

**ROYAL SCHOOL OF COMMERCE**

**(RSC)**

**Learning Outcome Based Curriculum Framework**

**(LOCF)**

**For Undergraduate Programme**

**B.COM (Bachelor of Commerce)**

**2022-2025**

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**PREAMBLE**

The Assam Royal Global University, since its establishment in 2017, envisions all its programmes in the spirit of its vision to offer nationally and internationally integrated opportunities to create global citizens. For this the University aims to achieve academic excellence through innovatively designed, research intensive and industry-oriented curriculum framework embedding ethical, cultural and constitutional values and scientific temperament.

The vision of National Education Policy 2020 aims at building an education system rooted in Indian ethos that contributes directly to transforming India, that is Bharat, sustainably into an equitable and vibrant knowledge society, by providing high-quality education to all, and thereby making India a global knowledge superpower.

Keeping in view the vision of the University which is aligned to the vision of National Education Policy 2020, a Learning Outcome Based Curriculum Framework based on Choice Based Credit System has been prepared for its undergraduate programmes (B.A., B.Sc. and B.Com) and it is decided to implement it from the academic year 2022-23.

Based on the framework provided by the University Royal School of Commerce prepared the syllabus for B.Com programme keeping in mind the role of higher education in shaping the students to become a creditable citizen of New Bharat.

**INTRODUCTION TO THE PROGRAMME**

B.Com. (Hons.) programme of the Assam Royal Global University is devised to enable and empower students to acquire knowledge, skills and abilities to blend the contemporary realities concerning the business domain. This programme provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition in the light of sustainable growth. It aims at infusing conceptual understanding to equip students to deal with business realities of today and groom them to drive and face the future challenges. The exposure of the students to the world of technology and digitization in the relevant field is also encouraged as envisaged by the scholars and policymakers. This programme is designed to foster and cultivate entrepreneurial mindset and skills besides inculcating ethical, cultural and constitutional vales.

**LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK (LOCF) IN B.COM. (HONS.) PROGRAMME**

B.Com (Hons.) Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of B.Com.(Hons.)degree provides a carefully selected subject combination of accounting, finance, management, marketing, economics, tax, business laws etc. The programme provides a comprehensive knowledge and helps learners in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment. With the objective of Holistic Education, the students will get a first-hand exposure of working in the real world and develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today’s business. This programme will also enable the learners to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.

**Nature and Extent of B.Com. (Hons.)Programme:** The courses of this programme have been designed to facilitate the understanding of the issues interrelated with the business world and the economy as well. The focus is directed towards understanding various systems, policy framework and strategies which would enrich the intellect in administering the rapid changes in the national and international business environment. These include understanding of the economic and financial systems, regulatory framework, accounting statements and reports, marketing challenges, management of business organisation etc.

**Aims of the Programme:**

This programme primarily aims:

* To deliver student-centric, interactive and outcome-oriented knowledge and wisdom;
* To develop human resource to act as think-tank in nation-building endeavour;
* To develop ethically conscious business philosophers to propagate social responsibility;
* To develop entrepreneurial education/skills;
* To develop ready to be employed business professionals;
* To develop business scientist, researchers and consultants;
* To develop teachers with core business competencies;
* To develop holistic managers with interdisciplinary knowledge and
* To create a citizen of Naba-Bharat with a global outlook.

**GRADUATE ATTRIBUTES IN B.COM. (HONS.)**

After completing this programme (under LOCF CBCS), the students will be able to prepare a progressive mindset by developing following attributes, qualities and skills:

**GA 1: Disciplinary Knowledge**: The curriculum planning of B.Com. (Hons.) programme envisages the students demonstrating comprehensive knowledge and understanding of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc. This will enable the students to put into practice the modern ways and means of dealing with the rapidly changing aspects in the dynamic business world overcome the resistances.

**GA 2: Critical Thinking**: The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem solving approach. Exposure to contemporary pedagogy will enhance their understanding of real life situations by means of case-studies. This will polish their ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Businessand critically evaluate and solve complex problems. The content is organised in such a way that the students would be able to examine and evaluate from diverse perspectives and recommend personalised solutions based on their own sensibilities.

**GA 3: Communication Skills**: The pedagogy used in the programme will enable the students to communicate long standing unsolved problems in commerce and also show the importance of commerce as precursor to various market developments since the beginning of the civilization.

**GA 4: Cooperation/ Team Work**: The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

**GA 5: Research Related Skills**: The curriculum of this programme will infuse the skill set and capability for providing an insight of research in Commerce and interdisciplinary areas and to facilitate those who aspire for pursuing research. They will further be able to identify the developments in various branches of Commerce and Business. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective.

**GA 6: Moral and Ethical Awareness**: This programme will involve training the students to screen for unethical behaviour, falsification, and manipulation of information which is a bottleneck for character building. It will also enable them to manage self and various social systems making them responsible citizens in their conduct and business practices.

**GA 7: Lifelong Learning**: The curriculum helps the students to strive for developing an attitude of life-long learning and instil the ability to understand the complexities of the business world by broadening their horizons and making them inquisitive to raise concern and act accordingly. It will also equip them with a better understanding of the dynamic world through practices of banking and investment management for personal development and professional development.

**GA 8: Information and Communication Technology (ICT) digital literacy:** This course will equip the students with the use technological aids for learning like computerised accounting system, computer applications etc. which is a necessity in this era of digitization. They will be capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes. Components related to technological changes are incorporated at the slightest opportunity which will foster digital literacy.

**GA 9: Problem solving:** The programme inculcates the ability of the students to solve problems associated with the various business situations and real life situations like opening a bank account or operations involving internet banking. It harnesses their capabilities to prepare the documents of insurance claim and make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency. The approach to problem solving will enhance their analytical skills and enable them to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

**GA 10: Self-directed Learning:** This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It helps them to gain perspective from various dimensionsand build thecapability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

**QUALIFICATION DESCRIPTORS FOR GRADUATES B.COM. (HONS.)**

Commerce covers a wide array of disciplines whereby different aspects are considered having an impact on the business world. The learning experiences and assessment procedures thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. The qualification descriptors for a B.Com. (Hons) programme include the following:

* Demonstration of inherent and coherent knowledge and deeper understanding of business world and its application in real world.
* Providing strong academic foundation to with a better understanding of the various concepts and theories and its impact on the economy from various perspectives.
* Exhibition of educational skills in areas of Marketing, Finance, Accounting, Tax, Economics, and several other branches of Commerce that includes Investment, Insurance, and Banking;
* Adoption of skill based learning which includes communication skills, organizing skills, and analytical skills required to manage complete business situation as well as life situations;
* Application of knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and collate the required information from possible range of sources and try to analyze and assess these problems using appropriate methodologies.
* Apply one’s disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyze problems and issues and solve complex problems with well-defined solutions and thereby facilitating research pursuits
* Instillation of a good value systems leading to high ethical and moral conduct in society at large.

## **PROGRAMME OUTCOMES FOR B.COM (HONS.)**

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term ‘programme’ refers to the entire scheme of study followed by students leading to B.Com (Hons) qualification.

ProgrammelearningoutcomesforB.Com (Hons.) includes various subject specific skills, generic skills, ability enhancement skills, value addition for lifelong learning etc. The programme aims to instil creativity, critical thinking, power of scientific reasoning, ethical and constitutional values while imparting class room and field based teaching. The programme learningoutcomesofB.Com (Hons) also to enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution.

1. Com (Hons) Degree results in giving comprehensive knowledge of Accounting, Finance, Management, Marketing, Business and Corporate Law, Economics, Tax including various practical based courses enhancing skill in accounting software, digital marketing etc.

**PO 1: Knowledge of Commerce**

* Ability to attain knowledge and understanding of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc

**PO 2: Critical Thinking**

* Ability to attain exposure to contemporary pedagogy which will enhance their understanding of real life situations by means of case-studies.
* Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business and critically evaluate and solve complex problems.

**PO 3: Communication skills**

* Ability to communicate long standing unsolved problems in commerce.
* Ability to listen to and read carefully various viewpoints and engage with them.
* Ability to use critical concepts and categories with clarity.
* Ability to lead group discussions.
* Ability to retain, build and transfer critical reading skills

**PO 4: Cooperation/ Team Work**

* Ability to inculcate teamwork, cooperation and solidarity which can be seen as a vision of the current business world full of competition.
* Ability to successfully complete projects within stipulated time.

**PO 5: Research-Related Skills**

* Ability to identify research gaps, formulate research questions and ascertain relevant sources to find substantive explanations.
* Ability to identify the developments in various branches of Commerce and Business

**PO 6: Moral and Ethical Awareness**

* + - Ability to interrogate one’s own ethical values, and to be aware of ethical issues.
* Ability to manage self and various social systems making them responsible citizens in their conduct and business practices.

**PO 7: Lifelong Learning**

* Ability to understand the complexities of the business world by broadening their horizons and making them inquisitive to raise concern and act accordingly
* Ability to attain a better understanding of the dynamic world through practices of banking and investment management for personal and professional development.

**PO 8: Information and Communication Technology (ICT) digital Literacy**

* Ability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes
* Ability to use technological aids for learning like computerised accounting system, computer applications etc.

**PO 9: Problem Solving**

* Ability to solve problems associated with the various business situations and real life situations like opening a bank account or operations involving internet banking.
* Ability to enhance analytical skills and enable to comprehend solution to sustain problems originating in the diverse management areas.

**PO 10: Self- directed learning**

* Ability to gain perspective from various dimensionsand build thecapability to work independently in diverse projects of Commerce and Business.

**Assessment Methods**

|  |  |
| --- | --- |
| **Methods** | **Weightage** |
| Semester End Examination | 70% |
| Internal Assessment | 30% |
| **Total** | **100%** |

Internal assessment is based on – Mid-semester Examination, Class test, Assignment, Project, Viva-voce, attendance of the student, seminar, group discussion, field work, display etc.

**THEORY**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Component of Evaluation** | **Marks** | **Frequency** | **Code** | **Weightage (%)** |
| **A** | **Continuous Evaluation** |  |  |  |  |
| i | Analysis/Class test | Combination of any three from (i) to (v) with 5 marks each | 1-3 | C | 25% |
| ii | Home Assignment | 1-3 | H |
| iii | Project | 1 | P |
| iv | Seminar | 1-2 | S |
| v | Viva-Voce/Presentation | 1-2 | V |
| vi | MSE | MSE shall be of 10 marks | 1-3 | Q/CT |
| vii | Attendance | Attendance shall be of 5 marks | 100% | A | 5% |
| B | Semester End Examination |  | 1 | SEE | 70% |
|  | Project |  |  |  | **100%** |

**PRACTICAL**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Component of Evaluation** | **Marks** | **Frequency** | **Code** | **Weightage (%)** |
| **A** | **Continuous Evaluation** |  |  |  |  |
| i | Analysis/Class Test | Combination of any three from (i) to (v) with 5 marks each | 1-3 | C | 25% |
| ii | Home Assignment | 1-3 | H |
| iii | Project | 1 | P |
| iv | Seminar | 1-2 | S |
| v | Viva-Voce/Presentation | 1-2 | V |
| vi | MSE | MSE shall be of 10 marks | 1-3 | Q/CT |
| vii | Attendance | Attendance shall be of 5 marks | 100% | A | 5% |
| B | Semester End Examination |  | 1 | SEE | 70% |
|  | Project |  |  |  | **100%** |

**ABBREVIATIONS**

1. Cr.= Credit
2. Core=Core Courses under a Discipline
3. DSE=Discipline Specific Elective
4. SEC=Skill Enhancement Course
5. VAC= Value Addition Course
6. AECC=Ability Enhancement Compulsory Course
7. GEC=Generic Elective Course

**DEFINITIONS**

**Academic credit**–An academic credit is a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture/tutorial) or two hours of practical work/field work per week.

**Courses of study** – Courses of study indicate pursuance of study in a particular discipline / programme. Disciplines/Programmes shall offer Core Courses (Core), Discipline Specific Electives (DSE), Skill Enhancement Courses (SEC).Value Addition Courses (VAC), Generic Elective Courses (GEC) and Ability Enhancement Compulsory Courses (AECCs).

**Core Course (Core):** Core Course is a subject of study, which should be pursued by a student as a mandatory requirement of his/her programme of study. It shall be the core credit courses of that discipline which will be appropriately graded and arranged across the semesters of study, being undertaken by the student, with multiple exit options as per NEP 2020. Such courses specified in the framework would be identified by the concerned Department as subjects to be taught in a programme.

For example, for award of single discipline specific degree, such as B.A. Economics, B.Com., B.Sc. Physics and similar such programmes, Core Courses shall be the subjects of Economics, Commerce and Physics respectively.

**Discipline Specific Elective (DSE):** This shall be a pool of credit courses of that discipline which a student chooses to study from his/her discipline. There shall be a pool of DSEs from which a student may choose a course of study. The DSEs specified in the framework would be identified by the concerned Department as elective courses to be taught in a Programme. For example, to pursue B.A. Economics, DSEs chosen should be from a pool of DSEs of Economics.

**Skill Enhancement Course (SEC):** They are skill-based courses in a discipline and are aimed at providing hands-on training, competencies, proficiency, and skills to students. SEC courses can be chosen from a pool of courses to provide skill-based instruction. Every discipline shall provide skill-based courses, offered to the students of the discipline.

For example, SEC of English Discipline may include Public Speaking, Translation &Editing and Content Writing.

A student shall have the choice to choose from a list, a defined track of courses offered from1st to 6thsemester (5thsemester will not have SEC) or may opt to choose an independent course from a common pool of courses, in every semester.

**Value Addition Course (VAC):** These are a common pool of courses offered by different disciplines and aimed towards embedding ethical, cultural and constitutional values; promote critical thinking; Indian knowledge systems; scientific temperament; sports & physical education and teamwork which will help in all round development of students.

**Generic Elective (GE):** Generic Electives shall be a common pool of courses which is meant to provide multidisciplinary or interdisciplinary education to students. Also, GEs specified in the framework would be identified by the concerned Department as GEs to be taught in that Programme. GEs shall consist of a common pool of courses offered by all disciplines of study (excluding the GEs offered by the parent discipline), in groups of odd and even semesters, from which a student can choose.

There shall be 2 categories of GE courses–

GE List I– It contains multiple track of courses from 1st to 4th semester developed by different disciplines. A student shall have the option to select one track in 1st semester which will be further offered as advanced levels in the subsequent semesters. However, for pursuing a track, student may require satisfying the pre-requisite(s) if specified.

GE List II – It contains a basket of choice-based courses offered in every odd/even semester, from 1st to 4th semester developed by different disciplines. A student may opt to choose from a common pool of courses every semester under this category. Such courses shall not have any pre-requisites and will be open across all disciplines.

**Ability Enhancement Compulsory Course (AECC):** They are the courses based upon the content that leads to knowledge and ability enhancement through various areas of study. Courses viz. Communicative English, Behavioural Science, Environmental Studies & Sustainable Development will be mandatory across all disciplines.

**Internship/In-Plant Training/Project:** As per the B.Com. Honors programme curriculum, students must undergo amandatorySummer Internship Training with an organization for a period of four weeks during the summer vacation at the end of the 2nd semester in the areas of Accounting / Finance / Investment / Banking / Insurance /Auditing & Taxation/ Marketing/ HR. The summer internship project is for 100 marks; 4 credits and carries two components; Internship report evaluation and Viva Voce. These marks shall reflect in the 3rd semester grade sheet. During the internship period, a faculty guide shall be allotted to a student to monitor the progress of the internship training.

Important guidelines pertaining to Summer Internship project are as under:-

1. Tenure of Internship: 4 weeks/6 weeks

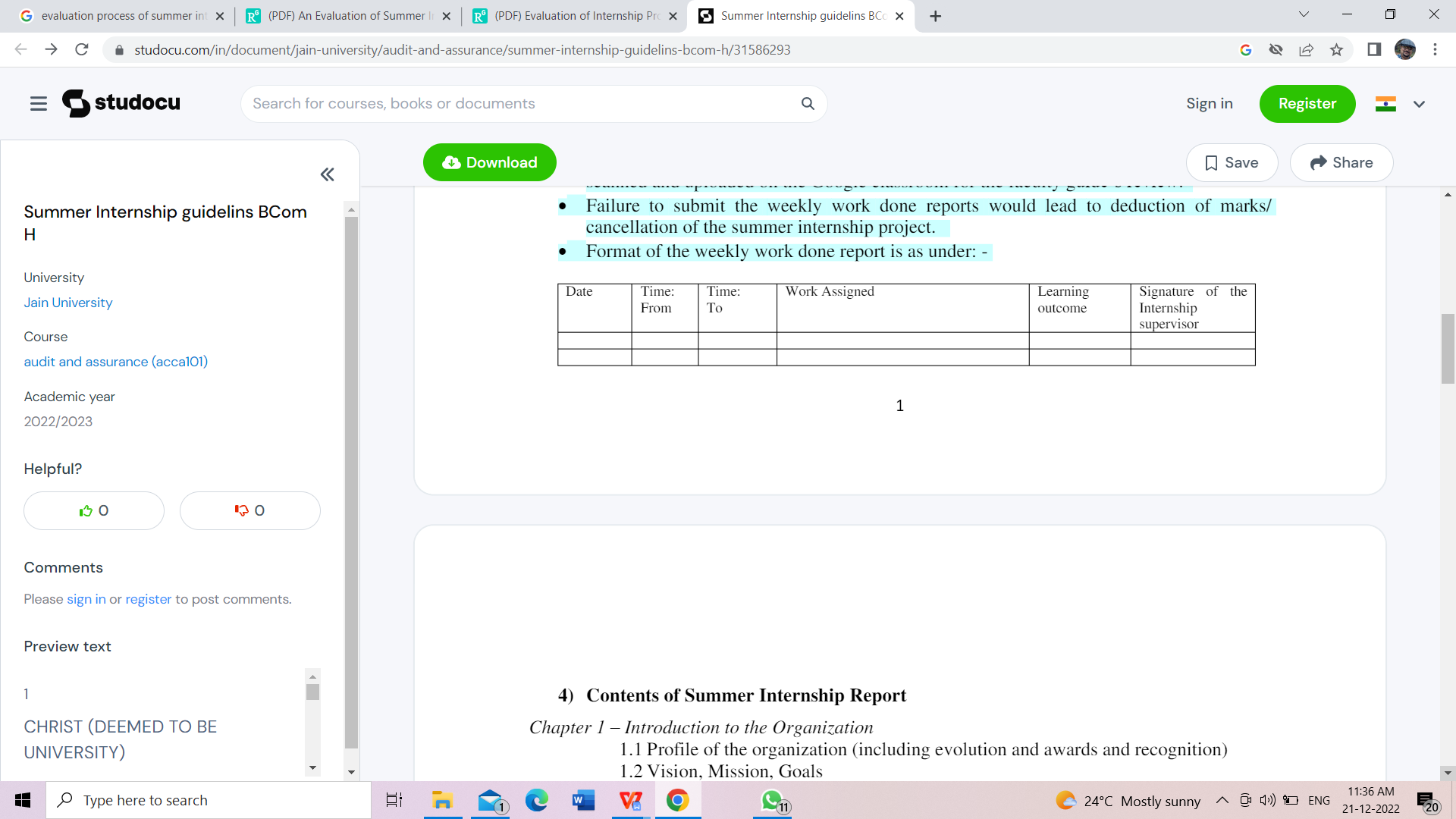
2)Selection of Organization

1. Student must seek the approval of the faculty guide prior to confirming the selection of the company where he/she wishes to intern with.
2. The work profile of the intern should be such that it adds value to the respectiveprofessions that he/she wishes to pursue after the Bachelor of Commerce (Hons) programme.
3. Work profile such as that of front office -reception, door to door sales promotion, rerecording or typing (pure data entry), review of reports, mere observation and thelikes of same are not considered as valid internships.

