

CHRIST UNIVERSITY

**HOSUR ROAD
BANGALORE – 560029**



Department of Commerce

B.COM

COURSE STRUCTURE & SYLLABUS

[Effective from June 2012 new batch]

January 2013

CHRIST UNIVERSITY

BANGALORE: 560 029

ABOUT CHRIST UNIVERSITY

Christ University, formerly Christ College, a premier educational institution, established in 1969 is an academic fraternity of individuals dedicated to the motto of 'Excellence and Service'. Christ College was born out of the educational vision of Blessed Kuriakose Elias Chavara, the founder of Carmelites of Mary Immaculate (CMI) became an autonomous institution in September 2005. Christ College was re-accredited with an A+ by NAAC (National Assessment and Accreditation Council) in May 2008. The college has been recognized as 'a college with potential for excellence' by the UGC in 2006. In the year 2008, Christ College was granted the status of a 'Deemed to be University' under Section 3 of the UGC ACT. The core values are the fundamental philosophy on which the institution has made its strong foundation and followed in true spirit. The dedication spreads the light over 8000 students annually, both at the undergraduate and postgraduate level.

CHRIST UNIVERSITY - MISSION

"Christ University is a nurturing ground for an individuals' holistic development to make effective contribution to the society in a dynamic environment."

DEPARTMENT OF COMMERCE

The Department of Commerce at Christ University has been providing quality education to nurture commerce professionals with high level of knowledge and competence to effectively contribute to the society with commitment and integrity. The department is rated as first in Bangalore and fourth in the country for commerce education, as per the survey conducted by India Today (2008).

VISION OF THE DEPARTMENT OF COMMERCE

To Be the Best Institution for Commerce Education in the Country

MISSION OF THE DEPARTMENT OF COMMERCE

To nurture commerce professionals who possess high level of knowledge and competence to effectively contribute to the society with commitment and integrity.

B.COM COURSE OBJECTIVES

1. To provide a strong foundation level understanding of the functioning of business organizations, commercial transactions and of various specialized operations such as accounting, finance and marketing by offering a comprehensive curriculum.
2. To develop necessary professional knowledge and skills in Accounting, Finance, Marketing, HR, Taxation, etc. by adopting learner centered pedagogical practices.
3. Make every Commerce graduate eligible for professional studies such as CA, ICWA, ACS, MBA or other Masters Programs in Commerce / Management.
4. To enhance employability to be able to take up challenging job assignments in Accounting, Finance, Marketing or General Aptitude job openings.
5. To nurture the students in intellectual, personal, interpersonal and societal skills with a bent on Holistic Education.

B.COM COURSE OVERVIEW

- The three year B.Com degree program is divided into six semesters.
- It includes 35 core papers besides English & Language papers.
- Finance and Marketing Electives are offered in the fifth and the sixth semesters.
- Students are required to undertake micro project work during the fifth and the sixth semesters.

PEDAGOGY

Regular classroom lectures shall be accompanied by any other method instructors find suitable to deliver better learning. Some suggested methods are;

- a. Case Studies
- b. Role Plays
- c. Seminars and Presentations
- d. Simulation Exercises
- e. Current Affairs Sessions relevant to the topic etc.

EVALUATION METHODS:

- Quiz Sessions
- Assignments
- Field study reports
- Periodic Tests
- Assessment of Class Participation in case studies and discussions
- Any other appropriate method identified by the instructor that would ensure objective assessment of the student performance.

EVALUATION PATTERN

Students are evaluated for each paper on the basis of written examination and continuous internal assessment. Each paper carries maximum of 100 marks and is evaluated as follows:

| | | |
|--|---|------|
| End Semester Exam (ESE) | : | 50% |
| Mid Semester Exam (CIA-1) | : | 25% |
| Continuous Internal Assessments (CIA- 2 & 3) | : | 20% |
| Attendance | : | 05% |
| Total | : | 100% |

- Written Examinations consists of:
 - Mid Semester Exam – 50 marks (2 hours duration)
 - End Semester Exam – 100 marks (3 hours duration)
- A student should have secured minimum 40% marks in the ESE to pass in that paper.
- In aggregate for each paper, for internal and end semester put together, at least 40 marks out of 100 must be secured to pass in that paper.
- **CIA – I: Mid Semester Examination (MSE)**
 - 2 hours paper for 50 marks
 - 50% of the marks secured out of 50 will be included for ESE aggregate for the paper.
 - Bar code system to maintain objectivity.
- **CIA – II :** Objective type tests / quiz; regular Q & A during class sessions, current affairs presentations.
- **CIA – III:** Group work consisting of written report, PPT presentation and viva for each individual member.

