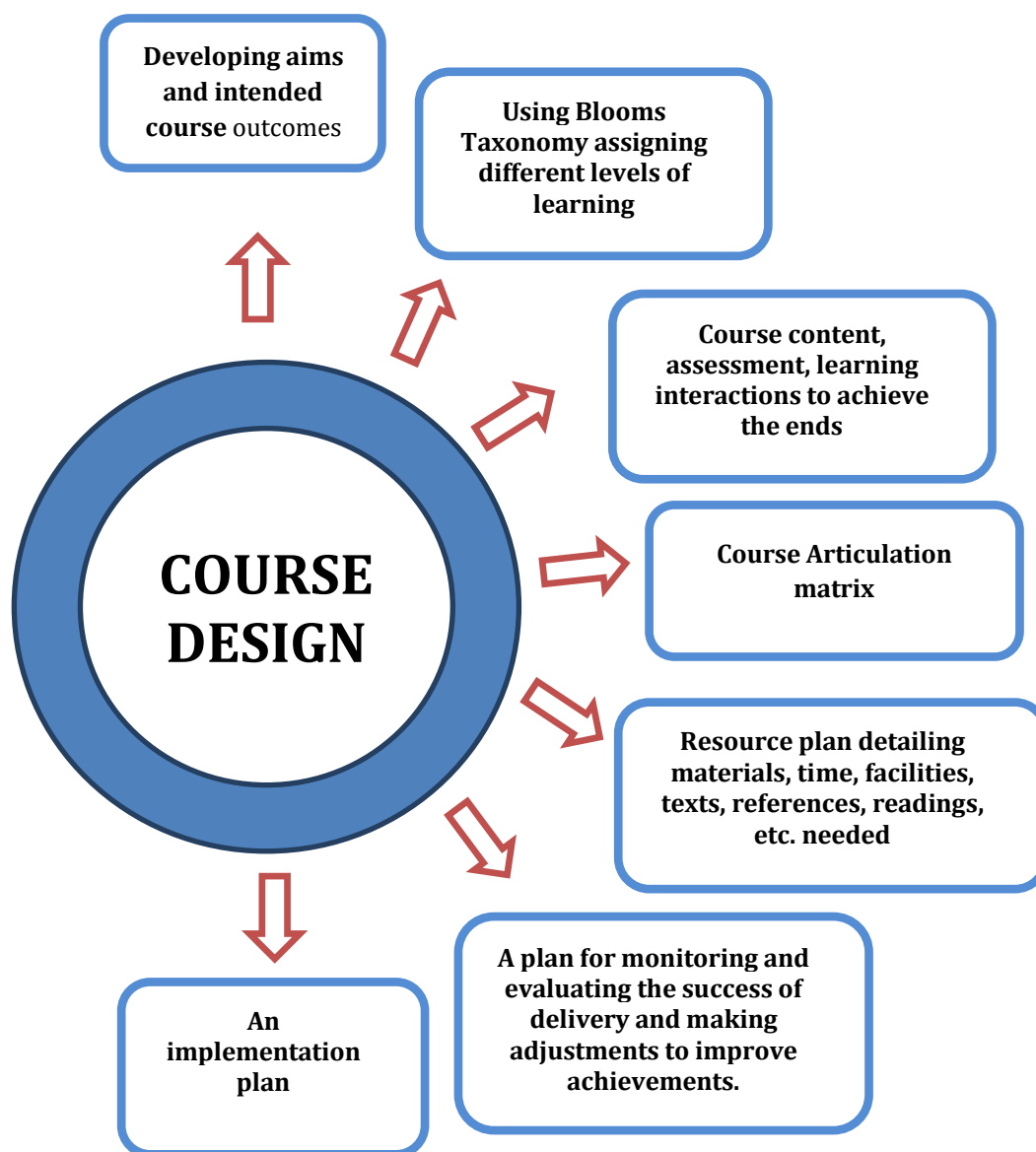
1. Slightly

2 – Supportive

3 - Highly related

COURSE DEVELOPMENT PROCESS

The following elements were developed by the faculty involved after interaction and discussions.



In aligning programme outcome and graduate attributes, course offered to the degree programme are finalized based on the standard template finalized by the Institution.

CURRICULUM DEVELOPMENT

The B.Com curriculum is drawn to define the multi-skills of the student in the field of commerce to meet the global challenges and equip them in implementing advanced managerial strategies and techniques to provide justifiable solutions for prerequisite problems of the society. In addition to their competencies, students must possess engagement skills, sustained learning and adapting, leadership, teamwork with good command in the communication skills. The faculty members have been allotted for developing the courses and its outcomes as given below. The course contents have been developed and updated after dynamic and frequent discussions with each other, field experts and with students. The curriculum development is ensured that students receive integrated, comprehensible learning experiences that contribute towards their personal, academic and professional learning and development. Courses and topics were designed and developed within a framework which consists of specified curriculum, assessment provisions, and identified educational aims and learning outcomes.

FACULTY MEMBERS ASSIGNED FOR COURSE DEVELOPMENT

Sl. No	Course Name	Staff In-charge
1.	Principles of Accountancy	Ms.P.Nagalakshmi AP Commerce
2.	Business Organisation and Management	Ms.P.Nagalakshmi AP Commerce
3.	Business Laws	Ms.P.Nagalakshmi AP Commerce
4.	Advanced Accountancy	Ms.K.Mehala AP-Commerce
5.	Corporate Laws	Ms.K.Mehala AP-Commerce
6.	Computer Applications in Business	Dr.N.Jayanthi Associate Professor - Commerce
7.	Event Management	Dr.N.Jayanthi Associate Professor - Commerce
8.	Stock Market Operations	Dr.N.Jayanthi Associate Professor - Commerce
9.	Corporate Accounting	Ms.R.Amarnath AP-Commerce
10.	Business Mathematics and Statistics	Dr.Bhuvaneshwari, Associate Professor-Mathematics

11.	E-Business	Dr.N.Jayanthi Associate Professor - Commerce
12.	Business Incubation	Dr.N.Jayanthi Associate Professor - Commerce
13.	New Venture Planning and Development	Dr.N.Jayanthi Associate Professor - Commerce
14.	Principles of Marketing	Dr.S.Prabhu AP-Commerce
15.	Business Economics	Mr.T.Baskaran AP- Commerce
16.	Project Management	Dr.S.Prabhu, AP- Commerce
17.	Innovative Entrepreneurial Development	Dr.S.Prabhu AP-Commerce
18.	Income Tax Theory Law and Practice	Dr.D.Umamaheswari Professor Commerce
19.	Goods and Service Tax	Dr.S.Prabhu AP- Commerce
20.	Training and Development	Dr.M.Ananthi AP- Commerce
21.	Mind Management	Dr.B.Gowri AP- Commerce
22.	Business Communication	Dr.K.Mehala AP- Commerce
23.	Auditing Practices	Dr.S.Prabhu AP-Commerce
24.	Indian Economy	Dr.D.Umamaheswari Professor- Commerce
25.	Fundamentals of Financial Management	Dr.D.Umamaheswari Professor- Commerce
26.	Cost Accounting	Dr.D.Umamaheswari Professor- Commerce
27.	Research Methodology	Dr.D.Umamaheswari Professor- Commerce
28.	Computerised Accounting – Tally Practical	Dr.S.Prabhu AP-Commerce
29.	Banking and Micro Finance	R.Amarnath AP- Commerce
30.	Mutual Fund	Dr.S.Prabhu, AP- Commerce
31.	Consumer Affairs	Ms.B.Gowri, AP- Commerce
32.	Business Tax Procedures and Management	Ms.B.Gowri, AP- Commerce
33.	Human Resource Management	Dr.N.Jayanthi Associate Professor - Commerce
34.	Management Accounting	Dr.D.Umamaheswari Professor – Commerce
35.	Banking Theory Law and Practice	Dr.S.Prabhu, AP- Commerce

36.	Good Governance	Ms.P.Nagalakshmi AP- Commerce
37.	Advertising and Personal Selling	Dr.S.Prabhu, AP- Commerce

SUMMARY OF THE FEED BACK OBTAINED

Total number of feedbacks collected analyzed during 2018-19, 2019-20 and 2020-21 from the following stake holders

1. Alumni
2. Employers
3. Teachers
4. Students
5. Other Academician

In addition, the feedback from Academic Expert and Industry Expert, Teachers, Alumni and students who participated in Department Advisory Committee Meeting (**DAC**) were presented.

Feedback Analysis

Feedback	Action Taken
Advanced Accountancy course may be included	It is included as core course as per UGC norms.
Finance related courses may be included	Stock Market Operations, Financial Statement Analysis and Banking and Micro finance courses are introduced under SEC. Business Tax Procedures and Management and Financial Technology and Analytics course introduced under Discipline specific elective.
Management related courses may be included	Event management, Mind Management, and Project Management is introduced
Entrepreneur related courses may be included	Innovative Entrepreneurial Development, New Venture Planning and Development, and Business Incubation is included as SEC
New and advanced courses may be included	<ol style="list-style-type: none"> 1. Research Methodology 2. Good Governance 3. Banking Theory Law and Practice 4. Consumer Affairs 5. Training and Development 6. Stock Market Operations 7. E-Business

CURRICULUM AND SYLLABI OF B.COM

REGULATION – 2023

SEMESTER – I

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT101 / XFT101	Tamil – I / Foundational Tamil – I	3	0	0	0	3	3
Part – II	XGE102	English – I	3	0	0	0	3	3
Core – 1	XCG103	Principles of Accountancy	4	1	0	0	5	5
Core – 2	XCG104	Business Organisation and Management	4	0	0	1	5	4
Core – 3	XCG105	Business Laws	4	0	0	1	5	4
UMAN – 1	XUM001	Human Ethics, Values, Rights, and Gender Equality	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
Total			19	1	0	3	27	20

SEMESTER – II

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT201 / XFT201	Tamil – II / Foundational Tamil – II	3	0	0	0	3	3
Part – II	XGE202	English – II	3	0	0	0	3	3
Core – 4	XCG203	Advanced Accountancy	4	1	0	0	5	5
Core – 5	XCG204	Corporate Law	4	0	0	1	5	4
SEC – 1	XCG205	Skill Based Elective Course – 1	3	0	2	0	5	4
UMAN – 2	XUM002	Environmental Studies	1	0	0	1	2	1
		Field Visit	0	0	0	0	0	2

		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	18	1	2	2	27	22

SEMESTER – III

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT301	Tamil – III / Foundational Tamil – III	3	0	0	0	3	3
Part – II	XGE302	English – III	3	0	0	0	3	3
Core – 6	XCG301	Corporate Accounting	4	0	0	1	5	4
Core – 7	XCG302	Business Mathematics and Statistics	4	0	0	1	5	4
SEC – 2	XCG303	Skill Based Elective Course – 2	3	0	2	0	5	4
DSE – 1	XCG304	Discipline Specific Course – 1	3	1	0	0	4	4
GE – 1		Open Elective – 1	3	0	0	0	3	3
UMAN – 3	XUM003	Disaster Management	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/ E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	24	1	2	3	34	26

SEMESTER – IV

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT401	Tamil – IV / Foundational Tamil – IV	3	0	0	0	3	3
Part – II	XGE402	English – IV	3	0	0	0	3	3
Core – 8	XCG401	Income Tax Theory Law and Practice	4	1	0	0	5	5
Core – 9	XCG402	Goods and Services Tax	4	0	0	1	5	4
SEC – 3	XCG403	Skill Based Elective – 3	3	0	2	0	5	4

DSE – 2	XCG404	Discipline Specific Course – 2	4	0	0	0	4	4
GE – 2		Open Elective – 2	3	0	0	0	3	3
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
Total			24	1	2	1	32	26

SEMESTER – V

Category	Code	Course Name	L	T	P	SS	H	C
Core – 10	XCG501	Cost Accounting	4	1	0	0	5	5
Core – 11	XCG502	Auditing Practices	4	0	0	1	5	4
SEC – 4	XCG503	Skill Based Elective – 4	3	0	2	0	5	4
DSE – 3	XCG504	Discipline Specific Course – 3	3	1	0	0	4	4
GE – 3		Open Elective – 3	3	0	0	0	3	3
IPT	XCG505	Internship Practical Training	0	0	0	0	0	3
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
Total			17	2	2	1	26	23

SEMESTER – VI

Category	Code	Course Name	L	T	P	SS	H	C
Core – 12	XCG601	Innovative Entrepreneurial Development	4	0	0	1	5	4
Core – 13	XCG602	Management Accounting	4	1	0	0	5	5
DSE – 4	XCG603	Discipline Specific Course – 4	4	0	0	1	5	4
Project	XCG604	Project Report	4	1	0	4	9	5

UMAN – 4	XUM005	Cyber Security	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	2
		Total	17	2	0	7	30	21

LIST OF SKILL BASED ELECTIVE COURSES

Semester – II

SEC – 1 (Any one of the followings)

Category	Code	Course Name	L	T	P	H	C
SEC1A	XCG205A	Computer Applications in Business	3	0	2	5	4
SEC1B	XCG205B	Event Management	3	0	2	5	4
SEC1C	XCG205C	Stock Market Operations	3	0	2	5	4

Semester – III

SEC – 2 (Any one of the followings)

Category	Code	Course Name	L	T	P	H	C
SEC2A	XCG303A	E-Business	3	0	2	5	4
SEC2B	XCG303B	Business Incubation	3	0	2	5	4
SEC2C	XCG303C	New Venture Planning and Development	3	0	2	5	4

Semester – IV

SEC – 3 (Any one of the followings)

Category	Code	Course Name	L	T	P	H	C
SEC3A	XCG404A	Mind Management	3	0	2	5	4
SEC3B	XCG404B	Training and Development	3	0	2	5	4
SEC3C	XCG404C	Business Communication	3	0	2	5	4

Semester – V

SEC – 4 (Any one of the followings)

Category	Code	Course Name	L	T	P	H	C
SEC4A	XCG503A	Computerised Accounting – Tally Practical	3	0	2	5	4
SEC4B	XCG503B	Banking and Micro Finance	3	0	2	5	4
SEC4C	XCG503C	Mutual Fund	3	0	2	5	4

LIST OF DISCIPLINE SPECIFIC ELECTIVE COURSES**Semester – III****DSE – 1 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE1A	XCG304A	Principles of Marketing	3	1	0	0	4	4
DSE1B	XCG304B	Business Economics	3	1	0	0	4	4
DSE1C	XCG304C	Project Management	3	1	0	0	4	4

Semester – IV**DSE – 2 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE2A	XCG405A	Auditing Practices	3	1	0	0	4	4
DSE2B	XCG405B	Indian Economy	3	1	0	0	4	4
DSE2C	XCG405C	Fundamentals of Financial Management	3	1	0	0	4	4

Semester – V**DSE – 3 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE3A	XCG504A	Consumer Affairs	3	1	0	0	4	4
DSE3B	XCG504B	Business Tax Procedures and Management	3	1	0	0	4	4
DSE3C	XCG504C	Human Resource Management	3	1	0	0	4	4

Semester – VI**DSE – 4 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE4A	XCG602A	Banking Theory Law and Practice	3	1	0	0	4	4

DSE4B	XCG602B	Good Governance	3	1	0	0	4	4
DSE4C	XCG602C	Advertising and Personal Selling	3	1	0	0	4	4

Note:

L – Lecture
SS – Self Study

T – Tutorial
H – Hours

P – Practical
C – Credits

Total Credits and Mark Distribution

Parts	Category of Courses	No of Courses × Credits	Semesters						Total Credits	UGC Credits	Deviation %	Total Marks
			I	II	III	IV	V	VI				
Part – I	Tamil – I / Foundational Tamil – I Tamil – II / Foundational Tamil – II Tamil – III/ Foundational Tamil – III and Tamil – IV / Foundational Tamil – IV	4x 3	3	3	3	3			12	12	Nil	400
Part – II	English I , English II, English III, English IV	4 x 3	3	3	3	3			12	8	+4	400
Part – III	Core	5x5=25 8 x4=32	13	9	8	9	9	9	57	60	-3	1300
Part – III	SEC: Skill Based Elective Course	4 x 4		4	4	4	4		16	16	Nil	400
Part – III	DSE: Discipline Specific Elective	4 x 4			4	4	4	4	16	24	-8	400
Part – IV	GE: Open Elective	3 x 3			3	3	3		9	12	-3	300
Part – IV	IPT: Internship Practical Training	1 x 3					3		3	-	+3	100
Part – IV	UMAN1: Human Ethics, Values, Rights, and Gender Equality UMAN2: Environmental Studies UMAN3: Disaster Management UMAN4: Cyber Security	4 x 1	1	1	1			1	4	-	+4	400
Part – IV	Project	1 x 5						5	5	-	+5	100
Part – IV	Field Visit	1 x 2		2					2	-	+2	100
Part – V	Extension Activity	1 x 2						2	2	-	+2	100
	Total		20	22	26	26	23	21	138	132	+6	3600

SEMESTER - I**TAMIL – I**

Course Code	Course Name	L	T	P	C
	TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

FOUNDATIONAL TAMIL - I

Course Code	Course Name	L	T	P	C
	FOUNDATIONAL TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

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

ENGLISH - I

Course Code	Course Name	L	T	P	C
	ENGLISH – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	2:0:1	3	0	0	3

Course Outcomes (COs)

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

CO1: Cog (Re): *Recall* the basic grammar and using it in proper context.

