

**Royal School of Commerce**

**(RSC)**

**Department of Commerce**

**Learning Outcomes based Curriculum Framework**

**(LOCF)**

**For Undergraduate Programme**

 **B. Com Finance & Accounts**

**2022-2023**

|  |
| --- |
| **1st semester** |
| **S.No.** | **Subject Code** | **Names of subjects** | **L** | **T** | **P** | **C** | **TCP** |
| **Core Subjects**  |
| 1 | CFA042C101 | Financial Accounting  | 3 | 1 | 0 | 4 | **4** |
| 2 | CFA042C102 | Business Organization | 3 | 1 | 0 | 4 | 4 |
| 3 | CFA042C103 | Legal Aspect of business | 3 | 1 | 0 | 4 | 4 |
| **Ability Enhancement Compulsory Courses (AECC)** |
| 4 | CEN982A101 | Communicative English-I | 1 | 0 | 0 | 1 | **1** |
| 5 | BHS982A104 | Behavioral Science-I | 1 | 0 | 0 | 1 | **1** |
| **Generic Elective** |
| 6 | CFA042G104 | Banking and Insurance | 2 | 1 | 0 | 3 | **3** |
| 7 |  | Open Elective | 2 | 1 | 0 | 3 | **3** |
|  |  | **Skill Enhancement Course (SEC)** |  |  |  |  |  |
| 8 | CFA042S115 | Computer Fundamentals in Business | 0 | 0 | 4 | 2 | 2 |
|  |  | **Value Addition Course (VAC)** |  |  |  |  |  |
| 9 |  | Open Elective | 2 | 0 | 0 | 2 | **2** |
|  |  | TOTAL |  |  |  | **24** | **24** |

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| **2ndSemester** |
| **S.No.** | **Subject Code** | **Names of subjects** | **L** | **T** | **P** | **C** | **TCP** |
| **Core Subjects**  |
| 1 | CFA042C201 | Corporate Accounting  | 3 | 1 | 0 | 4 | **4** |
| 2 | CFA042C202 | Indian Financial System | 3 | 1 | 0 | 4 | 4 |
| 3 | CFA042C203 | Fundamentals of Financial Management | 3 | 1 | 0 | 4 | 4 |
| **Ability Enhancement Compulsory Courses (AECC)** |
| 4 | CEN982A201 | Communicative English-II | 1 | 0 | 0 | 1 | **1** |
| 5 | BHS982A204 | Behavioral Science-II | 1 | 0 | 0 | 1 | **1** |
| **Generic Elective** |
| 6 | CFA042G204 | Personal Finance | 2 | 1 | 0 | 3 | **3** |
| 7 |  | Open Elective | 3 | 0 | 0 | 3 | **3** |
|  |  | **Skill Enhancement Course (SEC)** |  |  |  |  |  |
| 8 | CFA042S215 | TALLY ERP9 | 0 | 0 | 4 | 2 | 2 |
|  |  | **Value Addition Course (VAC)** |  |  |  |  |  |
| 9 |  | Open Elective | 2 | 0 | 0 | 2 | **2** |
|  |  | TOTAL |  |  |  | **24** | **24** |

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| **3rd Semester** |
| **Sl. No.** | **Subject Code** | **Names of subjects** | **L** | **T** | **P** | **C** | **TCP** |
| **Core Subjects** |
| 1 | CFA042C301 | Business Mathematics and Statistics | 3 | 1 | 0 | 4 | **4** |
| 2 | CFA042C302 | Income Tax Laws and Practice | 3 | 1 | 0 | 4 | 4 |
| **Ability Enhancement Compulsory Courses (AECC)** |
| 4 | CEN982A301 | Communicative English-I | 1 | 0 | 0 | 1 | **1** |
| 5 | BHS982A302 | Behavioral Science- III | 1 | 0 | 0 | 1 | **1** |
| **Generic Elective** |
| 6 | CFA042G301 | Business Economics | 2 | 1 | 0 | 3 | **3** |
| 7 | FLG992G302 | Foreign Language – 1 | 2 | 1 | 0 | 3 | **3** |
|  |  | **Discipline Specific Elective**  |  |  |  |  |  |
| 8 | CFA042D301 | Auditing  | 3 | 1 | 0 | 4 | 4 |
|  |  | **Value Addition Course (VAC)** |  |  |  |  |  |
| 9 |  | Open Elective | 2 | 0 | 0 | 2 | **2** |
|  |  | TOTAL |  |  |  | **22** | **22** |

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|  **4th Semester** |
| **S.No.** | **Subject Code** | **Names of subjects** | **L** | **T** | **P** | **C** | **TCP** |
|  **Core Subjects** |
| 1 | CFA042C401 | Cost and Management Accounting | 3 | 1 | 0 | 4 | **4** |
| 2 | CFA042C402 | Indirect Tax | 3 | 1 | 0 | 4 | **4** |
| **Ability Enhancement Compulsory Courses (AECC)** |
| 4 | CEN982A401 | Communicative English-II | 1 | 0 | 0 | 1 | **1** |
| 5 | BHS982A404 | Behavioral Science-II | 1 | 0 | 0 | 1 | **1** |
|  **Generic Elective** |
| 6 | CFA042G401 | Financial Management – II | 2 | 1 | 0 | 3 | **3** |
| 7 | FLG992G402 | Foreign Language – II | 2 | 1 | 0 | 3 | **3** |
|  |  |  **Discipline Specific Elective** |  |  |  |  |  |
| 8 | CFA042D401 | Portfolio Management  | 3 | 1 | 0 | 4 | 4 |
|  |  | **Skill Enhancement Elective** |  |  |  |  |  |
| 9 | CFA042S401 | Computer Applications in Business | 1 |  | 1 | 2 | **2** |
|  |  | **Value Addition Course** |  |  |  |  |  |
|  |  | Open Elective | 2 | 0 | 0 | 2 | 2 |
|  |  | TOTAL |  |  |  | **24** | **24** |

|  |
| --- |
| **5thSemester** |
| **Sl. No.** | **Subject Code** | **Names of subjects** | **L** | **T** | **P** | **C** | **TCP** |
| **Core Subjects** |
| 1 | CFA042C501 | International Finance | **3** | **1** | **0** | **4** | **4** |
| 2 | CFA042C502 | Principles of Marketing  | **3** | **1** | **0** | **4** | **4** |
| **Discipline Specific Elective** |
| 3 | CFA042D521 | Internship  |  |  | **13** | 13 | **13** |
| **AECC** |
| 4 | CEN982A501 | Communicative English-V | **1** | 0 | 0 | 1 | **1** |
| 5 | EVS982A502 | Environmental Studies & Sustainable Development I | **1** | 0 | 0 | 1 | **1** |
|  **Total**  |   | 0 | 0 | **23** | **23** |
| **6th Semester** |
| **Sl. No.** | **Subject Code** | **Names of subjects** | **L** | **T** | **P** | **C** | **TCP** |
| **Core Subjects**  |
| 1 | CFA042C601 | Management Principles and Applications. | **3** | **1** | **0** | **4** | **4** |
| 2 | CFA042C602 | Microfinance | **3** | **1** | **0** | **4** | **4** |
| **Discipline Specific Elective**  |
| 3 | CFA042D621 | Internship  |  |  | **13** | 13 | **13** |
| **AECC** |
| 4 | CEN982A601 | Communicative English-VI | **1** | **0** | **0** | **1** | **1** |
| 5 | EVS982A602 | Environmental Studies & Sustainable Development II | **1** | **0** | **0** | **1** | **1** |
|  **Total**  |   |   |   | **23** | **23** |

**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 %

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| **Paper I/Subject Name: Financial Accounting Subject Code: CFA042C101****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 statements recording various kinds of business transactions and to prepare accounts in relation to hire purchase and insurance claims

**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 basics of accounting concept and **identify** the detailed process of accounting | **BT 1** |
| **CO 2** | **Prepare** depreciation accounts and **interpret** the inventory valuation process using LIFO, FIFO |  **BT 2** |
| **CO 3** | **Prepare** final accounts and learn the process of rectification of errors |  **BT 3** |
| **CO 4** | **Equip** with the knowledge of hire purchase, insurance claim |  **BT 4** |