QUESTION PAPER PATTERN

The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |

| | | |
|---|-----------------------------------|-------------|
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |
|---|-----------------------------------|-------------|

B.COM COURSE STRUCTURE

I Semester

| Course No | Title | Hours | Marks | Credits |
|------------------|--------------------------|--------------|--------------|----------------|
| COM 131 | Financial Accounting I | 4 | 100 | 3 |
| COM 132 | Business Management | 4 | 100 | 3 |
| COM 133 | Business Statistics | 4 | 100 | 3 |
| COM 134 | Economics –I | 4 | 100 | 3 |
| COM 135 | Business Communication | 4 | 100 | 3 |
| LAN | English-I | 4 | 100 | 3 |
| LAN | Second Language – I | 4 | 100 | 3 |
| COM 111 | Holistic Development – I | 1 | 50 | 1 |
| | TOTAL | 30 | 750 | 22 |

II Semester

| Course No | Title | Hours | Marks | Credits |
|------------------|---------------------------|--------------|--------------|----------------|
| COM 231 | Financial Accounting II | 4 | 100 | 3 |
| COM 232 | Human Resource Management | 4 | 100 | 3 |
| COM 233 | Business Mathematics | 4 | 100 | 3 |
| COM 234 | Economics II | 4 | 100 | 3 |
| COM 235 | Business Environment | 4 | 100 | 3 |
| LAN | English II | 4 | 100 | 3 |
| LAN | Second Language II | 4 | 100 | 3 |
| COM 211 | Holistic Development – II | 1 | 50 | 1 |
| | TOTAL | 30 | 750 | 22 |

III Semester

| Course No | Title | Hours | Marks | Credits |
|------------------|--------------------------|--------------|--------------|----------------|
| COM 331 | Corporate Accounting - I | 4 | 100 | 3 |
| COM 332 | Marketing Management | 4 | 100 | 3 |

| | | | | |
|---------|--------------------------------------|-----------|------------|-----------|
| COM 333 | Indian Financial System | 4 | 100 | 3 |
| COM 334 | Principles and Practice of Insurance | 4 | 100 | 3 |
| COM 335 | Principles & Practice of Banking | 4 | 100 | 3 |
| LAN | Second Language III | 4 | 100 | 3 |
| LAN | English III | 4 | 100 | 3 |
| COM 311 | Holistic Development – II | 1 | 50 | 1 |
| | Total | 30 | 750 | 22 |

IV Semester

| Course No | Title | Hours | Marks | Credits |
|-----------|---------------------------|-----------|------------|-----------|
| COM 431 | Financial Management | 4 | 100 | 3 |
| COM 432 | E-Commerce | 4 | 100 | 3 |
| COM 433 | Corporate Accounting - II | 4 | 100 | 3 |
| COM 434 | Organizational Behaviour | 4 | 100 | 3 |
| COM 435 | Research Methodology | 4 | 100 | 3 |
| LAN | Second Language IV | 4 | 100 | 3 |
| LAN | English IV | 4 | 100 | 3 |
| COM 411 | Holistic Development – II | 1 | 50 | 1 |
| | TOTAL | 30 | 750 | 22 |

V Semester

| Course No | Title | Hours | Marks | Credits |
|-----------|------------------------------------|-------|-------|---------|
| COM 531 | Cost Accounting – I | 4 | 100 | 3 |
| COM 532 | Company Law & Secretarial Practice | 4 | 100 | 3 |
| COM 533 | Business Laws | 4 | 100 | 3 |
| COM 534 | Taxation Laws – I | 4 | 100 | 3 |

| | | | | |
|----------|----------------------------------|-----------|------------|-----------|
| | <u>Elective – I</u> | | | |
| COM 541A | Management of Financial Services | 4 | 100 | 3 |
| COM 542A | Advanced Financial Accounting | 4 | 100 | 3 |
| | [OR] | | | |
| | <u>Elective – II</u> | | | |
| COM 541B | Consumer Behaviour | 4 | 100 | 3 |
| COM 542B | Retail Management | 4 | 100 | 3 |
| COM 511 | Environmental Science | 2 | 50 | 1 |
| | Total | 26 | 600 | 19 |