CO2: Cog (U): *Explain* the process of listening and speaking.

CO3: Cog (C): *Adapt* important methods of reading.

CO4: Cog (U): *Demonstrate* the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted
I	Grammar: i. Major basic grammatical categories ii. Notion of correctness and attitude to error correction	12+0+0
II	Listening and Speaking: iii. Importance of listening skills iv. Problems of listening to unfamiliar dialects v. Aspects of pronunciation and fluency in speaking vi. Intelligibility in speaking	12+0+0
III	Basics of Reading: vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative	11+0+0
IV	Basics of Writing: ix. Introduction to writing skills x. Aspects of cohesion and coherence xi. Expanding a given sentence without affecting the structure xii. Reorganizing jumbled sentences into a coherent paragraph xiii. Drafting different types of letters (personal notes, notices, complaints, appreciation, conveying sympathies etc.)	10+0+0
	Lecture	Tutorial
	45	0
	Total	45
Text books 1. Acevedo and Gower M (1999) Reading and Writing Skills. London, Longman 2. Deuter, M et. al. (2015). Oxford Advanced Learner's Dictionary of English (Ninth Edition). New Delhi, OUP		

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

PRINCIPLES OF ACCOUNTANCY

Course Code	Course Name	L	T	P	C
	PRINCIPLES OF ACCOUNTANCY	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0.5:1.5	4	1	0	5

Course Outcome (COs):

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

CO1: Cog (U): *Understand* the basic Accounting Standards.

CO2: Cog (AP): *Prepare* cashbook and other accounts necessary while running a business.

CO3: Cog (AP): *Apply* various Methods of computing depreciation.

CO4: Cog (AP): *Make use of* various adjustments in the final accounting preparation to identify net profit of Sole Proprietorship.

CO5: Cog (AP): *Prepare* the Receipt and Payment Account, Income and Expenditure Account and Balance Sheet for nonprofit organization

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Accounting: Evaluation – Meaning and Definition – Objectives – Functions – Users – Role of Accountant – GAAP – Accounting Standards – Journal – Ledger - Trial Balance – Rectification of Errors.	12+3+0
II	Subsidiary Books & Bank Reconciliation Statement Subsidiary Book - Meaning – Types – Advantages – Purchase – Purchase Return – Sales – Sales Return – Cash Books. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.	12+3+0
III	Depreciation Accounting: The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.	12+3+0
IV	Preparation of Final Accounts: Meaning of Final accounts – Accounting for Manufacturing Concern and Trading Concern – Manufacturing Account - Trading – Profit and Loss – Balance Sheet – Adjustment Entries - Final Accounts with Adjustments.	12+3+0
V	Accounting for Not-for-Profit Organisations Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance	12+3+0

	Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.			
	Problem – 80%; Theory – 20%			
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein. 2. Collect and examine the balance sheets of business Organisations to study how these are prepared. 3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms. 4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms. 5. Prepare financial statements manually and using appropriate software. 6. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet. 			
		Lecture	Tutorial	Total
		60	15	75
Text Books: <ol style="list-style-type: none"> 1. Reddy T.S & A.Murthy - Financial Accounting - Recent edition, Marghan Publications, Chennai. 2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing. 3. Pillai, R.S.N. Bagawathi&S.Uma - Advanced Accounting (Financial Accounting) volume-I, S. Chand& Co. Ltd., New Delhi. 				
Reference Books: <ol style="list-style-type: none"> 1. Gupta, R.L.& V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi. 2. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India. 3. Dam, B. B., &Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications. 4. Horngren, C. T., &Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education. 5. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House. 6. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing. 				
E-Resources: <ol style="list-style-type: none"> 1. https://www.principlesofaccounting.com/ 2. https://web.ung.edu/media/Institution-press/Principles-of-Financial-Accounting.pdf?t=1542408454385 3. https://www.bdu.ac.in/cde/SLM/SLM_FULL/B.Com%20B.M%20Books%20Soft%20Copy/Principles%20of%20Accountancy/Final_Book_Work.pdf 				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	0	0	0	0	0	0	0	0	1

CO2	3	1	0	0	0	0	0	0	0	0	1
CO3	3	1	0	0	0	0	1	0	0	0	1
CO4	3	1	0	0	0	0	0	0	0	0	1
CO5	3	1	0	0	0	0	1	0	0	0	1
Total	15	5	0	0	0	0	2	0	0	0	5

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

BUSINESS ORGANISATION AND MANAGEMENT

Course Code	Course Name	L	T	P	C
	BUSINESS ORGANISATION AND MANAGEMENT	4	0	0	4
Prerequisites	NIL	L	T	SS	H
C:P:A	4:1:0	4	0	1	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Distinguish* each form of business

CO2: Cog (Ap): *Prepare* draft of Article of Association & Memorandum of Association for a business

CO3: Cog (U): *Explain* principles and functions of management implemented in the Organization.

CO4: Cog (U): *Explain* the managerial skills used in business.

CO5: Cog (U): *Summarize* the concept of Delegation of Authority, coordination, and control.

Syllabus:

Unit	Content	Hours Allotted
I	Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.	12+0+0
II	Joint Stock Company Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).	12+0+0

III	Principles and Functions of Management Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.	12+0+0						
IV	Planning and Organizing Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.	12+0+0						
V	Authority, Coordination, and Control Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.	12+0+0						
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice. 2. Prepare the Article of Association & Memorandum of Association/ rules and regulations/bye laws for the form of business organisation chosen in Unit 1. 3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation. 4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation. 							
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>0</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	60	0	60	
Lecture	Tutorial	Total						
60	0	60						
Text Books 1. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.								
Reference books: 1. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications. 2. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks. 3. Koontz, H., &Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.								
E-Resources: 1. https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20IV.pdf								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	1	0	0
CO2	3	2	0	0	0	2	1	0	1	0	0
CO3	3	2	0	0	0	0	1	0	1	0	0
CO4	3	2	0	0	0	0	1	0	1	0	0
CO5	3	2	0	0	0	0	1	0	1	0	0
Total	15	10	0	0	5	2	5	0	5	0	0

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

BUSINESS LAWS

Course Code	Course Name	L	T	P	C
	BUSINESS LAWS	4	0	0	4
Prerequisites	NIL	L	T	SS	H
C:P:A	4:1:0	4	0	1	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Examine* various aspects of entering into a contract and implications of different types of contract

CO2: Cog (U): *Interpret* the regulation governing the Contract of Sale of Goods

CO3: Cog (U): *Discuss* the laws governing partnership and legal consequences of their transactions.

CO4: Cog (U): *Describe* the significant provisions of the Competition Act and Consumer Protection Act to protect the interest of the consumers.

CO5: Cog (U): *Explain* the law governing regulation and management of foreign exchange under FEMA

Syllabus:

Unit	Content	Hours Allotted
I	Indian Contract Act, 1872 Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.	12+0+0
II	Sale of Goods Act, 1930 Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.	12+0+0
III	Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008 General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.	12+0+0
IV	Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002:	12+0+0

	Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties							
V	Foreign Exchange Management Act, 1999 Important definition, Regulation and management of foreign exchange, RBI Act, RBI Guidelines on KYC.	12+0+0						
	Practical Exercises: The learners are required to: 1. Enlist steps involved in execution of contract. 2. Enlist steps involved in agreement to sale. 3. Enlist steps involved in discharge of contract. 4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc. 5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>0</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	60	0	60
Lecture	Tutorial	Total						
60	0	60						
Text Book 1. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing 2. Ravi								
Reference Books: 1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited. 2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House. 3. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing. 4. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.								
E-Resources: 1. https://onlinecourses.nptel.ac.in/noc22_mg52/preview								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	0	0	0	1	0
CO2	3	2	0	0	0	0	0	0	0	1	0
CO3	3	2	0	0	0	0	0	0	0	1	0
CO4	3	2	0	0	0	0	0	0	0	1	0
CO5	3	2	0	0	0	0	0	0	0	1	0
Total	15	10	0	0	0	0	0	0	0	5	0

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

HUMAN ETHICS, VALUES, RIGHTS, AND GENDER EQUALITY

COURSE CODE		XUM001		L	T	P	SS	C
COURSE NAME		HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY		1	0	0	1	1
PREREQUISIT ES		Not Required		L	T	P	SS	H
C:P:A		0.8:0.1:0.1		1	0	0	1	2
COURSE OUTCOMES			Domain	Level				
CO1	Relate and Interpret the human ethics and human relationships		Cognitive	Remember, Understand				
CO2	Explain and Apply gender issues, equality and violence against women		Cognitive	Understand, Apply				
CO3	Classify and Develop the identify of women issues and challenges		Cognitive & Affective	Analyze Receive				
CO4	Classify and Dissect human rights and report on violations.		Cognitive	Understand, Analyze				
CO5	List and respond to family values, universal brotherhood, fight against corruption by common man and good governance.		Cognitive & Affective	Remember, Respond				
UNIT I			HUMAN ETHICS AND VALUES					3+3
HUMAN ETHICS AND VALUES								
Human Ethics and values - Family and Society, Social service, Social Justice, Integrity, Caring and Sharing, Honesty and Courage, Time Management, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, Personality Development								
UNIT II			GENDER EQUALITY					3+3
Gender Discrimination in society and in family, Gender equity, equality, and empowerment. Social and Economic Status of Women in India in Education, Health, Employment, Definition of HDI, GDI and GEM. Contributions of Dr.B.R. Ambethkar, Thanthai Periyar and Phule to Women Empowerment.								
UNIT III			WOMEN ISSUES AND CHALLENGES					3+3
Women Issues and Challenges- Female Infanticide and Feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Dowry Prohibition Act.								
UNIT IV			HUMAN RIGHTS					3+3

Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Forced Labour, Child helpline- Intellectual Property Rights (IPR) and its types. National Policy on occupational safety and health.

UNIT V GOOD GOVERNANCE	3+3
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Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society and Remedial measures, Government system of Redressal. Creation of People friendly environment and universal brotherhood.

	LECTUR E	SELF STUDY	TOTAL
	15	15	30

REFERENCES

1. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).
2. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).
3. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).
4. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).
5. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)
6. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).
7. Singh, B. P. Sehgal, (ed) Human Rights in India: Problems and Perspectives (New Delhi: Deep and Deep, 1999).
8. Veeramani, K. (ed) Periyar on Women Right, (Chennai: Emerald Publishers, 1996)
9. Veeramani, K. (ed) Periyar Feminism, (Periyar Maniammai University, Vallam, Thanjavur: 2010).
10. Planning Commission report on Occupational Health and Safety http://planningcommission.nic.in/aboutus/committee/wrkgrp12/wg_occup_safety.p
11. Central Vigilance Commission (Gov. of India) website: <http://cvc.nic.in/welcome.html>.
12. Weblink of Transparency International: <https://www.transparency.org/>
13. Weblink Status report: <https://www.hrw.org/world-report/2015/country-chapters/india>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	0	3	3	0	0	0	0	0
CO2	0	0	0	0	3	0	0	0	0	0	0
CO3	0	0	0	0	3	0	0	0	0	0	0
CO4	0	0	0	0	3	0	0	0	0	0	0
CO5	0	0	0	0	3	0	1	0	0	0	0
Total	0	0	0	0	15	3	1	0	0	0	0

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER – II**TAMIL – II**

Course Code	Course Name	L	T	P	C
	TAMIL – II	3	0	0	3
Prerequisites	TAMIL – I	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

FOUNDATIONAL TAMIL - II

Course Code	Course Name	L	T	P	C
	FOUNDATIONAL TAMIL – II	3	0	0	3
Prerequisites	FOUNDATIONAL TAMIL – I	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

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

ENGLISH - II

Course Code	Course Name	L	T	P	C
	ENGLISH – II	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	2:0:1	3	0	0	3

Course Outcomes (COs):

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

CO1: Cog (Rem): *Recall* the basic grammar and using it in proper context.

CO2: Cog (U): *Explain* the process of listening and speaking.

CO3: Cog (Cre): *Adapt* important methods of reading.

CO4: Cog (U): *Demonstrate* the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted
I	Advanced Reading: i. Reading texts of different genres and of varying length ii. Different strategies of comprehension iii. Reading and interpreting non-linguistic texts iv. Reading and understanding incomplete texts (Cloze of varying lengths and gaps; distorted texts.)	12+0+0
II	Advanced Writing: i. Analysing a topic for an essay or a report ii. Editing the drafts arrived at and preparing the final draft iii. Re-draft a piece of text with a different perspective (Manipulation exercise) iv. Summarise a piece of prose or poetry v. Using phrases, idioms and punctuation appropriately.	12+0+0
III	Principles of Communication and Communicative Competence: i. Introduction to communication – principles and process ii. Types of communication – verbal and non-verbal iii. Identifying and overcoming problems of communication. iv. Communicative competence	12+0+0
IV	Cross Cultural Communication:	9+0+0

	xiii. Cross-cultural communication			
		Lecture	Tutorial	Total
		45	0	36
Text books 1. Bailey, Stephen (2003). Academic Writing. London and New York, Routledge. 2. Department of English, Delhi Institution (2006). Fluency in English Part II. New Delhi, OUP 3. Grellet, F (1981). Developing Reading Skills: A Practical Guide to Reading Skills. New York, CUP				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVANCED ACCOUNTANCY

Course Code	Course Name	L	T	P	C
	ADVANCED ACCOUNTANCY	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

After completion of the course, learners will be able to:

CO1: Cog (Ap): *Prepare* accounts under Hire Purchase and Installment Purchase system;

CO2: Cog (Ap): *Apply* appropriate software to workout royalty accounts;

CO3:Cog (Ap): *Prepare* the accounts relating to consignment business;

CO4: Cog (Ap): *Prepare* the accounts for Admission, Retirement and Dissolution of partnership firms

CO5:Cog (Ap): *Prepare* the insurance claim statement for business enterprises against business losses and

CO6:Cog (Ap): *Prepare* departmental accounts;

Syllabus:

Unit	Content	Hours Allotted
I	Accounting for Hire Purchase and Instalment Systems: Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems; Accounting for hire purchase and instalment transactions including transactions of high value and small value, default and repossession (manually and using appropriate accounting software).	12+3+0
II	Royalty (a) Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease. (b) Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee	12+3+0

III	Accounting for Partnership: Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.	12+3+0						
IV	Insurance Claims Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.	12+3+0						
V	Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.	12+3+0						
	Problem 80%; Theory 20%							
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making. 2. Prepare Royalty Accounts with appropriate software. 3. Visit a local departmental store to gain in-house knowledge on accounts keeping. 4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit 5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report. 							
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75	
Lecture	Tutorial	Total						
60	15	75						
Text Books <ol style="list-style-type: none"> 1. Jain, S. P., & Narang, K. L. (2016). <i>Advanced Accountancy</i>. New Delhi: Kalyani Publishers. 2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). <i>Financial Accounting</i>. New Delhi: Vikas Publishing House Pvt. Ltd. 3. Dam, B. B., & Gautam, H. C. (2019). <i>Advanced Accounting</i>. Guwahati: Gayatri Publications. 								
Reference books: <ol style="list-style-type: none"> 1. Goyal, B. K., & Tiwari, H. N. (2019). <i>Financial Accounting</i>. New Delhi: Taxmann Publication. 2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). <i>Introduction to Financial Accounting</i>. London: Pearson Education. 3. Monga, J. R. (2017). <i>Financial Accounting: Concepts and Applications</i>. New Delhi: Mayur 4. Godwin, N., Alderman, W., & Sanyal, D. (2016). <i>Financial Accounting</i>. Boston: Cengage Learning. 5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). <i>Advanced Accounts</i>. Vol.-I. New Delhi: S. Chand Publishing. 								

E-Resources:

1. <https://www.researchgate.net/publication/267151510> Advanced Financial Accounting - Volume 01

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	0	0	0	0	1	0	0	1	0
CO2	3	1	0	0	0	0	1	0	1	1	0
CO3	3	1	0	0	0	0	1	0	1	1	0
CO4	3	1	0	1	0	0	1	0	1	1	0
CO5	3	1	0	1	0	0	1	0	1	1	0
Total	15	5	0	2	0	0	5	0	4	5	0

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

CORPORATE LAW

Course Code	Course Name	L	T	P	C
	CORPORATE LAW	4	0	0	4
Prerequisites	NIL	L	T	SS	H
C:P: A	4:1:0	4	0	1	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1:Cog (U): *Explain* relevant definitions and provisions relating to issue of prospectus and allotment of shares;

CO2: Cog (U): *Summarise* Company processes, meetings, and decisions

CO3: Cog (U): *Explain*the role of Board of directors and their legal position;

CO4: Cog (U): *Explain*regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up.