3)Submission of Weekly Work done reports

1. During the internship period, students must submit weekly work done reports to thefaculty guides.
2. These reports should capture work done daily with a minimum of 8 hours per day work.
3. Work done reports must be duly reviewed and signed by the supervisor of the intern (where the student is interning). Subsequently, at the end of each week, the report should be sent to the faculty guides for review.
4. Failure to submit the weekly work done reports would lead to deduction of marks/
5. Cancellation of the summer internship project.

Format of the weekly work done report is as under: -



**B.COM.-HONOURS**

**Programme Structure**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **1st semester** | | | | | | | |
| **Sl.No.** | **Subject Code** | **Names of subjects** | **L** | **T** | **P** | **C** | **TCP** |
| **Core Subjects** | | | | | | | |
| 1 | COM042C101 | Financial Accounting | 3 | 1 | 0 | 4 | **4** |
| 2 | COM042C102 | Business Organisation | 3 | 1 | 0 | 4 | 4 |
| 3 | COM042C103 | Business Laws | 3 | 1 | 0 | 4 | 4 |
| **Ability Enhancement Compulsory Courses (AECC)** | | | | | | | |
| 4 | CEN982A101 | Communicative English-I | 1 | 0 | 0 | 1 | **1** |
| 5 | BHS982A102 | Behavioural Science-I | 1 | 0 | 0 | 1 | **1** |
| **Generic Elective** | | | | | | | |
| 6 | COM042G101 | Business Economics | 2 | 1 | 0 | 3 | **3** |
| 7 | COM042G102 | Basics of Accounting | 2 | 1 | 0 | 3 | **3** |
|  |  | **Skill Enhancement Course (SEC)** |  |  |  |  |  |
| 8 | COM042S111 | Accounting Software I | 0 | 0 | 4 | 2 | 2 |
|  |  | **Value Addition Course (VAC)** |  |  |  |  |  |
| 9 |  | Will select one course from a basket of courses | 2 | 0 | 0 | 2 | **2** |
|  |  | TOTAL |  |  |  | **24** | **24** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2ndSemester** | | | | | | | |
| **Sl.No.** | **Subject Code** | **Names of subjects** | **L** | **T** | **P** | **C** | **TCP** |
| **Core Subjects** | | | | | | | |
| 1 | COM042C201 | Corporate Accounting | 3 | 1 | 0 | 4 | **4** |
| 2 | COM042C202 | Indian Financial System | 3 | 1 | 0 | 4 | 4 |
| 3 | COM042C203 | Corporate Law | 3 | 1 | 0 | 4 | 4 |
| **Ability Enhancement Compulsory Courses (AECC)** | | | | | | | |
| 4 | CEN982A201 | Communicative English-II | 1 | 0 | 0 | 1 | **1** |
| 5 | BHS982A204 | Behavioural Science-II | 1 | 0 | 0 | 1 | **1** |
| **Generic Elective** | | | | | | | |
| 6 | COM042G201 | Indian Economy | 2 | 1 | 0 | 3 | **3** |
| 7 | COM042G202 | Financial Statements | 3 | 0 | 0 | 3 | **3** |
|  |  | **Skill Enhancement Course (SEC)** |  |  |  |  |  |
|  | COM042S211 | Accounting Software II | 0 | 0 | 4 | 2 | 2 |
|  |  | **Value Addition Course (VAC)** |  |  |  |  |  |
|  |  | Will select one course from a basket of courses | 2 | 0 | 0 | 2 | **2** |
|  |  | TOTAL |  |  |  | **24** | **24** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **3rd semester** | | | | | | | |
| **Sl.No.** | **Subject Code** | **Names of subjects** | **L** | **T** | **P** | **C** | **TCP** |
| **Core Subjects** | | | | | | | |
| 1 | COM042C301 | Management Principles and Applications | 3 | 1 | 0 | 4 | **4** |
| 2 | COM042C302 | Income Tax Law & Practices | 3 | 1 | 0 | 4 | 4 |
|  |  | **Internship** |  |  |  |  |  |
| 1 | COM042C313 | Summer Internship (4 weeks after 2nd d semester) | **0** | **0** | **0** | 4 | **4** |
| **Ability Enhancement Compulsory Courses (AECC)** | | | | | | | |
| 3 | CEN982A301 | Communicative English III | 1 | 0 | 0 | 1 | 1 |
| 4 | BHS982A302 | Behavioural Science- III | 1 | 0 | 0 | 1 | 1 |
| **Generic Elective** | | | | | | | |
| 5 | COM042G301 | Business Mathematics | 2 | 1 | 0 | 3 | **3** |
| 6 |  | Open elective | 2 | 1 | 0 | 3 | **3** |
|  |  | **Elective: Discipline Specific DSE(Any one)** |  |  |  |  |  |
| 7 | COM042D301 | Advanced Corporate Accounting | 3 | 1 | 0 | 4 | 4 |
| 8 | COM042D302 | Entrepreneurship & Small Business Management | 3 | 1 | 0 | 4 | 4 |
| 9 | COM042D303 | Insurance And Risk Management | 3 | 1 | 0 | 4 | 0 |
|  |  | TOTAL |  |  |  | **24** | **24** |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **4th Semester** | | | | | | | | | | | |
| **Sl.No.** | **Subject Code** | **Names of subjects** | **L** | **T** | | **P** | **C** | | **TCP** | | |
| **Core Subjects** | | | | | | | | | | | |
| 1 | COM042C401 | Principles of Marketing | 3 | 1 | | 0 | 4 | | **4** | | |
| 2 | COM042C402 | Computer Application in Business | 3 | 1 | | 0 | 4 | | 4 | | |
| **Ability Enhancement Compulsory Courses (AECC)** | | | | | | | | | | | |
| 3 | CEN982A401 | Communicative English IV | 1 | 0 | | 0 | 1 | | **1** | | |
| 4 | BHS982A402 | Behavioural Science IV | 1 | 0 | | 0 | 1 | | **1** | | |
| **Generic Elective** | | | | | | | | | | | |
| 6 | COM042G401 | Business Statistics | 2 | 1 | | 0 | 3 | | **3** | | |
| 7 |  | Open GE |  |  | |  | 3 | | **3** | | |
| **Skill Enhancement Course (SEC)** | | | | | | | | | | | |
| 8 | COM042S401 | Digital Marketing | 0 | 0 | | 0 | 2 | | 2 | | |
| **Value Addition Course (VAC)** | | | | | | | | | | | |
| 9 |  | Will select one course from a basket of courses | 2 | 0 | | 0 | 2 | | **2** | | |
| **Elective: Discipline Specific DSE (Any one)** | | | | | | | | | | | |
| 10 | COM042D401 | Advanced Financial Accounting | 3 | 1 | | 0 | 4 | | **4** | | |
| 11 | COM042D402 | Industrial Relations & Labour Laws | 3 | 1 | | 0 | 4 | | **4** | | |
| 12 | COM042D403 | Foreign Exchange Management | 3 | 1 | | 0 | 4 | | **4** | | |
|  |  | TOTAL |  |  | |  | **24** | | **24** | | |
| **5th Semester** | | | | | | | | | | | |
| **Sl.No.** | **Subject Code** | **Names of subjects** | **L** | **T** | | **P** | **C** | | **TCP** | | |
| **Core Subjects** | | | | | | | | | | | |
| 1 | COM042C501 | Human Resource Management | 3 | 1 | | 0 | 4 | | **4** | | |
| 2 | COM042C502 | Financial Management | 3 | 1 | | 0 | 4 | | 4 | | |
|  |  | **Internship** |  |  | |  |  | |  | | |
| **3** | COM042C513 | Summer Internship (6 weeks after 4rdsemester) | **0** | **0** | | **12** | 6 | | **6** | | |
| **Ability Enhancement Compulsory Course (AECC)** | | | | | | | | | | | |
| 4 | CEN982A501 | Communicative English- V | **1** | **0** | | **0** | | **1** | | **1** | |
| 5 | EVS982A502 | Environmental Studies & Sustainable Development- I | 1 | 0 | | 0 | | 1 | | 1 | |
| **Value Added Course (VAC)** | | | | | | | | | | | |
| **6** |  | Will select one course from a basket of courses | **2** | | **0** | **0** | **2** | | | | **2** |
| **Elective: Discipline Specific DSE (Any one from 1st three and 4th compulsory)** | | | | | | | | | | | |
| 7 | COM042D501 | Banking Law and Practices | 3 | 1 | | 0 | 4 | | **4** | | |
| 8 | COM042D502 | Service Marketing | 3 | 1 | | 0 | 4 | | **4** | | |
| 9 | COM042D503 | Financial Statement Analysis | 3 | 1 | | 0 | 4 | | **4** | | |
| 10 | COM042D515 | Project Report | 0 | 0 | | 0 | 4 | | **4** | | |
|  |  | TOTAL |  |  | |  | **26** | | **26** | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **6th Semester** | | | | | | | | | | | | |
| **Sl.No.** | **Subject Code** | **Names of subjects** | **L** | **T** | **P** | | | **C** | | **TCP** | | |
| **Core Subjects** | | | | | | | | | | | | |
| 1 | COM042C601 | Indirect Taxation | 3 | 1 | 0 | | | 4 | | **4** | | |
| 2 | COM042C602 | Financial Services | 3 | 1 | 0 | | | 4 | | 4 | | |
| **Skill Enhancement Course (SEC)** | | | | | | | | | | | | |
| 3 | COM042S601 | Investment in Stock Market | 2 | 0 | 0 | | | 2 | | 2 | | |
| **AECC** | | | | | | | | | | | | |
| **4** | CEN982A601 | Communicative English-VI | 1 | 0 | | 0 | | 1 | | | 1 | |
| **5** | EVS982A602 | Environmental Studies & Sustainable Development II | 1 | 0 | | 0 | | 1 | | | **1** | |
| **Value Added Course (VAC)** | | | | | | | | | | | | |
| **6** |  | Will select one course from a basket of courses | **2** | **0** | | | **0** | | **2** | | | **2** |
| **Elective: Discipline Specific DSE (Any three)** | | | | | | | | | | | | |
| 7 | COM042D601 | Auditing | 3 | 1 | 0 | | | 4 | | 4 | | |
| 8 | COM042D602 | Cost Accounting | 3 | 1 | 0 | | | 4 | | 4 | | |
| 9 | COM042D603 | Management Accounting | 3 | 1 | 0 | | | 4 | | 4 | | |
| 10 | COM042D604 | Portfolio Management | 3 | 1 | 0 | | | 4 | | 4 | | |
| 11 | COM042D605 | Customer Relationships & Advertising | 3 | 1 | 0 | | | 4 | | 4 | | |
|  |  | TOTAL |  |  |  | | | **26** | | **26** | | |

**Scheme of Evaluation**

**Practical Papers (P):**

* **Continuous Evaluation: 25%**

(Skill Test, lab copy, viva, lab involvement: Any Three)

* **Attendance: 5**%
* **End term examination:** 70 %

**Theory Papers (T):**

* **Continuous Evaluation: 15%**

(Assignment, Class Test, Viva, Seminar, Quiz : Any Three)

* **Mid-term examination:** 10%
* **Attendance: 5%**
* **End Term Examination: 70%**

**End term examination:** 70 %

**Combined Theory & Practical Papers (TP):**

* **Computer based practical: 15%**
* **Viva-voce:** 10%
* **Attendance: 5%**
* **End term theory examination:** 30 %
* **End term practical examination:** 40 %

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SEMESTER** | **CORE PAPER**  **(4 CREDIT)** | **AECC**  **(1CREDIT)** | **SEC**  **(2CREDIT)** | **VAC**  **(2 CREDIT)** | **GENERIC ELECTIVE**  **(3 CREDIT)** | **DISCIPLINE SPECIFIC ELECTIVE**  **(4 CREDIT)** | **INTERNSHIP/ OTHERS**  **(4/6 CREDIT)** | **PROJECT (8/12 CREDIT)** | **TOTAL PAPER** | **TOTAL**  **CREDIT** |
| I | 3 | 2 | 1 | 1 | 2 | - |  |  | 9 | 24 |
| II | 3 | 2 | 1 | 1 | 2 | - |  |  | 9 | 24 |
| III | 2 | 2 | - | - | 2 | 1 | 1 (4 CREDIT) |  | 8 | 24 |
| IV | 2 | 2 | 1 | 1 | 2 | 1 |  |  | 9 | 24 |
| V | 2 | 2 | - | 1 | - | 2 | 1 (6 CREDIT) |  | 8 | 26 |
| VI | 2 | 2 | 1 | 1 |  | 3 |  |  | 9 | 26 |
| Total | 14 paper x 4 credit = 56 credit | 12paper = 12 | 4 paper x 2 credit = 8 credit | 5 paper x 2 credit = 10 credit | 8 paper x 3 credit = 24 credit | 7 paper x 4 credit = 28 credit | 10 CREDIT | 20 CREDIT | Total Paper = 5 | Total credit = 148 |

**SYLLABUS (1ST SEMESTER)**

|  |
| --- |
| **Course: C I**  **Title of the Paper: FINANCIAL ACCOUNTING**  **Subject Code:COM042C101**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY** |

**Course Objective:** The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
|  | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO1** | **Recall** the basic concept of financial accounting. | **BT1** |
| **CO2** | **Understand** the role accounting in business. | **BT2** |
| **CO3** | **Apply** the basic principles and procedures of accounting. | **BT3** |
| **CO4** | **Analyse** the transactions of a business for the preparation of financial statements. | **BT4** |
|  | | |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | 1. **Theoretical Framework**: 2. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. 3. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles (GAAP). 4. Financial accounting standards: Concept, benefits and procedure for issuing accounting standards in India. Accounting Standard (AS) and Indian Accounting Standard (Ind-AS); International Financial Reporting Standards (IFRS): Need and procedures   **B. Measurement of Business Income**   1. Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of continuity doctrine, accounting period and matching concept in the measurement of business income; Objectives of measurement of Business income 2. Change in method of Depreciation and its impact on measurement of business income – Straight Line Method, Written down value Method &Units of production method. 3. Impact of inventory valuation on measurement of business income –FIFO, LIFO, Weighted Average Methods. | **12** |
| **II.** | **Accounting Process &Final Accounts**  Recording of transactions – Identifications of transactions-Capital Items & Revenue Items, Journal Entries & Ledger Accounts; Trial Balance, Preparation of financial statements of non-corporate business entities. | **12** |
| **III** | **Accounting for Branches:**  Meaning of Branch Accounting; Concept of dependent branches; Accounting aspects-debtors system, stock and debtors’ system, branch final account system and wholesale basis system; Independent branches- concept. | **12** |
| **IV** | **Departmental Accounts**: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts; inter-department transfer. | **12** |
| **TOTAL** | | **48** |

**Text Book:**

1. Hanif. M & Mukherjee, (2017), *Financial Accounting,* Tata Mc Graw Hill. New Delhi
2. Bhattacharya Ashish, (2017), *Essentials of Financial Accounting,* PHI Learning, Delhi

**Reference Books:**

1. Goyal Kumar Bhushan (2017); *Fundamentals of Financial Accounting*, Taxmann, New Delhi**.**
2. Lal Jawahar and Srivastava Seema; *Financial Accounting Principles and Practices*; S.Chand Publication, New Delhi
3. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). *Financial Accounting.* New Delhi: Vikas Publishing House Pvt. Ltd.
4. Monga, J. R. (2017). *Financial Accounting: Concepts and Applications.* New Delhi: Mayur
5. Jain, S. P., &Narang, K. L. *Advanced Accountancy.* New Delhi: Kalyani Publishers.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. *Advanced Accounts.* Vol.-I. New Delhi: S. Chand Publishing.
7. Dam. B. B, H C Gautam and etal; (Recent Edition), *Financial Accounting,* Gayatri Publication, Guwahati.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

**Course: C II**

**Title of the Paper: BUSINESS ORGANIZATION**

**Subject Code: COM042C102**

**L-T-P-C –3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY**

**Course Objective**

The course aims to familiarize the students with the world of business by providing them the basic concepts related to business and its environment, different forms of business organizations, their features and management along with the basics of entrepreneurship.