VI Semester

| Course No | Title | Hours | Marks | Credits |
|------------------|--|--------------|--------------|----------------|
| COM 631 | Cost Accounting – II | 4 | 100 | 3 |
| COM 632 | Principles & Practice of Auditing | 4 | 100 | 3 |
| COM 633 | Taxation Laws – II | 4 | 100 | 3 |
| COM 634 | Management Accounting | 4 | 100 | 3 |
| | <u>Elective – I</u> | | | |
| COM 641A | Investment Management | 4 | 100 | 3 |
| COM 642A | International Financial Management | 4 | 100 | 3 |
| | [OR] | | | |
| | <u>Elective – II</u> | | | |
| COM 641B | Advertising Management | 4 | 100 | 3 |
| COM 642B | International Marketing | 4 | 100 | 3 |
| COM 611 | Indian Constitution | 2 | 50 | 1 |
| | Total | 26 | 600 | 19 |

Total Marks for the course- 4200

Credits for two Mandatory Inter-Disciplinary certificate courses: 2+2 = 4*

Total Credits for the course – [172+4]=176

***MANDATORY INTER-DISCIPLINARY CERTIFICATE COURSES**

Students are required to complete two inter-disciplinary certificate courses in diverse disciplines [Humanities / Sciences] during the first two years of the B.com program. Successful completion of two such courses is mandatory for obtaining the B.Com degree. Each certificate course will enable students to earn two extra credits. The list of certificate courses will be made available at the end of each semester.

CERTIFICATE COURSES OFFERED TO STUDENTS OF OTHER STREAMS BY THE DEPARTMENT OF COMMERCE

ODD SEMESTER COURSES

1. COM 301: Introduction to Accounting & Investment
2. COM 302: Brand Management
3. COM 303: Personal Tax Planning
4. COM 304: Entrepreneurship and Small Business Management

EVEN SEMESTER COURSES

1. COM 401: Basics of Business Management
2. COM 402: Fundamentals of Banking
3. COM403: E- Commerce
4. COM 404: Creative Advertising

EXTERNAL EXPERTS PART OF CURRICULUM DEVELOPMENT

1. Dr. Ramesh S
Dean-Commerce & Management

Mount Carmel College

Bangalore.
2. Dr. V. Rajesh Kumar
Dean, Alliance Business Academy

Post Graduate Department of Commerce

Bangalore.

3. Mr. Jawaharlal Ramanathan
Assistant General Manager

Siemens Information Processing

Services Pvt. Ltd., Bangalore

SYNOPSIS OF CORE PAPERS OFFERED

COM 131 : Financial Accounting -I

The course aims at providing a sound foundation to the area of accounting. The topics covered are: Accounting Functions, Dissolution of Firms, Conversion of Partnership into a Limited Company, Single Entry System, Hire Purchase System, Accounting for price level changes.

COM 132 : Business Management

The aim of the course is to imbibe adequate knowledge, skills and attitude required for managing business organizations. Topics include: Business ownership, Entrepreneurship, Managing business organizations, Evolution of Management Thought, Managerial Decision Making process. Management Process: Planning, Organizing, Staffing, Directing-leadership, communication, motivation- and Controlling.

COM 133 : Business Statistics

To enable students to grasp the fundamentals of Statistics for interpreting business data. Topics include: Introduction to Statistics, Data Collection methods, Central tendency and Dispersion, Correlation and Regression, Index numbers, Time Series.

COM 134 : Business Economics-I

The objective of this paper is to make the student understand application of economic theory in business practice for the purpose of decision making and forward planning. It familiarizes the student with micro economic concepts and theories.

COM 135 : Business Communication

The course aims at providing adequate knowledge and skills in business correspondence. The topics covered are types and styles of business correspondence, letters- accounts letters, purchase letters, sales letters, personnel letters, secretarial correspondence, interdepartmental communication, report writing etc.

COM 111 : Holistic Development-I

The course aims at developing a holistic approach to personal and professional life. The inputs will largely fall in three categories of Personal Skills development, Interpersonal skills development and Societal Skills development

COM 231 : Financial Accounting II

The course deals with areas such as Departmental Accounts, Branch Accounts, Insurance Claim, Underwriting of Shares and Debentures.

COM 232 : Human Resource Management

The objective of this paper is to familiarize the student with the fundamentals of Human Resource management in the organization. The course deals with areas such as HR Planning, Job analysis and Job design, Training and induction, performance appraisal and compensation, Promotion and Transfer, HRD.

COM 233 : Business Mathematics

To provide basic knowledge of mathematical concepts and theories which will help students to increase their reasoning, analytical and problem solving skills. It also caters to the need of commerce students for pursuing higher studies like ICWA, CA, ACS etc.