CO5:Cog (U): *Explain* the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers

Syllabus

Unit	Content	Hours Allotted
I	Preliminary to Companies Act, 2013 Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.	12+0+0
II	Management and Administration Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters	12+0+0
III	Directors and their Powers Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors;	12+0+0

	Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.							
IV	Oppression, Mismanagement, Corporate Restructuring, and Winding Up Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.	12+0+0						
V	National Company Law Tribunal and Appellate Tribunal Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.	12+0+0						
	Practical Exercises: The learners are required to: 1) Enlist the content of the prospectus 2) Prepare a hypothetical notice, resolutions, and minutes of a meeting. 3) Read the Annual Report and Financial Statements of a company and prepare a report on the same.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>0</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	60	0	60
Lecture	Tutorial	Total						
60	0	60						
Text Book: 1. Kuchhal, M. C., &Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot. 2. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.								
Reference Books: 1. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd..								
E-Resources 1. https://onlinecourses.swayam2.ac.in/cec20_hs23/preview								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	0	0	0
CO2	3	2	0	0	0	0	1	0	0	0	0
CO3	3	2	0	0	0	0	1	0	0	0	0
CO4	3	2	0	0	0	0	1	0	0	0	0
CO5	3	2	0	0	0	0	1	0	0	0	0
Total	15	10	0	0	0	0	5	0	0	0	0

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

COMPUTER APPLICATIONS IN BUSINESS

Course Code	Course Name	L	T	P	C
	COMPUTER APPLICATIONS IN BUSINESS	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	3	0	2	5

Course Outcome (COs):

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

CO1: Cog (U): *Explain* Operating System, Overview of various Computer, & Mobile OS and Applications

CO2: Cog (AP): *Summarise* various features of Word processing such that Table, Mail merge, Hyperlink, etc.

CO3: Cog (AP): *Prepare* a business presentation using MS PowerPoint;

CO4: Cog (Ap): *Make use of* MS Excel for various mathematical, logical, and other functions on a large set of data using

CO5: Cog (Ap): *Develop* skills to use RDBMS and MS Access in business processes.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking; Operating System- Introduction to Operating Systems. Data and information. An overview of various Computer & Mobile OS & Application Usage of payment gateways. Applications of computers in business	9+0+6
II	Introduction to essential tools- I Word Processing: Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending Email from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks;	9+0+6

	OLE Security features in Word Processor - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creation of bibliography, manage sources and citations, review documents.							
III	Introduction to essential tools- II PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Graphs, Adding the Transitions to the Slide Show - Special effects in detail - Setting Slide timings.	9+0+6						
IV	Introduction to essential tools- III Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range, Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports. Using Spreadsheet for Data Analysis & Reporting Features Using spreadsheet for analysis of business data and making reports on Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters Correlation and Regression.	9+0+6						
V	RDBMS Concepts & CAAT Tools RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization. CAAT Tools: Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction; Sampling, Macros, and Audit Trail.	9+0+6						
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>45</td><td>30</td><td>75</td></tr> </table>	Lecture	Practical	Total	45	30	75
Lecture	Practical	Total						
45	30	75						
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Analyse and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same. 2. Create a Macro for any operating/ functional aspect of business and show its functioning. 3. Identify a business organisation using traditional payment mechanism and introduce them to the usage of online payment gateway and prepare a report on the same. 4. Prepare a word document with any hypothesized data and perform all the above functions therein. 5. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein. 6. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein. 								

7. By taking secondary data from a company's balance sheet, all the students are required to prepare a Loan & Lease statement, Payroll statements and conduct Ratio Analysis, Capital Budgeting, Depreciation Accounting.

8. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like Correlation and Regression between variables (of their own choice).

9. Perform the exercises available at the link at the link
https://docs.google.com/document/d/1rxbWhmUpQnQoQHZNEssv2uO3trUTicgHDPnzoW_1E M/edit?usp=sharing.

Text books:

1. Bharihoka, D. (2012). Fundamentals of Information Technology. New Delhi: Excel Book.
2. Rajaraman, V. (2018). Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd.

Reference books:

1. Gelinas, U. J., & Steve, G. S. (2002). Accounting Information System. Mason: South Western Thomson Learning.
2. Hall, J. A. (2006). Accounting Information System. Nashville: South Western College Publishing.

E-Resources:

https://onlinecourses.swayam2.ac.in/nou21_cm02/preview

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	3	0	0	0	0	0	1	0
CO2	3	2	0	3	0	0	0	0	0	1	0
CO3	3	2	0	3	0	0	0	0	0	1	0
CO4	3	2	0	3	0	0	0	0	0	1	0
CO5	3	2	0	3	0	0	0	0	0	1	0
	15	10	0	15	0	0	0	0	0	5	0

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

EVENT MANAGEMENT

Course Code	Course Name	L	T	P	C
	EVENT MANAGEMENT	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P:A	4:0.5:0.5	3	0	2	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (AP): *Identify* the capability to organize a formal event.

CO2: Cog (U): *Interpret* the learning lessons of organizing the event and Critical Success Factors.

CO3: Cog (AP): *Explain* the steps in designing of website.

CO4: Cog (AP): *Make use of* the promotional tools to prepare event marketing.

CO5: Cog (AP): *Develop* the sponsorship proposals

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Management: Meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.	9+0+6
II	Planning and Organizing for Events: Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management	9+0+6

III	Managing Team Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication	9+0+6						
IV	Event Marketing, Advertising, & PR Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.	9+0+6						
V	Sponsorship Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership	9+0+6						
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>45</td><td>30</td><td>75</td></tr> </table>	Lecture	Practical	Total	45	30	75
Lecture	Practical	Total						
45	30	75						
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Prepare a check-list for organizing a formal student led event in your Institution, draft and present the role and responsibilities of all the members in the organizing team with timelines. The student led event should be organized as a group activity for the class. 2. Present SWOT analysis for the event organized as per Unit 1 and Critical Success factors 3. Conduct a team building game to be performed with students of the class. 4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, twitter, etc. 5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner. Understanding Rituals and Customer; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services, transportation. OR About Live Events, Planning Live Show, Job Responsibilities of Live Show Planner. Live Show arrangements, budgeting, Creating Blueprint, Designing Live Show Plan, Understanding technical requirements, Celebrity management in Live Show.								
Text books: <ol style="list-style-type: none"> 1. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: JohnWiley& Sons Inc. 								
Reference books: <ol style="list-style-type: none"> 1. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd. 2. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc. 								
E-Resources: <ol style="list-style-type: none"> 1. https://www.pdfdrive.com/events-management-e389089.html 2. https://www.uou.ac.in/sites/default/files/slm/HM-402.pdf 								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	0	0	0	0	1	0	0	1	0
CO2	2	1	0	1	0	0	1	0	2	1	0
CO3	2	1	0	0	0	0	1	2	0	1	0

CO4	2	1	0	0	0	0	1	0	0	1	0
CO5	2	1	0	0	0	0	1	0	0	1	0
Total	10	5	0	0	0	0	5	2	2	5	0

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

STOCK MARKET OPERATIONS

Course Code	Course Name	L	T	P	C
	STOCK MARKET OPERATIONS	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:0.5:1.5	3	0	2	5

Course Outcome (COs):

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

CO1: Cog (U): *Explain* the basic concept of securities market

CO2: Cog (U): *Summarise* functions primary market.

CO3: Cog (U): *Interpret* the Mechanics of Stock Market Trading.

CO4: Cog (U): *Explain* SEBI and Investor Protection under SEBI Regulation 2018

CO5: Cog (U): *Summarise* SEBI Guidelines and other Regulations Relating to Demat Trading

Syllabus:

Unit	Content	Hours Allotted
I	Introduction: Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.	9+0+6
II	Primary Market: Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.	9+0+6
III	Secondary Market:	9+0+6

	Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.			
IV	Regulatory Framework: SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.			9+0+6
V	Demat Trading: Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.			9+0+6
		Lecture	Practical	Total
		45	30	75

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Equip themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate:
 - i. Procedure of placing buying /selling order.
 - ii. Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Text Books:

1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.

Reference books:

1. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
2. SEBI Regulations from SEBI Website

E-Resources:

1. http://ebooks.lpude.in/commerce/mcom/term_4/DCOM507_STOCK_MARKET_OPERATIONS.pdf
2. https://zerodha.com/z-connect/wp-content/uploads/2014/06/TA_wrkbbk.pdf

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	0	0	0	0	1	0	0	0	0
CO2	2	1	0	0	0	0	1	0	0	0	0
CO3	2	1	0	0	0	0	1	0	0	0	0
CO4	2	1	0	0	0	0	1	0	0	0	0
CO5	2	1	0	0	0	0	1	0	0	2	1
Total	10	5	0	0	0	0	5	0	0	2	1

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

ENVIRONMENTAL STUDIES

		SEMESTER II		L	T	P	SS	C
COURSE CODE		XUM002		1	0	0	1	1
COURSE NAME		ENVIRONMENTAL STUDIES		L	T	P	SS	H
C: P: A		0.8:0.1:0.1		1	0	0	1	2
COURSE OUTCOMES:				Domain			Level	
CO1	Describe the significance of natural resources and explain anthropogenic impacts.			Cognitive			Remember Understand	
CO2	Illustrate the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.			Cognitive			Understand	
CO3	Identify the facts, consequences, preventive measures of major pollutions and recognize the disaster phenomenon.			Cognitive Affective			Remember Receiving	
CO4	Explain the socio-economic, policy dynamics and practice the control measures of global issues for sustainable development.			Cognitive			Understand Analyse	
CO5	Recognize the impact of population and the concept of various welfare programs, and apply the modern technology towards environmental protection.			Cognitive Psychomotor			Understand Apply	
UNIT - I NATURAL RESOURCES AND ENERGY								3+3
	World Environment Day and its need- Forest resources: Use, Deforestation– Water resources: over-utilization of surface and ground water- Mineral resources: Environmental effects of mining– Food resources: Modern agriculture, Fertilizer- Pesticide problems, Water logging, Salinity-Energy resources: Renewable and Non-renewable energy sources; Alternate energy resources-Role Of individual in Conservation of Resources.							

UNIT - II ECOSYSTEMS AND BIODIVERSITY				3+3
	Structure and function of an ecosystem – Producers, consumers and decomposers – Biogeochemical cycles- Food chains, Food webs, Structure and Function of the Forest ecosystem and Aquatic ecosystem– Introduction to Biodiversity- Endemic, Extinct and Endangered species- Conservation of Biodiversity: In-situ and Ex-situ conservation.			
UNIT – III ENVIRONMENTAL POLLUTION				3+3
	Definition – Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid waste management: Causes, effects and control measures of industrial wastes – Role of an individual in prevention of pollution – Pollution case studies			
UNIT –IV SOCIAL ISSUES AND THE ENVIRONMENT				3+3
	Rain water harvesting– Resettlement and Rehabilitation of people, Climate change, Global warming, Acid rain, Ozone layer depletion, Nuclear accidents and Holocaust – Environment Protection Act – Water Act – Wildlife Protection Act – Forest Conservation Act.			
UNIT –V HUMAN POPULATION AND THE ENVIRONMENT				3+3
	Population growth, Variation among nations - Population explosion - Environment and Human health- HIV / AIDS – Role of Information Technology in Environment and human health – Case studies.			
LECTURE		TUTORIALS	PRACTICALS	TOTAL
30		0	-----	30
TEXT BOOKS				
	1. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, (2000). 2. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, (2003). 3. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, (2003). 4. Disaster mitigation, Preparedness, Recovery and Response, SBS Publishers & Distributors Pvt. Ltd, New Delhi, (2006). 5. Introduction to International disaster management, Butterworth Heinemann, (2006). 6. Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., Second Edition, New Delhi, (2004).			
REFERENCES				
	1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, (2009). 2. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, (2001). 3. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, (2012). 4. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, (2003). 5. Sundar, Disaster Management, Sarup & Sons, New Delhi, (2007). 6. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, (2006).			
E RESOURCES				
	1. http://www.e-booksdirectory.com/details.php?ebook=10526 2. https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science 3. https://www.free-ebooks.net/ebook/What-is-Biodiversity 4. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4			

	5. http://bookboon.com/en/pollution-prevention-and-control-ebook 6. http://www.e-booksdirectory.com/details.php?ebook=8557 7. http://www.e-booksdirectory.com/details.php?ebook=6804 8. http://bookboon.com/en/atmospheric-pollution-ebook 9. http://www.e-booksdirectory.com/details.php?ebook=3749 10. http://www.e-booksdirectory.com/details.php?ebook=2604 11. http://www.e-booksdirectory.com/details.php?ebook=2116 12. http://www.e-booksdirectory.com/details.php?ebook=1026 13. http://www.faadooengineers.com/threads/7894-Environmental-Science
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Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	0	0	0	0	0	0	0	0	1
CO2	2	0	0	0	0	2	1	0	0	0	1
CO3	2	1	3	0	0	3	1	0	2	1	1
CO4	1	1	2	0	0	3	2	3	0	0	1
CO5	2	1	1	0	0	3	0	0	0	0	1
Total	10	3	6	0	0	11	4	3	2	1	5

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

SEMESTER – III

CORPORATE ACCOUNTING

Course Code	Course Name	L	T	P	C
	CORPORATE ACCOUNTING	4	0	0	4
Prerequisites	NIL	L	T	ss	H
C:P:A	4:1:0	4	0	1	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Ap): Apply the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Cog (Ap): Prepare financial statements of companies including one person company.

CO3: Cog (Ap): Prepare balance sheet after Internal Reconstruction of company

CO4: Cog (Ap): Construct Consolidated balance sheet after Amalgamation.

CO5: Cog (U): Describe the corporate financial reporting.

Syllabus:

Unit	Content	Hours Allotted
I	Issue of shares Company accounts – introduction – legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue .	12+0+0
II	Preparation of Financial Statements of Companies including one Person Company	12+0+0

	Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013.							
III	Internal Reconstruction and Profit or Loss Prior to Incorporation (a) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. (b) Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.	12+0+0						
IV	Amalgamation of Companies Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.	12+0+0						
V	Corporate Financial Reporting Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies.	12+0+0						
	Problem – 80%; Theory 20%							
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>0</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	60	0	60	
Lecture	Tutorial	Total						
60	0	60						
	Practical Exercises: The learners are required to: 1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares. 2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not. 3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report. 4. Prepare financial statements using appropriate software. 5. Download company annual reports of reputed companies from the websites and shall analyse the voluntary and mandatory information contained in these statements.							
TEXT BOOKS 1. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Gayatri Publications, 2. Guwahati Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxman Publication. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning.								
Reference books: 1. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers. 2. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.								
E-Resources: 1. http://www.freebookcentre.net > Corporate-Accounting 2. https://www.icsi.edu > WebModules > Corporate								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2
CO1	3	1	1	0	1	0	0	0	0	2	1
CO2	3	2	1	0	0	1	0	0	0	0	0
CO3	3	2	2	0	2	0	0	0	0	0	0
CO4	1	1	1	3	0	0	0	0	1	1	2
CO5	3	2	2	0	1	3	1	0	1	1	2
Total	13	8	1	3	4	3	1	0	2	4	5

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

BUSINESS MATHEMATICS AND STATISTICS

Course Code	Course Name	L	T	P	C
	BUSINESS MATHEMATICS AND STATISTICS	4	0	0	4
Prerequisites	NIL	L	T	ss	H
C:P:A	4:1:0	4	0	1	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (AP): Apply differential calculus to solve simple business problems**CO2: Cog (AP): Apply** mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money**CO3: Cog (AP): Solve** business problems involving complex linear and non-linear relationships between decision variables and their determining factors**CO4: Cog (AP): Apply** appropriate graphical and numerical descriptive statistics for different types of data**CO5: Cog (AP): Prepare** financial statements of sole proprietors and partnership firms**CO6: Cog (AP): Make use of** simple/multiple regression models to analyze the underlying relationships between the variable**Syllabus:**

Unit	Content	Hours Allotted
I	Basic Calculus Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and	12+0+0

	<p>continuity of a function. Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.</p> <p>Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve.</p>	
II	<p>Mathematics of Finance</p> <p>Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value. Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund (excluding general annuities).</p>	12+0+0
III	<p>Linear Programming</p> <p>Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints. Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual.</p>	12+0+0
IV	<p>Statistical Data and Descriptive Statistics</p> <p>Measures of Central Tendency</p> <p>a. Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages</p> <p>b. Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional averages</p> <p>Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.</p>	12+0+0
V	<p>Simple Correlation and Regression Analysis</p> <p>Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation.</p> <p>Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.</p> <p>Index Number: Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.</p>	12+0+0
	<p>Practical Exercises:</p> <p>The learners are required to:</p>	

	1.Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation. 2.Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value. 3. Gather information about annuity schemes in the investment markets like monthly home mortgage payments, monthly insurance payments and pension payments, life insurance products work on annuity. Using Excel functions. 4. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources. 5. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc. 6. Prepare Consumer Price Index Numbers and Time series Analysis.				
		Lecture	Tutorial	Total	
		60	0	60	
Text Books: 1. Kapoor, V. K., &Sancheti, D. C. (2014). Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing. 2. Sharma, S. K., & Kaur, G. (2019). Business Mathematics. Delhi: S. Chand Publishing. 3. Thukral, J. K. (2017). Business Mathematics. New Delhi: Maximax Publishing House. 4. Anderson, D. R. (2014). Statistics for learners of Economics and Business. Boston: Cengage Learning. 5. Gupta, S. P., & Gupta, A. (2014). Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.					
Reference books: 1. Hazarika, P. (2017). A Textbook of Business Statistics. New Delhi: S. Chand Publishing. 2. Vohra, N. D. (2017). Business Statistics, New Delhi: McGraw-Hill Education India. 3. Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing.					
E-Resources: 1. https://www.freebookcentre.net/business-books-download .					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	0	1	0	0	0	0	2	1
CO2	2	2	0	0	0	1	0	0	0	0	0
CO3	0	2	0	0	2	0	0	0	0	0	0
CO4	0	1	0	3	0	3	0	0	1	1	2
CO5	0	2	0	0	1	0	1	0	1	1	2
Total	2	8	0	3	4	4	1	0	2	4	5

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

E BUSINESS

Course Code	Course Name	L	T	P	C
	E BUSINESS	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	3	0	2	5

Course Outcome (COs):

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

CO1: Cog (U): *Explain* the concept of E-business and its various aspects

CO2: Cog (U): *Summarise* the skills of designing a website for e-business;

CO3: Cog (U): *Explain* about e-commerce activities and its applications

CO4: Cog (U): *Explain* about various payment gateway options.