**Course Outcomes**

|  |  |  |
| --- | --- | --- |
| After completing the course, the student shall be able to: | | |
| **Sl. No.** | **Course Outcome** | **Blooms TaxonomyLevel** |
| **CO1** | **Define** the various concepts related to business organization and management | **BT1** |
| **CO2** | **Outline** the challenges of various sources of funding. | **BT2** |
| **CO3** | **Select** various forms of business organizations and identify the features, merits and demerits of taking practical examples | **BT3** |
| **CO4** | **Examine** the suitability of each form of business organization and business environment for conducting healthy business. | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction to Business:**  Concept of Business, Objectives of Business; Interface between business, government, society, and natural environment. The distinction between business, commerce, and trade.  Social Responsibility of Business – Meaning, nature, scope, arguments in favor of and against social responsibility. Stakeholders of social responsibility, Profit maximization and social responsibility. Concept of Business Ethics.  Concept of Corporate Social Responsibility and Provisions of Companies Act 2013 on Corporate Social Responsibility  Case Studies on CSR Practices by Indian Companies | **12** |
| **II.** | **Forms of Business Organizations :**  Business Organization – Meaning, nature, and scope of business organization.  Business –Types of business organizations (Sole-proprietorship, Partnership, Company and Cooperative), meaning, features, merits and demerits and differences among them.  MNC’s – features, forms, merits and demerits  Franchising – features, forms, merits and demerits;  Joint Sector – features, merits and demerits; importance in of joint sector in Indian perspective  Case studies on Indian MNCs | **12** |
| **III.** | **Business Combinations and Business Environment:**  Business Combinations – causes, types, importance, forms, advantages and disadvantages;  Merger, Acquisition, and Amalgamation.  Business Environment -Meaning, significance, and components.  Concept of virtual, learning organization and outsourcing. Emerging trends and challenges in business of 21st Century.  Case Studies on Successful Mergers and Acquisitions in India | **12** |
| **IV** | **Steps in setting up a new enterprise and Introduction to Entrepreneurship:**  Concept of entrepreneur/ entrepreneurship, the process of entrepreneurship. Types of entrepreneurs, qualities of entrepreneurs, Functions of entrepreneurs; Role of entrepreneurship in economic development;  Concept & Features of venture capital, Sources of Venture Capital Funding in India Angle investor: Concept and Features  Concept of Micro Small and Medium Enterprise; overview of MSMED Act (new amendments)  Regulatory Compliance for setting up a business firm; Factors affecting size and location of a business.  Concept of Skill India, Start-Up India, and Make in India in brief.  Case studies on success stories of Indian entrepreneurs. | **12** |
| **TOTAL** | | **48** |

**Text Book:**

1. Shukla M.C.; *Business Organisation and Management,* S. Chand, New Delhi.
2. Khanka S. S. (2017); *Entrepreneurship Development*; S Chand Publication; New Delhi.
3. Sharma R.K., Gupta K. Shashi, Sharma Rahul, (2019); *Business Organisation and Management*; Kalyani Publishers, New Delhi.

**Reference Books:**

1. Tulsian, P.C.&Pandey,V.(2008); *Business Organization and Management*, Pearson Education, New Delhi.
2. Gupta R. N. (2006).*Business Organisation and Management,* S. Chand, New Delhi.
3. Sherlekar, S. A. (2017), *Modern Business Organization and Management*; Himalaya Publishing House, New Delhi.
4. Venugopal, P.&Roja, P. (2015), *Business Organisation*, Himalaya Publishing House, New Delhi.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures, project reports by students, presentation by students, supported by case studies to enable an understanding of relevant concepts of business, its forms and the concept of entrepreneurship.

**Course: C III**

**Title of the Paper: BUSINESS LAWS**

**Subject Code: COM042C103**

**L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: Theory**

**Course Objective:**

The objective of the course is to impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms TaxonomyLevel** |
| CO1 | **List** out the important provisions of Sale of Goods Act. | **BT1** |
| CO2 | **Understand** various aspects of entering in to a legally executable contract And recognize and differentiate the special contracts and identify the inappropriate usage at varied business scenarios. | **BT2** |
| CO3 | **Identify** various skills to initiate entrepreneurial ventures to set up partnership and LLP firms. | **BT3** |
| CO4 | **Examine** the various negotiable instruments used in business transactions. | **BT4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| I. | **The Indian Contract Act, 1872:**Contract – meaning, characteristics and kinds  Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements.  Discharge of a contract – modes of discharge, breach and remedies against breach of contract.  Special Contracts: Contingent contracts, Quasi contracts, Contract of Indemnity and Guarantee, Contract of Bailment ,Contract of Agency; | 12 |
| II. | **Sale of Goods Act 1932**. Contract of sale, meaning and difference between sale and agreement to sell.; Conditions and warranties;  Transfer of ownership in goods including sale by a non-owner;  Performance of contract of sale;  Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. | 12 |
| III. | **Indian Partnership Act 1932**: Nature and Characteristics of Partnership  Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership;  **Limited Liability Partnership Act 2008**: Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship; | 12 |
| IV | **The Negotiable Instruments Act 1881:** Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of  Exchange, Cheque; Holder and Holder in Due Course, Privileges of Holder in  Due Course; Types of Endorsements, Crossing of Cheque, Bouncing of Cheque.  **Foreign Exchange Management Act(FEMA), 1999:** Objectives and basic terms under FEMA, Regulation and Management of foreign exchange, current and capital account transactions, export of goods and services, Authorised Person. | 12 |
| TOTAL | | 48 |

**Text Book**:

1. Gulshan, S.S,*Mercantile Law,* Excel Books, New Delhi
2. Kuchhal,M.C&Kuchhal, Vivek,*Mercantile Law*,, S.Chand Publishing, New Delhi

**Reference Books:**

1.Tulsian, P.C, Tulsian, Bharat, *Business Law*,McGraw Hill Education (India) Pvt. Ltd, New Delhi

2. Chopra, R. K. .*Business Laws*. New Delhi: Himalaya Publishing House.

**Teaching Learning Process**

The teaching -learning process will include lectures through presentations of case laws, seminars, tutorials project- based learning.

|  |
| --- |
| **AECC-1/Subject Name:** Communicative English- I: Developing Oral Communication and Listening Skills |
| **Subject Code: CEN982A101** |
| **L-T-P-C – 1-0-0-1** |
| **Credit Units: 1** |
| **Scheme of Evaluation: Theory + Viva-Voce + Extempore Speech**  **Continuous Evaluation: 30 Marks**  **Semester End Examination:**  **Component A – Written Examination = 30 Marks**  **Component B +C – Viva-Voce + Extempore speech = 40 Marks** |

**Course Objective:**

The objective of the course is to introduce students to oral communication skills in English by engaging them to meaningful discussion and interactive activities.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Recognise** verbal, and non-verbal communication. | **BT 2** |
| CO 2 | **Describe** the skill of listening processes | **BT 2** |
| CO 3 | **Implement** life skill on oral group communication- group discussion leadership skills, team management. | **BT 3** |
| CO 4 | **Use** of language styles – oral and written communication. | **BT 3** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Basics of Communication- Introduction**  Communication - definition – meaning – elements - basics of communication - communication process - importance of communication Components of Communication  Types/forms of Communication (Oral-written, Formal-Informal (Grapevine), Interpersonal-Intrapersonal, Mass- Group, Verbal-Non Verbal External communication, Organizational Communication- Upward, Downward, horizontal, Diagonal)  Non-verbal Communication - Introduction; Body language- Personal Appearance, Postures, Gestures, Eye Contact, Facial expressions  Paralinguistic Features-Rate, Pause, Volume, Pitch/Intonation/ Voice/ modulation  Proxemics , Haptics, Artifactics, Chronemics | **1** |
| **II.** | **The Listening Process**  Types of Listening – Superficial, Appreciative, Focused, Evaluative, Attentive, Emphatic, Listening with a Purpose , Barriers to Communication, Barriers to Listening | **4** |
| **III.** | **Focus on Oral Group Communication**  Nature of group communication, Characteristics of successful Group Communication  Selection of group discussion-subject knowledge, leadership skills, team management  Group Discussion Strategies | **4** |
| **IV** | **Language Styles- Oral and Written Communication**  Technical Style, ABC of technical communication- accuracy, using exact words and phrases, brevity, clarity, Objectivity of Technical Writing - Impersonal language, Objectivity in professional speaking. | **4** |
| **TOTAL** | | **16** |

**Textbooks:**

Rizvi, M. Ashraf. (2008). *Effective Technical Communication* (11 reprint). New Delhi: Tata McGraw Hill.

**Reference Books:**

* Koneru, Aruna.(2017) *Professional Communication*. New Delhi: Tata McGraw Hill ISBN-13: 978-0070660021
* Hair, Dan O., Rubenstein, Hannah and Stewart, Rob. (2015).A*Pocket Guide to Public Speaking*. (5th edition). St. Martin’s. ISBN-13:978-1457670404

|  |
| --- |
| **AECC Paper-2/Subject Name:** Behavioural Science - I |
| **Subject Code:** BHS982A102 |
| **L-T-P-C – 1-0-0-1** |
| **Credit Units: 1** |
| **Scheme of Evaluation: Theory + Viva-Voce + Extempore Speech**  **Continuous Evaluation: 30 Marks**  **Semester End Examination:**  **Component A – Written Examination = 30 Marks**  **Component B +C – Viva-Voce + Extempore speech = 40 Marks** |

**Course objectives:** To increase one’s ability to draw conclusions and develop inferences about attitudes and behaviour, when confronted with different situations that are common in modern organizations

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Define** self-esteem | **BT 1** |
| CO 2 | **Describe** self-identity and identity crisis | **BT 2** |
| CO 3 | **Discuss** thefoundation of individual behaviour | **BT 2** |
| CO 4 | **Experiment** the idea of time management | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Course Contents** | **Periods** |
| **I** | **Understanding Self**  Understanding of Self ,What is self?, Components of Self-self identity, Identity crisis, Definition self confidence, self image, Johari Window, Self Esteem, High and Low Self-esteem, Erikson's model | **4** |
| **II** | **Foundations of individual behavior**  Personality- structure, determinants, personality traits, Perception- Perceptual Process, Attribution, Errors in perception, Stereotyping, Racial Profiling, Learning- Theories of learning. | **4** |
| **III** | **Managing self**  Time management: Introduction-the 80:20, sense of time management, Three secrets of time management, Effective scheduling, Stress management, effects of stress, kinds of stress-sources of stress, Signs of stress, Stress management tips. | **4** |
| **IV** | **Behaviour and communication.**  Behaviour as a barrier to Communication , ways to overcome the barriers, Non-verbal communication-body language (voluntary and involuntary body language) forms of body language, Interpreting body language | **4** |
|  | | **16** |

**Text books**

* Soft skills by Dr.K.Alex, S.Chand.
* Organisational behaviour by S.P Robbins, Judge , Vohra 18th Ed.

**Course: GE I**

**Title of the Paper: BUSINESS ECONOMICS**

**Subject Code: COM042G101**

**L-T-P-C – 2-1-0-3 Credit Units: 3 Scheme of Evaluation: Theory**

**Course Objective:**

The course aims to provide an understanding of fundamental economic theories and their impact on market and cultivate rational approach towards economic aspects related with pricing, demand and supply. The course also aims to explain how the market and the firms respond and behave under different economic situations and systems.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Define** production function of business economics and cost concepts, | **BT 1** |
| CO 2 | **Recognise** the elasticity of demand with respect to price and income, | **BT 2** |
| CO 3 | **Illustrate** the application of economic theories in decision making, | **BT 3** |
| CO 4 | **Examine** various facts of pricing under market situations | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| I. | **Introduction**  Business Economics: concept, nature, scope and significance; Positive and normative economics, theory of the firm; Opportunity cost, Time perspectives, principle of Marginalism; Application of Economic theories in decision making, Steps in decision making. | 10 |
| II. | **Elasticity of Demand and Consumer Behaviour**  Demand and supply analysis; Elasticity of demand- price, income, cross elasticity and arc elasticity; Marginal revenue, Average revenue and elasticity of demand. Demand forecasting.  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 | 8 |
| III. | **Production and Cost**  Total, average and marginal product curves, three stages of production, Production isoquants, 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. Economics and Diseconomies of scale and the shape to the long run average cost. | 12 |
| 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 under different market situations; Factor pricing. | 10 |
| TOTAL | | 40 |

**Text Book**:

1. Ahuja, H. L (2016); *Advanced Economic Theory*; 23rd edition; S Chand & Company; New Delhi.
2. Kennedy, M. J. (2010); *Micro Economics*; Himalaya Publishing House; Mumbai

**Reference Books:**

Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications.* New Delhi: International Book House Pvt. Ltd.

Adhikari, M. (2000). *Business Economics*. New Delhi: Excel Books.

Kennedy, M. J. (2010). *Micro Economics*. Mumbai: Himalaya Publishing House.

Seth, M. L. (2017). *Micro Economics*. Agra: Lakshmi Narain Agarwal Educational Publishers.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching -learning process will includes lectures through presentations of case laws, role plays, seminars, tutorials project- based learnin

|  |
| --- |
| **Course: GE II**  **Title of the Paper: BASICS OF ACCOUNTING Subject Code:COM042G102**  **L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: THEORY** |

**Course Objective:** The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **State** the introduction to basics of accounting and basic accounting terms | **BT 1** |
| **CO 2** | **Recognize** the preparation of journalizing, vouchers, double entry system, classification of accounts | **BT 2** |
| **CO 3** | **Construct** the preparation of cash book and bank reconciliation statement | **BT 3** |
| **CO 4** | **Analyze** ledger posting and preparation of ledger accounts | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction to accounting:**  Accounting- Meaning, objectives, accounting as a source of information, internal and external users, qualitative characteristics of accounting information, basic accounting terms, accounting principles | **12** |
| **II.** | **Recording of transaction I:**  Accounting cycle, source documents, vouchers, meaning and classification of account, concept and rules for debit and credit, concept of double entry system. Concept and classes of books of accounts.  **Journal** - Meaning, features, functions, advantages. Journalising, steps for journalising, types of journal entries, preparation of journal. Capital and revenue items-meaning and features | **12** |
| **III** | **Recording of transaction II:**  Subsidiary books -Meaning, necessity, types-purchase books, sales book, purchase return book, sales return book.  Cash book- Meaning, importance, features, types-single column, double column, petty cash book. Preparation of cash book. Preparation of Bank reconciliation Statement. | **12** |
| **IV** | **Ledger Accounts:**  Ledger - meaning, importance, objectives, features of ledger accounts; ledger posting and preparation of ledger accounts; sub-division– Debtors’ Ledger, Creditors’ Ledger and General Ledger. | **12** |
| **TOTAL** | | **48** |

**Text Book:**

1. Hanif. M & Mukherjee, (2017), *Financial Accounting,* Tata Mc Graw Hill. New Delhi
2. Bhattacharya Ashish, (2017), *Essentials of Financial Accounting,* PHI Learning, Delhi

**Reference Books:**

1. Goyal Kumar Bhushan (2017); *Fundamentals of Financial Accounting*, Taxmann, New Delhi**.**
2. Lal Jawahar and Srivastava Seema; *Financial Accounting Principles and Practices*; S.Chand Publication, New Delhi
3. Monga, J. R. (2017). *Financial Accounting: Concepts and Applications.* New Delhi: Mayur
4. Dam. B. B, Gautam H C and et.al; (Recent Edition), *Theory and Practice of Accountancy,* Gayatri Publication, Guwahati.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

|  |
| --- |
| **Course: SEC I**  **Title of the Paper: Accounting Software I**  **Subject Code: COM042S111**  **L-T-P-C – 0-0-4-2 Credit Units: 2 Scheme of Evaluation: Practical** |

**Course Objectives:**

* To acquaint the student about the concept of Accounting Package
* To enable the students to understand the Tally ERP 9 Accounting Package
* To enable the Students get a hands on training in Practical Implementation of Tally ERP 9

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms TaxonomyLevel** |
| **CO1** | **Recall** the basics of gateway of tally,creation alteration and deletion of ledger & groups | **BT1** |
| **CO2** | **Understand** the techniques of handling Tally ERP | **BT2** |
| **CO3** | **Apply** the concepts of accounting in entering the transactions in Tally ERP | **BT3** |
| **CO4** | **Examine** Masters-Bill wise Debtors & Creditors Ledger | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics / Course content** | **Periods** |
| **I.** | **Introduction to Accounting Package: Tally ERP 9**  Meaning and benefits of accounting software; User Interface and Company Management, Introduction to Tally ERP 9, Creating a Company, Altering & Deleting Company, Gateway of Tally & User Interface, Understanding ledgers, Creating Ledgers, Multiple Ledgers, Practical Examples, Master Groups, Altering & Deleting Groups | **8** |
| **II.** | **Masters Management**  Masters- Bill wise Debtors & Creditors Ledger, Configuring Bill Wise Details  Payments Voucher- Examples on Payments in Single Entry Mode & Double Entry Mode. Understanding Day Book Reports, Receipt Voucher, Contra & Journal Voucher | **8** |
| **III.** | **Inventory Management & Financial Reports**  Understanding Inventory, Stock Groups, Stock Category, Units of Measurement, Stock Items, Practical Examples  Trial Balance, P/L A/c, Balance Sheet etc. | **12** |
| **IV.** | **GST and TDS**  About GST, Activating GST in Tally, GST rates & Invoices, Understanding CGST-SGST & IGST, Purchase & Sales Voucher with GST, GST Reports  Brief understanding of TDS Accounting in Tally. | **12** |
| **Total** | | **40** |

Keywords: tally, accounting software

**Reference Books/ Web:**

www. tallysolutions.com

**SYLLABUS (2nd SEMESTER)**

**Course: CI**

**Title of the Paper: CORPORATE ACCOUNTING**

**Subject Code: COM042C201**

**L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY**

**Course Objective:**

To help the students acquire the conceptual knowledge of the corporate accounting and learn the techniques of preparing the financial statements.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
|  | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO1** | **Define** the basic concepts of corporate accounting. | **BT1** |
| **CO2** | **Illustrate** the preparation of financial statements of companies as per Companies Act, 2013 | **BT2** |
| **CO3** | **Apply** the basic principles and procedures for preparation of financial statements of companies. | **BT3** |
| **CO4** | **Analyse** the business transactions for the preparation of financial statements of companies. | **BT4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics / Course content** | **Periods** |
| **I.** | **Accounting for Share Capital and Debentures:**  Meaning & types of shares; Accounting for Share Capital; Issue and Redemption of Debentures. Underwriting of Shares and Debentures | 16 |
| **II.** | **A. Preparation of Financial Statements**  Preparation of financial statements of corporate entities, excluding calculation of managerial remuneration as per Division I/II of Schedule III of the Companies Act 2013.   1. **Corporate Annual Report:** Meaning, usefulness, statutory provisions, contents and disclosure of corporate information – mandatory and voluntary | 12 |
| **III.** | **Incentive Equity & Buy Back:**   1. **Incentive Equity**: Right and Bonus Shares- Meaning, Advantages, and disadvantages, related provisions as per companies Act 2013 and their Accounting Treatment. 2. **Buy back of shares**- Meaning, related provisions of Companies Act 2013 and Accounting Treatment. | 12 |
| **IV.** | **Amalgamation of Companies :**  Meaning and objectives: Relevant provisions on Amalgamation as per AS-14/ Ind AS-103; amalgamation in the nature of merger and purchase; Consideration for Amalgamation, Accounting treatment for amalgamation and preparation of Balance Sheet after amalgamation | 12 |
| **Total** | | **48** |