COM 234 : Business Economics-II

The objective of this paper is to give exposure to macroeconomic concepts with specific reference to Indian economy. It introduces the macro economic variables and policies. National income accounting, macro economic instability, monetary policy, fiscal policy and balance of payments are analyzed.

COM 235 : Business Environment

To familiarize the students with the whole external environment in which the business functions, giving more insight to the latest development and international business. It includes economic environment, political environment, technological environment, social and global environment.

COM 211 : Holistic Development

The course aims at developing a holistic approach to personal and professional life. The inputs will largely fall in three categories of Personal Skills development, Interpersonal skills development and Societal Skills development

COM 331 : Corporate Accounting I

This paper is a core paper offered in third semester. It provides comprehensive understanding of corporate accounting practices and presentation of financial statements as per legal requirements in the organizations. It provides an overview of the corporate practice in maintaining the books as per accounting standards especially in company final accounts, alteration of shares, valuation of shares etc.,

COM 332 : Marketing Management

The course provides foundation to the area of marketing. It gives an understanding of the principles and concepts of marketing and explains how it is connected to the integrated management system. The areas covered are: core concepts and philosophies of marketing, role of customer in business, marketing research, consumer behavior, and major strategic and tactical marketing issues.

COM 333 : Indian Financial System

Indian Financial System is offered as a core paper in the Third semester. It primarily deals with Financial System of India. It prepares students with wide knowledge of Financial Markets, Financial Institution and Foreign Investment. It provides thorough knowledge of Apex body (Securities and Exchange Board of India) its working and regulations.

COM 334 : Principles and Practice of Insurance

This paper covers the following areas - Risk and Insurance, Insurance Law and Regulation. Types of Insurance : Life Insurance, Group and Health Insurance, General Insurance General Insurance – Commercial : Commercial General Insurance Products (Fire, Motor, Credit Risk, Liability, Bonding, Surety, Workers compensation and Miscellaneous Insurance). Actuarial Principles and Practice Reinsurance : Principles of Reinsurance; Types of Reinsurance.

COM 335 : Principles and Practice of Banking

Commercial Banking, Central Banking, Banking Regulation Act & Negotiable Instruments Act, Negotiable Instruments Act, Banker and Customer, Service to Customers, Bank Lending, Modern Trends. Technology in Banking – Internet Banking, Virtual Banking, SWIFT, LAN and email – etc.

COM 311 : Holistic Development

The course aims at developing a holistic approach to personal and professional life. The inputs will largely fall in three categories of Personal Skills development, Interpersonal skills development and Societal Skills development

COM 431 : Financial Management

The course aims at developing a holistic approach to personal and professional life. The inputs will largely fall in three categories of Personal Skills development, Interpersonal skills development and Societal Skills development

COM 432: E-Commerce

This paper makes the students to become familiar with mechanism for conducting business transactions through electronic means.

COM 433 Corporate Accounting II

The paper aims to provide the student the knowledge about corporate accounting in conformity with the provision of companies' Act and latest amendments. It provides an overview of the corporate practice in maintaining the books as per accounting standards especially in case of mergers and acquisitions, liquidation etc.

COM 434 : Organizational Behavior

Introduces the student to Behavioural sciences and Organizational behaviour. Includes Individual behaviour, Personality theories, Perception, learning definitions, Attitudes, Groups, Conflict negotiation and Change management.

COM 435 : Research Methodology

This paper introduces the nature of Social and Business research, and provides the techniques of research, Problem selection, Research Design, Data Collection, Sampling, Hypothesis, processing and Interpretation of data and preparation of reports.

COM 411 : Holistic Development-II

The course aims at developing a holistic approach to personal and professional life. The inputs will largely fall in three categories of Personal Skills development, Interpersonal skills development and Societal Skills development

COM 531 & 631 : Cost Accounting – I & II

Will deal with the basics of cost accounting; to familiarize the students with the various concepts, elements, classification of cost and computation of Total cost at different levels of production of goods and/or services. The focus will be to provide a working knowledge of cost accounting and will cover beyond the method chapters such as budgeting and cost control accounts.

COM 532 : Company Law and Secretarial Practice

The subject covers laws and practices relating to formation of companies, documentation of companies, capital- types of capital, share issue, and transmission- membership of company, borrowing powers and methods, management of company, statutory meetings, winding up of a company and the latest amendments in these laws.

COM533: BUSINESS LAWS

The paper deals in detail with the major commercial laws of the country. It aims at providing knowledge of the laws binding business in India and the framework within which business houses are expected to function.