CO5: Cog (U): *Explain* the security issues and measures of e-business. Course Contents:

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Overview of E-Business; Origin and need of E-Business; Factors affecting E-Business, Major requirements in E-Business; Emerging trends and technologies in E-Business, E-Business models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business. Enterprise system-	9+0+6

	Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management.				
II	Website Designing and Publishing Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (WWW); Portals – steps in designing and developing ECommerce website. Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies, and approaches.				9+0+6
III	E-Commerce Activities and Operations Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; ECommerce types. E-commerce business models - key elements of a business model and categories; E-Commerce Systems and Pre-requisites. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.				9+0+6
IV	Payment Gateways Management RDBMS Concepts, Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.				9+0+6
V	Security and Legal Aspects of E-Business E-commerce security – meaning and issues. Security threats in the E-commerce environment security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.				9+0+6
	Practical Exercises: The learners are required to: 1. Design a Web Page in Notepad and HTML; 2. Design a webpage for a hypothetical e-business model; 3. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn; 4. Open internet banking account and operate it.				
		Lecture	Tutorial	Total	
		45	30	75	
Text books: 1. Bajaj, K. K., & Nag, D. (2017). E-Commerce. New Delhi: Tata McGraw Hill Pvt. Ltd. 2. Chaffey, D. (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education					
Reference books: 1. Marilyn, G. M., & Feinman, T. (2000). Electronic Commerce: Security Risk Management and Control. New York: McGraw-Hill Education.					
E-Resources: 1. https://onlinecourses.nptel.ac.in/noc19_mg54/preview					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	2	0	1	1	1	0	0	0	3	0
CO2	2	2	2	3	3	1	0	1	0	1	2
CO3	3	2	1	3	1	1	1	0	0	2	2
CO4	3	2	1	3	1	0	1	0	0	2	3
CO5	2	1	2	3	3	1	3	1	1	2	2
Total	12	9	6	13	9	4	7	2	1	10	9

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

BUSINESS INCUBATION

Course Code	Course Name	L	T	P	C
	BUSINESS INCUBATION	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	3	0	5	4

Course Outcome (COs): After completion of the course, learners will be able to

CO1: Cog (U): *Explain* the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts.

CO2: Cog (U): *Describe* the process of business incubation, incubator structure, and value propositions leading to start-up development.

CO3: Cog (U): *Explain* about various funding opportunities available to business incubators and understand the funding needs of the incubator.

CO4: Cog (U): *Explain* about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan.

CO5: Cog (U): *Describe* the management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process.

Syllabus:

Unit	Content	Hours Allotted
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I	Introduction Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.	9+0+6						
II	Incubation Process Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development.	9+0+6						
III	Incubator Business Environment Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.	9+0+6						
IV	Planning an Incubator Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender's perspective and presenting business plan; Valuation of business plan and elevator pitch.	9+0+6						
V	Managing Business Incubator Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.	9+0+6						
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Develop a comparative study of various business incubators in the context of real- life cases. 2. Analyse the case of a start- up and elaborate upon the business incubation process and business plan structure. 3. Identify funding sources for various business incubators on the basis of real-life examples. 4. Develop a business incubator plan and prepare its management plan. 							
	<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>45</td><td>30</td><td>75</td></tr> </tbody> </table>	Lecture	Tutorial	Total	45	30	75	
Lecture	Tutorial	Total						
45	30	75						
Text Books 1. Adkins, D. (2002). <i>A Brief History of Business Incubation in the United States</i> . Athens: National Business Incubation Association.								
Reference books: 1. Gerl, E. (2000). <i>Brick and Mortar, Renovating or Building a Business Incubation Facility</i> . Athens: National Business Incubation Association								
E-Resources: 1. https://www.pdfdrive.com/the-role-of-business-incubators-in-developing-entrepreneurship-and-creating-new-business-start-e15214283.html 2. https://www.scribd.com/book/480283795/Business-Incubator-A-Complete-Guide-2021-Edition 3. https://ec.europa.eu/programmes/erasmus-plus/project-result-content/6b48e607-a4eb-42f0-8c5a-898c190e58f5/SUPER%2520Toolkit%2520%255BEN%255D.pdf								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	3	1	0	1	1	3	1	1	3	2
CO2	2	2	1	1	1	0	3	1	1	2	2
CO3	2	3	1	2	1	0	2	1	1	2	1
CO4	2	3	2	3	1	0	3	1	2	3	3
CO5	2	2	2	1	1	1	2	1	1	2	1
Total	10	13	7	7	5	2	13	5	6	12	9

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

NEW VENTURE PLANNING AND DEVELOPMENT

Course Code	Course Name	L	T	P	C
	NEW VENTURE PLANNING AND DEVELOPMENT	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	3	0	5	4

Course Outcome (COs):

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

CO1: Cog (U): *Explain* the business idea using different techniques and describe sources of innovative ideas.

CO2: Cog (U): *Summarise* the advantages of acquiring an ongoing venture with a case study;

CO3: Cog (U): *Describe* the comparative analysis of various government schemes which are suitable for the business idea;

CO4: Cog (Ap): *Prepare a* marketing plan for a business idea with Economic, market, customer, geographic, sales and competitive analysis.

CO5: Cog (Ap): *Prepare* and present a well-conceived business plan for New Ventures Business Plan

Syllabus:

Unit	Content	Hours Allotted						
I	Starting New Ventures New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.	9+0+6						
II	Legal Challenges in Setting up Business Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.	9+0+6						
III	Search for Entrepreneurial Capital: The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Governmentschemes for new ventures like: Startup India, Stand Up India, Make in India, etc.	9+0+6						
IV	Marketing Aspects of New Ventures Developing a MarketingPlan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.	9+0+6						
V	Business Plan Preparation for New Ventures Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.	9+0+6						
	Practical Exercises: The learners are required to: 1. Generate a business idea using different techniques and describe sources of innovative ideas. 2. Evaluate advantages of acquiring an ongoing venture with a case study. 3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field. 4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1). 5. Develop a marketing plan for the business idea (developed in exercise 1). 6. Prepare and present a well-conceived Business Plan.							
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>45</td><td>30</td><td>75</td></tr> </table>	Lecture	Practical	Total	45	30	75
Lecture	Practical	Total						
45	30	75						
Text Books: 1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning.								

2. Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
Reference books: 1. Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning.
E-Resources: 1. https://www.himpub.com/documents/Chapter2011.pdf 2. http://bvpinst.edu.in/download/2020-21/New%20Venture%20Creation %20Entrepreneurship%20for%20the%2021st%20Century.pdf

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	2	1	1	3	0	2	0	1	2	1
CO2	1	1	2	2	1	0	2	1	1	2	1
CO3	2	1	2	1	2	2	2	1	1	2	1
CO4	3	1	2	0	1	0	2	0	1	2	1
CO5	1	2	2	1	3	2	2	3	1	3	2
Total	9	7	9	5	10	4	10	5	5	11	6

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

PRINCIPLES OF MARKETING

Course Code	Course Name	L	T	P	C
	PRINCIPLES OF MARKETING	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	3	1	0	4

Course Outcome (COs):

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

CO1: Cog (U): *Develop* an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm

CO2: Cog (U): *Explain* the dynamics of consumer behaviour and process of market selection through STP stages.

CO3: Cog (U): *Describe* the process of value creation through marketing decisions involving product development.

CO4: Cog (U): *Summarise* the process of value creation through marketing decisions involving product pricing and its distribution

CO5: Cog (AP): *Explain* the process of value creation through marketing decisions involving product promotion and to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.	9+3+0
II	Understanding Consumer Behaviour and Market Selection Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.	9+3+0
III	Marketing Mix Decision -Product Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.	9+3+0
IV	Marketing Mix Decisions -Pricing and Distribution Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies.	9+3+0
V	Promotion Decisions and Developments in Marketing Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concepts, tools, and issues.	9+3+0
	Practical Exercise The learners are required to: 1. Analyse the impact of various environmental forces in the context of a given durable and non-durable product. 2. Analyse the marketing mix strategy of a durable and non-durable product. 3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.	

	4. Analyse the case of product line extension and impact on business performance. 5. Analyse the distribution strategy of a given product. 6. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.				
		Lecture	Tutorial	Total	
		45	15	60	
Text Books					
1. Saxena, R. (2006). Marketing Management. Delhi: Tata McGraw Hill Education.					
Reference books:					
1. Mahajan, J. P., & Mahajan, A. (2014). Principles of Marketing. Delhi: Vikas Publications					
2. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education.					
3. Sharma, K., & Aggarwal, S. (2018). Principles of Marketing. Delhi: Taxmann Publication.					
E-Resources:					
1. https://onlinecourses.nptel.ac.in/noc22_mg57/preview					
2. https://onlinecourses.nptel.ac.in/noc22_mg109/preview					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	0	0	0	0	0	0	1	0	3
CO2	2	3	1	2	0	0	3	1	0	1	3
CO3	1	2	1	2	1	1	2	1	0	2	3
CO4	2	1	1	1	2	0	0	0	0	1	3
CO5	1	2	1	2	1	1	2	0	0	0	0
Total	8	9	4	7	4	2	7	2	1	4	12

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

BUSINESS ECONOMICS

Course Code	Course Name	L	T	P	C
	BUSINESS ECONOMICS	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	3	1	0	4

Course Outcome (COs):

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

CO1: Cog (Un): Describe the different economic systems function in various economic decisions

CO2: Cog (Un): Explain how consumers try to maximize their satisfaction by spending on different goods

CO3: Cog (Un): Infer the relationship between inputs used in production and the resulting outputs and costs

CO4: Cog (Un): Interpret the various facets of pricing under different market situations.

CO5: Cog (Un): Explain the various methods of measuring National income.

Syllabus:

Unit	Content	Hours Allotted
I	Basic Concepts Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making.	9+3+0
II	Consumer Behaviour and Elasticity of Demand Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory	9+3+0
III	Production and cost Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.	9+3+0
IV	Pricing & Market Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing	9+3+0
V	Macro Aspect of Business Economics National Income and it's measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.	9+3+0
	Practical Exercises: The learners are required to: 1. Apply concept of demand analysis in real life; 2. Study various effects in changes in demand and supply in consumption; 3. Visit local markets and classify firms into various markets; 4. Visit any industrial unit and study its production process; 5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply; 6. Visit any industrial unit and classify its cost into fixed and variable costs; 7. Analyze the effects of changes in demand and supply on pricing policies.	

		Lecture	Tutorial	Total	
		45	15	60	
Text Books					
1. Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House.					
2. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.					
3. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.					
Reference books:					
1. Seth, M. L. (2017). Micro Economics. Agra: Lakshmi Narain Agarwal Educational Publishers.					
2. Relevant study material of ICAI: www.icai.org .					
E-Resources					
1. https://books.askvenkat.org/bba-books-download					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	0	0	0	0	3	1	0	0	0
CO2	1	1	2	0	1	0	1	1	0	1	0
CO3	1	0	2	0	1	0	2	0	0	1	0
CO4	3	2	2	0	1	0	2	2	0	1	0
CO5	3	1	2	0	1	0	2	2	0	1	0
Total	11	4	8	0	4	0	10	6	0	4	0

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

PROJECT MANAGEMENT

Course Code	Course Name	L	T	P	C
	PROJECT MANAGEMENT	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	3	1	0	4

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (U): Explain the concept and attributes of projects, project management system, process and its principles.

CO2: Cog (U): Summaries the technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project.

CO3: Cog (U): Discuss the schedule for a specific project and its appraisal using various techniques.

CO4: Cog (U): Infer project duration and assess project cost.

CO5: Cog (U): Describe project management in terms of risk and performance.

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.	9+3+0						
II	Project Preparation and Budgeting Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.	9+3+0						
III	Project Scheduling and Appraisal Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.	9+3+0						
IV	Project Planning Techniques Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.	9+3+0						
V	Project Risk and Performance Assessment Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.	9+3+0						
	Practical Exercises: The learners are required to: 1. Identify the project running in the local area and list the activities required for project completion. 2. Develop time estimates for various activities. 3. Identify the critical activities of the project using CPM technique. 4. Find out the delays in the activities, if any, and their impact on cost and project completion.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>15</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	45	15	60
Lecture	Tutorial	Total						
45	15	60						
Text Books 1. Chandra. P. (2019). <i>Projects: Planning, Analysis, Selection, Financing, Implementation, and Review</i> . New Delhi: Tata McGraw Hill.								
Reference books: 1. Gido, J., & Clements, J. P. (2015). <i>Project Management</i> . New Delhi: Cengage Learning Pvt. Ltd. 2. Gray, C. F., Larson, E. W., & Desai, G. V. (2014). <i>Project Management: The Managerial Process</i> . New Delhi: Tata McGraw Hill.								

E-Resources:

1. <https://open.umn.edu/opentextbooks/textbooks/456>
2. https://www.opentextbooks.org.hk/system/files/export/15/15694/pdf/Project_Management_15694.pdf

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	3	0	0	0	3	0	0	1	0	0
CO2	2	1	0	0	0	0	0	0	1	1	0
CO3	2	1	0	0	0	0	3	0	1	0	0
CO4	0	0	0	3	0	0	0	0	1	2	0
CO5	0	0	0	0	0	0	0	0	1	0	0
Total	4	4	0	3	0	3	3	0	5	3	0

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

DISASTER MANAGEMENT

Course Code	Course Name	Category			
		L	T	P	C
	DISASTER MANAGEMENT	1	0	0	1
Prerequisite	Nil	L	T	SS	H
C:P:A	2:0:1	1	0	1	2

Course Outcomes (COs):

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

CO1: Cog (Rem), (U): *Relate* and *Interpret* the Disaster and its' classification.

CO2: Cog (U), (Ap): *Explain* and *Apply* Disaster cycle, Institutional Processes and Framework

CO3: Cog (An): *Understand* the Factors affecting Vulnerabilities violations.