**Text Book:**

1. Mukherjee, A., &Hanif, M. *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.
2. Dam, B.B & Gautam H.C (Recent Edition); *Corporate Accounting*; Gayatri Publications, Guwahati

**Reference Books:**

1. Putty Srinivas R. &Appannaiah H.R. *Advanced Corporate Accounting*, Himalaya Publishing House Pvt. Ltd, New Delhi.

2. Kumar S Anil & Kumar V Rajesh,*Corporate Accounting*, Himalaya Publishing House Pvt. Ltd, New Delhi.

3. 4. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). *Corporate Accounting*. New Delhi: Vikas Publishing House

5. Jain, S. P., &Narang, K. L. *Corporate Accounting*. New Delhi: Kalyani Publishers.

6. Tulsian, P. C., &Tulsian, B. *Corporate Accounting*. S. New Delhi: Chand Publishing

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

|  |
| --- |
| **Course: C II**  **Title of the Paper: INDIAN FINANCIAL SYSTEM**  **Subject Code: COM042C202**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY** |

**Course Objectives:**

The objectives of the course are to provide an understanding of the structure of Financial System and to provide an insight into the constituents of Indian financial system and its general operations.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Familiarise** with different financial instruments and services. | **BT 1** |
| CO 2 | **Describe** the various aspects of Financial System and its operation and evolution and structure of Indian Financial System. | **BT 2** |
| CO 3 | **Identify** the functions of Money Market and Capital Market and financial institutions in India. | **BT 3** |
| CO 4 | **Examine** the functioning of various regulators. | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Financial System:** Meaning and features of Financial System**,** Components- and Functions, Relationship between financial system and Economic development. Evolution of Indian Financial system- pre independence, post-independence, and post liberalisation. Present day structure and Special features. | **12** |
| **II.** | **Financial Market:**  **Money Market**- Meaning, features, classifications, functions. Indian Money Market- features, structure, and recent trends in Indian Money Market.  **Capital Market**- Meaning, features, classification, and functions. Primary Market- Meaning and functions. Methods of Issue of securities in Primary market. SEBI guidelines for IPO  **Secondary Market**- Meaning, features and functions. Differences between primary market and secondary market, Stock market transactions and intermediaries. Listing of securities- meaning, advantages and procedure, and recent trend in Indian Capital Market.  **Financial Institutions:** Classification- Banking and Non-Banking Institutions. Banking structure in India. Commercial, Rural and Cooperative Banks – Their features and functions; Recent developments in Indian banking sector, Non-Banking Institutions- Meaning, features and classifications, Role of Non-Banking Financial Institutions | **12** |
| **III.** | **Financial Instruments and Services**: Meaning and features of financial instruments. Money Market instruments- Treasury bills, Commercial papers, Certificate of deposits, Repos. Capital market instruments- Shares, debentures, Government bonds, Gold Bonds, derivatives. Depository receipts, Meaning and features of financial services. Classification of financial services-Fund based/ asset-based and fee based services, | **12** |
| **IV** | **Regulators:** RBI: objectives, Functions and role ; SEBI: objectives, functions and role, SEBI and Investors’ protection measures IRDA: Its functions and role, PFRDA: Its functions and role. | **12** |
| **TOTAL** | | **48** |

**Text Book:**

1. BholeL.M ,,*Financial Market & Instruments,* Tata McGraw Hill, New Delhi
2. Khan, MY;,*Indian Financial System,* Tata McGraw Hill, New Delhi.

**Reference Books:**

1. Pathak, BV*; Indian Financial System,* Pearson – India, New Delhi.,
2. Gupta. K. Shashi, Aggarwal Nisha& Gupta Neeti; ,*Indian Financial System*, Kalyani Publishers New Delhi,
3. Avadhani. V.A; *Financial Services in India,, Himalaya* Publishing House, New Delhi

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process will be based on lectures/seminars, and project work.

|  |
| --- |
| **Course: C III**  **Title of the Paper: CORPORATE LAW**  **Subject Code: COM042C203**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY** |

**Course Objectives:**

The objectives of the course are to provide an understanding of the concept of Company, to impart basic knowledge of the provisions of the Companies Act, 2013 and Depositories Act, 1996.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Recall** the concept of Company form of business and applicable laws | **BT 1** |
| CO 2 | **Explain** the basic legal documents and their usage essential for operations and management of company. | **BT 2** |
| CO 3 | **Identify** the company management processes, meetings, and decisions. | **BT 3** |
| CO 4 | **Examine** the framework of dividend distribution and role of auditors in a company apart from having an insight into whistle blowing and insider trading | **BT4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics / Course content** | **Periods** |
| **I.** | **Introduction:** Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company; Memorandum of association; Articles of association, Doctrine of constructive notice and indoor management, | 12 |
| **II.** | **Share Capital:** Sources of capital, Types of shares prospectus-shelf and red herring prospectus, misstatement in prospectus; GDR; book-building; issue, allotment and forfeiture of share, transfer and transmission of shares; buyback of shares; issue of bonus shares, right issues; issue of sweat equity; Employee stock option. | 12 |
| **III.** | **Company Management and Meetings**: Appointment, Qualifications, Classification of directors, women directors, independent director, small shareholder’s director;; disqualifications; director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager  **Meetings***:* Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors – Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee | 12 |
| **IV.** | **Dividends, Accounts, Audit:** Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors’ Appointment, Rotation of Auditors, Auditors’ Report, Secretarial Audit.  **Winding Up**: Concept and modes of Winding Up.  **Insider Trading, Whistle Blowing**: Insider Trading; meaning& legal provisions; Whistleblowing: Concept and Mechanism. | 12 |
| **Total** | | **48** |

**Text Book:**

1. Kapoor. G.K &Dhamija, Sanjay, *Company Law*, Taxmann, New Delhi
2. Chadha R., &Chadha, S. *Company Laws.*Delhi: Scholar Tech Press.

**Reference Books:**

1. Garg, K. C, Gupta, Vijay, Dhingra& Joy, ,*Corporate Law,* Kalyani Publishers,
2. Gulshan S.S, *Company Law,* Excel Books, NewDelhi
3. Kumar. Anil, ,*Company Law*, Taxmann, New Delhi
4. Institute of Companies Secretaries of India, ,*Companies Act with Rules*, Taxmann, New Delhi

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching –learning process will include lectures through presentations of case laws,, seminars, tutorials project- based learning.

|  |
| --- |
| **Course:AECC-3/Subject Name:** Communicative English- II: Conversation and Public Speaking |
| **Subject Code: CEN982A201** |
| **L-T-P-C – 1-0-0-1** |
| **Credit Units: 1** |
| **Scheme of Evaluation: Theory + Viva-Voce + Extempore Speech**  **Continuous Evaluation: 30 Marks**  **Semester End Examination:**  **Component A = Written Examination = 30 Marks**  **Component B + C = Viva-Voce + Extempore speech = 40 Marks** |

**Course Objective:** The objective of the course is to give students a platform to enhance their speaking and conversational skills in English by engaging them in meaningful discussions and interactive activities.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Describe** the art ofspeaking skill. | **BT 2** |
| CO 2 | **Identify** the types of conversation | **BT 2** |
| CO 3 | **Execute** the art of public speaking | **BT 3** |
| CO4 | **Demonstrate** the art of telephonic conversation and etiquettes**.** | **BT4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Speaking Skills**  Speaking – The Art of Speaking, Goals, Speaking Styles, The Speaking Process  Importance of Oral Communication, Choosing the form of Communication, Principles & Guidelines of Successful Oral Communication, Barriers to Effective Oral Communication  Three aspects of Oral Communication – Conversing, Listening and Body Language  Intercultural Oral Communication | **4** |
| **II.** | **Conversational Skills : Listening and Persuasive Speaking**  Conversation – Types of Conversation, Strategies for Effectiveness, Conversation Practice, Persuasive Functions in Conversation, Telephonic Conversation and Etiquette  Dialogue Writing, Conversation Control | **4** |
| **III.** | **Transactional Analysis**  The Role of Intonation , Strokes, Psychological Characteristics of Ego States (The Parent, The Adult, The Child), Structure and Aspects of Human Personality  Analysing Transactions – Complementary Transactions, Crossed Transactions, Duplex or Ulterior Transactions, How to Identify the Ego States of Interacting Individuals, How to Manage Conversations, Structural Analysis, Certain Habits of Ineffective Conversationalists | **4** |
| **IV** | **Public Speaking**  Business Presentation and Speeches – Difference  Elements of a Good Speech – Planning, Occasion, Audience, Purpose, Thesis, Material  Organising and Outlining a Speech Outline, Types of Delivery  Guidelines for Delivery – Verbal Elements, Non-Verbal Elements, Vocal Elements, Visual Elements, Controlling Nervousness and Stage Fright | **4** |
| **TOTAL** | | **16** |

**Text/Reference Books:**

* Mehra, Payal. (2012). *Business Communication for Managers*: Dorling Kindersley (India) Pvt. Ltd. Page 75 – 83. ISBN 978-81-317-5865-6
* Raman, Meenakshi and Singh, Prakash.(2012). *Business Communication* (2nd Edition): Oxford University Press. Page 123 – 165.ISBN-13:978-0-19-807705-03
* Raman, Meenakshi and Sharma, Sangeeta. (2011)*. Technical Communication: Principles and Practice* (2nd Edition): Oxford University Press. Page 137 – 148 ISBN-13:978-0-19-806529-6
* Sengupta, Sailesh.(2011) *Business and Managerial Communication.* New Delhi *: PHI Learning Pvt. Ltd*. Page 136-153.ISBN-978-81-203-4435-8

|  |
| --- |
| **Course:AECC-4/Subject Name:** Behavioural Science - II |
| **Subject Code:** BHS982A202 |
| **L-T-P-C – 1-0-0-1** |
| **Credit Units: 1** |
| **Scheme of Evaluation: Theory + Viva-Voce + Extempore Speech**  **Continuous Evaluation: 30 Marks**  **Semester End Examination:**  **Component A – Written Examination = 30 Marks**  **Component B +C – Viva-Voce + Extempore speech = 40 Marks** |

**Course objectives:** To increase one’s ability to draw conclusions and develop inferences about attitudes and behaviour, when confronted with different situations that are common in modern organizations

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Demonstrate** leadership. | **BT 3** |
| CO 2 | **Describe the** process of cognitive dissonance | **BT 3** |
| CO 3 | **Compare male** and female values. | **BT 4** |
| CO 4 | **Relate** to the need of motivation and its effects**.** | **BT4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Course Contents** | **Periods** |
| **I** | **Culture and Personality**  Relation Between Culture and Personality with Relevant Examples, Cultural Iceberg, Overview of Hofstede's Framework, Discussion of the four dimensions of Hofstede's Framework. | **4** |
| **II** | **Attitudes and Values**  Attitude's definition: changing our own attitudes, Process of cognitive dissonance  Types of Values, Value conflicts, Merging personal and Organisational values, changes of values with time, male & female values differences. | **4** |
| **III** | **Leadership**  Definition of leadership, types of leadership, Leadership Continuum Transformational & transactional Leadership, Ethical Leadership. | **4** |
| **IV** | **Motivation**  Definition of motivation with example, Theories of Motivation (Maslow & X and Y) Applications of motivation. | **4** |
|  | | **16** |

**Text books:**

1. Organizational Behaviour by Kavita Singh (Vikas publishers, 3rd Edition).
2. Organisational behaviour by S.P Robbins, Judge , Vohra 18th Ed.

|  |
| --- |
| **Course: SEC I**  **Title of the Paper: Accounting Software-II**  **Subject Code: COM042S211**  **L-T-P-C –0-0-4-2 Credit Units: 2 Scheme of Evaluation: Practical** |

**Course objective**: An introductory course of the QuickBooks Pro accounting software, including setting up a new company and chart of accounts; recording transactions with customers, vendors and employees; managing lists; running reports and customizing them; changing forms and generating letters.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO1** | **Recall** the basics of Quick Books. | **BT1** |
| **CO2** | **Understand** the techniques of handling Quick Books | **BT2** |
| **CO3** | **Apply** the concepts of accounting in entering the transactions in Quick Books | **BT3** |
| **CO4** | **Analyze** the financial data | **BT4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics / Course content** | **Periods** |
| **I.** | **(i) Introduction to QuickBooks Accounting**: Opening QuickBooks Accounting; Identifying parts of the screen; Identifying menus and toolbars;  **(ii) Setting up QuickBooks**- Identifying sections, Navigating in QuickBooks, Entering the information, Backup the information | **10** |
| **II.** | **Editing & Working of List:** Editing the chart of accounts; Working with customer list; Working with employee list; Working with vendor list; Managing lists; Printing lists | **10** |
| **III.** | 1. **Working with Customers:** Invoice; Sales Receipt; Sales forms; Recording customer payment; Making deposits. 2. **Working with Vendors:** Accounts payable; Enter bills; Pay bills | **10** |
| **IV.** | 1. **Analyzing financial data-** Creating Quick Reports; Preset Reports; Exporting to excel; 2. **Payroll-** Setting up payroll; Adding payroll items; Setting up employee payroll information; Tracking tax liabilities | **10** |
| **Total** | | **40** |

Keywords: quick books; accounting software

**Reference Book**

[Crystalynn Shelton](https://www.google.co.in/search?hl=en&sxsrf=ALiCzsatCjJ9t9vwVZYmEaVHMDAWEqs3Nw:1658729512119&q=inauthor:%22Crystalynn+Shelton%22&tbm=bks), 2021,Mastering QuickBooks 2021, [Packt Publishing](https://www.google.co.in/search?hl=en&gbpv=1&dq=QuickBooks+book+india&printsec=frontcover&q=inpublisher:%22Packt+Publishing%22&tbm=bks&sa=X&ved=2ahUKEwjLxdP6sJP5AhWhIrcAHSIFDzcQmxMoAHoECBMQAg&sxsrf=ALiCzsatCjJ9t9vwVZYmEaVHMDAWEqs3Nw:1658729512119), The Ultimate Guide to Bookkeeping and QuickBooks Onlin

**Course: GE I**

**Title of the Paper: INDIAN ECONOMY**

**Subject Code: COM042G201**

**L-T-P-C – 2-1-0-3 Credit Units: 3 Scheme of Evaluation: Theory**

**Course Objective:**

The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable students to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the student to examine the role and impact of planning process on economic development of India.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On completion of this course students will be able to:** | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Define**  the magnitude, size, and dimensions of Indian economy; | **BT 1** |
| CO 2 | **Explain**how privatization and liberalization change the course and direction of Indian economy; | **BT 2** |
| CO 3 | **Interpret** the role of population as economic resource; | **BT 3** |
| CO 4 | **Relate**  contribution of industrial development in Indian economy; | **BT4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| 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; disinvestment; Privatization –it’s importance in Indian Economy. Globalization, Liberalization and its impact on Indian Economy. | 8 |
| 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. | 10 |
| 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). | 14 |
| IV | **Industrial Economy 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. MSME Sector-Significance and problems.  **Planning process in India: Trends and Features:** Planning process and features of Economic planning in India, planning commission and NITI Aayog, Finance Commission and it’s functions. Budgeting in India and fiscal discipline. | 8 |
| TOTAL | | 40 |

**Text Book**:

1. Jhingan, M. L.(2016); *Macro Economic Theory*; 13th edition; Vrinda Publication; New Delhi.

2. Mithani, D. M. (2019); *Macro Economics;* Himalaya Publishing HousePvt. Ltd; Mumbai

**Reference Books:**

1. Acharya, S., & Mohan, R. (2010). *India’s Economy: Performance and Challenges*. New Delhi: OUP India.
2. Datt, G., & Mahajan, A. (2016). *Indian Economy*. New Delhi: Sultan Chand Publishing.
3. Puri, V. K., & Mishra, S. K. (2018). *Indian Economy.*  Mumbai: Himalaya Publishing House.

**Teaching Learning Process**

The teaching -learning process will includes lectures through presentations of case laws, role plays, seminars, tutorials project- based learning.

|  |
| --- |
| **Course: GE II**  **Title of the Paper: FINANCIAL STATEMENTS**  **Subject Code:COM042G202**  **L-T-P-C – 3-0-0-3 Credit Units: 03 Scheme of Evaluation: THEORY** |

**Course Objective:** The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

**Course Outcomes**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the balancing of ledger accounts and preparation of trial balance | **BT 1** |
| **CO 2** | **Explain** the concept of financial statements and its constituents | **BT 2** |
| **CO 3** | **Construct** financial statement- trading profit and loss account | **BT 3** |
| **CO 4** | **Examine** the preparation of financial statement-balance sheet | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I** | **Preparation of Trial Balance**  Balancing of ledger accounts; Preparation of Trial Balance; Suspense Account. | **6** |
| **II** | **Introduction to financial statements:** Financial Statements- Meaning, constituent and objectives of financial statements, parties interested in financial statements, elements of financial statements -their meaning and features, | **10** |
| **III** | **Preparation of financial statements I:**  Trading Account- meaning, objectives, need and importance. Concept of gross profit. Preparation of trading account.  Profit and loss account - meaning, objectives, need and importance. Concept of net profit. Format of profit & loss account (non corporate& corporate), Preparation of profit & loss account for non corporate entities with simple adjustments. | **12** |
| **IV** | **Preparation of financial statements II:**  Balance sheet- meaning, objectives, need and importance. Marshalling of assets and liabilities. Format of balance sheet (non corporate& corporate), Preparation of balance sheet for non corporate entities with simple adjustments; Corporate Annual Report and its contents. | **12** |
| **TOTAL** | | **40** |

**Text Book:**

1. Hanif. M & Mukherjee, (2017), *Financial Accounting,* Tata Mc Graw Hill. New Delhi
2. Bhattacharya Ashish, (2017), *Essentials of Financial Accounting,* PHI Learning, Delhi

**Reference Books:**

1. Goyal Kumar Bhushan (2017); *Fundamentals of Financial Accounting*, Taxmann, New Delhi**.**
2. Lal Jawahar and Srivastava Seema; *Financial Accounting Principles and Practices*; S.Chand Publication, New Delhi.
3. Monga, J. R. (2017). *Financial Accounting: Concepts and Applications.* New Delhi: Mayur.
4. Dam. B. B, H C Gautam and et al; (Recent Edition), *Theory and Practice of Accountancy,* Gayatri Publication, Guwahati.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numerical, analytical and theoretical case.