COM 534 & 634 : Taxation Laws – I & II

Will deal with basics of Taxation laws – Income Tax Act, Concept of income, Scheme of Taxation, computation of Income under different heads of income, Total Income & Tax Liability of Individual assessee. It will also deal with sales tax and other commercial taxes. The objective of this paper is to provide sufficient knowledge of the various taxes prevalent in commercial and business circles in India.

COM 541A : Management of Financial Services

The objective of this course is to enable the students to have detailed knowledge of the functioning of and services offered by the financial services institutions operating in India. The topics include institutions in services such as mutual funds, merchant banking, Leasing, venture capital, securitization, credit rating, factoring etc.

COM 542A : Advanced Financial Accounting

Will deal with accounting practiced followed by Accounting systems of public utilities, insurance companies, Banking companies, & Accounting of Holding Company.

COM 541B : Consumer Behavior

The course deals with consumer decision making process and the various factors that influence the customer while taking a decision. The main contents are consumer behavior models, Cultural, Social, Personal and Psychological factors affecting consumer behavior, Consumer decision making process, Consumer and Industrial buying behavior, Consumerism etc.

COM 542B : Retail Management

It deals with various aspects of Retailing process, market strategies, locations supply chain management, Stores management, etc., To familiarize the students to acquaint with the recent developments in retail industries in India.

COM632: PRINCIPLES AND PRACTICES OF AUDITING

Provides working knowledge of auditing and inspection of accounts books of companies, firms, etc. It also includes legal provisions in this connection as per the Companies Act in India.

COM 633 : Management Accounting

To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of funds flow and cash flow statement with a view to prepare management reports for decision making.

COM 641A : Investment Management

It deals with the concept and meaning of investment, the investment process, various investment schemes, risk associated with investments, measurement of return and risk, valuation of different securities, security analysis – fundamental, derivatives markets and portfolio management process.

COM 642A : International Financial Management

This Subject deals with the concepts and principles of International financial management of corporate. To provide an understanding of International financial aspects in relation to MNCs. The topics include international trade and finance, monetary systems, Forex markets management and working capital management of MNCs.

COM 641B : Advertising Management:

The course deals with advertising and other elements of integrated marketing communication. The topics include: Marketing communication, Advertising decisions- Mission, media, message, money and measurement-, Planning and implementing advertisements, Public relations and direct marketing.

COM 642B : International Marketing.

This course deals with the concepts and principles of International Marketing to provide an understanding of International Marketing from Indian perspective and enhance their ability in

analyzing the same. The topics include global marketing environment – analysis, global marketing mix and global e-marketing.

CERTIFICATE COURSES

COM 301 : Introduction to Accounting and Investment

This course is mainly offered to B.A, B.Sc students. The objective of the course is to enable the students to understand the basics of accounting & Investment. The basic knowledge in these area acquired through this course will help them to take up these topics in details to meet the demands of the situations in future.

COM 302: Brand Management

Brand Management course will enable student to have a fundamental understanding of how to build, measure, and manage a brand.

COM 303: Personal Tax Planning

To enable students to learn the basic principles of Taxation system in India and how to file the return.

COM 304 : Entrepreneurship And Small Business Management

To create awareness about competencies of entrepreneurship and small business management, types of enterprises and Source of finance.

COM 401: Basics of Business Management

This course is meant for any student interested in picking up a business outlook. The course deals with how to set up and manage a business focusing on financial, marketing and HR functions. Topics include sourcing and application of Funds, Strategically and tactically marketing products and services, and recruiting, selecting and developing right group of people.

COM 402: Fundamentals Of Banking

This course will enable the students to understand the concepts of banking. To give insight to the techniques and application of contemporary banking various and types of services given to the customers

COM 403: E-Commerce

This paper is offered to provide basic knowledge of E-Commerce which include E-Marketing,E-payment system,E-business and legal framework.

COM 404: Creative Advertising

To provide a basic understanding to the students about the advertising industry and use of advertisement in today's business world.

COURSE: FINANCIAL ACCOUNTING I

CODE: COM 131

CREDITS: 03

Course Description:

The paper is offered to provide basic knowledge of financial accounting. It helps to learn accounting treatment for partnership firms (Dissolution, Amalgamation, Sale To Company). The students will also learn conversion of single entry into double entry, accounting for Hire purchase and Installment sale and Royalty accounts.