CO4: Cog (U): *Analyze* Disaster Risk Management in India

CO5: Cog (Rem), (Res): Evaluate the Case Studies

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction to Disasters: Definition: Disaster, Hazard, Vulnerability, Resilience, Risks – Disasters: Types of disasters – Earthquake, Landslide, Flood, Drought, Fire etc – Classification, Causes, Impacts including social, economic, political, environmental, health, psychosocial, etc.- Differential impacts- in terms of caste, class, gender, age, location, disability – Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change- Dos and Don'ts during various types of Disasters	3+0+0						
II	Approaches To Disaster Risk Reduction: Disaster cycle – Phases, Culture of safety, prevention, mitigation and preparedness community based DRR, Structural- non structural measures, Roles and responsibilities of- community, Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs), States, Centre, and other stake-holders- Institutional Processes and Framework at State and Central Level- State Disaster Management Authority(SDMA) – Early Warning System – Advisories from Appropriate Agencies	3+0+0						
III	Inter-Relationship Between Disasters And Development: Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc.- Climate Change Adaptation- IPCC Scenario and Scenarios in the context of India – Relevance of indigenous knowledge, appropriate technology and local resources.	3+0+0						
IV	Disaster Risk Management In India: Hazard and Vulnerability profile of India, Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management, Institutional arrangements (Mitigation, Response and Preparedness, Disaster Management Act and Policy – Other related policies, plans, programmes and legislation – Role of GIS and Information Technology Components in Preparedness, Risk Assessment, Response and Recovery Phases of Disaster – Disaster Damage Assessment.	3+0+0						
V	Disaster Management: Applications And Case Studies And Field Works: Landslide Hazard Zonation: Case Studies, Earthquake Vulnerability Assessment of Buildings and Infrastructure: Case Studies, Drought Assessment: Case Studies, Coastal Flooding: Storm Surge Assessment, Floods: Fluvial and Pluvial Flooding: Case Studies; Forest Fire: Case Studies, Man Made disasters: Case Studies, Space Based Inputs for Disaster Mitigation and Management and field works related to disaster management	3+0+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>15</td><td>-</td><td>15</td></tr> </table>	Lecture	Tutorial	Total	15	-	15
Lecture	Tutorial	Total						
15	-	15						
Text Books 1. Singhal J.P., (2010) <i>Disaster Management</i> , Laxmi Publications. 2. Tushar Bhattacharya, (2012) <i>Disaster Science and Management</i> , McGraw Hill India Education Pvt. Ltd.,								
Reference Books: 1. Gupta, A.K., & Nair, S.J., (2011) <i>Environmental Knowledge for Disaster Risk Management</i> , NIDM, New Delhi.								

2. KapurAnu, (2010) *Vulnerable India, A Geographical Study of Disasters*, IAS and Sage Publishers, New Delhi.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	0	1	0	0	0	0	0	0
CO2	0	0	0	0	2	0	0	0	0	0	0
CO3	0	0	0	0	2	0	0	0	0	0	0
CO4	0	0	0	0	2	0	0	0	1	0	0
CO5	0	0	0	0	2	0	0	0	0	0	0
Total	0	0	0	0	9	0	0	0	1	0	0

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

SEMESTER – IV

INNOVATIVE ENTREPRENEURIAL DEVELOPMENT

Course Code	Course Name	L	T	P	C
	INNOVATIVE ENTREPRENEURIAL DEVELOPMENT	4	0	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	0	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Differentiate* distinct entrepreneurial traits.

CO2: Cog (U): *Identify* the parameters to assess opportunities and constraints for new business ideas.

CO3: Cog (U): *Explain* a business idea by adopting systematic process.

CO4: Cog (U): *Estimate* strategies for successful implementation of ideas.

CO5: Cog (U): *Demonstrate* a Business Plan.

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	12+0+0						
II	Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.	12+0+0						
III	Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	12+0+0						
IV	Sources of business ideas and tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.	12+0+0						
V	Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	12+0+0						
	Practical Exercises: The learners are required to: 1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits. 2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations. 3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area. 4. Develop a business idea and conduct a feasibility analysis of the same. 5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>0</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	60	0	60
Lecture	Tutorial	Total						
60	0	60						

Text Books:

1. Desai, V. (2019). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House
2. Dollinger, M. J. (2018). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall

Reference Books:

1. Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.
2. Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning.
3. Yadav, V., & Goyal, P. (2015). *User innovation and entrepreneurship: case studies from rural India*. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>

E-Resources:

1. <http://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf>
2. <https://www.pdfdrive.com/entrepreneurship-development-books.html>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	2	0	0	1	1	2	0	0	2	2
CO2	3	2	0	0	0	1	2	1	0	2	0
CO3	3	2	0	1	0	1	1	0	0	2	1
CO4	0	0	3	0	0	0	0	0	0	2	0
CO5	3	3	0	0	1	1	1	1	3	2	
Total	9	9	3	1	2	4	6	2	3	10	3

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

INCOME TAX THEORY LAW AND PRACTICE

Course Code	Course Name	L	T	P	C
	INCOME TAX THEORY LAW AND PRACTICE	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Un): Explain the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons

CO2: Cog (AP): Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions

CO3: Cog (AP): Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income

CO4: Cog (AP): Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF

CO5: Cog (Un): Describe the provisions relating to filing of return of income.

Syllabus:

Unit	Content	Hours Allotted
I	Basic Concepts Tax Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.	12+3+0
II	Income from Salary Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.	12+3+0
III	Income from House Property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property. Profits and Gains from Business or Profession: Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.	12+3+0
IV	Capital Gains and Income from Other Sources : Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions	12+3+0
V	Computation of Total income and Tax Liability of Individuals Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals. Preparation of Return of Income Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses	12+3+0
	Practical Exercises: The learners are required to: 1. Identify Two individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise; 2. File Income-tax return of individuals and HUF; 3. Compute income under different heads, total income, and tax liability of an individual and HUF; 4. Apply for TAN for a firm and file its TDS return; 5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.	

		Lecture	Tutorial	Total	
		60	15	75	
Text Books					
1. Ahuja, G., & Gupta, R. (Recent edition). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.					
2. Singhania, V. K., & Singhania, M. (Recent edition). Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.					
Reference books:					
1. Study material of ICAI Intermediate Paper 4A: Income-tax Law.					
E-Resources:					
1. https://www.srcc.edu/sites/default/files					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	2	1	0	0	0	0	0	3	1
CO2	2	1	0	1	0	0	0	0	0	3	1
CO3	3	0	2	1	0	0	0	0	2	3	1
CO4	3	1	2	1	0	0	2	1	0	1	1
CO5	1	0	1	1	0	0	0	0	0	3	1
Total	11	3	6	5	0	0	0	1	2	10	5

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

GOODS AND SERVICE TAX

Course Code	Course Name	L	T	P	C
	GOODS AND SERVICE TAX	4	0	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	0	0	5

Course Outcome (COs):

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

CO1: Cog (U): Explain the concept of Goods and service tax and structure of GST.

CO2: Cog (U): Describe the concept of supply under GST law and Levy of GST.

CO3: Cog (U): Explain input tax credit under GST law.

CO4: Cog (U): Explain the procedure for registration under GST law.

CO5: Cog (U): Summarise the different assessment under GST.

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction: Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST, GST Council: Constitution, Structure and functioning.	12+0+0						
II	Concept of Supply under GST law: Concept of supply including composite and mixed supply, Place, Time, and Value of taxable supply, Significance of consideration. Registration under GST law: Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.	12+0+0						
III	Levy of GST Basis of Charge of GST, Inter-State Supply, Intra-State supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications	12+0+0						
IV	Input Tax Credit under GST law: Meaning, Eligibility and Conditions for taking Input Tax Credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking Input Tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess.	12+0+0						
V	Other Procedures under GST Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessments under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS).	12+0+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>0</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	60	0	60
Lecture	Tutorial	Total						
60	0	60						
	Practical Exercise: Learners are required to: 1. Fill up online application for registration under GST for hypothetical firm. 2. Fill up online various forms of GST Returns for hypothetical firm. 3. Prepare e-Way bill for hypothetical firm. 4. Practical problems on computation of input tax under reverse charge for hypothetical firm. 5. Practical problems on computation of input tax credit for hypothetical firm. 6. Practical problems on payment of tax and interest, if any, for hypothetical firm.							

Text Books

1. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
2. Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications

Reference books:

1. Singhania, V. K., & Singhania, M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication.

E-Resources:

1. https://onlinecourses.swayam2.ac.in/ugc19_hs34/preview
2. https://www.gigapromo.in/search/quick_results

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	2	1	0	0	0	0	0	3	1
CO2	3	0	2	1	0	0	0	0	0	3	1
CO3	3	0	2	1	1	0	0	0	2	3	1
CO4	3	1	2	1	0	0	2	1	0	1	1
CO5	1	0	1	1	0	0	0	0	0	3	1
Total	13	1	9	5	1	0	2	1	2	13	5

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

MIND MANAGEMENT

Course Code	Course Name	L	T	P	C
	MIND MANAGEMENT	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	3	0	2	5

Course Outcome (COs):

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

CO1: Cog (U): *Observe* and identify the modulations of mind

CO2: Cog (U): *Rate* emotional matrix to analyse the strengths & weaknesses and improvement

CO3: Cog (U): *Practice* time mind and anger management techniques in their daily life

CO4: Cog (U): *Explain* the results of psychometric testing.

CO5: Cog (U): *Demonstrate* the skill of using humour to heal

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Mind Management: Importance of knowing the Mind, Understanding Thoughts and Emotions, Modulations of Mind by Maharishi Patanjali. Emotional turmoil (Anger, Jealousy, Lust, Greed, etc.): Causes and Cure, Peace of Mind: Luxury or Necessity; Managing Mind through breath. Mind Management: Efficiency, Creativity, and Excellence at Work.	9+0+6
II	Mindfulness: Mind and Stress, Components and Benefits of Mindfulness, Mindfulness Vs. Meditation; Energy Centers in the body. Tools for reducing Stress: Yoga, Pranayama, Meditation, other Breathing Techniques. Different types of Meditation. Time Management, Anger Management. Mind: Doorway between Consciousness and Creation	9+0+6
III	Intelligences of Effective People Del Pe's 5 Types of Intelligences: Instinctive, Emotional, Concrete Mental, Abstract Mental, Spiritual Intelligence. Concept of Right Brain and Left Brain. Gardner's Model of Multiple Intelligence: Naturalist, Musical, Logical-Mathematical, Existential, Interpersonal, Bodily-Kinesthetic, Linguistic, Intra-personal, Spatial. Techniques of understanding Competencies: Psychometric Testing. Enhancing Intelligence Quotient by activating Chakras.	9+0+6
IV	Mind Management for Achieving Excellence Enrich your Communication; Align yourself with the environment: Levels of Influence; Building Rapport; Cultivating Trust; Heal through Humor, Learning from Mistakes, Effective Decision Making; How to deal with Criticism; Being comfortable outside your Comfort Zone. Skills to build positive environment at workplace.	9+0+6
V	Self-Assessment Practicing self-care, importance of having personal & professional goals: short term goals, medium term goals, long term goals; Goal of life, SMART Goals; Developing resilience and attitude of gratitude. Success in business. Measuring the Intelligence Quotient, Emotional Quotient, Dermatoglyphics Testing, Applied Kinesiology.	9+0+6
	Practical Exercise: The learners are required to: 1. Participate in simulation activity in class to demonstrate the modulations of mind. The learners should present a report discussing the situations from their real life where they encountered such modulations of mind and how they should deal with it. 2. Rate themselves on Emotional matrix highlighting where they wish to reach and deciding the time frame of the same. Each learner can identify a buddy to support them on their journey. After the completion of the exercise, each learner has to prepare the report of their success story. 3. Prepare a schedule of their daily activities and divide them into Four Quadrants. Analyse and present a report on: a. Time allocated to things which are not important; b. Time allocated in fulfilling the long-term objectives;	

	<p>c. The present scenario (dasha) and future direction (disha) to be chosen.</p> <p>4. Take online Psychometric Test available at https://www.assessmentday.co.uk/psychometric-test.htm or from any other source. Analyse its outcome and present a report of key learnings from the same.</p> <p>5. Perform Del Pe practical exercises on daily basis: breathe 10 time focusing on each chakra.</p> <p>6. Participate in role play exercise in classroom to demonstrate the skill of using humour to heal.</p> <p>7. Practice and demonstrate different types of yoga, pranayama, and meditation in yoga Lab. Analyse your state of mind before and after the practice and present a report of the same.</p>									
	<table><tr><td></td><td>Lecture</td><td>Tutorial</td><td>Total</td></tr><tr><td></td><td>45</td><td>0</td><td>45</td></tr></table>		Lecture	Tutorial	Total		45	0	45	
	Lecture	Tutorial	Total							
	45	0	45							
Text books: <p>1. Murphy, J. (2015). <i>The Power of Your Subconscious Mind</i>. Delhi: Fingerprint! Publishing.</p>										
Reference books: <p>1. Zohar, D. (2012). <i>Spiritual Intelligence: The Ultimate Intelligence</i>. London: Bloomsbury Paperbacks.</p> <p>2. Knight, S. (2009). <i>NLP at Work: The Essence of Excellence</i>. Boston: Nicholas Brealey Publishing.</p>										
E-Resources: <p>1. https://kadavy.net/mind-management-not-time-management/</p> <p>2. https://www.yumpu.com/en/document/view/66132162/get-pdf-mind-management-not-time-management-productivity-when</p>										

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	0	0	1	0	0
CO2	2	1	0	1	0	0	1	0	2
CO3	2	1	0	0	0	0	1	2	0
CO4	2	1	0	0	0	0	1	0	0
CO5	2	1	0	0	0	0	1	0	0
Total	10	5	0	0	0	0	5	2	2

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

TRAINING AND DEVELOPMENT

Course Code	Course Name	L	T	P	C
	TRAINING AND DEVELOPMENT	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	3	0	2	5

Course Outcome (COs):

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

CO1: Cog (Ap): Analyse the training strategies adopted by companies in real situations

CO2: Cog (U): *Identify* training needs of an individual by conducting Training Need Analysis
CO3: Cog (U): *Differentiate* between the applicability of various training strategies and select a strategy based upon the result of TNA
CO4: Cog (AP): *Develop* a training and development module.
CO5: Cog (Ap): *Evaluate* and assess the cost and benefits of a training and development programme

Syllabus:

Unit	Content	Hours Allotted
I	Introduction and Training Need Analysis (TNA) Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training; Role of External agencies in Training and Development. Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.	9+0+6
II	Training Methodologies: Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment.	9+0+6
III	Development Methodologies: Development Techniques for enhancing decision-making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brainstorming, Counselling, Position Rotation, Team Building, and Sensitivity Training.	9+0+6
IV	Designing Training & Development Programme Organisation of Training and Development programmes, Training design, kinds of training and development programmes- competence based and role-based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self-development; Training process outsourcing.	9+0+6
V	Evaluation of Training and Development Reasons for evaluating Training and development programmes, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training programmes, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts; Kirkpatrick Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.	9+0+6
	Practical Exercise: The learners are required to:	

	1. Analyse and interpret case study on Six Sigma at Motorola & Wipro and similar other organisations. 2. Participate in simulation exercise in classroom to conduct TNA on oneself and thereby identifying their needs. learners may be assigned the task of preparation of questionnaire for TNA. 3. Select the training strategies on the basis of TNA conducted in the previous exercise. 4. Develop a Training and Development module on the basis of selected strategies in the previous exercise. 5. Prepare an evaluation report to assess the cost and benefits of the training module prepared in the previous exercise.							
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>0</td><td>45</td></tr> </table>	Lecture	Tutorial	Total	45	0	45	
Lecture	Tutorial	Total						
45	0	45						

Text books:

1. Blanchard, N. P., & Thacker, J. W. (2012). *Effective Training: Systems, Strategies and Practices*, 4th Edition. New York: Pearson Education.
2. Noe, R. A., & Kodwani, A. D. (2018). *Employee Training and Development*, 7th Edition. New York: McGraw Hill Education.

Reference books:

1. Phillips, J. J., & Phillips, P. P. (2016). *Handbook of Training Evaluation and Measurement Methods*. Houston: Gulf Publishing Co.
2. Prior, J. (1991). *Handbook of Training and Development*. Mumbai: Jaico Publishing House.
3. Sharma, D., & Kaushik, S. (2019). *Training & Development*. New Delhi: JSR Publishing House.

E-Resources:

1. http://ebooks.lpude.in/management/mba/term_4/DMGT518_TRAINING_AND_DEV_ELOPMENT_SYSTEM.pdf

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	0	0	0	0	1	1
CO2	1	0	1	0	0	0	1	1	1
CO3	2	0	1	1	2	0	1	1	1
CO4	1	0	2	0	0	1	0	1	1
CO5	1	0	1	1	1	1	2	1	0
Total	6	1	6	2	3	2	4	5	4

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

BUSINESS COMMUNICATION

Course Code	Course Name	L	T	P	C
	BUSINESS COMMUNICATION	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	3	0	2	5

Course Outcome (COs):

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

CO1: Cog (U): *Know* various forms of communication, communication barriers

CO2: Cog (U): *Comprehend* a variety of business correspondence and respond appropriately

CO3: Cog (U): *Communicate* in writing for various commercial purposes

CO4: Cog (Ap): *Make use of* appropriate grammatical constructions and vocabulary to communicate effectively

CO5: Cog (Ap): *Make use of* business language and presentation skills.