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | Accounting Framework:Meaning and Need of Accounting; Financial Accounting as an information system; the users of financial accounting information and their needs; Qualitative characteristics of financial accounting information; Accounting Principles and GAAP; Financial accounting standards: Concept, benefits and procedure for issuing accounting standards in India. Accounting Standard (AS) and Indian Accounting Standard (Ind-AS) issued by the ICAI and Ministry of Company Affairs.**Accounting Process:**Recording of business transactions: Journal and Ledger; Preparation of trial balance, including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions. | **12** |
| **II.** | Depreciation and Inventory Valuation:Accounting Treatment, Methods of providing depreciation, Straight line Method & Diminishing Balance Method; Change in method of Depreciation and its impact of on measurement of business incomeMeaning of Inventory; Valuation of Inventories (FIFO, LIFO, Average); Impact of inventory valuation on measurement of business income. | **12** |
| **III** | Final Accounts and Rectification of Errors:Preparation of Trading Account, Profit and Loss Account, Balance Sheet with adjustments (for sole proprietors and partnership firms);Meaning, need and procedure for Rectification of Errors; Rectification of Errors - Before preparation of Trial Balance, After preparation of Trial Balance but before preparation of Final Accounts, After preparation of Final Accounts | **12** |
| **IV** | **Accounting for Hire Purchase and Installment Systems** Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions. Insurance claim:Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit. | **12** |
|  | **TOTAL**  |  **48** |

# Text Book:

# 1.Financial Accounting 1 – To be delivered by ICA Eduskills Pvt. Ltd.

# Reference Books:

1. Goldwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting.* Boston: Cengage Learning.

2.Goyal, V. (2019). *Financial Accounting.* Excel Books India.

3. Hanif, & Mukherjee. (2020). *Financial Accounting.* Mc Graw.

 4. Tulsian, P. (2020). *Financial accounting.* Pearson Education India.

# NOTE: Latest edition of the readings shall be used.

| **Paper II/Subject Name: Business Organization Subject Code: CFA042C102****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |
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**Course Objective:** The course aims to provide an understanding of the basic concepts of business organization and business unit and the fundamental concept of Business Finance.

**Course Outcome: On successful completion of the course the students are expected to:**

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcome** | **Blooms Taxonomy Level** |
|  **CO 1** | **Explain** the various forms of Business Organization | **BT 1, BT 2** |
|  **CO 2** | **Interpret** the stages of setting up of an enterprise | **BT 1, BT 2, BT 3** |
|  **CO 3** | **Examine** the various types of business combinations and issues and challenges faced by the business organization. | **BT 1, BT 2, BT 3, BT 4** |

**COURSE OUTLINE:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Business and Business Organization**Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Business & Profession; Evolution of Business Organization**Forms of Business Organization**Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organization. | **12** |
| **II.** | **Setting Up a Business Enterprise** Entrepreneurship – Concept and nature; entrepreneurial opportunities in contemporary business environment; process of setting up a business enterprise; choice of a suitable form of business organization, feasibility and preparation business plan. | **12** |
| **III.** | **Business Combinations and Business Finance**Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and AcquisitionsFinancial need of Business methods & sources of finance, Security Market, Money Market, Study of Stock Exchange & SEBI. | **12** |
| **IV** | **Contemporary Issues:**Micro, Small and Medium Enterprises; Government Policies on MSME; Emerging opportunities in Business - ‘Make in India’ movement, Franchising, Outsourcing and E-commerce; Social Responsibility of business. | **12** |
| **TOTAL** | **48** |

**Text Book:**

1.*Business Organization –* Will be provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1.Satyaprasad, B. G., K. Nirmala, S., D. S. Gopalakrishna, S., &Vedananda Murthy, S. (2012). *Business organization and environment*. I K International Publishing House Pvt. Ltd.

**2.**ASWATHAPPA, K. (2017). *Essentials of business environment*. Himalaya Publishing House.

# NOTE: Latest edition of the readings shall be used.

| **Paper III/Subject Name: Legal Aspects of Business Subject Code: CFA042C103** **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |
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**Course Objective:** The course aims to provide an understanding of basic concepts of business law and process of applying business law in solving real life accounts problems

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
|  **CO 1** | **Define** and **understand** the basics of Indian Contract Act, 1872. | **BT 1, BT 2** |
|  **CO 2** | **Analyze** the provisions of Indian Partnership Act, 1932 and LLP Act, 2008 | **BT 1, BT 2** |
|  **CO 3** | **Solve** the various issues in the context of the legal environment surrounding a business. | **BT 1, BT 2 BT 3** |
| **CO4** | **Determine** the process of issuing shares, debentures, loans and other capitals in an enterprise | **BT 1, BT 2 BT 3** |

**COURSE OUTLINES:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Indian Contract Act, 1872**Agreement, Contract, Offer, Acceptance, Consideration, Void agreements, Voidable agreement, Essentials of a contract, Kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, Communication, Acceptance and Revocation of contract, Capacity to Contract, Consideration, Free Consent, Void Agreements, Indemnity, Guarantee, Bailment and Pledge, Agency | **12** |
| **II.** | **Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008**1. Indian Partnership Act: Definition, Essentials, Types, Test of partnership, sharing of profits is not the real test of partnership, Partnership deed, property of the firm, Dissolution of the firm
2. Limited Liability Partnership, 2008 - Definitions, Body corporate, Business, Partner, Nature of LLP, Extent and limitation of liability of LLP, Winding up and dissolution
 | **12** |
| **III.** | **Formation, Promotion and Incorporation of Companies**Promoters and their legal position, Procedure for incorporation, Certificate of registration, Commencement of Business, Contents of MOA and AOA. Prospectus, types of prospectuses, misstatement in prospectus and its consequences; minimum subscription; Dematerialized shares | **12** |
| **IV** |  **Share Capital and Loans and Advances**Equity and preference shares; stock; sweat equity shares; share certificate and share warrants - distinction; transfer and transmission of shares; Provisions regarding Loans to Directors, Provisions of Loans and Investments by a Company, Provisions of Deposits | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.Business Law- Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. D, K. N. (2002). *Elements of mercantile law*, Sultan Chand and Sons
2. Bhandari M.C., (2013). *Guide to Company Law Procedures- Procedures, Rules, Compliances and Governance Under the Companies Act*. Lexis Nexis
3. Kannal, S., &Kapoor V.S. Sowrirajan, (2016), *Company Law Procedure*. Taxman’s Allied Services (P) Ltd., New Delhi.
4. Kapoor, G.K., (2018), *Corporate Laws & Secretarial Practice*. Premier Book Company, New Delhi

# NOTE: Latest edition of the readings shall be used.

| **Paper IV/Subject Name: Banking and Insurance Subject Code: CFA042G104****L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: (THEORY)** |
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**Course objectives:** The course aims to provide the basic concepts of Banking and Insurance and to impart knowledge regarding the various types of risks.

**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 various modern and traditional banking terms | **BT 1, BT 2** |
|  **CO 2** | **Examine** the banker-customer relationship process, issue of KYC, types of customers  | **BT 1, BT 2, BT 3** |
|  **CO 3** | **Analyze** the various concepts of insurance and risk | **BT 1, BT 2, BT 3, BT 4** |
|  **CO 4** | **Interpret** the legal aspects of an insurance contract | **BT 1, BT 2, BT 3, BT 4**  |

**COURSE OUTLINES:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction**Bank- Meaning and functions, Origin and development of banks in India, Types of banks, Structure of commercial banks in India- public and private sector banks, Scheduled and non-scheduled banks; E-banking, meaning, different types of services and products like ATM, debit and credit cards, phone banking, UPI, internet banking, EFT-RTGS, and NEFT, Wholesale Banking and Retail Banking.  | **10** |
| **II** | Banker- Customer Relationship; Definition of banker and customer, general relationship between banker and customer, E-relationship management, Banking Ombudsman Scheme, Types of bank customers, Types of account with the banker, KYC guidelines, Evolution and functions of Central Banking,  | **12** |
| **III** | Definitions & Nature of insurance; origin & development of insurance, importance of insurance, history of insurance, principles of insuranceBasic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution. | **14** |
| **IV** | Nature of Insurance Contract, Principle of utmost good faith, Insurable interest, Legal aspects of insurance business, proximity cause, indemnity.;Legal Aspects of insurance contract, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999. Bancassurance. | **12** |
|  | **TOTAL** | **48** |

**Textbook**

**1.Banking and Insurance:** Provided by ICA Eduskills Pvt. Ltd.

Reference books:

1.Sehrawat, A (2022). *Principles of Banking and Insurance.* Uttar Pradesh. Notion Press

2.Singhal’s (2018). *Banking Law and Insurance.* Delhi. Singhal Publication.

3.Anand, S., Greeshma, P. (2020). *Essentials of Banking & Insurance*. Calicut. Notion Press.