**SYLLABUS (3ndSEMESTER)**

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| **Course:C: I**  **Title of the Paper: MANAGEMENT PRINCIPLES AND APPLICATIONS**  **Subject Code: COM042C301**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |

**Course Objective:**

The course aims to familiarize the students with the evolution of management thoughts, various approaches to management, basic functions of management, planning premises, environmental analysis, departmentation, delegation, span of management, leadership and motivation theories.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| After completing the course, the student shall be able to: | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the basic concepts of marketing, its philosophies and conditions affecting marketing decisions of a firm. Explain the dynamics of consumer behaviour and process of market selection through STP stages; | **BT1** |
| **CO 2** | **Explain** the knowledge of various developments in marketing area that may govern marketing decisions of a firm. | **BT2** |
| **CO 3** | **Identify** the process of value creation through marketing decisions involving product development; | **BT 3** |
| **CO 4** | **Examine** the process of value creation through marketing decisions involving product pricing and its distribution, product | **BT 4** |

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Evolution of Management Thought:**  Management concept and functions, Managerial roles and levels, management functions, features of management  Evolution of Management Thoughts- Classical, Neo classical and Modern Era- concept, various theories,  MBO and MBE-Concept, need, importance and applicability in current scenario  Fortune at the Bottom of Pyramid by C.K. Prahlad- concept and importance and applicability in Indian context.  Peter Senge’s Learning Organization.  Social Responsiveness and Ethics in Management. Emerging trends in Management and Challenges in Managing 21st Century Organizations.  Case Studies | **12** |
| **II.** | **Planning, Decision Making and Forecasting**  Planning*:* Concept, nature, steps, types, barriers and measures.  Types of plans. Planning Premises – Meaning, types and significance.  Forecasting and Decision Making*:* Concept, types, steps and techniques.  Components of Business Environment – Micro (immediate), Meso (intermediate) and Macro(domestic)  Environmental Analysis (SWOT, BCG Matrix, Competitor Analysis).  Case Studies | **12** |
| **III.** | **Organizing and Staffing**  Organizing: Concept, importance, principles and different forms of organizations.  Concepts of Organizational culture and organizational climate. Difference between organizational Structure and organogram.  Departmentation – Need, basis and principles  Delegation of Authority – Elements, steps, barriers, centralization and decentralization of Authority.  Span of Management – Concept, types, importance, determining factors and Graicunas Theory.  Staffing: Concept, importance and process of staffing, Sources of Recruitment and methods for selection of an employee. Concept and importance - Performance appraisal and Training & development.  Case Studies | **12** |
| **IV** | **Leading and Controlling**  Motivation: Concept, importance and types of motivation. Motivational theories by Maslow, Herzberg, McGregor, McClleand, Theory Z, carrot and stick approach, American Vs Japanese management style  Leadership: Concept, importance, types and Leadership theories by RensisLikert, Blake and Mouton  Communication: Concept, purpose, process, types, methods, communication networks, barriers to communication, overcoming barriers to communication.  Co-ordination and control: Concept, importance, processand limitations  Case Studies | **12** |
| **TOTAL** | | **48** |

**Detailed Syllabus:**

**Text Book**:

1. Harold Koontz & Heinz Weihrich, (2012), *Essentials of Management: An International & Leadership Perspective*, McGraw Hill Education., New Delhi.
2. Prasad L. M., (2020), *Principles & Practice of Management*, Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. Singh B. P. & Singh A. K., (2002), *Essentials of Management*, Excel Books, New Delhi.
2. Vasishth N., (2014), *Principles of Management*, Taxmann, New Delhi.
3. Tripathi P. C. & Reddy P N, (2012), *Principles of Management*, Tata McGraw Hill, New Delhi.

**NOTE: Latest edition of the readings may be used**

**Teaching Learning Process**: The teaching learning process would include class room lectures supported by case studies. This will enable the students to have better and in-depth knowledge he principles and practices of Management. In addition, classroom discussions and presentations would be incorporated

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| **Course: C II**  **Title of the Paper : INCOME TAX LAW AND PRACTICE**  **Subject Code: COM042C302**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |

**Course Objective:**

The course aims to give the learners a broad understanding of the various aspects of taxation; familiarize them with the different terms and concepts used; the various provisions relating to assessment of taxable income; and to impart knowledge to enable the learners to apply such provisions determine total income and its income tax liability. It also aims to enable learners to understand the provisions relating to filing of return of income.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the basic terminologies related to income tax. | **BT 1** |
| **CO 2** | **Explain** the fundamental principles of income tax law & **summarize** the structure of income tax regulations. | **BT 2** |
| **CO 3** | **Compute** income tax liabilities of an assessee based on applicable rates and deductions. | **BT 3** |
| **CO 4** | **Analyse** and assess the procedural steps involved in income tax assessment. | **BT 4** |

**Course Outline:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics / Course content** | **Periods** |
| **I.** | **Income Tax in India:**  Brief history of Income Tax in India, Basic concepts – income, income tax Act, scope and advantages of income tax. Concept of person, previous year, assessment year, assesses and its types, gross total income, total income and agricultural income. Basis of charge ;Exempted income.  Residential status – concept and taxability. | **12** |
| **II.** | **Tax on Salary Income**  Meaning and components of Salary, allowances, perquisites, profits in lieu of salary, provident fund, deductions, Computation of income and tax liability from salaries of an individual. | **12** |
| **III.** | **Tax on Other Income**  Computation of Income from House Property, Profit and Gains from business and profession, Capital Gains & Income from other sources | **12** |
| **IV.** | **Total Income and Tax Liability:**  Concept of TDS, Advance Tax, Deductions from Gross Total Income, Computation of Total Income and Tax Liability.  Filing of returns (including e filing) and Assessment Procedure | **12** |
| **Total** | | **48** |

**Text Book:**

1. Gaur, V. P., Gaur, P., Narang, D. B., &Puri, R., (2021), *Income Tax Law and Practice,* 49th Revised Edition,Kalyani Publishers, Delhi.

2. Singhania, V. K. & Singhania, M. (2021); *Students’ Guide to Income Tax,* 65th Edition, Taxman Publication Private Limited, New Delhi.

**Reference Books:**

1. Dam B B, Sikidar Sujit, Barman R & Sharma Sweta (2022), Income Tax Law & Practice, Gayatri Publications, Guwahati.
2. Ahuja, G., & Gupta, R. (2021). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
3. Income Tax Act, Bare Act.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by case studies to enable an understanding of the practical implications of the income tax law. Further, presentations by students would be included.

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| **Course: GE I**  **Title of the Paper: BUSINESS MATHEMATICS Subject Code:COM042G301**  **L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: THEORY** |

**Course Objective:** The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** matrices as mathematical tools in representing a system of equations. | **BT 3** |
| **CO 2** | **Explain** differential calculus to solve simple business problems. | **BT 3** |
| **CO 3** | **Apply** mathematical problems related to finance. | **BT 3** |
| **CO 4** | **Analyze** business problems involving constrained optimization | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Basic Mathematics for Finance:**  *Arithmetic & Geometric Progression* – Definition, Sum of AP & GP, application of AP GP in solving business problems.  *Simple and Compound interest*– Compound amount at changing rates, nominal and effective rates of interest and present value  *Annuities*- Types of Annuities, present value and amount of an annuity. | **10** |
| **II.** | **Determinants & Matrices:**  Properties of determinants, solution of simultaneous equation and solution of business problems by Cramer’s Rule, Definition and types of matrices; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables. | **12** |
| **III** | **Differential Calculus:**  Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit. | **12** |
| **IV** | **Co-ordinate Geometry:**  Idea of cartesian coordinates, slope or gradient of a line, equation of a line passing through (a) one given point (B) two given points; equation of a line in slope-intercept form (y=mx+c) and intercept form (x/a+y/b=1).  **Linear Programming Problem**:  Meaning, assumption, formulation, uses, limitation, solutions of LPP involving two variables by graphical method. | **14** |
| **TOTAL** | | **48** |

**Text Book:**

1. Hazarika, P. (2015). *A Textbook of Business Mathematics.* S. Chand & Co. Pvt. Ltd., New Delhi.
2. Kapoor, V. K. & Sancheti, D. C. (2014). *Business Mathematics, Theory & Applications.* Delhi: S. Chand Publishing.

**Reference Books:**

1. Dowling, E. T. Schaum’s Outline Series. (2011). *Mathematics for Economics.* McGraw Hill Publishing Co., New Delhi.
2. Singh, J. K. (2017). *Business Mathematics.* Himalaya Publishing House, Hyderabad.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

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| --- |
| **Course: DSE I**  **Title of the Paper : ADVANCED CORPORATE ACCOUNTING**  **Subject Code:COM042D301**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY** |

**Course Objectives**

To equip students with knowledge of the techniques of preparing accounts and statements under various corporate situations under the Companies Act, 2013 and preparation of final accounts of various kinds of company

**Course Outcomes**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** accounting related to winding up of a company | **BT 1** |
| **CO 2** | **Explain** accounting entries of banking companies | **BT 2** |
| **CO 3** | **Apply** accounting entries of insurance companies | **BT 3** |
| **CO 4** | **Analyze** accounting for investments | **BT 3** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics (if applicable) & Course Contents** | **Periods** |
| **I.** | **Winding up of a Company** Meaning and modes of winding up; Types of winding up; Procedures of winding up; Contributories; Preferential payments; Voluntary winding up; Preparation of Liquidator’s Final Statement of Account; Preparation of Statement of Affairs. | **12** |
| **II** | **Accounts of Banking Companies**  Statutory books to be maintained; Special features of Bank book keeping; Advances – its classification and provisions to be made against advances; Rebate on Bills Discounted, Income recognition; Preparation and presentation of Financial Statements using appropriate software. | **12** |
| **III** | **Accounts of Insurance Companies** Books maintained by a life insurance companies and general insurance companies. Accounts of Life insurance company – Revenue Account and Profit and loss Account and ascertainment of profit under Life insurance business; preparation of Balance Sheet using appropriate software; Accounts of general insurance business – Revenue Account, Profit and Loss Account, and Balance Sheet using appropriate software. | **12** |
| **IV** | **Investment Accounts**  Meaning of Investment Accounts; cum-interest, ex-interest, cum-dividend and ex-dividend. Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares. | **12** |
| **TOTAL** | | **48** |

Keywords: winding up of company; banking companies; insurance companies; investment companies

**Texts:**

1. *Advanced Corporate Accounting*; (Recent Edition); Dam. B.B; Gautam. H.C; Gayatri Publications, Guwahati
2. Tulsian, P. C., &Tulsian, B. (Recent Edition); .*Corporate Accounting*. New Delhi: S. Chand Publishing

**References:**

1. Hanif. M, Mukherjee. A; (Recent Edition); *Corporate Accounting*; Tata McGraw Hill; New Delhi
2. Putty Srinivas R. &Appannaiah H.R., (Recent Edition); *Advanced Corporate Accounting*, Himalaya Publishing House Pvt. Ltd, New Delhi.
3. Kumar S Anil & Kumar V Rajesh, (Recent Edition); *Corporate Accounting*, Himalaya Publishing House Pvt. Ltd, New Delhi.
4. Sehgal, A (Recent Edition); *Fundamentals of Corporate Accounting.* New Delhi: Taxmann Publications

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| **Course: DSE - II**  **Title of the Paper: ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT**  **Subject Code:COM042D302**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation:(THEORY)** |

**Course Objective:**

The course aims to enable learners to explore the concepts of entrepreneurship and its process. Impart knowledge about Industrial Parks, EDP, MSMED Act, project establishing feasibility study and institutional support required for promotion of entrepreneurships in Indian context.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **After completion of the course, students will be able to** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the concept, role and importance of entrepreneurship and generate innovative idea for business and interpret the business competence achieved by various organisations by using the innovative business model. | **BT 1** |
| **CO 2** | **Explain** the essentials of starting up a micro and small-scale enterprise in the changing business scenario. | **BT 2** |
| **CO 3** | **Apply** the various institutional supportive measures for the promotion of entrepreneurship in the nation/region | **BT 3** |
| **CO 4** | **Analyze** the economic and operational feasibility of a proposed venture along with the impetus for venture creations. | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics / Course Contents** | **Periods** |
| **I.** | **Introduction to Entrepreneurship and EDP:**  Concept of Entrepreneur and entrepreneurship-Meaning, types, functions, qualities, theories, significance, difference between entrepreneur and manager, entrepreneur and intrapreneur, Entrepreneurial Ethics.  Entrepreneurship Development Program (EDP) in India and North-East India, Concept, objectives, importance, selection of trainees. Industrial Parks; Concept, role and objectives.  Role of Entrepreneurs in export promotion, import substitution, regional development, socio economic development.  Success stories of Indian Entrepreneurs/ entrepreneurs of the region | **12** |
| **II.** | **Introduction to SSIs:**  Small enterprise/SSI: concept and definition. Role of SSI in India and North-East India, Importance of small enterprises in India. Policy and programmes for small enterprises.  MSMED Act: Introduction and salient features, current scenario in India  Environmental Responsibilities of Small and Medium Enterprises.  Problems and Prospects of Small- Scale Industries in India.  Export Business Programmes – SEZs and EPIP: concept, objectives, functions and present scenario | **12** |
| **III.** | **Institutional Framework of Small Business and Business Incubation:**  **Institutional Framework of Small Business:**  Promotional and Advisory – SIDO,SISI; Introduction, role and functions  Financial-SIDBI, Commercial Bank, NEDFI: Introduction, role and functions  Training – IIE, SISI, IITs, TCOs, EDII; Introduction, role and functions  Technical Support – SISI,CITD,NSDC: Introduction, role and functions  State and District Level –DI,DIC,SIDC: Introduction, role and functions  Other related Institutions – KVIC,NIESBUD,IFC; Introduction, role and functions  Case studies on role of the institution and critical analysis of the policies  **Creativity and Business Incubation:**  Creativity: Concept of creativity, difference between creativity and innovation;  Business Incubation: Concept, objectives and Functions, Importance of Business Incubation and Principles; Incubation and Incubators: Concept, Pre-requisites of Incubators, Development of an incubator; Types of Incubation – virtual business incubators, corporate incubators, educational incubators, Agri Business Incubation.  History of Business Incubation India; Government policies and Programmes on business incubation in India; Incubation support and start up Incubators in India. Challenges faced by Incubators in India. Role of business incubation in the economy. Business incubation nodal agency in Assam and its activities. | **12** |
| **IV** | **Establishing a Small Enterprise:**  Project identification, selection of the product, project formulation, assessment of project feasibility, analysis of project, preparation of project report, selection site, location and legal consideration in setting up an enterprise, steps in promoting a new enterprise, environmental analysis, venture capital concept and features, sources of venture capital finance in India and documentation procedure of availing venture capital, SEBI regulations on Venture capital ,  Concept role and functions of angle investors .  Problems and prospects of entrepreneurship in India and North Eastern Region of India.  Problems and prospects of tourism entrepreneurship, Agro-entrepreneurship in Assam. | **12** |
| **TOTAL** | | **48** |

**Text Book:**

1. Charantimath M. Poornima (2018), *Entrepreneurship development and small business enterprises*; Pearson Education, New Delhi.
2. Khanka, S. S. (2019). *Entrepreneurship Development;* S. Chand and Sons; New Delhi.

**Reference Books:**

1. Hisrich, D. R., P.P. M. and Shepher. (2017). *Entrepreneurship*; Tata McGraw Hill. New Delhi.
2. Desai, V. (2019)*. The Dynamics of Entrepreneurial Development and Management.* Himalaya Publishing House; New Delhi.
3. Desai,V. (2011); *Small Scale Industries and Entrepreneurshi*p; Himalaya Publishing House; New Delhi.
4. Sahay, A. and Sharma, V. (2010); *Entrepreneurship and New Venture Creation*; Excel Books; New Delhi.
5. Saikia, S. (2014), Entrepreneurship Development and MSME in North East India, Purbanchal Prakash, Guwahati, Assam
6. Jobe Leonard (2015),*Start up Incubators and Business Accelerators-The Easy Way*, Jobe Leonard Books, California.

**NOTE: Latest edition of the readings may be used.**

**Teaching learning:** The teaching learning process would include classroom lectures, supported by case studies and presentation by students to enable an understanding of concepts and role of entrepreneurship, along with supportive measures provided by various institutions for the promotion of entrepreneurship.

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| **Course: DSE Paper III**  **Title of the paper: Insurance and Risk Management**  **Subject Code: COM042D303**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |

**Course Objectives:**

The objectives of the course are to develop an understanding among learners about identifying, analyzing and managing various types of risks and understand the concept of insurance as a risk management tool. Besides, the students will be able to understand principles of insurance and its usefulness in business along with its regulatory framework.

**Course Outcome:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Define** the various concepts associated with risk and insurance. | **BT 1** |
| CO 2 | **Illustrate** the various types of insurance | **BT 2** |
| CO 3 | **Apply** the concepts of risk associated with insurance in identifying various insurance policies. | **BT 3** |
| CO 4 | **List** the procedure to become an insurance agent and surveyor. | **BT 4** |

**COURSE OUTLINE:**

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| --- | --- | --- |
| **Modules** | **Topics / Course content** | **Periods** |
| **I.** | Risk Management: Concept of Risk, Types of Risk, Sources and Measurement of Risk, Risk evaluation and Prediction, Risk retention and transfer, Risk management - Characteristics of Risk Management - Significance - Principles of Risk Management - Objectives - Risk and risk management process, Risk management techniques - Selecting and implementing risk management techniques. | **12** |
| **II.** | Insurance: Concept and Origin, Need for insurance, Functions of insurance Types of Insurance- Life and Non-life. Differences between life and non-life insurance, Growth and Development of Insurance in India. Life and Non-life insurance companies in India; IRDA: Role, Powers and Functions, Composition of IRDA.  Contract of Insurance: Essentials of Contract and its Applicability to the Valid Insurance Contract Terms of Insurance Contracts, Principles of Utmost Good Faith and Insurable Interest, Principles of Indemnity, Proximate Cause, Subrogation, Contribution and Sharing and Warranty. Re-insurance, Co-insurance. | **12** |
| **III.** | Insurance Agency and Surveyorship: Definition of an Agent; Procedure for becoming Agent, Cancellation of Licences, Functions of an Agent: Agent’s Compensation, Code of Conduct, Meaning and Role of Surveyors and Loss Assessors, Procedure for Becoming Surveyor, Code of Conduct. | **12** |
| **IV.** | Insurance Policies: Life Insurance: Definition, Features, Kinds of Policies: Whole Life, Endowment, Term, Annuity, Group Insurance; Fire Insurance: Meaning, Characteristics, Physical and Moral Hazards in Fire Insurance, Kinds of Policies Marine Insurance: Meaning and Scope, Marine Perils, Types of Policies , Miscellaneous Insurance: Motor, Accident, Liability,Socialinsurance, Micro Insurance. | **12** |
| **Total** | | **48** |

**Text Book:**

Mishra, MN, Mishra. S.B., (2016), *Insurance Principles & Practices*, S Chand & Co. Limited New Delhi.