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction Nature, process and importance of communication; Types of communication (verbal & Non-verbal); Written Communication, Oral Communication; Communication Process; Features of effective communication; Communication barriers – linguistic, psychology, interpersonal, cultural, physical and Organisational. Group Discussion - initiating a discussion, sharing opinions and views, polite ways of agreeing and disagreeing voicing agreements and disagreements, closing a discussion. Interpersonal Communication, Decision Making and Leadership Skills, Negotiation Skills.	9+0+6						
II	Business Correspondence Letter writing; Notices; Sales letter; Claims and adjustment letter; Notices; social correspondence, Meeting Agenda; Minutes; Memorandum; Office memo; Minutes of meeting. Job application writing; Resume writing.	9+0+6						
III	Report Writing Types of reports; Report formats; Types of report writing; Process of report writing; Use of pictures, charts, and tables in the report; Citation styles and rules.	9+0+6						
IV	Business Language and Presentation Introduction to Business language, Importance of Business language; Business vocabulary; Oral presentation -importance, characteristics, and plan. Power point presentation – style, visual aids.	9+0+6						
V	Technology and Business Communication Role, effects and advantages of technology in business communication; E-mail, text messaging, instant messaging and modern technologies like video conferencing, social networking. Strategic importance of e-communication.	9+0+6						
	Practical Exercise: The learners are required to: 1. Interview employees of some Organisation to find out communication issues and challenges. 2. Make a vocabulary of various terms used in business documentation. 3. Collect some samples of business correspondence and documentations and find out their effectiveness.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>0</td><td>45</td></tr> </table>	Lecture	Tutorial	Total	45	0	45
Lecture	Tutorial	Total						
45	0	45						
Text books: 1. Lesikar, R. V., & Fiatley, M. E. (2008). <i>Business Communication Skills for the Internet Generation</i> . New York: Tata McGraw Hill Education.								

2. Herta, M., Herbert, H., & Jane, T. (2017). *Effective Business Communication*. New York: Tata McGraw Hill Education.

Reference books:

1. Bovee, C., & Thill, J. (2016). *Business Communication Essentials: A Skills-Based Approach, 7th Edition*. New York: Pearson Education.
2. Guffey, M. E., & Seefer, C. M. (2014). *Business Learning*. Boston: Cengage Learning.
3. Lowe, S., & Pile, L. (2008). *Business English Language Practice: Grammar and Vocabulary*. Delta Publishing
4. Rani, D. S. (2012). *Business Communication and Soft Skills Laboratory Manual*. New Delhi: Pearson Education.
5. Taylor, S. (2005). *Communication for Business: A Practical Approach, 4th Edition*. Canada: Pearson Education

E-Resources:

1. <http://www.freebookcentre.net/business-books-download/Business-Communication.html>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	0	0	1	1	2	1	2
CO2	2	3	1	1	1	1	0	1	1
CO3	2	2	3	2	0	1	2	1	1
CO4	1	0	0	0	3	1	2	3	1
CO5	2	2	2	2	1	1	2	1	3
Total	10	9	6	5	6	6	8	7	8

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

AUDITING PRACTICES

Course Code	Course Name	L	T	P	C
DSE2A	AUDITING PRACTICES	4	0	0	4
Prerequisites	NIL	L	T	P	S S H

C:P:A		4	0	0	1	5
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Course Outcome (COs):

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

CO1: Cog (U): Interpret the qualitative features of information provided in the Financial Statements of a company

CO2: Cog (U): Interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company

CO3: Cog (Ap): Prepare internal control questionnaire and internal control checklist

CO4: Cog (U): Explain Audit of Limited Companies under the Companies Act, 2013 and Qualifications and disqualifications of the auditor.

CO5: Cog (U): Summarise the Management audit, Performance audit, Social audit, and Environmental audit

Syllabus

Unit	Content	Hours Allotted
I	Auditing Concepts & Audit Documentation and Audit Evidence a. Audit Concepts Meaning and nature of auditing - Objectives, advantages and limitations of auditing - Relationship of auditing with other disciplines - Classification of Audit - Errors and Frauds and Auditor's duty - Ethical principles and concept of auditor's independence - Code of conduct & value system for auditors - Development of Audit Plan and Programme - Delegation and supervision of audit work - Automated Environment: Audit in an automated environment - Key features of automated environment - Audit approach. b. Audit Documentation and Audit Evidence Concept of Audit Documentation - Nature & Purpose of Audit Documentation - Form, Content & Extent of Audit Documentation - Audit File - Audit evidence - Sufficiency and Appropriateness of Audit evidence - Audit procedures for obtaining audit evidence - Types of Audit evidence - Sources of audit evidence - Relevance and Reliability of audit evidence.	12+0+0
II	Internal Control, Internal Check, and Audit sampling Meaning and objectives - Features of a good internal control system - internal control questionnaire - internal control checklist - tests of control - Internal Control and IT Environment - concept of materiality and audit risk - Concept of internal audit - Test checking - audit sampling and sampling methods.	12+0+0
III	Vouching and Verification Vouching – Meaning and objectives - Procedure of Vouching - Vouching of Cash Book and Bank details - Verification of Assets and Liabilities.	12+0+0
IV	Audit of Companies Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications - Appointment, Rotation, Removal, Remuneration - Rights and Duties of auditor - Auditor's Report- Contents and Types - Audit attestation and certification - Liabilities of Statutory Auditors - Overview of Auditing Standards.	12+0+0
V	Special Areas of Audit Cost audit, Tax audit - Management audit - Performance audit - Social audit, Environmental audit - Audit of Banking Companies - Insurance	12+0+0

	Companies and Not for profit organisations like educational institutions - club, charitable organisation.			
	Practical exercises: The learners are required to: 1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution. 2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities. 3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm. 4. Perform internal control under computerized audit environment using Audit Expert Systems. 5. Perform vouching of cash book of college/learner functions, small business firms, club etc. to gain a practical knowledge. 6. Collect audit evidence for verification of property, plant, and equipment. 7. Perform dummy audit of a club, college, and a small business firm.			
		Lecture	Tutorial	Total
		60	0	60
Text Book 1. Dr. Tandon, B. N., Dr. Sudharsnam, S., & Sundharabahu, S. (2013). A Hand book on Practical Auditing. New Delhi: S. Chand Publishing.				
Reference 1. <u>Raymond N. Johnson, Laura Davis Wiley</u> (2021) Auditing: A Practical Approach with Data Analytics, 2nd Edition, Wiley Publication 2. Kumar, R., & Sharma, V. (2015). Auditing Principles and Practice. Delhi: PHI Learning. Garg, P. (2019). Auditing & Assurance. Delhi: Taxmann Publication.				
E-Resources 1. https://sgp1.digitaloceanspaces.com/cakart/5968/study contents/Chapter 1 Nature Objective and Scope of Audit.pdf 2. https://www.taxmann.com/bookstore/bookshop/bookfiles/auditingandassurancechapter1.pdf				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	3	0	0	1	3	0	0	0	0	0
CO2	3	1	2	0	1	0	0	0	0	0	0
CO3	0	1	0	0	0	3	0	0	0	0	0
CO4	2	0	0	0	0	0	0	0	0	0	0
CO5	1	1	0	0	0	0	0	0	0	0	0
Total	8	6	2	0	2	0	0	0	0	0	0

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

INDIAN ECONOMY

Course Code	Course Name	L	T	P	C
DSE4A	INDIAN ECONOMY	3	1	0	4
Prerequisites	NIL	L	T	SS	H
C:P:A	4.5:0.5:0	3	1	0	4

Course Outcome (COs):

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

CO1: Cog (U): Describe the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy

CO2: Cog (U): Summarise the role of population as an economic resource

CO3: Cog (U): Explain the role and contribution of agriculture in economic development of India

CO4: Cog (U): Explain contribution of industrial and service sector in Indian economy

CO5: Cog (U): Describe the recent trends in economic planning of India as well as role and functions of central bank and commercial banks

Syllabus:

Unit	Content	Hours Allotted
I	Overview of Indian Economy Indian Economy: Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –its importance in Indian Economy. Globalization, Liberalization and its impact on Indian Economy.	9+3+0
II	Demography and Indian Economy Concept of over, under and optimum population, Population explosion and trends in population growth, Demographic aspects of Indian population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management, Technology and population growth. Need to optimize population growth. Human Development Index	9+3+0
III	Indian Agriculture: Trends and Problems Agriculture in Indian Economy: salient features and importance, cropping pattern, crop insurance, water management, water harvesting and irrigation related issues, Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives. Agricultural Finance: Rural Credit; Rural Finance: institutional and non-institutional finance, Role of Regional Rural Bank and Micro-finance institutions. Loan schemes. Agricultural Marketing: Regulated and unregulated markets, Warehousing, Role of Food Corporation of India (FCI), Export of agricultural products and agro based industries. Minimum Supports Price (MSP).	9+3+0
IV	Industrial Economy and Service Sector of India Industrial Scenario in India, Features and Problems of Industrial Development in India, Core industries and their role in Indian economy, Industrial policies and statements and their impact on industrial development, Industrial Finance, Liberalization and Indian industries. An overview of Service Sector in India - Transport and Communication, IT, Tourism (Growth, Performance, Market size and exports) - Power	9+3+0

	Policy and Power Development- FDI inflow in Service Sector, Role of WTO in Service Sector, Contribution of Service Sector to India's GDP							
V	Planning Process in India: Trends and Features Planning process and features of Economic planning in India, Journey from Planning Commission to NITI Aayog, Budgeting Process in India. Emerging Trends and Features.	9+3+0						
	Practical Exercises: The learners are required to: 1. Prepare a statistical profile of India Economy. 2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable. 3. Prepare a chart of explaining demographic development. 4. Visit Food Corporation of India and prepare report how its functions 5. Enlisting the PSU which have undergone this investment since 1991 according to their nature and type. 6. To know the process of this investment of PSU. 7. Preparing a comparative statement of merits and limitation of private undertakings and PSU. 8. To visit any important PSU to understand its function and roles.							
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>45</td><td>15</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	45	15	60	
Lecture	Tutorial	Total						
45	15	60						
Text Books: 1. Datt, G., & Sundharam, A. (2017). Indian Economy. New Delhi: Sultan Chand Publishing. 2. Puri, V. K., & Mishra, S. K. (2018). Indian Economy. Mumbai: Himalaya Publishing House.								
Reference books: 1. Acharya, S., & Mohan, R. (2010). India's Economy: Performance and Challenges. New Delhi: OUP India.								
E-Resources: 1. https://archive.nptel.ac.in/courses/109/104/109104184/ 2. https://www.sarkariresultupdate.com/indian-economy-e-book-download-ramesh-singh/								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	0	1	0	0	0	1
CO2	1	1	1	0	1	0	1	0	1
CO3	1	2	2	0	0	2	2	0	1
CO4	1	2	0	0	3	2	0	0	2
CO5	1	3	0	0	2	2	0	0	2
Total	5	9	3	0	7	6	3	0	7

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

FUNDAMENTALS OF FINANCIAL MANAGEMENT

Course Code	Course Name	Category				
		L	T	P	SS	C
DSE2C	FUNDAMENTALS OF FINANCIAL MANAGEMENT	3	1	0	0	4
Prerequisites	Nil	L	T	P	SS	H
C:P:A	3:1:0	3	1	0	0	4

Course Outcome (COs):

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

CO1: Cog (U): Explain the impact of time value of money in different business decisions

CO2: Cog (Ap): Apply capital budgeting techniques for business decisions

CO3: Cog (U): Explain various capital structure theories and analyze factors affecting capital structure decisions

CO4: Cog (U): Interpret the various theories of dividend, identify and analyze factors affecting dividend policy

CO5: Cog (U): Explain the working capital policy based on the assessment of financial requirements.

Syllabus

Unit	Content	Hours Allotted
I	Introduction to Financial Management: Introduction Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept- People, Planet and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto currencies, block chain. b. Sources of Finance Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing, Financial institution, Private equity, Bonds- Indian as well as International, Masala bond, Bridge finance.	9+3+0
II	Capital Budgeting Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty- Certainty Equivalent Approach and Risk Adjusted Discount Rate Method. Responsible Investment- Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk and generate sustainable long-term returns. Use of expert system in Capital Budgeting Decisions.	9+3+0
III	Cost of Capital and Financing Decision Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of	9+3+0

	Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.				
IV	Managing Profit Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Corporate Social Responsibility (CSR) –Policy, Strategy, Implications and Governance.				9+3+0
V	Working Capital Decisions Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management. Use of expert system in working capital decisions.				9+3+0
	Practical Exercises: The learners are required to: 1. Work on the spreadsheet for various financing decisions. 2. Analyze and interpret case study on Capital Budgeting, Financial Structure, working capital, and CSR Spending of a select company based on published annual report. 3. Use expert system for various financial decisions. 4. Determine capital structure of various company from their annual report. 5. Determine working capital of various industries. 6. Determine operating cycle of manufacturing company.				
	Problem – 60%; Theory – 40%				
		Lecture	Tutorial	Total	
		45	15	75	
Text Book 1. Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India. 2. Kothari, R. (2016). Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd. 3. Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.					
Reference 1. Sharma, S. K., & Zareen, R. (2018). Fundamentals of Financial Management. New Delhi: S. Chand Publishing.					
E-Resources 1. <u>Financial Management For Managers - Course (nptel.ac.in)</u>					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	1	2	0	0	1	1	0	3	1
CO2	2	1	1	2	0	0	1	1	0	2	1
CO3	2	1	3	2	1	1	1	2	1	3	1
CO4	3	2	1	2	1	0	2	1	1	3	1
CO5	3	1	1	2	0	0	1	1	0	3	1
Total	13	6	7	10	2	1	6	6	2	14	5

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

SEMESTER - V
COST ACCOUNTING

Course Code	Course Name	L	T	P	C
	COST ACCOUNTING	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

After completion of the course, learners will be able to:

CO1: Cog (AP): *Compute* unit cost and total cost of production and prepare cost statement;

CO2: Cog (AP): *Compute* inventory valuation under FIFO, LIFO and Weighted Average

CO3: Cog (AP): *Compute* employee cost, employee productivity, and employee turnover;

CO4: Cog (AP): *Compute* apportionment of overheads under various methods turnover

CO5: Cog (AP): *Determine* cost under job costing, batch costing, process costing, contract costing and service costing;

Syllabus:

Unit	Content	Hours Allotted
I	Concept and Nature of Cost Accounting: Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of unit from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting.	12+3+0
II	Material Cost: Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ). Inventory valuation. Inventory Record Systems: periodic and perpetual. FIFO, LIFO and Weighted Average. Treatment of waste, scrap, spoilage, defective and obsolesce.	12+3+0
III	Labour Cost: Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).	12+3+0
IV	Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption & under- absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.	12+3+0

V	Methods of Costing: Job Costing, Batch Costing and Process Costing Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet. Meaning of Batch Cost and its application in today's industry.				12+3+0
	Problems – 80%; Theory – 20%				
		Lecture	Tutorial	Total	
		60	15	75	
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Prepare a cost statement for manufacturing and/ or service organisation. 2. Identify the items to be included and excluded in the cost system. 3. Apply different price determination methods to assess sales price. 4. Prepare a cost statement for different processes. 5. Suggest ideal cost system. 6. Calculate impact of material consumption, usage and wastages on total material cost. 7. Prepare of different format of acquisition of material and storage. 8. Determine total labour cost. 9. Suggest suitable cost system for different types of services organisation. 10. Analyse Research & Development cost in pharmaceutical & similar industry. 					
Text Books: <ol style="list-style-type: none"> 1. Banarjee, B. (2014). <i>Cost Accounting – Theory and Practice</i>. New Delhi: PHI Learning Pvt. Ltd. Kishor, R. M. (2019). 2. <i>Taxman's Cost Accounting</i>. New Delhi: Taxmann Publication Pvt. Ltd. 					
Reference Books: <ol style="list-style-type: none"> 1. Mowen, M. M., & Hansen, D. R. (2005). <i>Cost Management</i>. Stanford: Thomson. 2. Study Material of CA Course (New) Intermediate Level 					
E-Resources: <ol style="list-style-type: none"> 1. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005291333529297audh-COST-ACCOUNTING.pdf 2. https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/ABC-Notes.pdf 					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	0	0	0	0	1
CO2	1	0	2	1	0	0	1	1	1
CO3	1	0	2	1	0	0	1	1	1
CO4	1	0	2	1	0	0	1	1	1
CO5	1	0	2	1	0	0	1	1	1
Total	5	1	10	4	0	0	4	4	5

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

RESEARCH METHODOLOGY

Course Code	Course Name	L	T	P	C
	RESEARCH METHODOLOGY	4	1	0	5
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

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

CO1: Cog (U): *Explain* the basic of research and *make use of* research process in social science research.

CO2: Cog (U): *Describe* the research design and sampling methods in research and *apply* it in research for framing the design and sample collection.

CO3: Cog (U): *Summarise* various methods of data collection in the research and *apply* in the field to collect the data.

CO4: Cog (Ap): *Apply* the tools and techniques in the data process and *analyse* the collected data by using appropriate techniques.

CO5: Cog (Ap): *Prepare* the research report by *make use of* report writing.