#  NOTE: Latest edition of the readings shall be used.

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| **Paper V/Subject Name: Computer Fundamentals in Business Subject Code: CFA042S115** **L-T-P-C – 0-0-4-2 Credit Units: 02 Scheme of Evaluation: (PRACTICAL)** |

**Course Objective:** The objective of this course is to provide students an introduction of basic building blocks of a computer and its working principle and familiarize them with MS Office utilities, to learn the usage of MS Word and spreadsheets

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcomes** | **Bloom's Taxonomy Level** |
| **CO 1** | **Define and understand** the various concepts and components of Computer Applications | **BT 1, BT 2** |
| **CO 2** | **Implement** the functions of MS Word | **BT 1, BT 2, BT 3** |
| **CO 3** | **Analyze and implement** the functions of MS Excel | **BT 1, BT 2, BT 3** |
| **CO 4** | **Apply** the functions of Powerpoint and Internet | **BT 1, BT 2, BT 3** |

**Pre requisites:** Concepts of +2 levels and basic Knowledge of computer and internet.

**COURSE OUTLINES:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Basic Concepts & Essential components of Computer**Introduction to Computer, Hardware & Software, Working with Windows 7, Start Menu, Taskbar, Display & Mouse Properties, Regional and Language and Date & Time Setting, File & Folder Management, Shortcut, Searching Files & Folder, Zip Folder, Wild Cards, Recycle Bin and Working with Notepad & Calculator. | **8** |
| **II.** | **Word Processing (MS-Word)**Introduction to Word 2013, Page Setup, Formatting, Paragraph Formatting, Bullets & Numbering, Border & Shading, Open and Edit PDF inside word, Resume Reading, Change Case, Drop Capital, Page, Section & Column Break and Header & Footer, Tables, Caption, Tab, Footnote & Endnote, Symbol, Date & Time and Bookmark, Building Block, Cover page, Auto-correct, Find & Replace, Spelling and Grammar, Equation, Hyperlink and Template, Macro, TOC, Graphics, Smart Art, Screen Shoot, Word Art, Watermarks, Track Change, Protect Document, Mail Merge, Envelops and Levels | **12** |
| **III.** | **Spreadsheet (MS-Excel)** Introduction to Excel 2013, Entering Data, Simple Calculations, Working with Rows & Columns, Table Style, Cell References, Fill Series, Flash Fill, Custom List, Advanced Number Formatting, Conditional Formatting, Understanding Formula Basis, Functions-Math & Trigonometry, Statistical, Date, Logical, Statistical & Math Functions, Validation, Paste Special, Format Painter, Engineering, Lookup, Text Functions, Financial Functions, MROUND(),Scenario, Goal Seek, Solver, Database Functions, Filtering, Chart, Pivot Table & Chart, Sorting, Subtotal, Auditing, Macro, Consolidating, Data Form, ISBLANK(), IFERROR(), Template, Importing Data, Spark lines and Quick Analysis, Split, Freeze, Tracking, Protection, Views, Page Setup, Flash Fill, Advance Number Formatting, Advance Conditional Formatting, Data Validation – Advanced ApplicationQuick Analysis, Lookup Functions, Match & Index, V lookup from Multiple Table, Dynamic V Lookup, SUMPRODUCT FunctionDATA Table, Solver, Depreciation Functions, Financial Functions [NPV, IRR, MIRR]PowerPivot, Creating Dashboard, Power View, Power Map, Power QueryCommon Error Massages in Excel, Advanced uses of Macro, Array Functions, Apps for Office, Other Functions | **16** |
| **IV** | **Power Point and Internet** Introduction to Open Power Point 2013, Creating a Presentation, Applying Theme, Effect, Quick Styles, Transition to Slides, Insert Blank Slide and Creating Text Box, Custom Animation, Sound and Applying Sound, Set Advance Slide and Recording a Narration, Inserting a Picture, Word Text, Content Slide Layout, Adding a Background Style, Creating Presentation Using Templates, Slide Master, Inserting Slide Numbers, Different Views, Adding Header and Footer, Protecting Presentation, Delete Slide, Create Word Handouts from PowerPoint 2013Internet & Emailing, Overview of Microsoft Outlook 2013 & its advantage and Configuring Outlook 2013, Sending & Receiving Mails from Outlook 2013, Setting Password for Mail Folders,Task Scheduling, Rule in Outlook 2013, Importing Contact from Online Account, How to Add Signature,Google Drive: Files in Google Drive, Form Creation, Sending and receiving response | **12** |
|  | **TOTAL** | **48** |

**Text Book:**

1.Computer Fundamentals – Will be provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. Leon, A and Leon, M (2009) *Fundamentals of information technology*, Vikas Publishing.
2. Saxena, S. (2007), *A First Course in Computers* 2003 Edition, Vikas Publication House Pvt Ltd.

# NOTE: Latest edition of the readings shall be used.

**SYLLABUS (2ndSEMESTER)**

| **Paper I/Subject Name: Corporate Accounting Subject Code: CFA042C201****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |
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**Course Objective:** The objective of the course is to provide an understanding of basic concepts of corporate accounting with the knowledge and application of corporate accounting in solving real life accounts problem.

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No** | **Course Outcomes** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the various concepts of corporate accounting and learn the process of accounting for share capital and debentures | **BT 1, BT 2** |
| **CO 2** | **Illustrate** solutions to numerous accounting problems in relation to the preparation of financial statements of a company. | **BT 1, BT 2, BT 3** |
| **CO 3** | **Determine** solutions to problems relating to amalgamation, categorizing them into methods like pooling of interest method, purchase method etc. | **BT 1, BT 2, BT 3, BT 4** |
| **CO 4** | **Execute** the process of preparing consolidated Balance Sheet of holding & subsidiary co. and understanding various terms relating to it like minority interest, cost of control etc. | **BT 1, BT 2, BT 3, BT 4** |

**COURSE OUTLINES:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Accounting for Share Capital & Debentures** Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures. | **12** |
| **II.** | **Preparation of Financial Statements** Preparation of financial statements of corporate entities, excluding calculation of managerial remuneration as per Schedule III of the Companies Act 2013. *(In reference to Relevant Accounting Standards as applicable.)* | **12** |
| **III** | **Amalgamation of Companies** Concepts Amalgamation and Combination of companies; Consideration/purchase price for amalgamation; accounting entries for amalgamation; preparation of amalgamated balance sheet (excluding inter-company holdings) and application of relevant accounting standard. | **12** |
| **IV** | **Holding Company**Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary**Corporate Annual Report** Meaning, usefulness, statutory provisions, contents and disclosure of corporate information – mandatory and voluntary; Analysis with Case Study. E-filing of annual reports of companies and XBRL Filing with specific practical exercises. *(In reference to Relevant Accounting Standards as applicable.)* | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.Corporate Accounting- Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. A K. (2017). *Essentials of financial accounting*. PHI Learning Pvt.
2. Hanif, M. &Hanif, A. M. (2005). *Corporate accounting*. Tata McGraw-Hill Education.

#  NOTE: Latest edition of the readings shall be used.

| **Paper II/Subject Name: Indian Financial System Subject Code: CFA042C202****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |
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**Course Objective:**

The objective of the course is to enable the student in understanding about the financial system, various financial institutions including banking & non- banking and its services**.**