**Reference Books:**

1. Sahoo. S.C. & Das. S.C, (2009), *Insurance Management*, 1st Edition, Himalaya Publishing House, New Delhi,
2. Singh Inderjit, Katyal Rakesh & Kaur Surjeet, Arora Sanjay, (2016), *Fundamentals of Insurance*, Kalyani Publishers, New Delhi,
3. Mitra. Ajoy&SarmaSankar; (2013), *Fundamentals of Insurance and Risk Management*, Global Publishing House, Visakhapatnam

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, and assignments.

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| **SYLLABUS 4TH SEMESTER** |

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| **Course: C - I**  **Title of the Paper: PRINCIPLES OF MARKETING**  **Subject Code: COM042C401**  **L-T-P-C – 3-1-0-4 Credit Units: 4 Scheme of Evaluation: (THEORY)** |

**Course Objectives**:

The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of the course the students will: | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the basic concepts of marketing, its philosophies and conditions affecting marketing decisions of a firm. | **BT 1** |
| **CO 2** | **Describe** the knowledge of various developments in marketing area that may govern marketing decisions of a firm. | **BT 2** |
| **CO 3** | **Use** the process of value creation through marketing decisions involving product development; | **BT 3** |
| **CO 4** | **Examine** the process of value creation through marketing decisions involving product pricing and its distribution, product promotion | **BT 4** |

Detailed Syllabus:

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| I. | **Introduction to Marketing:**  Concept of market and its types, Meaning, Nature, Scope and Importance; difference between traditional and modern concept of marketing, 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. | 12 |
| 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. | 12 |
| 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, difference between brand and trademark; Packaging and Labelling- functions, types and ethical aspects; New Product Development: concept and process, Product life cycle – concept and marketing strategies.  **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; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Emerging distribution trends. | 12 |
| IV | **Promotion Decisions and Developments in Marketing**  Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising: meaning, tools, advertising budget ,advertising agency, measurement of advertising effectiveness, personal selling: meaning, importance, supervision and control of sales force, sales promotion: meaning, tools and techniques, designing sales promotion programme, public relations &publicity: meaning, need, growth, opportunities and challenges and direct marketing: meaning, meaning, need and importance, steps; Factors influencing promotion mix; Integrated Marketing Communication approach.  Recent 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. | 12 |
| TOTAL | | 48 |

**Text Book:**

* Kotler. Philip, Keller.Kevin Lane, *Marketing Management*, Pearson: New Delhi
* Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education

**Reference Books:**

1. Saxena, Rajan, *Marketing Management,*McGraw Hill Education*,* New Delhi.

2. Goel, Priyanka, *Marketing Management,* New Delhi: Atlantic Publisher.

3. Chhabra, T.N., and Ankur, Chhabra, (2018),*An introduction to Marketing Management,* Sun India Publisher.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

|  |
| --- |
| **Course: C II**  **Title of the Paper: COMPUTER APPLICATION IN BUSINESS**  **Subject Code: COM042C402**  **L-T-P-C – 3-1-0-4 Credit Units: 4** |

**Course Objectives**

To provide computer fundamental skills and knowledge and to enhance the student to understand the usefulness of information technology tools for business operations.

**Course Outcomes**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** word processing concepts and terminology | **BT 1** |
| **CO 2** | **Explain** the process of creating presentations including slide creation, formatting, inserting elements, design, transition, animation, and slideshow. | **BT 2** |
| **CO 3** | **Apply** spreadsheet functions to solve business problems. | **BT 3** |
| **CO 4** | **Analyze** business data using various spreadsheet functions and techniques to make informed business decisions. | **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics (if applicable) & Course Contents** | **Periods** |
| **I.** | **Word Processing**  Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Auto correct, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents, **Creating Business Documents using the above facilities** | **12** |
| **II** | **Preparing Presentations:** Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. **Creating Business Presentations using above facilities** | **12** |
| **III** | **Spreadsheet and its Business Applications:**  **Spreadsheet concepts**, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs  **Generally used Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions | **12** |
| **IV** | **Creating Business Spreadsheet:**  **Creating spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression | **12** |
| **TOTAL** | | **48** |

Keywords: ms word; ms excel; power-point presentation; spreadsheets; computer fundamentals

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| **Course: GE**  **Title of the Paper: BUSINESS STATISTICS**  **Subject Code: COM042G401**  **L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: (THEORY)** |

**Course Objective:**

The objectives of this paper are to impart to the students a minimum knowledge of basic statistics and its applications in business and economic problems including the ability to analyse quantitative information for decision making.

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| After completing the course, the student shall be able to: | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the basics of data collection, table preparation and classification of data. | **BT 1** |
| **CO 2** | **Outline** rules and concepts relating to discrete and continuous random variables to answer questions within a business context. | **BT 2** |
| **CO 3** | **Apply** simple/multiple regression models to analyze the underlying correlated variables. | **BT 3** |
| **CO 4** | **Analyze**  index numbers for economic activities and study, chronological data | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topic/Course content** | **Periods** |
| **I** | A brief idea of Statistics and Statistical Method (Basics of data collection, table preparation and classification of data)  **Measures of Central Tendency**-Arithmetic mean ,geometric mean and harmonic mean, Properties and applications, Mode, Median (and other partition values including quartiles, deciles, and percentiles).  **Measures of Variation**-absolute and relative, range, quartile deviation, mean deviation, standard deviation, and their co-efficient, properties of standard deviation/variance, skewness ,kurtosis. | **12** |
| **II** | **Index Numbers -**Meaning and uses of index numbers, construction of index numbers: fixed and chain base, aggregative and average of relatives – simple and weighted, tests of adequacy of index numbers, base shifting, splicing and deflating, problems in the construction of index numbers, construction of consumer price indices,  **Time Series-**Causes of variation in time series data, components of time series, decomposition, additive and multiplicative models, determination of trend-moving average method and method of least squares. | **12** |
| **III** | **Correlation-**Definition of bivariate distribution, definition of multivariate distribution, meaning of correlation-simple, multiple and partial; linear and non-linear, scatter diagram, Pearson’s co-efficient of correlation, calculation and properties (proofs not required), probable error, rank correlation, Spearman’s rank correlation co-efficient.  **Regression Analysis**-Principle of least squares and regression lines, regression equations and estimation. | **12** |
| **IV** | **Theory of Probability-**Probability as a concept, the three approaches to defining probability, addition and multiplication law of probability, conditional probability, expectation and variance of a random variable.  **Probability distribution-**Probability distribution as a concept, binomial, Poisson and normal probability distributions. | **12** |
|  | **Total** | **48** |

**Text Book:**

Sancheti D.C and Kapoor V.K; statistics theory, method and application; Sultan Chand and Sons., 23 Daryaganj, New Delhi – 2

Gupta , C.B; An introduction to statistical method;Vikash publishing house Private Limited; Masjid Road, Ganeshpura ,new Delhi – 14.

HazarikaPadmalochan ; a textbook of business statistics; S Chand and Company Private Limited, Ram Nagar, New Delhi – 55

Nag N.K and Chanda S.C; Business statistics ;Kalyani publishers., Saraswati Road, Pan Bazar, guwahati – 1

**Reference Books:**

1. Spiegel M.D.; (2011),
2. *Theory and Problems of Statistics: Schaum’s Outlines Series*; McGraw Hill Publishing Co., New Delhi.
3. Sharma J K (2014); *Business Statistics*;4th edition; Vikas Publishing House Private Limited,New Delhi.
4. Vohra N D (2017); *Business Statistics*; Tata McGraw Hill Education PvtLimited,New Delhi.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**: The teaching learning process would include classroom lectures and assignments,

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| **Course:SEC I**  **Title of the paper: DIGITAL MARKETING Subject Code: COM042S401**  **L-T-P-C – 2-0-0-2 Credit Units: 02 Scheme of Evaluation: THEORY** |

**Course Objective:** The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| After completion of the course, learners will be able to: | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the concept of digital marketing and the need for regulatory framework for digital marketing in India | **BT 1** |
| **CO 2** | **Illustrate** the measurement of effectiveness of a digital marketing campaign; | **BT 2** |
| **CO 3** | **Identify** the impact of digital technology in transforming the business environment and also the customer journey and explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms | **BT 3** |
| **CO 4** | **List** the uses of AI in Digital Marketing and demonstrate the skills in digital marketing tools such as SEO, social media, and blogging for engaging the digital generation;  **Examine** the need for regulatory framework for digital marketing in India | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction**  Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India. | **10** |
| **II.** | **Digital Marketing Management**  Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process. | **10** |
| **III** | **Digital Marketing Presence**  Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies. | **10** |
| **IV** | **Interactive Marketing & Artificial Intelligence in Marketing**  Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.  Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing. | **10** |
| **TOTAL** | | **40** |

**Text Book:**

1. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
2. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.

**Reference Books:**

* + - 1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
      2. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.

1. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
2. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. Indianapolis: Que Publishing.
3. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
4. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
5. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson.

**Practical Exercises:**

The learners are required to:

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tool using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

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| **Course: DSE I**  **Title of the paper: ADVANCED FINANCIAL ACCOUNTING**  **Subject Code:COM042D401**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY** |

**Course Objective:** The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature and on Government accounting system.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** government financial administration | **BT 1** |
| **CO 2** | **Classify** appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase system | **BT 2** |
| **CO 3** | **Apply** departmental accounts in departmental stores | **BT 3** |
| **CO 4** | **Compare** commercial accounting system with Government accounting system | **BT 4** |

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

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **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** |
| **II.** | **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, Sub-lease. | **12** |
| **III** | **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.  **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** |
| **IV** | **Government Accounting**  Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board. | **12** |
| **TOTAL** | | **48** |

**Text Book:**

1. Dam, B. B., & Gautam, H. C. (2019). *Advanced Accounting*, Guwahati. Gayatri Publications
2. Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.

**Reference Books:**

1. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts.* Vol.-I. New Delhi: S. Chand Publishing.
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting.* New Delhi: Vikas Publishing House Pvt. Ltd.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process:** The teaching learning process would include classroom lectures supported by theory, numericals, analytical and theoretical case.

**Practical Exercises:**

The learners are required to:

1. Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment 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.

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| **Course: DSE -II**  **Title of the Paper: Industrial Relations & Labour Laws**  **Subject Code: COM042D402**  **L-T-P-C – 4-1-0-4 Credit Units: 04 Scheme of Evaluation: Theory** |

**Course Objectives:**

The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| After completing the course, the learners shall be able to: | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the concept of industry, industrial relations, disputes, strikes, consequences and their settlement mechanism. | **BT 1** |
| **CO 2** | **Outline** the laws for employee health, safety and welfare of workers and payment of timely wages, laws relating to child employment, etc | **BT 2** |
| **CO 3** | **Identify** the importance of trade unionism in present day | **BT 3** |
| **CO 4** | **Examine** the role of industry regulators in implementing various laws to maintain industrial peace and worker’s upliftment. | **BT 4** |

**Detailed Syllabus:**

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| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Industrial Relations:**  Characteristics of Indian Labour Force, Industrial Relations(IR) - Concept, Features, Components of Industrial Relations System, Scope & Aspects of Industrial Relations, Importance of Industrial Relations, Factors affecting industrial relations, Evolution of Industrial Relations in India, Actors involved in IR and their roles  Collective Bargaining: concept, , importance ,types and process  Workers Participation in Management: concept, importance , types and process | **12** |
| **II.** | **Industrial Dispute & Settlement Machinery:**  Concept and essentials of Industrial Dispute, Classification, Causes of Industrial Disputes, Strikes  Industrial Disputes Act, 1947: objects, definitions, authorities, powers & duties of the Authorities.  **Settlement Machinery**: *Mediation & conciliation*: Concept, Role of Conciliation, Duties and Powers, Qualities of Conciliator  *Arbitration*: Concept, types, procedure & submission of Award  *Adjudication:* Concept, Three Tier System of Adjudication, Procedure for Settlement of Dispute | **12** |
| **III.** | **Labour Legislations**:**Part I:**  Trade Unions Act, 1926: Objects, Scope, Registration of Trade Unions, Duties & Liabilities of a Trade Union, Classification of Trade Unions, History & Growth of Trade Unions, Problems of Trade Unions.  Factories Act, 1948: Objects & Applications, Provisions regarding Health, Safety & Welfare, Provisions regarding employment of Women & Young Persons.  The Industrial Employment (Standing Orders) Act, 1946: Objects and applications, Features, main provisions of the Act. | **12** |
| **IV** | **Labour Legislations: Part II:**  Payment of Wages Act, 1936: Objects &Applications, Provision regarding payment of wages, Responsibility of Payment of Wages, Authorised Deductions  Payment of Bonus Act, 1965: Objects & Applications, Eligibility and Extent of Bonus, Payment of Minimum & Maximum Bonus, Deductions  Plantation Labour Act, 1951: Scope & Objects, Provisions regarding Health, welfare, Hours & limitations, Leave with Wages, Wages During Leave Period, Sickness& Maternity Benefits.  Child Labour (Prohibition & Regulation) Act, 1986: Scope, Provisions, UN declarations on the Right of a Child. | **12** |
| **TOTAL** | | **48** |

**Text Book:**

1. Amandeep Kaur (2018), *Industrial Relations and Labour Laws*, Kalyani Publishers, New Delhi
2. Bare Acts

**Reference Books:**

1. Mamoria C.B., SatishMamoria, RaoSubbaP.(2018), *Dynamics of Industrial Relations,* Himalaya Publishing House, New Delhi
2. RatnamVenkat, *Industrial Relations*, Oxford University Press, New Delhi
3. Sinha P.R.N., SinhaInduBala, ShekharSeemaPriyadarshini, *Industrial Relations, Trade Unions & Labour Legislations,* Pearson, New Delhi

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

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| **Course: DSE- III**  **Title of the paper: Foreign Exchange Management**  **Subject Code: COM042D403**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |

**Course Objectives:**

The objectives of the course are to develop an understanding among learners about foreign exchange and transactions in foreign exchange market.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| **C01** | Define foreign exchange and understand the mechanism of dealing in foreign exchange | **BT1** |
| **C02** | Explain foreign exchange markets and determination of exchange rates | **BT2** |
| **C03** | Identify various factors influencing Balance of Payment | **BT3** |
| **C04** | Categorize foreign exchange risk in practical business world and manage it | **BT4** |

**COURSE OUTLINE**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics / Course content** | **Periods** |
| **I.** | Foreign Exchange: Meaning, instruments of foreign payments ,Legal framework relating to foreign exchange: Foreign exchange policy in India, Features of Foreign Exchange Regulation Act, 1973 (FERA) - Foreign Exchange Management Act, 1999 -Administrative set up of foreign exchange in India - Foreign Exchange Dealers' Association of India (FEDAI) - Functions of Foreign Exchange Department - Nostro Account - Vostro Account - Loro Account. | **12** |
| **II.** | Foreign exchange market-Meaning, types, dealers and functions, Foreign exchange market in India, Exchange rate-Meaning and types, Theories of exchange rate determination, Fixed and floating exchange rate systems -Depreciation V/s Devaluation - Exchange rate system prior to IMF - Exchange rate systems under IMF regimes -External value of rupee - Current Account convertibility and Capital Account convertibility. | **12** |
| **III.** | Balance of Payments – Definition, Features, Balance of payment and balance of trade, Structure of balance of payment, -Disequilibrium in balance of payments – types, causes and methods of corrections of disequilibrium. | **12** |
| **IV.** | Management of exchange risk: - Exchange Risk-Meaning and significance, Classification of exchange risks - Transaction exposure - Translation and economic exposures. Arbitrage, Forward market, Exchange risk management techniques. | **12** |
| **Total** | | **48** |

**Text Book:**

Jeevanandam, C. (2020),*Foreign Exchange: Practice, Concepts and Control*, Sultan Chand &Sons, New Delhi.

**Reference Books:**

1. Jagannarayan, Nandini, Gopalakrishnan,P.G, Jayachitra,T.A.(2022) *A handbook on International Finance and Foreign Exchange,* Himalaya Publishing House, New Delhi.
2. Viswan,V.Vivek and Sulphey,M.M.(2020) Foreign Exchange Management and International Finance, Viva Books.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, andassignments.