Syllabus

Unit	Content	Hours Allotted
I	Introduction to Research: Meaning of Research - Objectives of Research -Types of Research - Significance of Research - Research Process - Problem identification-Formulating the problem statement –Purpose of Review of Literature - Search Procedure and Sources of Literature - Identification of research gap- Formulation of objectives- Research Question – Investigation Question – Hypothesis – Qualities of a good Hypothesis – Null and Alternative Hypothesis.	12+3+0
II	Research and Sample Design: Research Design - Meaning – Need - Features – Types of Research Design - Census and Sample Survey -Need for Sampling -Steps in Developing a Sampling Plan -Characteristics of a Good Sample Design - Types of Sampling – Probability Sampling – Non probability Sampling.- Determining size of the Sample.	12+3+0
III	Collection and Processing of Data: Measurement in Research – Meaning, types and techniques of Scaling - Meaning and classification of data – Sources of Data - Collection of Primary data - (Observation - Interview - Questionnaires – Schedules) - Collection of Secondary Data- Data Processing Operations- Editing, coding, classifying and tabulation of data.	12+3+0
IV	Data Analysis: Application of Statistics in Research – Descriptive analysis- Inferential analysis- Concept of Independent & Dependent variables - Testing of Hypotheses(Parametric and Nonparametric test) –Types of Errors - Multivariate Analysis.	12+3+0
V	Interpretation and Report Writing: Meaning of Interpretation - Need and Technique of Interpretation - Precaution in Interpretation -Meaning and significance of Report Writing	12+3+0

	- Layout of the Research Report - Types of Reports -Precautions for Writing Research Reports - Footnotes - endnote - citations – Bibliography, Appendix.			
		Lecture	Tutorial	Total
		60	15	75
Text Books:				
1. Anusree, M., Mohapatra, S., & Sreejesh, S. 2014. Business Research Methods - An Applied Orientation. Springer International Publishing. New Delhi.				
2. Kothari, C. 2015. Research Methodology Methods and Techniques. New Delhi: New Age International (P) Limited, Publishers. New Delhi.				
3. Kumar, R. 2016. Research Methodology - A step-by Step Guide for Beginners SAGE Publications India Pvt Ltd., New Delhi.				
Reference Books:				
1. Creswell, J. 2015. Research Design Qualitative, Quantitative, and Mixed Methods Approaches. New Delhi: SAGE Publications India Pvt. Ltd.				
2. Neuman, W. 2014. Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited.				
3. Zikmund, W. G. 2013. Business Research Methods Cengage Learning India Private Limited. New Delhi				
4. Panneerselvam, R. 2015. Research Methodology: Prentice-Hall of India Private Limited. New Delhi				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	1	0	1	0	1	0
CO2	1	0	1	0	2	0	1	0	1
CO3	0	1	1	0	1	0	0	1	0
CO4	1	1	0	0	0	1	0	0	1
CO5	1	0	0	1	1	0	0	0	0
Total	4	3	2	2	4	2	1	2	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

Course Code	Course Name	L	T	P	C
	COMPUTERISED ACCOUNTING – TALLY	3	0	2	4
Prerequisites	Basics of Computer and Accounting	L	T	P	H
C:P:A	4.5:0.5:0	3	0	2	4

On the successful completion of this course students would able to

CO2: Cog (Ap): *Create* the company and alter the company data with backup.

CO3: Cog (Ap): *Create* the Master in tally and enter the data into the vouchers and ledgers.

C04: Cog (Ap): *Prepare* the payment, receipts, sales, purchase and contra vouchers.

C05: Cog (Ap): Prepare the financial statement of the company and generate day books and trial balance

Unit	Content	Hours Allotted						
I	Introduction to Tally: Introduction to Tally - Tally Screen - Accounts info Menu – Inventory Menu – Display Menu – Accounting concepts – Configure and Features settings.	9+0+6						
II	Creation of Company: Company Creation – Auto Selection of company, Select, Shut, Create and Alter Company – Split Company Data – Backup and Restore the Company Data.	9+0+6						
III	Creations of Masters: Accounts Information: Groups: Create, Display and Alter the Group under Single Group and Multiple Group. Ledger: Create, Display and Alter the Group under Single Group and Multiple Group. Inventory Information: Create, Display and Alter of Stock Groups – Stock Items – Units Measures.	9+0+6						
IV	Preparation of Vouchers: Preparation of a List of Vouchers - Receipts Vouchers - Payment Vouchers - Purchase Vouchers – Sales Vouchers - Contra Vouchers – Journal Vouchers - Debit Note - Credit Note -Memorandum Voucher. Inventory Vouchers.	9+0+6						
V	Preparation of Report: Balance Sheet – Profit and Loss – Stock Summary – Ratio analysis – Trial Balance – Day Book – Account Books – Statements of Accounts – Inventory Books – Statements of Inventory - Cash & funds Flow – Receipts and Payments.	9+0+6						
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> </thead> <tbody> <tr> <td>45</td><td>30</td><td>75</td></tr> </tbody> </table>	Lecture	Practical	Total	45	30	75
Lecture	Practical	Total						
45	30	75						

1. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT I)
2. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.(Units II, III,IV,V)

Books for Reference:

1. Vishnu P. Singh, (2010), Tally ERP 9, Computech Publications Ltd, New Delhi.
2. V. Srinivasavallaban, (2006), Computer Applications in Business, Sultan Chand and sons, Chennai.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	6	3	4

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

BANKING AND MICRO FINANCE

Course Code	Course Name	L	T	P	C
	BANKING AND MICRO FINANCE	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	3	0	2	5

Course Outcome (COs):

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

CO1: Cog (U): *Know* various forms of communication, communication barriers

CO2: Cog (U): *Comprehend* a variety of business correspondence and respond appropriately

CO3: Cog (U): *Communicate* in writing for various commercial purposes

CO4: Cog (Ap): *Make use of* appropriate grammatical constructions and vocabulary to communicate effectively

CO5: Cog (Ap): *Make use of* business language and presentation skills.

Syllabus:

Unit	Content	Hours Allotted
I	Basics of Lending: a. Secured and unsecured loans b. Different loan products of bank and micro finance c. Different types of collateral security d. Concepts of lending – Interest rate, LTV, EMI, etc. e. Regulatory authorities of bank and micro finance Different banking products – loans, deposits, accounts, etc. b. Deposit Products c. Credit Products d. Third Party Products, etc. Principles of lending various loans a. Types of Loans: Principles b. Credit Procedures, etc.	9+0+6
II	Basics of Micro Finance: a. Concept of Micro finance b. Importance of Micro finance c. Risks associated d. Assess the MSME segment and its contribution e. Self-help groups and their mission	9+0+6
III	Various government schemes for implementation by banks and micro finance companies a. Pradhan Mantri Jan Dhan Yojana b. Pradhan Mantri Mudra Yojana, etc. Soft skills for micro finance customers a. Formulation of Sales strategies according to population b. Generation and filtering of leads c. Communication process for getting appointment d. Objection handling e. Closure of call	9+0+6

IV	Regulations applicable for products and processes a. Banking Regulation Act, 1949 b. Payment and Settlement Systems Act, 2007 Provide on-going services & follow up for collections a. Post sale support and communication for relationship building b. Query handling techniques c. Process of servicing small transactions such as address change, addition, deletion of nominee, etc. d. Bucketing of NPA accounts as standard, substandard accounts, doubtful and loss accounts e. Types of defaulters f. Process of credit counselling g. Dos and don'ts of recovery as per IBA rules h. Legal aspects of recovery and repossession				9+0+6	
	Disburse loans a. Process of sanction of loans for different loans b. Process of disbursement for different loans c. Documentation involved d. Legal formalities and due diligence for disbursement process Cross selling of products to micro finance customers a. Concept of investment products – mutual funds, life insurance and general insurance b. Communication channels for cross sell of different products					9+0+6
		Lecture	Tutorial	Total		
		45	30	75		
Text books: 1. Inclusive Banking through Business Correspondence (IIBF)						
E-Resources: 1. https://www.bis.org/publ/bcbs175.pdf						

Table 1: Mapping of COs with POs

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

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

MUTUAL FUND

Course Code	Course Name	L	T	P	C
DSE3A	MUTUAL FUND	3	0	2	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:1:0	3	0	2	5

Course Outcome (COs):

On the successful completion of this course students would able to

C01: Cog (U): Explain the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats.

C02: Cog (U): *Explain* consumer rights and various standards for consumer protection in India:

C03: Cog (U): *Discuss* the consumer protection available under various laws

CO4: Cog (U): *Summarise* the role of industry regulators in consumer protection

CO5: Cog (U): *Explain* the various issues related to consumer affairs

Syllabus:

Unit	Content	Hours Allotted						
I	Concept, Structure and Constituents: Concept of mutual funds-Basic types of mutual funds-Advantages of mutual funds-Difference between mutual funds and bank deposits. Constituents and structure of a mutual fund-Mutual funds in the USA and elsewhere. Difference between a mutual fund and a commercial bank	9+0+6						
II	Various types of Mutual Fund products and portfolio: Basic classification of mutual funds-Such other products similar to mutual funds. Equity portfolio - Types of risks and returns that different asset classes offer - Equity share - The value of equity shares - Three types of equity shares - Equity research- Valuation - Passive and active portfolio management - Portfolio strategies	9+0+6						
III	Accounting and valuation of Mutual Funds: NAV and its importance - Calculating net asset value - Valuing the assets of the mutual fund - The financial statements that are prepared by the mutual fund - The accounting principles followed by the mutual funds	9+0+6						
IV	Prospectus and Annual Reports of Mutual Fund: Meaning and importance of mutual fund prospectus - The contents of a mutual fund prospectus Shareholder expense - Investment profile - Statement of assets and liabilities - Statement of operations. Statement of changes in net assets	9+0+6						
V	Evaluation of performance of mutual funds: Measuring fund performance - Measuring return - Measuring risk - Risk-adjusted return - Comparing fund performance with a reference - Various standardized performance systems - Limitations of performance measurement and evaluation.	9+0+6						
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>45</td><td>30</td><td>75</td></tr> </tbody> </table>	Lecture	Tutorial	Total	45	30	75
Lecture	Tutorial	Total						
45	30	75						

Text Books

1. Sankaran, S. (2019) *Indian Mutual Fund Handbook*. New Delhi: Vision Books.

Reference books:

1. NISM series V-A Mutual funds distributors certification.

E-Resources:

1. <https://www.ysk-books.com/en/show/book/mutual-funds-for-dummiespdf>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	1	1	1	0	1	1	1
CO2	2	0	1	1	0	0	0	0	0
CO3	2	2	2	1	0	0	0	0	1
CO4	2	1	1	0	0	0	0	0	0
CO5	2	1	1	2	0	0	1	0	1
Total	9	4	6	5	1	0	2	1	3

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

CONSUMER AFFAIRS

Course Code	Course Name	L	T	P	C
	CONSUMER AFFAIRS	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:1:0	3	1	0	4

Course Outcome (COs):

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

CO1: Cog (U): *Explain* the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats.

CO2: Cog (U): *Explain* consumer rights and various standards for consumer protection in India;

CO3: Cog (U): *Discuss* the consumer protection available under various laws

CO4: Cog (U): *Summarise* the role of industry regulators in consumer protection

CO5: Cog (U): *Explain* the various issues related to consumer affairs

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal. Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging and relevant laws, Legal Metrology.	9+3+0
II	Consumer Protection in India Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice. Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.	9+3+0
III	Consumer Protection Law Organisational set-up under the Consumer Protection Act 2019: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commission, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law. Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious	9+3+0

	complaints; Offences and penalties. Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.							
IV	Role of Industry Regulators in Consumer Protection <ol style="list-style-type: none"> Banking: RBI and Banking Ombudsman Insurance: IRDA and Insurance Ombudsman Telecommunication: TRAI Food Products: FSSAI Electricity Supply: Electricity Regulatory Commission Real Estate Regulatory Authority 	9+3+0						
V	Contemporary Issues in Consumer Affairs Evolution of Consumer Movement in India, Formation of consumer organisations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.	9+3+0						
	Practical Exercises: Learners are required to: <ol style="list-style-type: none"> Analyse leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices. 							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>15</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	45	15	60
Lecture	Tutorial	Total						
45	15	60						
Text Books <ol style="list-style-type: none"> Kapoor, S. (2019). Consumer Affairs and Customer Care. Delhi: Galgotia Publishing Company. Ganesan, G., & Sumathy, M. (2012). Globalisation and Consumerism: Issues and Challenges. New Delhi: Regal Publications 								
Reference books: <ol style="list-style-type: none"> Misra, S. & Chadah, S. (2012). Consumer Protection in India: Issues and Concerns. New Delhi: Indian Institute of Public Administration. 								
E-Resources: <ol style="list-style-type: none"> https://onlinecourses.swayam2.ac.in/nou22_lw01/preview 								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	0	1	1	1	0	1
CO2	2	1	0	0	1	0	1	0	1
CO3	2	1	0	0	1	1	1	0	1
CO4	2	1	0	0	0	0	1	0	1
CO5	2	1	0	0	0	0	1	0	1
Total	10	6	0	0	3	2	5	0	5

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

BUSINESS TAX PROCEDURES AND MANAGEMENT

Course Code	Course Name	L	T	P	C
DSE3B	BUSINESS TAX PROCEDURES AND MANAGEMENT	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:1:0	3	1	0	4

Course Outcome (COs):

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

CO1: Cog (Ap): Apply different provisions of the IT Act with reference to Clubbing of Income, Set-off and carry forward of losses..

CO2: Cog (Ap): Compute of income of a firm an assessment of parties of firm.

CO3: Cog (AP): Interpret prevailing tax system for LLPs, Cooperative Societies, and Associations of persons

CO4: Cog (AP): Compute advance payment of tax and TDS;

CO5: Cog (U): Explain Information Technology and Tax administration

Syllabus:

Unit	Content	Hours Allotted
I	Basic Aspects of Tax Planning and Tax Management: Meaning of tax planning, Concept of tax avoidance, tax evasion and tax management, Tax planning with reference to setting up of a new business, financial management decision, specific decisions like own or lease and purchase or installment scheme etc., Clubbing of Income, Set-off and carry forward of losses.	9+3+0
II	Assessment of Firms Including LLP and Association of Persons: Meaning of partnership firm, scheme of taxation Partnership firms, conditions governing partnership firms' u/s 184 and 40 (b), Computation of income of a firm an assessment of parties of firm.	9+3+0
III	Assessments of Companies, Cooperative Societies, and Trusts: Meaning and definition of company cooperative society and Trust, Taxable income and tax liability, Minimum alternative tax under, provision of section 11.	9+3+0
IV	Various aspects related to Tax Deduction at Source Returns and Refund of Income Tax Concepts of TDS/TCS, Return of Income, Advance Payment of Income Tax, Methods of payment of taxes, Forms of returns and refund of tax, Types of Assessments, appeals and revisions, Provision governing Interest and penalties, Concept of Transfer pricing.	9+3+0
V	Information Technology and Tax Administration Information Technology and Tax administration; Income Tax authorities; PAN (Permanent Account Number), TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).	9+3+0
	Practical Exercises: The learners are required to:	

	1. Prepare draft format of PAN Card, TAN of Companies, Cooperative Societies, and Trust. 2. Fill the manual and online forms of ITR – 5, 6, & 7; 3. Prepare flow chart of appeal procedure.				
		Lecture	Tutorial	Total	
		45	15	60	
Text Books 1. Singhania, V. K., &Singhania, M. (Recent Edition). Student’s Guide to Income Tax Including GST. New Delhi: Taxmann P Publication. 2. Singhania, V. K., &Singhania, K. ((Recent Edition).). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.					
Reference books: 1. Ahuja, G., & Gupta, R. ((Recent Edition).). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.					
E-Resources: 1. https://onlinecourses.swayam2.ac.in/ugc19_hs24/preview					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	0	0	0	1
CO2	2	2	1	0	2	1	1	0	1
CO3	2	2	1	0	2	1	1	0	1
CO4	2	2	1	1	1	1	1	0	1
CO5	2	2	1	1	1	2	1	0	1
Total	10	10	5	3	7	5	4	0	5

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

HUMAN RESOURCE MANAGEMENT

Course Code	Course Name	L	T	P	C
DSE3C	HUMAN RESOURCE MANAGEMENT	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:1:0	3	1	0	4

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (U): *Describe* necessary skills to prepare an HR policy to enable the employees attain work life balance.

CO2: Cog (U): *Summarize* the human resource plan, report on job analysis in an organization.

CO3: Cog (U): *Explain* the use of different kinds of training and development strategies in real life scenarios.

CO4: Cog (U): *Identify* incentive schemes and compensation for different job roles in an organisation.