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcomes** | **Blooms Taxonomy Level** |
| **CO 1** | **Explain** the concepts of Indian Financial System | **BT 1, BT 2** |
| **CO 2** | **Understand** the basics of money market & capital market and SEBI. | **BT 1, BT 2, BT 3** |
| **CO 3** | **Evaluate** the working and services of the numerous financial institutions in the country and their regulators. | **BT 1, BT 2, BT 3, BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction to Indian Financial System**Meaning and types of finance, Rudimentary Finance; Direct Finance; Indirect Finance; Financial System: meaning, definitions, and Significance, Features and components of Indian Financial System, functions of Indian financial system; to understand role of financial system in Economic developmentStructure of Indian Financial System Phase 1: Pre-1951 or Pre-planning Era; Phase 2: 1951 to Late 1980s Phase 3: Post-1990 or Post liberalization Era Organizational Structure of the Indian Financial System | **12** |
| **II.** | **Financial Market:**Introduction of financial market; Features of the Indian Financial Market; Classification of Financial Markets in India**Money Market:** Concept and Significance, Features or Characteristics of Indian Money Market, Importance/Functions of the Money Market; Indian Money Market; Participants in the Money Market ; Conditions for Developed Money Market**;** Money Market Instruments; Treasury Bill Market ; Commercial Bill Market; Certificate of Deposit(CD); Commercial Paper Market; Repo and Reverse Repo; Call Money Market; Acceptance House; Importance/Functions of Acceptance House; Discount House; Features of Discount House ; Importance and Functions of Discount House in India, Financial Instruments of Indian Money Market, Risk Exposure in Money Market**Capital Market:** Features, classification**;** Broad Structure in the Indian Capital Markets, Functions and Role of Indian Capital Market, Capital market instruments- Shares, debentures, Government bonds, Gold Bonds derivatives. GDR, ADR, IDR; Primary market meaning and functions**,** Structure of Primary Market in India**Secondary market**: Meaning, Objectives and Functions of Secondary Market, Importance of Secondary Market, Stock Market, Functions of a Stock Exchange, Listing of Securities, Listing Agreement, Trading System in Stock Market, Role of NSCCL | **12** |
| **III** | **Financial Institutions and Services:****Financial Institutions**: Classification- Banking and Non-Banking Institutions. Banking structure in India. Commercial, Rural and Cooperative Banks – meaning, features and functions; Non-Banking Institutions- Meaning, features and classifications, Role of Non-Banking Financial Institutions;**Financial Services**: Meaning and features of financial services. Classification of financial services-Fund based/ asset-based and fee-based services, Importance of financial services, concept of emerging financial services-leasing, hire purchase, merchant banking, depository, credit rating, mutual funds, venture capital | **12** |
| **IV** | **Regulators:**Regulators of Indian Financial Market; Central Government; Reserve Bank of India; Company Law Board; Security and Exchange Board of India (SEBI); SEBI and Investors’ protection measures IRDA: Its functions and role, Pension Fund Regulatory and Development Authority (PFRDA)Its functions and role.  | **12** |
|  | **TOTAL** | **48** |

**Text Book:**

1.Indian Financial System- Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. BholeL.M, (2009), *Financial Market & Instruments,* Tata McGraw Hill, New Delhi
2. Khan, MY;(2016), *Indian Financial System,* Tata McGraw Hill, New Delhi.
3. Pathak, B (2007). *The Indian financial system: Markets, institutions and services, 2/E*. Pearson Education India.
4. Gurusamy. (2009). *Indian financial System,2E*. Tata McGraw-Hill Education.

# NOTE: Latest edition of the readings shall be used.

| **Paper III/Subject Name: Fundamentals of Financial ManagementSubject Code: CFA042C203****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |
| --- |

**Course Objective:**

The objectives of the course are to provide a basic understanding of the basic concept of Financial Management. The course also aims at inculcating the students with the various tools and techniques of Financial Management which are helpful in decision making.

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcomes** | **Blooms Taxonomy Level** |
| **CO 1** | **Discuss** and **explain** the various concepts of Financial Management | **BT 1, BT 2, BT 3** |
| **CO 2** | **Evaluate** various capital budgeting scenarios using financial analysis tools. | **BT 1, BT 2, BT 3** |
| **CO 3** | **Evaluate** the cost of capital and capital structure by using various techniques of calculating cost | **BT 1, BT 2, BT 3, BT 4, BT 5** |
| **CO 4** | **Analyze** the working capital requirements of a company and **understand** the basics of dividend decisions by **applying** various dividend policies  | **BT 1, BT 2, BT 3, BT 4** |

**COURSE OUTLINES:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Introduction to Financial Management**Basic overview of how the financial system works role and functions of a Finance manager, role of various regulators, Financial Instruments, structure of Financial Market | **12** |
| **II.** | **Capital Budgeting**Meaning, purpose, Types of investment decision, Capital budgeting techniques, Capital Rationing.  | **12** |
| **III** | **Capital Structure & Cost of Capital** Meaning of capital structure, Choice of capital structure, Major consideration in capital structure planning, general concept of opportunity cost of capital, Difference between debt and equity, Methods of calculating component cost of capital, Calculation of overall cost of capital, Significance of cost of capital, Leverage: Operating, Financial and Combined Leverage. | **12** |
| **IV** | **Working Capital Management**Meaning and objective, Concept of operating cycle, Factors determining need of working capital,Cash Management, Receivables management **Dividend Policies:** Issues in dividend policies; Walter’s, Gordon model; M.M. Hypothesis, forms of dividends, SEBI Guidelines | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.Fundamentals of Financial Management - Provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1.Horne, V. (1974). *Financial Management and policy,* 12e. Pearson Education India

2.Brigham, E. F., & Houston, J.F. (2015). *Fundamentals of Financial Management.* Cengage Learning.

3.Khan, M. Y., & Jain, P.K. (2018). *Financial Management: Text, problems and cases, 8e.* McGraw- Hill Ed

# NOTE: Latest edition of the readings shall be used.

| **Paper IV/Subject Name: Personal Finance Subject Code: CFA042G204****L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: (THEORY)** |
| --- |

**Course Objective:**

The objective of the course is to provide students an understanding of basic concepts of Personal Finance and an elaborate understanding about the concept of investment.

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcomes** | **Blooms Taxonomy Level** |
|  **CO 1** | **Define** the various terms of Personal Finance | **BT 1, BT 2** |
|  **CO 2** | **Explain** the various concepts of Savings and Investment | **BT 1, BT 2, BT 3** |
|  **CO 3** | **Analyze** the investment techniques and options in regards to Mutual Funds | **BT 1, BT 2** |
|  **CO 4** | **Evaluate** the element of risk in investment | **BT 1, BT 2, BT 3** |

**COURSE OUTLINES:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Introduction of Personal Finance**Introduction, Meaning and ImportanceGoals of Personal FinanceFinancial Planning and Budgeting ProcessPreparation of Family Cash Budget | **8** |
| **II.** | **Saving and Investment**IntroductionNeed for Diversified Investment PortfolioBank: Fixed Deposits, Recurring DepositsGovernment Schemes: NSC, PPF, Post Office SchemesCompany DepositsOverseas Investment: ADRs, GDRs, FCCBs, FCEBs | **12** |
| **III.** | **Mutual Fund** Meaning and ConceptTypes of mutual fundImportance of Mutual FundDrawbacks of Mutual FundMutual Funds in India | **12** |
| **IV** | **Concept of Risk in Investment**Concept of risk, Risk management for investmentBasics of Insurance productsInvestment linked to market risk- Mutual Fund and Investment in Corporate securities | **10** |
|  **TOTAL** | **42** |

**Text Book:**

**1.** Personal Finance– Will be provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. Kapoor, J., Dlabay, L., Hughes, R., Hart, M (2020). *Personal Finance*. Mc Graw Hill.

2. Singh, K., Kiran, C. (2020). *Concepts of Personal Finance. Bharati* Publications.

# NOTE: Latest edition of the readings shall be used.

| **Paper V/Subject Name: TALLY ERP 9 Subject Code: CFA042S215****L-T-P-C – 0-0-4-2 Credit Units: 02 Scheme of Evaluation: (PRACTICAL)** |
| --- |

**Course Objective:**

The objective of the course is to provide an understanding of basic concepts and definitions of Tally ERP with the knowledge and application of Tally in solving real life accounts problems.

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcomes** | **Blooms Taxonomy Level** |
| **CO 1** | **Operate** the various applications of Tally in ensuring smooth flow of business operations | **BT 1, BT 2, BT 3** |
| **CO 2** | **Examine** the level of efficiency of a business in the context of maintaining proper records of transactions, stock records, and vouchers .and taxation records. | **BT 1, BT 2, BT 3, BT 4** |
| **CO 3** | **Develop** solutions to complex business problems using various applications of Tally | **BT 1, BT 2, BT 3, BT 4** |

**COURSE OUTLINES:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Tally Accounting**Introduction to Tally and Company Creation, Company Info, Account Info, Cash & Bank Voucher, Cost Centre & Cost Categories and B.R.S, Stock Info and Goods Transfer, Purchase Order, Challan, Bill and Return, Sales Order, Challan, Bill, Return, Batch, Stock Behaviour and Additional Features | **10** |
| **II.** | **Company creation & passing of entries**Voucher Class and Interest Calculation, Manufacturing, Price List and Stock Adjustment, Unconventional Voucher, Scenario and Budget, Account Confirmation and Export, Import, User Maintenance, Tally Audit |  **8**  |
| **III.** | **TDS using Tally**Concept of TDS & Enabling TDS in Tally, Master, Deduction, Payment &Challan, TDS on Rent & Commission, TDS on Commission, TDS on Advance Payment |  **10** |
| **IV** | **Payroll using Tally**1.Basic Concepts of PF & ESI, Employee Category, Group & Employee Creation, Payroll Unit, Attendance & Production type and Earning Pay Head Creation, Employees PF & ESI Deduction Pay head, Employer’s PF & ESI Contribution Pay Heads and PF Admin Chargers2.Attendance & Production Entry, Salary, PF, PF Admin Charges & ESI Processing and Salary, PF & ESI Payment3.Reports - Payment Advice, PF & ESI Challan, Generation of Pay Slip | **8** |
|  **TOTAL** | **36** |

**Text Book:**

1.TALLY ERP.9 – Will be provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1**.** Nadhani, A. K. (2018). *GST accounting with tally. ERP 9*. Bpb Publication.