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| **SYLLABUS 5TH SEMESTER** |

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| **Course:C I**  **Title of the paper: HUMAN RESOURCE MANAGEMENT**  **Subject Code: COM042C501**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |

**Course Objective:**

The course aims to familiarize the students with various facets of managing people in an organization by imparting knowledge about from the stage of recruitment to development and to acquaint students with the techniques and principles to manage HR of an organization.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| After completing the course, the learners shall be able to: | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the concept of Human Resource Management and its various functions. | **BT 1** |
| **CO 2** | **Explain** the importance and challenges of human resource management in today’s working environment | **BT 2** |
| **CO 3** | **Identify** the concept of Compensation Management and its approaches | **BT 3** |
| **CO 4** | **Examine** the modern trends and approaches in HRM and the different aspects of employee welfare | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topic/Course content** | **Periods** |
| **I** | **Introduction to HRM:**  HRM - Concept of HRM, objectives, features, functions, importance, Evolution of HRM, Personnel management and HRM, Qualities and Role of HR Managers, Challenges of HRM,  HR Policies: Concept, need, examples  HRM Practices: Concept, Factors impeding growth of HRM practices in India, HRM practices undertaken by successful firms.  Case Studies on HRM practices and policies undertaken by firms. | **12** |
| **II** | **Recruitment, Selection & Development:**  Recruitment – Concept, Objectives, Process, Sources, Modern Methods of Recruitment: Electronic Recruitment, Poaching, Social Media Recruiting  Selection – Concept, Objectives, Process, Types of Selection Tests, Recruitment Vs Selection.  Interview: Concept, types  Induction: Concept, Objectives and Role of Employee Induction  Placement: Concept, Objectives  Training & Development: Overview of Training & Development, Need of Training & Development, Practices of Indian Corporates | **12** |
| **III** | **Job Evaluation & Compensation management:**  Job Analysis: Concept of Job Analysis, Job Description and Job Specification  Job Design: Concept, Methods, Benefits & Limitations  Job Evaluation: Concept, Objectives, Importance, Methods  Meaning of Compensation Management, Objective  Salary and Wage: Concept, Factors affecting Salaries and Wages, Types of wages- concept, merits, demerits, suitability  Incentives and Fringe Benefits- Concept, Types | **12** |
| **IV** | **Employee Welfare and Emerging Trends in HRM:**  Performance Appraisal- Meaning, Objectives,Determining Criteria for Performance Appraisal, Methods, Process, Benefits &Limitations;  Performance Management – Meaning,Importance and Limitations;  Potential appraisal –Meaning and Objectives  HR Mobility - Concept and forms with its merits and limitations (Separation, Promotion, Demotion, Transfer, VRS);  Downsizing - Concept, causes &remedies  Labour Turnover -Concept, causes &remedies  Recent Trends in HRM- e-HRM, Green HRM,HRIS,HR Auditing, Ethics in HRM .Concept and approaches of IHRM.  Quality Management – JIT, Kaizen, TQM and Six Sigma.  Case studies on HRM Practices by Indian Corporate Houses | **12** |
|  | **Total** | **48** |

**Text Book:**

1. RaoSubba P, *Personnel and Human Resource Management*; Himalaya Publishing House, New Delhi.

2. PravinDurai, *Human Resource Management*, Pearson Education India, New Delhi

**Reference Books:**

1. PattanayakBiswajeet,*HumanResource Management*; PHI Learning Pvt. Ltd; New Delhi.
2. Ashwathappa K; *Human Resource Management – Text and Cases*; Tata McGraw Hill, New Delhi.
3. Haldar Kumar Uday;*Human Resource Development*; Oxford University Press, New Delhi.
4. Dr. Badi Rabindranath; *Human Resource Management – Text & Cases*, Himalaya Publishing House, New Delhi

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**: The teaching learning process would include class- room lectures supported by case studies and management games like role playing will enable the students to have better and in-depth knowledge about the practices of HRM. In addition, classroom discussions and

presentations would be incorporated.

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| **Course: CII**  **Title of the paper: Financial Management**  **SubjectCode:COM042C502**  **L-T-P-C – 3-1-0-4 Credit Units: 4 Scheme of Evaluation: (THEORY)** |

**Course Objectives**:

The course aims to provide an understanding of the concept of finance and how influential the time value of money is. It further familiarizes the learners with various principles and practices of financial management while apprising them with the various decisions involved in managing finance.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the nature and scope of financial management | **BT 1** |
| **CO 2** | **Explain** various capital structure theories and analyze factors affecting capital structure decisions | **BT 2** |
| **CO 3** | **Demonstrate** the various sources of finance in today’s competitive industry | **BT 3** |
| **CO 4** | **Analyze** capital budgeting process and apply capital budgeting techniques for business decisions | **BT 4** |

Detailed Syllabus:

|  |  |  |
| --- | --- | --- |
| Modules | Topics & Course Contents | Periods |
| I. | **Introduction to Financial Management**Finance, concepts of finance, approaches, types, evolution, Financial management, nature, goals, scope, finance functions, relationship with other functions and discipline, limitations  Value maximization – EVA, MVA  Emerging concepts in Finance – Crypto currencies and Block chain | 12 |
| II. | **Financing Decision**  Capitalization: Concept, approach, theories, over and undercapitalization – causes, effects, symptoms, remedies, overtrading, under-trading, watered capital  Capital structure: Meaning, factors influencing capital structure decisions, optimal capital structure, cost of capital – meaning, significance (numerical), Theories of Capital Structure  Leverage: Meaning, operating leverage, financial leverage and combined leverage – relationship (numerical) | 12 |
| III. | **Investment Decision**  Capital Budgeting: Meaning, nature, importance, process, methods – payback period, ARR, NPV, IRR, Profitability Index (numerical)  Working Capital Management: Meaning, types, sources, determinants, methods for estimation of working capital (numerical), Overview of receivables management, factoring and inventory management | 12 |
| IV | **Dividend Decision**  Dividend, types, forms, dividend policy, types, factors affecting dividend policy, theories – Theory of Irrelevance, Walter’s theory, Gordon’s theory, Numerical | 12 |
| TOTAL | | 48 |

**Test Book:**

**1.** Khan M. Y. & Jain P. K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India

**Reference Books:** .

1. Pathak R. K. &Kalwar M. C. Financial Management. New Delhi: Ramesh Book Depot.

2. Pandey I. M. Financial Management. New Delhi: Vikas Publications.

3..Chandra P. Financial Management: Theory and Practice. New Delhi: Tata McGraw Hill Education India

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, workshops, project work and case studies

**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. Determine capital structure of various company from their annual report.

4. Determine working capital of various industries.

5. Determine operating cycle of manufacturing company.

**Course: DSEI**

**Title of the paper: Banking Law and Practices**

**Subject Code: COM042C501**

**L-T-P-C – 3-1-0-4 Credit Units: 4 Scheme of Evaluation: (THEORY)**

**Course Objectives**:

The objectives of the course are to provide an understanding of the concept of bank and to provide an insight into the functioning of banks.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Define** the banking structure in India and the law relating to banks | **BT 1** |
| CO 2 | **Interpret** the banker customer relationship | **BT 2** |
| CO 3 | **Identify** themselves of the activities of paying and collecting banker | **BT 3** |
| CO 4 | **Analyze** the insights on lending operations of banking and causes of NPA into banking sector. | **BT 4** |

Detailed Syllabus:

|  |  |  |
| --- | --- | --- |
| Modules | Topics & Course Contents | Periods |
| I. | Bank- Definition, Origin and Development of Modern Banking, Structure of modern commercial banking in India,- Scheduled banks, commercial banks, co-operative banks and Regional Rural Banks Branch banking, Retail Banking, Universal Banking. Functions of a Modern Commercial Banks.  E-Banking- Meaning, types, advantages and limitations, Mobile banking, Internet Banking, Debit/Credit card, NEFT, RTGS, ECS (credit/debit)  Provisions of Banking Regulation Act,1949 with regard to Minimum capital and reserve, licensing, constitution of Board of Directors, accounts and audit. Powers of RBI Prudential norms relating to capital adequacy, income recognition, asset classification. | 12 |
| II. | **Banker-Customer relationship**- Definition of customer, general and special relationship, Rights and obligations of bankers, Termination of relationship, rights and obligations of a banker. Garnishee order, Banking Ombudsman Scheme. Special types of bank customers- Minor, joint account, partnership firm, company, Non-profit organisation. | 12 |
| III. | **Bank operations:** Customers’ account with the banker- fixed deposit account, savings account, current account- opening and operation of account, account facilities available for NRIs, KYC Guidelines, Cheque- Definition, features, types Crossing of cheques- Meaning, significance, types, Precautions in paying customers’ cheques, Paying banker’s duties and rights, Return of cheques, Precautions in collecting customers’ cheques, Bank draft- Meaning and features | 12 |
| IV | **Credit Management:** Liquid assets- significance of liquidity in banking, Principles of bank lending, Types of advances, NPA-meaning, reasons, NPA management, Pledge, hypothecation and mortgage- Meaning and features, and differences collateral security- goods, documents of title to goods, Life insurance policies, Fixed deposit receipt, shares | 12 |
| TOTAL | | 48 |

**Test Book:**

**1.** Maheshwari S.N &Maheswari, S.K,*Banking Law and Practice;* Kalyani Publishers, New Delhi

**Reference Books:** .

1. Natarajan, S & Parameswaran R,*Indian Banking*, S. Chand, New Delhi

2. Kandasami, P. K, Natarajan S & Parameswaran R,*Banking Law and Practice*, S. Chand, New Delhi

3..Sundharam,K.P.M &Varshney,P.N.*Banking Theory Law & Practice*, Sultan Chand & Sons, New Delhi

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, project work and assignments.

|  |
| --- |
| **Course: DSE II**  **Title of the paper: Services Marketing**  **Subject Code-COM042D502**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: Theory** |

**Course Objective**

The course aims to familiarize the students with the concept of service marketing management, its tools, facets and forms along with understanding of the emerging trends in service industry. The legal and ethical aspects, factors impeding growth of modern services sector will also be dealt with.

**Course Outcomes**

|  |  |  |
| --- | --- | --- |
| After completing the course, the student shall be able to: | | |
| **Sl.No.** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the meaning of services, goods vs services, characteristics of services, evolutionary stages of service marketing, Challenges of service marketing, Ethical aspects in Service Marketing and Future of Service industry in India, the basic theoretical framework of service organization and its forms | **BT 1** |
| **CO2** | **Explain** the strategies of product, price, place, promotion, people, process and physical evidence and also identify the importance of various models to tangibilize services in the present scenario | **BT 2** |
| **CO3** | **Identify** the various gaps in services and techniques to resolve it taking practical examples and also list the obligations of service marketers towards society under ethical and legal dimensions. | **BT 3** |
| **CO4** | **Examine** the suitability of services sector in various forms of service in global service scenario | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction to services**  Concept and definition, nature, difference between services and goods, components, characteristics and classification of services. Service Life Cycle.  Service marketing: concept, reasons for growth of services in India and world, growth scenario of services in India and world, evolutionary stages of services marketing, Classification of service marketing, significance of services marketing, Challenges of service marketing. Ethical aspects in Service Marketing and Future of Service industry in India.  Service system: front office and back-office operations, service delivery system, service evaluation. Consumer decision making process. | **12** |
| **II.** | **Service marketing mix**  Product service: BSP, flower of service, service triangle, development stages of new service, service differentiation,  Pricing: Factors influencing pricing, objectives, approaches, strategies  Place: Strategies of distribution, service location, distribution flow of services, service channels, franchising, electronic channels, brokers, design of service distribution system, strategies for channel management  Promotion: elements of promotion, objectives of promotion, difference in promoting services, developing promotion mix, promotional role of employees, employer, promotion tools. | **12** |
| **III.** | **Additional dimensions in service marketing and Service Quality**  People: service personnel, service encounter, MoT, Measures to enhance customer participation  Process: Mapping the service system, service blueprint, understanding service process, types.  Physical evidence: need, concept, role and types of Service Scapes. Example of physical evidence in various services  Delivering Quality Services, Causes of Service Quality Gaps, Factors and Techniques to Resolve this Gaps in Service, Strategies for Closing the Gap, The GAP Model and measuring service quality – SERVQUAL Model. | **12** |
| **IV** | **Marketing of Services (in Specific Industries) and Globalization of Services**  Banking Services, Healthcare Services, Tourism services, Insurance services--Marketing mix, Users and factors influencing growth of the select services.  Recent trends and development of Service Industry in India with special reference to Medical Tourism, Port and Shipping Sector, IT Services.  The growth in Global Service markets- Factors influencing globalization. Challenges in the global market: Legal barriers, cultural barriers, financial barriers. Factors influencing success of global service firm; Prospects for the global marketing of services.  Case Studies. | **12** |
| **TOTAL** | | **48** |

**Text Book:**

**Zeithaml.Valarie A, Bitner. Mary Jo &GremlerDwayne, (2018).** *Marketing of Services,*Mc Graw Hill Publishing., New Delhi

**Reference Books:**

**Jha, S.M., (2010**). *Hospital Management,* Himalaya Publishing House, New Delhi.

**Srinivasan R, (2014).** *Services Marketing-The Indian Context*, PHI Learning, New**DelhiBhattacharya, C., (2009**), *Services Marketing,* Excel Books*,* New Delhi

**NOTE: Latest edition of the readings may be used**.

**Teaching Learning Process:** The teaching learning process would include classroom lectures, project reports by students, presentation by students, supported by case studies to enable an understanding of relevant concepts of service business format, its nature and the concept of service marketing.

**Course: DSE III**

**Title of the Paper:** Financial Statement Analysis

**Subject Code:** COM042D503

**L-T-P-C: 3-1-0-4 Total credits: 4Scheme of Evaluation: Theory**

**Course Objectives**

To equip the learners to analyze accounting and other information incorporated in the corporate annual reports, to analyze operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

**Course Outcomes**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the tools and techniques of financial statement analysis | **BT 1** |
| **CO 2** | **Demonstrate** the performance of the organization through ratio analysis | **BT 2** |
| **CO 3** | **Develop** the preparation of Fund Flow statement and analysis of working capital | **BT 3** |
| **CO 4** | **Analyze** the preparation of Cash Flow Statement | **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics (if applicable) & Course Contents** | **Periods** |
| **I.** | **Introduction**  Meaning of Financial Statement as per Companies Act, 2013; Components and constituents of Basic Financial Statements; Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis. Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet; Overview of Corporate Financial Reporting  Techniques of financial statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. | **12** |
| **II** | **Ratio Analysis**  Meaning, objectives and classification of Accounting Ratio and Ratio Analysis; Advantages and limitations of ratio analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis). Ratio analysis using appropriate software; Inter Firm Comparison.. | **12** |
| **III** | **Fund Flow and Working Capital Analysis**  Concept of Fund and Fund Flow; Objective and Importance of Fund Flow Statement; Preparation of Fund Flow Statement; Limitations of Fund Flow Statement; Concept of Working Capital – Gross, Net, and Negative, Operating and Balance concept of working capital; Components of working capital and their features; Estimation of working capital; Preparation of Statement of Changes in working capital. | **12** |
| **IV** | **Cash Flow Analysis**  Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows, Distinction between Fund Flow Statement and Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7. Cash flow analysis using cash flow reporting software. | **12** |
| **TOTAL** | | **48** |

Keywords: Financial Statement Analysis; Ratio Analysis; Fund Flow Statement; Cash Flow Statement, Trend Analysis; Working Capital Analysis

**Text Book:**

1. Sharma, R. K., & Gupta, S. K. *Management Accounting.* Cuttack, Odisha: Kalyani Publishers.

**Reference Books:**

1. Khan, M. Y., & Jain, P. K. *Management Accounting: Text, Problems and Cases.* New Delhi: Tata McGraw Hill Education.
2. Lal, Jawahar & Sucheta, Gauba, *Financial Reporting and Analysis.* Himalaya Publishing House, Mumbai.

**NOTE: Latest edition of the readings may be used.**

**Course:DSEIV**

**Title of the paper: Project Report**

**Subject Code: COM042D515**

**L-T-P-C – 0-0-0-4 Credit Units: 04 Scheme of Evaluation: (P)**

**CourseObjectives**:

1. Thecourseaimstoinculcateresearchaptitudeamongthelearnersandtoenablethemtoprepareprojectreport basedonempirical data.

2. To make the students do researches in their field of interest.

3. To make the students gain practical knowledge about preparing thesis by using different methodologies for doing research work.

**Prerequisites**: Topics for projects to be selected on topics related to commerce, management and economics.

**Assessment Criteria for Dissertation:**

|  |  |  |
| --- | --- | --- |
| **Sl No** | **Criteria** | **Marks** |
| 1. | Thesis | 60 Marks |
| 2. | Viva-Voce | 40 Marks |
|  | **Total** | **100 Marks** |

**Course Outcome:**

The students will be able to do researches in their desired fields and acquaint themselves with the real life situations.

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| **SYLLABUS 6TH SEMESTER** |

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| --- |
| **Course:C I**  **Title of the Paper-Indirect Taxation**  **Subject Code: COM042C601**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: Theory** |

**Course Objectives:**

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Recall** key concepts related to indirect taxes such as GST and customs duty | **BT 1** |
| **CO 2** | **Interpret** indirect tax laws and regulations to determine the tax implications for businesses. | **BT 2** |
| **CO 3** | **Apply** knowledge of GST laws to calculate tax liabilities for businesses based on transactions and activities. | **BT 3** |
| **CO 4** | **Analyze** GST Laws with reference to relevant, exemptions, relief or incentives | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Basic Concepts**  Concept and features of different types of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept and mechanism of Vat, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning. | **12** |
| **II.** | **Concept of supply and levy of GST**  Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.  **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, Input tax credit. | **12** |
| **III.** | **Procedures under GST**  Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment 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), Audit under GST and Concept of e-filing of returns. | **12** |
| **IV** | **Customs Law**  Custom Law: Concepts; Definitions; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions; Import and Export Clearance of goods.  **Foreign Trade Policy**  Concept, Definitions, features and Schemes | **12** |
| **TOTAL** | | **48** |

**Text Book:**

1. Singhania, V. K., &Singhania, M. (2023). *Student’s Guide to Income Tax Including GST.* Taxmann Publication. New Delhi.
2. Datey, V. S., Bansal, K. M., &Gour, M. (2023). *Indirect Tax Laws,* Taxmann Publication.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

**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 payment of tax and interest, if any, for hypothetical firm.

**Course:C II**

**Title of the paper: Financial Services**

**Subject Code:COM042C601**

**L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: THEORY**

**Course Objectives:**

The objectives of the course are to get a proper understanding about financial services and to familiarize the students with the growing and innovative financial services in the economy.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | Define the concept and importance of financial services | **BT 1** |
| CO 2 | Explain various fee based traditional as well as innovative financial services | **BT 2** |
| CO 3 | Identify lease financing and venture capital. | **BT 3** |
| CO 4 | Contrast factoring from forfeiting and explain mutual funds. | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction to Financial Services:** Indian Financial System, concept of financial services, features, importance, classification of financial services, Evolution of financial services in India. Recent trends in Financial services sector in India. | **12** |
| **II.** | **Fund based services I:**  **Lease Financing-**Concept, essential elements, significance, classification, regulatory framework, limitations, Financial evaluation of leasing, - Purchasing v/s leasing, borrowing v/s leasing Method of Computing Lease rentals  **Venture Capital:** Meaning, features, and scope Stages of financing. Valuation methods, Venture capital Vs angel investors | **12** |
| **III.** | **Fund based services-II**  **Factoring and Forfeiting:** Concept, mechanism, types of factoring, advantages and disadvantages of factoring, factoring v/s bill discounting, legal aspects of factoring, concept of forfeiting, advantages, regulatory framework factoring v/s forfeiting  **Mutual Funds:** Concept, importance, types, Organisation of Mutual Funds, Mutual funds market in India | **12** |
| **IV** | **Fee based services:**  **Merchant Banking:**  meaning, scope, functions, evolution, role of merchant bankers, Indian scenario  **Depository System**: Meaning, constituents, Depositories in India, benefits of depository system  **Custodial Services**: Concept, obligations and responsibilities of custodians, code of conduct  **Credit Rating:** Concept, benefits and limitations, Credit Rating Agencies in India  **Innovative financial services:**Payment banks**,** UPIs, E-Wallets, Cryptocurrencies. | **12** |
| **TOTAL** | | **48** |

**Text Books:**

1. Gordan, Natarajan; *Financial Markets and Services*; Himalaya Publishing House; New Delhi
2. Avadhani. V.A; *Financial Services in India;*Himalaya Publishing House; New Delhi

**Reference Books:**

1. Khan, M. Y.; *Indian Financial System;* Tata McGraw Hill; New Delhi.
2. Pathak, BV; *Indian Financial System;* Pearson India; New Delhi.
3. Khan. M.Y; *Financial Services*; McGraw Hill; New Delhi.
4. Siddaiah, Thummuluri; *Financial Services*; Pearson India; New Delhi.