CO5: Cog (U): *Explain* HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Human Resource Management: Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.	9+3+0
II	Acquisition of Human Resource: Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.	9+3+0
III	Training and Development Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing.	9+3+0
IV	Performance Appraisal and Compensation Management Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.	9+3+0

V	Maintenance of employees and Emerging Horizons of HRM Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.	9+3+0						
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis. 2. Draft an HR policy to combat work life issues assuming themselves as an HR manager. 3. Conduct job analysis for any two positions in a select organisation and present the report of the same 4. Design an induction programme and perform role-play for select organisations. 5. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios. 6. Draft incentive schemes for different job roles in their organisation. 7. Draft a policy on grievance redressal to be implemented in a select organisation. 8. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation. 							
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>15</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	45	15	60	
Lecture	Tutorial	Total						
45	15	60						
Text Books <ol style="list-style-type: none"> 1. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons. 2. Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley. 								
Reference books: <ol style="list-style-type: none"> 1. Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education. 2. Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books 								
E-Resources: <ol style="list-style-type: none"> 1. https://open.lib.umn.edu/humanresourcemanagement/ 								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	0	0	0	0	1	1
CO2	1	0	1	0	0	0	1	1	1
CO3	2	0	1	1	2	0	1	1	1
CO4	1	0	2	0	0	1	0	1	1
CO5	1	0	1	1	1	1	2	1	0
Total	6	1	6	2	3	2	4	5	4

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

SEMESTER – VI
MANAGEMENT ACCOUNTING

Course Code	Course Name	L	T	P	C
	MANAGEMENT ACCOUNTING	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Ap): *Apply* financial ratios and interpret financial statement.

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

CO3: Cog (Ap): *Prepare* various functional budgets

CO4: Cog (Ap): *Solve* short run decision making problems applying marginal costing and Break-Even technique.

CO5: Cog (Ap): *Compute* standard costs and prepare variance report

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Management Accounting Meaning - Objectives and Scope of management accounting - Difference between financial accounting - cost accounting and management accounting. Financial Statement Analysis And Interpretation – Techniques - Ratio analysis - Classification of ratios.	12+3+0
II	Cash Flow Statement Cash flow statement-advantages and limitations; preparation of cash flow statement (AS 3) – Operating, Investing and Financing activities.	12+3+0
III	Budget and Budgetary Control Concept of budget-different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation.	12+3+0
IV	Marginal Costing Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - margin of safety. Meaning and importance of Limiting / Key factor in budgeting; Decision making based on Marginal Cost Analysis - Make or Buy decision	12+3+0
V	Standard Costing Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	12+3+0

	Problem – 80%; Theory – 20%			
		Lecture	Tutorial	Total
		60	15	75
Text Book 1. T.S.Reddy& Y. Hariprasad Reddy. Management Accounting -Recent edition, Marghan Publications, Chennai.				
Reference books: 1. Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. 2. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Tata McGraw Hill Education. 3. Singh, S. K., & Gupta, L. (2010). Management Accounting–Theory and Practice. New Delhi: Pinnacle Publishing House. 4. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.				
E-Resources: 1. https://onlinecourses.nptel.ac.in/noc22_mg65/preview 2. https://www.academia.edu/27871831/MANAGEMENT_ACCOUNTING_STUDY_NOTES				

Table 1: Mapping of COs with POs

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

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

BANKING THEORY LAW AND PRACTICE

Course Code	Course Name	L	T	P	C
	BANKING THEORY LAW AND PRACTICE	3	1	0	4
Prerequisites	NIL	L	T	SS	H
C:P:A	4:1:0	3	1	0	4

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Outline* the role of RBI and Indian Banking System.

CO2: Cog (U): *Compare and contrast* the practices of Traditional and Modern Banking Services

CO3: Cog (U): *Familiarize* the students with adoption of e-banking

CO4: Cog (U): *Demonstrate* the customer relationship practices of banks

CO5: Cog (U): *Illustrate* and categorize the use of Banking instruments

Syllabus:

Unit	Content	Hours Allotted
I	Banking Meaning- Structure of Banks in India-Different types of Banks in India-Nationalization of Banks for Implementing Govt. Policies - Reserve Bank of India (Central Bank)- Its Functions Commercial Bank- Its Functions- Clearing Houses-Creation of Credit-New Banking initiatives taken by Govt. for Universal Banking – Merchant Banking-Meaning and functions.	9+3+0
II	Communication Networks in Banking system - Automated Clearing Systems -Clearing House Inter – bank Payment System (CHIPS) - Electronic Fund Management, Electronic Clearing System (ECS) – Important aspects / features, Real Time Gross Settlement (RTGS) - National Electronic Funds Transfer (NEFT) - Indian Financial System Code (IFSC) - Automated Teller Machines (ATMs)-Internet Banking – Core Banking Solutions (CBS) -Computerization of Clearing of Cheques. E-Banking - mobile Banking – smart Cards - types –Financial Applications of Smart Cards.	9+3+0
III	Opening of an Account, Types of Deposit Account - Types of Customers (Individuals, Firms, Trustand Companies) – Customer Grievances, Customer Redressal - Ombudsman.	9+3+0
IV	Negotiable instruments: Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of collecting banker.	9+3+0
V	Bank Lending - Bank Lending Principles - Forms of lending - Loan evaluation process - Securities of lending - Factors influencing Bank lending - Negotiable Instruments - Meaning - Characteristics – Types - Crossing - Definition - Objectives - Crossing and negotiability - Consequences of crossing.	9+3+0

		Lecture	Tutorial	Total	
		45	15	60	
Text Book					
1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan ChandCo.					
2. Banking and Financial Systems – B. Santhanam(MarghamPublishers)					
3. Banking Law Theory and Practice – S.N. Maheswari – KalyaniPublications					
Reference books:					
1. Indian Banking – Parameswaran – S. Chand andCo.					
2. Banking Law Theory and Practice –Tanon					
E-Resources:					
1. https://books.google.co.in/books?isbn=0471292192					
2. https://books.google.co.in/books?isbn=1904727891					
3. https://books.google.co.in/books?isbn=8131752666					

Table 1: Mapping of COs with POs

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

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

GOOD GOVERNANCE

Course Code	Course Name	L	T	P	C
	GOOD GOVERNANCE	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	3	1	0	4

Course Outcome (COs):

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

CO1: Cog (U): *Discuss* Participate in public forum to share their ideas and suggestions on Governance and Policy-making

CO2: Cog (U): *Identify* Good Governance: Issues and Challenges in India

CO3: Cog (Ap): *Analyse* the significance of GeM for buyers and sellers and Interpret the key learning from the case studies on Insider Trading

CO4: Cog (Ap): *Present* report on significance of E-Governance in Education Sector and Analyse and interpret case studies on role of ICT in Governance

CO5: Cog (Ap): *Prepare* an appraisal report about the functioning of institutions like: educational institutions, health care centers, public utility, local self-government- Panchayati Raj Institutions, Anganawadi, etc

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Participation of the public in the development process of the nation. Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta, Election Commission, Minimum Government Maximum Governance.	9+3+0
II	Good Governance: Issues and Challenges in India Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder's Activism.	9+3+0
III	ICT in Governance: Concept and Significance	9+3+0

	From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model - E-Governance Maturity Model - E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.	
IV	ICT Reforms in Governance ICT Reforms in Governance: Building a Congenial Environment, Identification of ICT Projects and Prioritization, Business Process Reengineering (BPR), Capacity building and Creating Awareness, Developing Technological Solutions, Change Management, Administrative Culture, Monitoring and Evaluation, Institutional Framework for Coordination and Sharing of Resources/Information, Knowledge Management.	9+3+0
V	Good Governance Initiatives by Government & Field Exposure Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus – Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services - Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.	9+3+0
	Practical Exercises: The learners are required to: 1. Visit the link https://secure.mygov.in/group-issue/mygov-idea-box/ , create profile on the website, and participate in sharing ideas and suggestions on any subject of Governance and Policy-making therein. 2. File an application for RTI online; 3. Visit the website of GeM and analyse its significance for buyers, sellers, key features and make presentation in the class. link: https://www.india.gov.in/spotlight/government-e-marketplace-procurement-made-smart#tab=tab-1 4. Identify cases on Insider Trading in the past and present report. 5. Visit the website on E-Governance (http://vikaspedia.in/education/childrens-corner) and present a report on its usefulness in education sector. 6. Learners are required to analyse the following case studies, prepare, and present a report of their key learnings: a. ICT-Enabled Administration of Commercial Taxes, Andhra Pradesh (available at http://nisg.org/files/documents/UP1418302863.pdf) b. ICT Tools for Education K-YAN - West Bengal (available at http://nisg.org/files/documents/UP1418304500.pdf) 7. Visit an Anganawadi (Child carecenter); interact with the stakeholders; make an appraisal about the functioning of the institution; and document; 8. Visit a Primary/Middle/High School; interact with the stakeholders; make an appraisal about the functioning of the institution; and document; 9. Visit a Primary Health Centre/ Sub Centre/Clinic; interact with the stakeholders; make an appraisal about the functioning of the institution; and document;	

	10. Visit a Public Distribution System Centre/Outlet; interact with the stakeholders; make an appraisal about the functioning of the center/outlet; and document; 11. Visit a SHG/Youth Club/Co-operative Society/Community Based Organisation; interact with the stakeholders; make a preliminary appraisal about the functioning of the institution; and document; 12. Visit a Non-Government Organisation/Development Organisation; interact with the key functionaries; make an appraisal about the functioning of the organisation; and present the report.				
		Lecture	Tutorial	Total	
		45	15	60	
Text books: 1. Adair, J. (2009). <i>Inspiring Leadership</i> . New Delhi: Viva Books Pvt. Limited. 2. Goel, S. L. (2007). <i>Good Governance – An Integral Approach</i> . New Delhi: Deep and Deep Publications Private Limited.					
Reference Book: 1. Bhatnagar, S. (2009). <i>Unlocking E-Government Potential – Concepts, Cases and Practical Insights</i> . New Delhi: Sage Publications India Pvt. Ltd. 2. Chakrabarty, B., & Bhattacharya, M. (2008). <i>The Governance Discourse</i> . New Delhi: OUP India.					
E-Resources:					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	0	1	2	0	0	0	1
CO2	1	1	0	1	1	0	1	0	1
CO3	1	0	0	0	0	0	2	1	1
CO4	1	0	0	0	1	1	2	1	1
CO5	0	1	0	0	0	1	1	1	1
Total	4	4	0	2	4	2	6	3	5

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

ADVERTISING AND PERSONAL SELLING

Course Code	Course Name	L	T	P	C
DSE4C	ADVERTISING AND PERSONAL SELLING	3	1	0	4
Prerequisites	NIL	L	T	SS	H
C:P:A	3:1:0	3	1	0	4

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Describe* communication objectives behind advertising and promotions.

CO2: Cog (U): *Explain* the various advertising and media elements in the advertising decisions

CO3: Cog (U): *Summarize* the ethical and legal issues of advertising

CO4: Cog (U): *Discuss* the importance and role of personal selling

CO5: Cog (U): *Explain* the process of personal selling.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Advertising Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection-basis; Methods of setting of Advertising Budget.	9+3+0
II	Advertising: Message and Media Decisions Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.	9+3+0
III	Advertising Effectiveness and Institutional Framework Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Posttesting Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).	9+3+0
IV	Introduction to Personal Selling Concept of Personal Selling and Salesmanship; Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling.	9+3+0
V	Personal Selling Process	9+3+0

	Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.				
	Practical Exercises: The learners are required to: 1. Perform a content analysis of various advertising campaigns to: a. Identify objective of an advertisement forming part of an advertising campaign. b. Find out the target audience of a campaign. c. Prepare a report on various media options used in a campaign. d. Prepare a report on message strategy and copy elements used in the campaign. 2. Identify various CRM tools used by the sales people in the context of a given selling situation.				
		Lecture	Tutorial	Total	
		45	15	60	
Text Books 1. Sharma, K. (2018). Advertising: Planning and Decision Making. New Delhi: Taxmann Publication.					
Reference books: 1. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGrawHill Education. 2. Futrell, C. (2013). Fundamentals of Selling. New York: McGraw Hill Education					
E-Resources: 1. https://onlinecourses.nptel.ac.in/noc20_mg13/preview					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	0	0	1	2	2	2	1
CO2	1	0	0	0	1	1	1	1	1
CO3	1	0	1	0	1	1	2	2	1
CO4	1	0	0	0	0	2	2	2	1
CO5	0	0	0	0	0	2	2	2	1
Total	5	0	1	0	3	8	9	9	5

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

PROJECT REPORT

Course Code	Course Name	L	T	P	C
	PROJECT REPORT	4	1	0	5
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	1	0	9

Course Outcomes:

After completion of the course, the learners will be able to:

CO1: *Identify* problems and use contemporary commerce and business technology to solve them efficiently.

CO2: *Survey* recent solutions proposed and outline the objectives and methods.

CO3: *Explain* the project ideas, findings and demonstrate the same in a team.

CO4: *Identify, Estimate, Track and cost* the human and physical resources required, and make plans to obtain the necessary resources.

CO5: *Conclude, compare, report and present* the solution proposed and the results obtained.

CYBER SECURITY

Course Code	Course Name	L	T	P	C
	Cyber Security	1	0	0	1
Prerequisites	Nil	L	T	P	H
C:P:A	3:0:0	1	0	0	2

Course Objectives:

After the completion of the course, students will be able to

CO1: Cog (U): *Understand* the fundamentals of Cyber Security and the technologies.

CO2: Cog (U): *Understand* the organizational structure of Cyber security.

CO3: Cog (U): *Understand* the Cyber Security policy development.

CO4: Cog (U): *Understand* the Indian IT act and the initiatives.

CO5: Cog (U): *Understand* and Apply the Cyber security practices.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction	3
	Cyber Security – Cyber Security policy – Domain of Cyber Security Policy – Laws and Regulations – Enterprise Policy – Technology Operations – Technology Configuration - Strategy Versus Policy – Cyber Security Evolution – Productivity – Internet – E commerce – Counter Measures – Challenges	
II	Cyber Security Objectives And Guidance	3
	Cyber Security Metrics – Security Management Goals – Counting Vulnerabilities – Security Frameworks – E Commerce Systems – Industrial Control Systems – Personal Mobile Devices – Security Policy Objectives – Guidance for Decision Makers – Tone at the Top – Policy as a Project– Cyber Security Management – Arriving at Goals – Cyber Security Documentation – The Catalog Approach – Catalog Format – Cyber Security Policy Taxonomy.	
III	Cyber Security Policy Catalog	3
	Cyber Governance Issues – Net Neutrality – Internet Names and Numbers – Copyright and Trademarks – Email and Messaging - Cyber User Issues - Malvertising - Impersonation –Appropriate Use – Cyber Crime – Geo location – Privacy - Cyber Conflict Issues – Intellectual	

	property Theft – Cyber Espionage – Cyber Sabotage – Cyber Welfare-Computer Forensics – Steganography				
IV	Cyber Security Initiatives And IT Act	3			
	Counter Cyber Security Initiatives in India, Cyber Security Excercise, Cyber Security Incident Handling, Cyber Security Assurance, IT Act, Hackers – Attacker - Counter measures, Web Application Security, Digital Infrastructure Security, and Defensive Programming. Traditional Problems Associated with Computer Crime, Introduction to Incident Response.				
V	Security Practices	3			
	Guidelines to choose web browsers, Securing web browser ,Antivirus ,Email security, Guidelines for setting up a Secure password ,Two-steps authentication ,Password Manager ,Wi-Fi Security ,Guidelines for social media security ,Tips and best practices for safer Social Networking. Basic Security for Windows, User Account Password Introduction to mobile Smartphone Security ,Android Security ,IOS Security Online Banking Security ,Mobile Banking Security ,Security of Debit and Credit Card ,UPI Security of Micro ATMs e-wallet Security Guidelines Security Guidelines for Point of Sales(POS)				
		L	T	P	Total
		15	0	0	15
REFERENCE BOOKS					
1. Jennifer L. Bayuk, J. Healey, P. Rohmeyer, Marcus Sachs , Jeffrey Schmidt, Joseph Weiss “Cyber Security Policy Guidebook” John Wiley & Sons 2012.					
2. Rick Howard “Cyber Security Essentials” Auerbach Publications 2011.					
3. Cyber Laws & Information Technology, Jothi Rathan,Vijay Rathan, Bhrath Pubishers,7 th Edition January 2019.					
4. Modern Cyber security Practices by Pascal Ackerman, BPB Publications,2020					
5. Dan Shoemaker Cyber security The Essential Body Of Knowledge, 1st ed. Cengage Learning 2011					
6. Rhodes-Ousley, Mark, “Information Security: The Complete Reference”, Second Edition, McGraw-Hill, 2013.					
E-REFERENCES					
1. https://www.coursera.org/specializations/cyber-security					
2. http://professional.mit.edu/programs/short-programs/applied-cybersecurity					
3. https://us.norton.com/internetsecurity-how-to-cyber-security-best-practices-for-employees.html					
4. https://www.meity.gov.in/content/cyber-laws					

Mapping of CO with PO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO 1	1	0	0	0	3	3	0	0	0
CO 2	0	0	0	0	3	0	0	0	0
CO 3	0	0	0	0	3	0	0	0	0
CO 4	0	0	0	0	3	0	0	0	0
CO 5	0	0	0	0	2	0	1	0	0
Total	1	0	0	0	14	3	1	0	0
Scaled Value									

0- No Relation,

1- Low Relation

2-Medium Relation,

3-High Relation.