2. Nadhani. (2009). Tally*. ERP 9 training guide*.

# NOTE: Latest edition of the readings shall be used.

**SYLLABUS (3rd Semester)**

| **Paper I/Subject Name: Business Mathematics and Statistics Subject Code: CFA042C301****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |
| --- |

**Course Objective:**

The goal of this course is to acquaint the students with fundamental mathematical concepts with a focus on how they apply to business and economic problems.

**Course Outcomes**: **On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **S.NO** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Comprehend** the concept of systematic processing and quantitatively evaluating the information to get the best answer to business problems. | **BT1, BT 2** |
| **CO 2** | **Develop** proficiency in using mathematical techniques, such as matrices, determinants, and financial mathematics. | **BT1, BT2, BT3** |
| **CO 3** | **Acquire** a considerable amount of expertise in processing, interpreting, and understanding statistical data using descriptive statistical procedures. | **BT1, BT2** |
| **CO 4** | **Understand** the relationships between two variables by applying the principles of correlation and regression and its uses to identifying and predicting variables  | **BT1, BT2, BT3** |

**COURSE OUTLINE:**

| **Modules** |  **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Theory of Equations** Meaning, types of equations – Simple linear and simultaneous equations, quadratic equation factorization and formula method, problems on commercial application.**Set Theory**Set Theory: Definition, Presentation of sets, Different types of sets, Set Operations, Laws of algebra of sets. | **12** |
| **II.** | **Matrix and Determinants**Meaning and types of matrices –operations of addition, subtraction, multiplication of two matrixes – problems transpose and determinant of a square matrix- minor of an element co-factor of an element of determinants. Application of determinants in business problems.**Mathematics of Finance**Simple and Compound Interest, Concept of present value. Types of annuities, Present values and accumulated values of these annuities. Applications to Investment decisions, Valuations of simple loans and debentures, Problems relating to sinking funds. | **12** |
| **III** | **Measures of Central Tendency and Measures of Dispersion and Moments, Skewness and Kurtosis**Common measures of central tendency – mean median and mode; Partition values – quartiles, deciles, percentilesCommon measures of dispersion – range, quartile deviation, mean deviation and standard deviation; Measures of relative dispersionDifferent types of moments and their relationships, Meaning of skewness and kurtosis, Different measures of Skewness and Kurtosis | **12** |
| **IV** | **Correlation and Regression and Probability Theory**Scatter diagram, Simple correlation coefficient, Simple regression lines; Spearman’s rank correlation; Measures of association of attributesMeaning of probability; Different definitions of probability, Conditional probability; Compound probability; Independent events; (excluding Bayes’ Theorem) | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.Business Mathematics and Statistics - Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. Levin, R. I., & Rubin, D. *Statistics for management*. Pearson Education India.
2. DAS. (n.d.). *Business mathematics and statistics*. Tata McGraw-Hill Education.
3. Raghavachari, M. (1980). Mathematics for management: *An Introduction*. Tata McGraw-Hill Education.
4. Baruah, S. (2000). *Basic Mathematics and its Application in Economics*. Laxmi Publications
5. Bhardwaj, R. S. (2007). *Mathematics for Economics and Business*. Excel Books India.

# NOTE: Latest edition of the readings shall be used.

|  |
| --- |
| **Paper II / Subject Name: Income Tax Laws and Practice Subject Code: CFA042C302** **L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation (THEORY)** |

**Course Objective:**

This course seeks to teach students the legal principles governing the collection of income taxes in India. It also attempts to give the students the ability to put the same theory into practice.

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Understand** the fundamental principles of income tax legislation and be able to identify each person's residential status. | **BT1, BT2** |
| **CO 2** | **Identify** the five categories of income and calculate the income under the different heads  | **BT1, BT2, BT3** |
| **CO 3** | **Recognize** clubbing provisions, total income after set-off and loss carryover, and deductions permitted under the Income Tax Act; in addition, determine taxable income and tax obligations of people and businesses. | **BT1, BT2, BT3** |
| **CO 4** |  **Develop** the ability to assess and file return of income tax  | **BT1, BT2, BT3, BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** |  **Topics & Course Contents** | **Periods** |
| **I.** | **Basic Concepts and Definitions**Assessee, Previous year, Assessment year, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning**Residential Status and Incidence of Tax****Incomes which do not form part of Total Income** | **12** |
| **II.** | **Heads of Income and Provisions governing Heads of Income**Salaries, Income from House property, Profits and Gains of Business or Profession, Capital Gains. Income from Other Sources, Tax Planning for Individuals (Salaried Persons, Business Persons), Tax Planning at different stages of Life**Income of other Persons included in Assessee’s Total Income**Remuneration of spouse, income from assets transferred to spouse and Son’s wife, income of minor | **12** |
| **III** | **Set off and Carry Forward of Losses**Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses**Deductions from Gross Total Income****Computation of Total Income and Tax Payable**Rate of tax applicable to different assesses, Computation of tax liability of an individual, firm and company**Provision for Filing of Return**Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN, Online application of PAN, E-filing of ITR | **12** |
| **IV** | **Assessment of Return**Self-assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144**Advance Tax**When liable to pay, due dates and computation of advance tax**Interest**Interest u/s 234A, 234B, 234C**TDS**Provisions, Rate of TDS, Rates of TDS, Accounting treatments, e-TDS, Payment of TDS, Generation and filing of TDS Return | **12** |
|  |  **TOTAL**  | **48** |

# Text Book:

# 1.Income Tax Laws and Practice: – To be delivered by ICA Eduskills Pvt. Ltd.

# Reference Books:

1. Singhania, V. K. (2009). *Direct taxes - Law & practice*. Taxmann Publications Private Limited
2. Lal, B. B. (1983). *Income tax law and practice*. Taxmann Publications Private Limited

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

| **Paper III/Subject Name: Business Economics Subject Code: CFA042G303****L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: (THEORY)** |
| --- |

**Course Objective:**

The objectives of the course are to impart students with a comprehensive understanding of the principles and concepts of economics as applied to business decision-making and equip them with analytical skills to evaluate and optimize economic outcomes in various business scenarios.

**Course Outcomes**: **On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **S. No** |  **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Illustrate** the fundamental issues in an economy as well as National Income and its role in it.  | **BT 1, BT2** |
| **CO 2** | **Comprehend** the theory of factorpricing, law of returns to scale and Production function  | **BT 1, BT2, BT3** |
| **CO 3** | **Understand**the causes and effects of different types of inflation and trade-off between inflation and unemployment. | **BT1, BT2, BT3** |
| **CO 4** | **Expose** fiscal and monetary policy implications through AD-AS in short run and long run. | **BT1, BT2, BT3,**  |

**COURSE OUTLINE:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Introduction: -** Basic Problems in an economy, meaning, nature and scope, characteristics of business economics, National Income and its importance in Business Economics. Money and Banking in an Economy. | **10** |
| **II.** | **Factor Pricing and Production Function:** Need of separate theory of factor pricing, marginal productivity theory of factor pricing, concepts – Rent, wages, interest and profit. Theories of profit and profit policies. Meaning and types of Production Function, Law of returns to scale, Iso-quants – meaning and importance, theory of cost & revenue. | **12** |
| **III.** | **Inflation, Unemployment and Labor Market: -** Inflation - causes and effects, types of inflation, Demand pull and cost push inflation. Measures to control inflation. Social Costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labor Market and its interaction with the production system. Tradeoff between Inflation and Unemployment.  | **12** |
| **IV** | **Economy in Short Run: -**Meaning, objectives and instruments of fiscal and monetary policy, Determination of Aggregate Demand, Shifts in Aggregate Demand, Concept of demand estimation and demand forecasting. Law of Demand, Elasticity of Demand – meaning, measurement, factors and importance, Aggregate Supply analysis. | **12** |
|  **TOTAL** | **46** |

**Text Book:**

1.Business Economics - Provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1. Sampat Mukherjee, Managerial Economics, New Central Book Agency, Kolkata – 9
2. Ahuja H.L., Business Economics, S. Chand & Co. New Delhi
3. Micro Economics Theory: John P. Gould, Gr. and Edward P. Lazear – All India Traveller, Delhi
4. G.S Gupta: Managerial Economics Mc Hill Education.