**NOTE: Latest edition of the readings may be used.**

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**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, project work and assignments.

**Course:SEC 1**

**Title of the paper: Investment in Stock Market**

**Subject Code: COM042S601**

**L-T-P-C – 2-0-0-2 Credit Units: 02Scheme of Evaluation: (THEORY)**

**Course Objective:**

The objective of the course is to provide the students with a conceptual understanding of stock market.

Pre-requisite: Basic Knowledge of economics and financial market.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| **CO 1** | **Learn** the basics of investing. | **BT 1** |
| **CO 2** | **Understand** stock market as an investment destination. | **BT 2** |
| **CO 3** | **Apply** the knowledge of Stock Market Trading Mechanism | **BT 3** |
| **CO 4** | **Analyse** securities before investing | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics / Course content** | **Periods** |
| **I.** | **Introduction**: Concept and importance of savings and investments, Objectives of investment .Types of Investments-Financial Assets and non-financial assets, Return and risk: Concept, Trade-off between return and risk, Impact of taxes and inflation on return | 12 |
| **II** | **Stock market**: Stock Market- Meaning, functions, Financial instruments traded in Stock markets- stocks, Bonds, Mutual Funds and derivatives History of Stock Exchanges in India, Overview of BSE and NSE, Participants of stock market, Stock Brokers- Meaning, qualifications, functions, E-broking. IPO- meaning and procedure, Listing of securities- Meaning and procedure, Role of SEBI in investor protection;  **Stock market related concepts**: Stock market related concepts- Market capitalisation, Small cap, Mid Cap, and Large Cap stocks, short selling, stock lending, Circuit breakers, Margin trading, Market makers, Market indices- meaning and major indices in India, Trading hours, Market order, Limit order, Good-till cancelled, IOC, After Market Order. Top-down and bottom –up approaches, Delivery based and non- delivery based transactions- screen based system-meaning and advantages | 12 |
| **III.** | **Trading and Settlement Mechanism**: Trading requirement - Demat and Trading account, Equity analysis- Fundamental analysis- Economy analysis, Industry analysis, and company analysis, Technical analysis- use of charts and types, Transaction cycle, Settlement agencies, Settlement Process, | 12 |
| **IV** | **Derivatives:**  Meaning, advantages, Introduction to Financial Derivatives-Forwards, Futures & Options. Derivative trading mechanism | 12 |
| **Total** | | **48** |

**Text Book:**

Pathak, BV, *Indian Financial System*; Pearson – India, New Delhi.

Bhardwaj, R.S, and Garg, Bhamini, *Investing in Stock Markets,* Galgotia Publishing Company.

**Reference Books:**

1. Chandra Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill, New Delhi
2. Damodaran, Aswath; ,*Investment Valuation, Tools and Techniques for determining the value of any asset,* John Wiley and Sons
3. Punithavathy Pandian;,*Security Analysis and Portfolio Management*, Vikas Publication, New Delhi
4. Kevin, S. *SecurityAnalysis and Portfolio Management* . Delhi: PHI Learning
5. Kumar, Vinod and Nangia, Raj Sethi*, Investing in Stock Markets*, Anebooks
6. Singh J K , Singh Amit Kumar, *Investing in Stock Markets*, A K Publications, Delhi.
7. Tripathi, Vanita and Pawar, Neeti*, Investing in Stock Market,* Taxmann Publications.

**NOTE: Latest edition of the readings may be used.**

**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, workshops, project work and assignments

**Course:DSE-I**

**Title of the Paper:** Auditing

**Subject Code:** COM042D601

**L-T-P-C: 3-1-0-4 Total credits: 4Scheme of Evaluation: (THEORY)**

**Course Objectives**

To equip the learners with the basic concepts of auditing, concepts of internal control, internal check and audit evidence, process of vouching and verification and the special areas of audit & process of audit of companies.

**Course Outcomes**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Recall** the basic concept of auditing | **BT 1** |
| **CO 2** | **Demonstrate** the process of auditing | **BT 2** |
| **CO 3** | **Make use** of standards of auditing in the verification of financial statements | **BT 3** |
| **CO 4** | **Analyze** the various errors and frauds that takes place in a business | **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics (if applicable) & Course Contents** | **Periods** |
| **I.** | **Auditing Concepts & Audit Documentation and Audit Evidence:**   1. **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; Automated Environment**:** Audit in an automated environment; Key features of automated environment. 2. **Audit Documentation and Audit Evidence:** Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation**;** Audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence. | **12** |
| **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** |
| **III** | **Vouching and Verification & Special Areas of Audit:**   1. **Vouching and Verification**: Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities. 2. **Special Areas of Audit**: Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking Companies & Insurance Companies | **12** |
| **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** |
| **TOTAL** | | **48** |

Keywords: Auditing; Internal Control; Vouching; Internal Check; Verification; Audit of Companies

**Text Book:**

1. Tandon BN, Sudharsana S and Sundharabahu S, *A Handbook of Practical Auditing*, S Chand Publishing House, New Delhi.
2. Basu S K, *Fundamentals of Auditing* ; Pearson Publication, New Delhi.

**Reference Books:**

1. Singh A. K., & Gupta, L. *Auditing Theory and Practice.* Galgotia Publishing
2. Garg, P. (2019). *Auditing & Assurance.* Delhi: Taxmann Publication

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| **Course:DSE-II**  **Title of the Paper: COST ACCOUNTING**  **Subject Code:COM042D602**  **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |

**Course Objectives:**

The objectives of the course are to provide an in-depth understanding of the conceptual framework of cost accounting principles and ascertainment of cost in different industries using different methods.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On completion of this course students will be able to:** | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| **CO 1** | **Recall** basic cost accounting terminologies. | **BT 1** |
| **CO 2** | **Explain** the objectives and importance of cost accounting in managerial decision-making. | **BT 2** |
| **CO 3** | **Apply** overhead allocation methods to allocate indirect costs to cost objects. | **BT 3** |
| **CO 4** | **Analyze** cost behavior patterns. | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics / Course content** | **Periods** |
| **I.** | **Introduction to Cost Accounting**:  Cost, costing, cost accounting, cost accountancy, objectives, merits, demerits, distinctions between Financial and Cost accounting, Management and Cost Accounting, cost concepts and classification, elements of cost, types of costing, methods of costing, installation of a costing system, role of cost accountant, cost accounting standards, cost sheet and its preparation | **12** |
| **II.** | **Material Control:** Meaning, importance, techniques of material control, accounting and control of purchases, storage, and issue of material, methods of pricing – FIFO, LIFO, Average, treatment of material losses  **Labour Control:** Accounting and control of labour cost, time booking, time keeping, concept and treatment of labour turnover, idle time, overtime, methods of wage payment – time and piece, incentive scheme – Halsey, Rowan, Taylor’s Differential | **12** |
| **III.** | **Overhead:** Classification, allocation, apportionment, absorption of overheads, methods of absorption, under and over absorption, treatment of interest on capital, bad debts and research and development expenses  **Systems of Accounting:** Accounting of Integral and Non-integral system, Reconciliation of cost and financial accounts | **12** |
| **IV.** | **Costing Methods:**  Job costing, Batch costing, Process costing – features, application, merits, demerits, job costing v/s process costing, process losses & numerical, Contract costing – meaning & features, job v/s contract costing, recording of value and profit on contracts (numerical), escalation clause | **12** |
| **Total** | | **48** |

**Text Book:**

1. Jain, S. P.; Narang, K. L.; *Cost Accounting*, Prentice Hall, New Delhi.

2. Banarjee, B. *Cost Accounting – Theory and Practice.* New Delhi: PHI Learning Pvt. Ltd.

**Reference Books:**

1. Arora, M. N., *Cost Accounting-Principles and Practices,*Vikas Publishing House.
2. Das, K. R., *Cost Accounting*, Excel Books, New Delhi
3. Lathika R and Rajasekaran V; *Cost Accounting*;1st edition; Pearson Education India,New Delhi.
4. Sikka TR; *Fundamentals of Cost Accounting;*7thedition;VIVA Books Pvt Ltd.New Delhi**.**

**NOTE: Latest edition of the readings may be used.**

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**Teaching Learning Process:**

The teaching learning process will be based on lectures, numericals, assignments. and analytical and theoretical cases.

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| **Course: DSE III**  **Title of the Paper: Management Accounting**  **Subject Code: COM042D603**  **L-T-P-C – 3-1-0-4 Credit Units: 4 Scheme of Evaluation: (THEORY)** |

**Course Objectives**:

The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **On successful completion of the course the students will be able to:** | | |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Recall** basic concepts and principles of management accounting | **BT 1** |
| **CO 2** | **Explain** the role of management accounting in decision-making within organizations. | **BT 2** |
| **CO 3** | **Utilize** budgeting and variance analysis techniques to monitor and control costs within organizations. | **BT 3** |
| **CO 4** | **Analyze** cost-volume-profit relationships to assess the impact of changes in sales volume, selling prices, or costs on profitability | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics / Course content** | **Periods** |
| **I.** | **Introduction to Management Accounting**  Concept, objectives, nature, scope, tools, functions, use of accounting information, Financial Accounting v/s Management Accounting, Cost Accounting v/s Management Accounting, installation of management accounting system, role of computer in managerial decision making | **12** |
| **II.** | **Marginal Costing**  Marginal cost, marginal costing, assumptions, characteristics, merits, demerits, absorption costing v/s marginal costing, CVP analysis, BEP analysis, margin of safety, determination of income, application of marginal costing in managerial decision making | **12** |
| **III.** | **Budgetary Control**  Budget, budgeting, budgetary control, objectives, merits, demerits, steps for installation of budgetary control system, classification of budgets, Flexible and Cash budget (numerical) | **12** |
| **IV.** | **Standard Costing**  Standard cost, standard costing, merits, demerits, applicability, variance analysis – material, labour, overhead (numerical) | **12** |
| **Total** | | **48** |

**Text Book:**

1. Management Accounting, J. K. Sharma Arora M. N., Himalaya Publishing House

**References:**

1. Singh, S. K., & Gupta, L. Management Accounting–Theory and Practice. New Delhi: Pinnacle Publishing House.
2. Management Accounting, M. Y. Khan and P. K. Jain, Tata McGraw Hill Publishing Co., New Delhi

**NOTE: Latest edition of the readings may be used.**

**Practical Exercise:** The learners are required to:

1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, learner association, college and also purchase/production/sales budget for a small factory.

2. Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses, and fixed expenses.

3. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.

4. Analyze and interpret case studies on marginal costing.

**Course: DSE-IV**

**Title of the paper: Portfolio Management**

**Subject Code: COM042D604**

**L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: Theory**

**Course Objectives:**

The objectives of the course are to make students aware about the basics of investment and portfolio management, models of portfolio analysis, concept of portfolio evaluation and portfolio revision.

Prerequisites: Basic concepts of Finance

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| On completion of this course students will be able to: | | |
| **SL No** | **Course Outcomes:** | **Blooms Taxonomy Level** |
| CO 1 | **Define** investment and its principles as well as recognise the steps in construction of portfolio | **BT 1** |
| CO 2 | **Explain** investment risks and stock analysis approaches. | **BT 2** |
| CO 3 | **Construct** Portfolio revision and Evaluation | **BT 3** |
| CO 4 | **Analyze** and select optimum Portfolio | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction:** Concept of Investment, investment vs speculation, investment and gambling, Investment objectives, Principles of investment, Significance of investment, security and non-security form of investment, concept of portfolio, objectives of portfolio management, nature of portfolio management, phases of portfolio management. Formulation of portfolio strategy, | **12** |
| **II.** | **Risk and Return &Security Analysis:** Meaning of Risk; Sources of risk, Types of risk, Measurement of risk;, Risk and investor preference; Economic Analysis, Industry Analysis, Company analysis, Technical analysis | **12** |
| **III.** | **Portfolio Analysis & Selection**: Meaning of Portfolio analysis; Expected return of a portfolio, Portfolio risk and return;  Portfolio selection- feasible set of portfolios, efficient set of portfolios, Measuring security and Portfolio return and risk under Single Index model capital asset pricing model-concept, assumptions, inputs required for applying CAPM Sharpe index model | **12** |
| **IV** | **Portfolio Revision and Evaluation:** Meaning, Need, and Strategies of Portfolio Revision; Constraints in portfolio revision, Formula plans- Constant Rupee plan, Constant ratio plan, Dollar cost averaging,  Portfolio Evaluation- Meaning, need, evaluation perspective, measuring portfolio return- risk adjusted return- Sharpe ratio, Treynor ratio, Differential return- Jensen ratio | **12** |
| **TOTAL** | | **48** |

**Text Book:**

1. Kevin, S.*SecurityAnalysis and Portfolio Management* . Delhi: PHI Learning.

**Reference Books:**

1. Chandra, P. *Investment Analysis and Portfolio Management.* Bangaluru: Mcgraw Hill.

2. Fischer, D. E., & Jordan, R. J*Security Analysis And Portfolio Management* . Prentice Hall of India

3. Avadhani V.A, *Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi.

4, Tripathi, Vanita, *Fundamentals of Investments.* Taxmann. Publications*.*

**NOTE: Latest edition of the readings may be used.**

.**Teaching Learning Process**

The teaching learning process will be based on lectures, seminars, project work and assignments

**Course: DSE-V**

**Title of the Paper: Customer Relationship & Advertising**

**Subject Code: COM042D605**

**L-T-P-C – 3-1-0-4 Credit Units: 4 Scheme of Evaluation: (THEORY)**

**Course Objective**

The course aims to familiarize the students with the need of maintaining customer relationship, its importance in success of business, role of CRM in various industries, basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

**Course Outcomes**

|  |  |  |
| --- | --- | --- |
| After completing the course, the student shall be able to: | | |
| **Sl. No.** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** CRM Architecture process of implementing CRM, steps for successful implementation of CRM, e CRM -its importance and drawbacks | **BT 1** |
| **CO2** | **Explain** the role of market survey in customer satisfaction, CRM usage in various sectors and customer retention and acquisition strategies | **BT 2** |
| **CO3** | **Develop** the various Information Response Hierarchy Models and its application taking practical examples | **BT 3** |
| **CO4** | **Analyse** the role of advertising budget, and Institutional Framework. Role of Advertising Standards Council of India for increasing advertising effectiveness. Also explain the ethical and legal aspects of advertising | **BT 4** |

**Detailed Syllabus:**

|  |  |  |
| --- | --- | --- |
| Modules | Topics & Course Contents | Periods |
| I. | **Unit 1:Customer Relationship:**  CRM, Architecture/Components of CRM, features, implementation process of CRM, Role of CRM in improving Customer Relationships, Integrated CRM System, Advantages of CRM, Steps for successful CRM, e-crm, types of e-crm, significance and drawbacks.  Terms in CRM – Customer Response, Customer satisfaction, customer loyalty, customer retention, Complaint Management and service business Management. | 12 |
| II. | **Unit 2: Measuring Customer Relationship:**  Measuring Customer Relationship, Role of Market and Market Survey in customer satisfaction. Market research and CRM. Market Research Process – Data and Information Collection.  Total Customer care programme, customer acquisition-meaning, process, effectiveness and sources; Customer retention-concept, need and process; Customer defection-meaning and causes  CRM in Manufacturing Sector, CRM in Service Sector – Tourism, Hotel, Transport, Banking and Insurance, Airline and Hospital Industry.  Case Studies. | 12 |
| III. | **Unit 3: Introduction to Advertising:**  Advertising: Introduction to Advertising, Communication Process, Importance, types and objectives, Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; DAGMAR Approach; Target audience selection- basis  Advertising Message and Media Decisions: Advertising Message-Advertising appeals, Elements of print and broadcast advertising copy; Media Decisions- Types of Advertising Media, strengths and limitations, Factors influencing selection of advertising media, Media Scheduling | 12 |
| IV | **Unit 4: Advertising Framework**  Advertising Budget- concept, Methods of setting of Advertising Budget, Advertising mix- concept, elements, merits and demerits; Advertising Effectiveness and Institutional Framework, Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI). | 12 |
| TOTAL | | 48 |

**Test Book:**

**1.** Shanmugasundaram S *Customer Relationship Management*, Eastern Economy, PHI Learning Private Limited, New Delhi.

2. MathurV.C. *Advertising Management Text and Cases* ; New Age International Publisher, New Delhi.

**Reference Books:**

1. Sugandhi R.K.; *Customer Relationship Management*, , New Age International Publishers, New Delhi.

2. Mohan Manendra *Advertising Management – Concepts and Cases*; Tata Mc Graw Hill Publishing Co. Ltd. New Delhi,

3. Belch, G. E., Belch, M. A., &Purani, K. Advertising and Promotion: AnIntegrated Marketing Communications Perspective. New York: McGraw Hill Education.

**Teaching Learning Process:** The teaching learning process would include classroom lectures, project reports by students, presentation by students, supported by case studies to enable an understanding of relevant concepts of customer relationship management, its nature and utility of application in practical world.