# NOTE: Latest edition of the readings shall be used.

|  |
| --- |
| **Paper V /Subject Name: Auditing Subject Code: CFA042D305****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |

**Course Objective:**

The objectives of the course are to impart knowledge of auditing principles, procedures, and methodologies in conformity with current legal requirements and professional standards and to acquaint students with concepts of Corporate Social Responsibility, Corporate Governance and Business ethics.

**COURSE OUTCOME: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **S.I No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the various auditing terms and auditing standards | **BT 1, BT 2** |
| **CO 2** | **Explain** the process of conducting various types of audit. | **BT 1, BT 2** |
| **CO 3** | **Analyze** the importance of ethics in workplace and company compliance | **BT 1, BT 2, BT 3** |
| **CO 4** | **Illustrate** the importance of social responsibility and business ethics in financial world | **BT 1, BT 2, BT 3** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Basic Concepts**Nature, Scope and Significance of Auditing, Basic principles governing an audit, Overview of Auditing and Assurance Standards, Types of Audits | **12** |
| **II.** | **Conducting an Audit**Audit of payments, audit of receipts, audit of purchases, audit of sales, audit of assets and liabilities, audit of debtors and creditors**Company Audit**Qualification and disqualification of auditors, Remuneration of auditors**Audit Report**Qualifications, disclaimers, adverse opinion, reports and certificates, CARO | **12** |
| **III.** | **Ethics in the Workplace**Small Business Ethics, Codes of Conduct, Code of Ethics, Corporate Responsibility**Corporate Compliance**Definition, Responsibility, Laws and Regulations | **12** |
| **IV** | **Social Responsibility**Business accountability, Ethical Values, Environment**Ethics' Positive Impact on Business**Employee rights, Productivity, Legality Issues**Business Ethics and the Financial World**Various examples of Insider Trading, Junk Bonds and Leveraged Buyouts | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.Auditing- Provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1. Gupta. (2004). *Contemporary auditing*. Tata McGraw-Hill Education.
2. Al., B. T. (2006). *A handbook of practical auditing*. S. Chand Publishing.
3. Kumar, R., & Sharma, V. (2015). *Auditing: Principles and practice*. PHI Learning Pvt.

# NOTE: Latest edition of the readings shall be used.

**Syllabus 4th Semester**

|  |
| --- |
| **Paper I/Subject Name: Cost and Management Accounting Subject Code: CFA042C401****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |

**Course Objective:**

The objectives of the course are to impart knowledge of the cost accounting principles for cost determination in various industries using different costing approaches and also to provide the opportunity to learn about management accounting's theories, practices, and methodologies in order to aid in managerial planning, control, and decision-making**.**

**COURSE OUTCOME: On successful completion of the course the students will be able to learn:**

|  |  |  |
| --- | --- | --- |
| **S.I No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** and **identify** the various cost accounting terms. | **BT 1, BT 2** |
|  **CO 2** | **Solve** problems relevant to ascertainment of job, batch, process and contract costing. | **BT1, BT2, BT3** |
| **CO 3** | **Implement** the techniques of marginal costing, BEP, budgetary control to ascertain cost and learn the preparation of cash flow statement and fund flow statement | **BT1, BT2, BT3** |
| **CO 4** | **Solve**numerical relating to Ratio analysis of liquidity, solvency, risk, and profitability and understand the basics of Financial Statements Analysis | **BT1, BT2, BT3, BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction to Cost Accounting**Objectives and scope of Cost Accounting, Cost centers and Cost units, Profit measurement, Elements of Cost, Separating the components of semi-variable costs, Installation of a Costing system, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management.**Cost Ascertainment**Material Cost, Labour Cost & Overheads | **12** |
| **II.** | **Job Costing, Batch Costing, Contract Costing and Process Costing**Job Costing - Ascertainment of Job based Cost, Attributing overhead costs to jobs, **Batch Costing - Ascertainment of Batch based cost**Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entriesProcess Costing - Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour& Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts, Need for Valuation of WIP, Equivalent Production (units)and preparation of process and other relevant accounts valuing WIP under average method and FIFO method | **12** |
| **III** | **Marginal Costing** Marginal Cost, Contribution, P/V ratio, Break Even Point, Production or Buy decision**Budgetary Control**Budget and Budgetary Control, the budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget, Standard Costing & Variance Analysis**Fund Flow Statement** Concept of fund, meaning, nature, various sources, advantages & limitations of Fund Flow Statement and its preparation**Cash Flow Statement** Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per AS-3 | **12** |
| **IV** | **Introduction to Financial Statements** Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. Comparative Statement – meaning, preparation, uses, merits and demerits Common-size Statement - meaning, preparation, uses, merits and demerits Trend Analysis - meaning, determination, uses, merits and demerits**Accounting Ratios for FSA**Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Financial Statement and Statement of Proprietor’s Fund from the given Ratios.Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.Cost and Management Accounting- Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. Banerjee, B. (2014). *Cost accounting theory and practice*. PHI Learning Pvt.
2. Lal, J., Srivastav, S., & Singh, M. (2019). *Cost accounting: Text, problems and cases*. McGraw-Hill Education.
3. Khan. (2014). *Cost accounting*. McGraw Hill Education (India) Pvt.Ltd

# NOTE: Latest edition of the readings shall be used.

| **Paper II/ Subject Name: Indirect Tax Subject Code: CFA042C402** **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 knowledge of principles and provisions of GST, Customs Law and excise laws, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

**Course Outcomes:** On successful completion of the course the students will be able to:

|  |  |  |
| --- | --- | --- |
| **SI No** | **Course Outcomes** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** various concepts and terminologies of goods and services tax (GST),  | **BT 1, BT2** |
| **CO 2** | **Comprehend** the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply. | **BT1, BT2**  |
| **CO 3** | **Interpret** the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law. | **BT1, BT2 BT 3** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction**Basic concepts of GST, Central Excise, Customs dutyEvaluation of GST, Objectives of implementation of GST, Benefits of GST, Components of GST, Person liable to pay GST, Difference between present tax structure and GST structure. |  **12** |
| **II.** | **Levy & Collection of Tax**Meaning and Scope of supply, Supplies neither a supply of goods nor a supply of services, Tax liability on Composite Supply, Tax liability on Mixed Supply, Levy and collection of tax, Composition Scheme, Exemption from Tax**Time and Place of Supply**Time of Supply, Place of Supply**Value of Supply**Value of Supply, Discount |  **12** |
| **III** | **Input Tax Credit**Eligibility and conditions, Utilization of ITC, ITC not available, Apportionment of credit, Input Tax Credit on advance payment, Input Tax credit on supplies for which payment is not made within 180 days, ITC on Capital Goods, ITC on stock held as on the date of registration, ITC in case of goods sent for Job Work |  **12** |
| **IV** | **General Procedures**Registration, Tax Invoice, Accounts & Records, Payment of Tax, Returns, ITC Matching and Auto-Reversal, Refund of Tax, E-Way Bill, Transitional Provisions**GST Accounting**Accounting treatment of GST, GST using Tally, GSTN |  **12** |
|  | **TOTAL** |  **48** |

**Text Book:**

1.Goods and Service Tax - Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1.Garg, R., & Garg, S. (2020). *GST laws manual*: Acts, rules and forms. Bloomsbury Publishing.

**Note: Latest edition readings shall be used**.

| **Paper III/Subject Name: Financial Management II Subject Code: CFA042G403****L-T-P-C – 2-1-0-3 Credit Units: 03 Scheme of Evaluation: (THEORY)** |
| --- |

**Course Objective:**

The objectives of the course are to provide students with the knowledge of various tools and techniques of corporate valuation, application of the concepts of Time Value of Money. The course also aims at inculcating the students with the knowledge of management of inventory and cash and its optimum utilization.

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No.** | **Course Outcomes** | **Blooms Taxonomy Level** |
| **CO 1** | **Discuss** and **explain** the various concepts of Financial Management. | **BT 1, BT 2** |
| **CO 2** | **Interpret** and **solve** the financial problems relating to corporate valuation and management of inventory. | **BT 1, BT 2, BT 3** |
| **CO 3** | **Analyze** the importance of cash management and define the concept of cash management models. | **BT 1, BT 2, BT 3** |

**COURSE OUTLINES:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Introduction of Financial Management** Meaning of Financial Management – Goals of Financial Management - Analysis of Financial StatementsTime Value of Money– Compounding, Discounting, Annuity and Perpetuity; Weighted Average Cost of Capital – CAPM based calculation. Beta – Un-levering and Re-levering | **12** |
| **II.** | **Corporate Valuation**Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalization Method, Relative Valuation; Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method. | **12** |
| **III** | **Management of Inventory**Major Determinants of the Volume of Inventory; Objectives of Inventory Management; Costs and Benefits of Inventory; Inventory Control and Planning; Inventory Control Techniques. | **10** |
| **IV** | **Management of Cash**Motives for Holding Cash; Need and Objectives of Cash Management; Cash Forecasting and Budgets; Cash Management Models | **10** |
| **TOTAL** | **44** |

**Text Book:**

1.Financial Management II - Provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1.Horne, V. (1974). *Financial Management and policy,* 12e. Pearson Education India

2.Bringham, E. F., & Houston, J.F. (2015). *Fundamentals of Financial Management.* Cengage Learning.

3.Khan, M. Y., & Jain, P.K. (2018). *Financial Management: Text, problems and cases, 8e.* McGraw- Hill Ed

# NOTE: Latest edition of the readings shall be used.

| **Paper IV/ Subject Name: Portfolio Management Subject Code: CFA042D405****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 knowledge of portfolio management and also to facilitate students to know the technique of portfolio management in making investment decisions.

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **S.I No** | **Course Outcome** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** the various terms associated with Portfolio Management. | **BT 1, BT 2** |
| **CO 2** | **Recognize** and **explain** the development of a portfolio. | **BT 1, BT 2, BT 3** |
| **CO 3** | **Understand** and **analyze** the various risks associated with the market and its management | **BT 1, BT 2, BT 3** |
| **CO 4** | **Understand** the concept of valuation and formulating the portfolio structures | **BT 1, BT 2, BT 3** |

**COURSE OUTLINE:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Introduction**Portfolio – Meaning – Objectives – Terms relating to Portfolio – Securities – Risk – Return – Introduction to Portfolio Management – Phases of Portfolio Management – Role of Portfolio Managers. | **12** |
| **II.** | **Portfolio Analysis**Planning – Selection – Evaluation – Revision – Various steps involved in the development a Portfolio. Theories relating to Portfolio Analysis. | **12** |
| **III.** | **Risk & Return**Risk & Return: Meaning and Concept of Risk & Return, Elements of Risk, Systematic & Unsystematic Risk, Measurement of risk in terms of Standard Deviation and variance, the relationship between risk and return. | **12** |
| **IV** | **Portfolio Management**Meaning and concept of Portfolio Management, Importance of Portfolio Management, Portfolio Management Vs Wealth Management, SEBI regulations relating to Portfolio Management. Introduction to derivatives – Futures, Options, Swaps. | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.Portfolio Management – Will be provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1. Security Analysis and Portfolio Management. Kevin., S. PHI Learning Private Limited 2020
2. V.K Bhalla – Investment Management, S Chand & Co.

# NOTE: Latest edition of the readings shall be used.

| **Paper V/Subject Name: Computer Applications in Business Subject Code: CFA042S406****L-T-P-C – 1-0-1-2 Credit Units: 02 Scheme of Evaluation: THEORY** |
| --- |

**Course Objective:**

The objectives of the course are to provide basic ideas of Advance Excel functions and applications and also to develop an understanding of Excel in Finance and Accounts.

**Course Outcomes: On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No:** | **Course Outcomes** | **Blooms Taxonomy Level** |
| **CO 1** | **Define** various computer related terms |  **BT 1** |
| **CO 2** | **Explain** the various programs and functions of Computer fundamentals. |  **BT 2** |
| **CO 3** | **Solve** the various business problems using computer applications. |  **BT 3** |
| **CO 4** | **Examine** the effectiveness and efficiency of work using computer software. |  **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Advanced Excel Applications**Flash Fill, Advance Number Formatting, Advance Conditional Formatting, Data Validation – Advanced ApplicationQuick Analysis, Lookup Functions, Match & Index, V lookup from Multiple Table, Dynamic V Lookup, SUMPRODUCT FunctionDATA Table, Solver, Depreciation Functions, Financial Functions [NPV, IRR, MIRR]Power Pivot, Creating Dashboard, Power View, Power Map, Power QueryCommon Error Massages in Excel, Advanced uses of Macro, Array Functions, Apps for Office, Other Functions | 10 |
| **II.** | **ASAP Utilities**Introduction to ASAP Utilities, Select cells with the smallest & largest number, Insert multiple sheets (uses the cell values as sheet names), Create an index page with links to all sheets (clickable), Print Multiple sheets at once, Set print area on selected worksheets, Protect & Unprotect multiple sheets at once, Count and/or color duplicates in selection, Quick numbering of selected cells, Insert before and/or after current value, Merge column data (join cells), Insert multiple empty rows at once, Remove all empty columns & Rows, Put together rows or column from several sheets, Change Case, Delete all after a given number of characters, Spell/write out numbers or amounts, Some useful formulae of ASAP, Store files in One Drive, Introduction to Google Drive, Managing files in Google Drive | 14 |
| **III.** | **Google Drive**Files in Google Drive, Form Creation, Sending and receiving response | 10 |
| **IV** | **Dashboard**Using Interactive Control in Excel Dashboards (Scroll bar, Check Box, Radio Button, Drop Down list, etc.) | 8 |
|  **TOTAL** | **42** |

**Text Book:**

1.Computer Applications in Business – Will be provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1. Leon, A. L. (2009). *Fundamentals of information technology,* 2E. Vijay Nicole
2. Saxena, S. (2009). *Introduction to information technology.* Vikas Publishing House.

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# NOTE: Latest edition of the readings shall be used.

**Syllabus 5th semester**

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| --- |
| **Paper I/Subject Name: International Finance Subject Code: CFA042C501****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |

**Course Objective:**

The objectives of the course are to provide a basic understanding of International Finance and the working of the International Financial Institutions. The course also aims at providing the students with an insight to International Trade and the various factors which have an effect on International Trade

**Course Outcome: On successful completion of the course the students will be able to learn:**

|  |  |  |
| --- | --- | --- |
| **S.I No** | **Course Outcome** | **Bloom's Taxonomy Level** |
| **CO 1** | **Define** and **state** the various terms of International Finance | **BT 1** |
| **CO 2** | **Explain** the various concepts of international trade and business. |  **BT 2** |
| **CO 3** | **Interpret** the working of various International Financial Institutions. |  **BT 3** |
| **CO 4** | **Evaluate** the working of the foreign exchange market and **appraise** the various methods of exchange rate determination. |  **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction**Meaning – Scope of International Finance – Forms of international business – exports, joint venture, licensing, franchise and other contracts, Factors contributing to growth in International Finance–Recent Changes in Global Financial Markets. | **12** |
| **II.** | **International Business**International trade – Meaning and importance; Theories of international trade- absolute advantage, comparative cost advantage, Heckscher-Ohlin Theory; Free Trade VS Protection- Barrier to Foreign trade, Tariff and Non-Tariff Barriers, factor properties, terms of trade, Balance of Trade & Payment- Meaning of BOP, Deficit and Surplus, Equilibrium and disequilibrium, Methods of correcting disequilibrium.  | **12** |
| **III.** | **International Monetary System and Financial institutions** International Monetary System- History; Bretton woods system and the period after 1971;International Financial institutions: IMF, World Bank GATT and WTO | **12** |
| **IV** | **Foreign Exchange Market and Exchange rate determination** **Foreign exchange market:** Defining foreign exchange market, its structure, settlement system, exchange rate determination and its mechanism, understanding SPOT and Forward rates, foreign exchange quotations, Cross rates, inverse rate and arbitrage.**Exchange rate determination:** Determination under Gold Standard and paper standard, Fixed VS Fluctuating exchange rate system, Demand and Supply theory, Purchasing power parity Theory, Trading in Indian Rupee. | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.International Finance – Provided by ICA Edu skills Pvt Ltd.

**Reference books:**

**`**1. Srivastava R (2014). *International Finance*. Oxford University Press.

 2. Indian Institute of Banking and Finance (2021). *International Trade Finance.* Taxmann Publications Pvt. Ltd.

# NOTE: Latest edition of the readings shall be used.

|  |
| --- |
| **Paper II/Subject Name: Principles of Marketing Subject Code: CFA042C502****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |

**Course Objective:**

The objectives of the course are to provide an understanding of the basic concepts of marketing, understanding of the various stages of the Product Life Cycle and the strategies adopted in the various stages of PLC. The course also aims at providing an insight into service marketing and the evolution of services in the country.

**Course Outcome: On successful completion of the course the students will be able to learn:**

|  |  |  |
| --- | --- | --- |
| **S.I No** | **Course Outcome** | **Bloom's Taxonomy Level** |
| **CO 1** | **Define** and **state** the various terms of marketing. |  **BT 1** |
| **CO 2** | **Explain** the stages of PLC and the strategies used in PLC |  **BT 2** |
| **CO 3** | **Choose** the most appropriate method of pricing |  **BT 3** |
| **CO 4** | **Analyze** the various concepts of service marketing and **appraise** the service marketing industry in India. |  **BT 4** |

**COURSE OUTLINE:**

|  |  |  |
| --- | --- | --- |
| **Modules** | **Topics & Course Contents** | **Periods** |
| **I.** | **Introduction**Evolution of marketing concepts, marketing environment, Nature and scope of marketing; Distribution channels – concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; distribution logistics, Emerging distribution trends**Market Segmentation**Concepts and importance, Factors influencing market segmentation | **12** |
| **II.** | **Product**Concept of product, Product planning and development; Packaging – role and functions; Brand name and trade mark; After sales service; Product life cycle concept. Strategies used in various stages of PLC, Product positioning and differentiation. Product Promotion- Advertising, Personal selling, Sales promotion, Public Relations, Direct Marketing. | **12** |
| **III.** | **Pricing decisions**Determinants of Price, Factors affecting price of a product/service; strategies used in pricing of a product, methods of pricing, ethical issues in pricing. Promotion Decisions: Factors determining promotion mix, Promotional Tools –Fundamentals of advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling. Marketing Channel Decision: Channel functions, Channel Levels, Types of Intermediaries: Wholesalers and Retailers. | **12** |
| **IV** | **Introduction to Service Marketing and Consumer Behaviour**Nature & definition of services, Difference between goods and services marketing; Classification of services, Evolution of services in the economy; marketing strategies in service industry- 7PsConsumer and organizational behavior in services, Service failure, Nature of complaint- Complaint Resolution | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.Marketing Management- Provided by ICA Eduskills Pvt. Ltd.

**Reference Books:**

1. Kotler, P., & Keller, K. L. (2016). *Marketing management*. Prentice Hall.
2. Saxena, R. (2005). *Marketing management*. Tata McGraw-Hill Education.

# NOTE: Latest edition of the readings shall be used.

**Syllabus 6thSemester**

| **Paper I/Subject Name: Management Principles and Applications SubjectCode: CFA042C601****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |
| --- |

**Course Objective:**

The objectives of the course are to acquaint the students with the various theories and principles of Management and the application of such theories in an organization. Students are also imparted knowledge regarding employee motivation and its importance in an organization. The course provides knowledge on the various elements of POSDCORB.

**Course Outcomes**: **On successful completion of the course the students will be able to:**

|  |  |  |
| --- | --- | --- |
| **SI No** | **Course Outcome** | **Bloom's Taxonomy Level** |
| **CO 1** | **Define** the various terms and concepts of Management Principles | **BT 1** |
| **CO 2** | **Explain** and **classify** the various types of plans, organizations. **Discuss** the concept of organization culture. | **BT 2** |
| **CO 3** | **Interpret** the various elements of staffing and leadership. | **BT 3** |
| **CO 3** | **Examine** the concepts of Motivation and Control. | **BT 4** |

**COURSE OUTLINE:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Management & Principles**Management: Meaning, nature and characteristics - Scope and functional areas of management -Management as a science art or profession - Management & Administration – Levels & Skills of Management- Management Process- Management Principles-Evolution of Management Thought- System Approach to management, Managerial roles and levels, Emerging Trends in management, Challenges in managing 21st century organization | **12** |
| **II.** | **Planning**Nature importance and purpose of planning, Planning Process, Objectives, Types of plans: Nature & hierarchy of objectives. Management by objectives, Management by exceptions, Management by moving around Decision-making – importance & steps, Barriers in planning, planning premises – Meaning, types and significance.**Organizing**Organizing: Nature and purpose of organization, Principles of organization – Types of organization – Formal and Informal-- Centralization Vs decentralization of authority and responsibility - Span of Control – Organizational Behavior – nature and significance, organization culture and climate, span of management, Delegation of authority,  | **12** |
| **III.** | **Staffing and Leading**a. Staffing: Concept of staffing, staffing process b. Leadership: Concept, Importance, Major theories of Leadership (Likert’s scale theory, Blake and Mouton's Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. c. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. | **12** |
| **IV** | **Motivation**Concept, importance, types of motivation, Motivation theories – McClelland, Theory Z, American vs Japanese management styles**Control**Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Concept, Process, Limitations, Principles of Effective Control, Major Techniques - Ratio Analysis, Reporting, ROI, Budgetary Control, EVA, PERT/CPM. POSDCORB – concept | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.*Management Principles and Applications –* Will be provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1. Koontz, H., Weihrich, H., & Cannice, M. V. (2020). *Essentials of management - An international, innovation and leadership* perspective | (11th ed.). McGraw-Hill Education.
2. Robbins. (2009). *Fundamentals of management: Essential concepts and applications*, 6/E. Pearson Education India.

# NOTE: Latest edition of the readings shall be used.

| **Paper II/Subject Name: Microfinance Subject Code: CFA042C602****L-T-P-C – 3-1-0-4 Credit Units: 04 Scheme of Evaluation: (THEORY)** |
| --- |

**Course Objective:**

The objectives of the course are to provide an understanding of the rural economy and the various issues and challenges surrounding it. The course also aims at imparting knowledge on various schemes and programs of the government for developing the rural economy.

**Course Outcomes:** On successful completion of the course the students will be able to:

|  |  |  |
| --- | --- | --- |
| **S. No** | **Course Outcomes** | **Bloom's Taxonomy Level** |
| **CO 1** | **Define** the various ideas, concepts and terminologies associated with the Indian Rural Financial System. | **BT 1** |
| **CO 2** | **Explain** the various methods of Credit Delivery Methodology and the working of SHGs. | **BT 2** |
| **CO 3** | **Interpret** the various schemes of the government regarding Rural development. | **BT 3** |
| **CO 4** | **Analyze** the working of the various financial institutions towards rural development. | **BT 4** |

**COURSE OUTLINE:**

| **Modules** | **Topics & Course Contents** | **Periods** |
| --- | --- | --- |
| **I.** | **Indian Rural Financial System**Overview of Microfinance, Indian Rural Financial System, Introduction to Microfinance, concepts, features, significance, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro remittances, Micro- Securitization, franchising etc.). Need of Microfinance, Practices of Microfinance in India, Status of Microfinance in India, Emerging Global Microfinance practices. Emerging micro financial institutions and their role in rural development. Formation of NGO- Self Help Groups – meaning, objectives, features, significance, merits and demerits. Rural Banking, Role of private parties in rural economy, contract farming. | **12** |
| **II.** | **Credit Delivery Methodology**Credit Delivery Methodology: Credit Lending Models; Associations; Bank Guarantees, Community Banking, Cooperatives, Credit Unions, Grameen Model, Self Help Group, Individual Intermediaries, Micro Credit Programs | **12** |
| **III** | **Microfinance and Rural Development**Rural Development – meaning and need, Trends in Rural Development Programmes in India, Role of Microfinance and micro-credit in achieving rural development, Rural development through Financial Inclusion strategy of the government. Different rural development programmes NREGA, PMRY, REGP and their role in Rural development.  | **12** |
| **IV** | **Institutional Finance for Rural Development.**NABARD – Origin and its role and activities performed in Rural Finance, Role of SBI in Rural Finance, Commercial Banks and rural finance, Regional Rural Banks – their features and role in rural development, Functions of Gramin Vikas Banks. | **12** |
|  **TOTAL** | **48** |

**Text Book:**

1.Microfinance: - Provided by ICA Edu skills Pvt. Ltd.

**Reference Books:**

1. Rural Banking in India – S.S.M Desai
2. Banking and Financial System – Vasant Desai, Himalaya Publishing House
3. Microfinance – Perspectives and Operations – Indian Institute of Banking and Finance, MacMillan Publishers

# NOTE: Latest edition of the readings shall be used.