Learning Outcomes

- To develop the accounting knowledge among the students about dissolution, insolvency, combination and conversion of partnership firms.
- To provide knowledge to convert single entry system of book keeping to double entry system of booking.
- To develop accounting knowledge relating to special transactions like Hire purchase, Installment purchase and Royalty Accounts.

Level of Knowledge

As a prerequisite, the students should be having basic knowledge of Accountancy.

Unit 1: Dissolution Of Partnership Firm (10 Hrs)

- **Focus: Conceptual And Working Knowledge**

Accounting procedure for closing the books of accounts {due to insolvency only} journal entries - ledger accounts - application of Garner Vs Murray rule - accounting treatment when all partners are insolvent.

Unit 2: Amalgamation_Of Firms (10 Hrs)

- **Focus: Conceptual and Working knowledge**

Meaning and objectives - journal entries and ledger accounts to close the books of amalgamating firms - accounting treatment of assets and liabilities not taken over by the new firm - treatment of goodwill - opening entries in the books of the new firm - balance sheet of the new firm.

Unit 3: Sale Of Partnership Firm (10 Hrs)

- **Focus: Conceptual and Working knowledge**

Introduction - need for conversion - meaning of purchase consideration - methods of calculating purchase consideration - net payment method - net asset method - passing of journal entries and preparation of ledger accounts in the books of vendor - treatment of certain items - dissolution expenses - unrecorded assets and liabilities - assets and liabilities not taken over by the purchasing company - contingent liabilities - non-assumption of trade liabilities - in the books of purchasing company - passing of incorporation entries - treatment of security premium - fresh issue of shares and debentures to meet working capital -

preparation of balance sheet as per 'Companies Act'.

Unit 4: Conversion Of Single Entry To Double Entry (12 Hrs)

- **Focus: Working Knowledge**

Converting single entry into double entry system - steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc - preparation of final accounts

Unit 5: Hire Purchase System (10 Hrs)

- **Focus: Basic and Working Knowledge**

Meaning - legal provisions, [including repossession] - calculation of interest - when rate of interest and cash price is given - when cash price and total amount payable - when rate of interest and installments amount are given but cash price is not given - calculation of cash price under annuity method - journal entries and ledger accounts in the books of hire purchaser and hire vendor - accounting treatment of default and repossession of the accounts.

Unit 6: Installment System (8 Hrs)

- **Focus: Basic And Conceptual**

Meaning - difference between hire purchase and installment system - journal entries and ledger accounts in the books of installment purchaser and installment buyer - calculation of interest - when rate of interest and cash price is given - when cash price and total amount payable is given - calculation of cash price when rate of interest and installment price is given - calculation of cash price under annuity method.

Essential Reading

Gupta, R. L., &Radhaswamy, M., (2010) Financial Accounting(16ed.). New Delhi: Sultan Chand & Sons.

Jain & Narang , (2011). Financial Accounting (18ed.). Mumbai: Kalyani.

References:

Maheswari S. N., & Maheswari S. K.(2009). Advanced accountancy. New Delhi: Vikas

Shukla M. C., &Grewall T. S. (2008). Advanced accountancy (15 ed.). New Delhi: S. Chand

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ **CIA Components**

• **Multiple Choice Quizzes (10 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- **Individual Writing Assignments (10 Mks):** The objective is to develop writing and research skills of the students.
- **Group Projects (20 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about Financial accounting and to work in teams with a deadline. . Each group has to prepare and submit report on the topic assigned and present the same in the class

➤ **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

➤ **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE:BUSINESS MANAGEMENT

CODE:COM 132

CREDITS: 03

Course Description

This paper intends to develop basic knowledge and spirit of business, and enable the students to understand the theoretical and practical aspects of its management in the present day complexities in the art of getting things done through people in a corporate business scenario.

Learning Outcomes:

- To introduce the theory and practice of management and its development phases till date.
- To discover, nourish and nurture managerial traits and talents among the students.
- To enable students to learn about business management and its development through the functions of planning, organising, staffing, leadership and control.
- To provide insights about harmonizing individual and group goals with organisational goals.
- Above all, inculcate the spirit and challenges of business among students, and develop the art and craft of its management.

Course Outline

Unit:-1 Nature And Importance Of Management [10 hours]

Management: Introduction, meaning of management, definition of management, functions of management, levels of management, importance of management, managerial roles and skills, difference between administration and management. universality of management principles. professionalisation of management, characteristics of a profession, obstacles to management being a profession, professional management, arguments for and against the professionalisation of management, professionalisation of management in India

- * [**Case study:** *The spirit of Business*, **Video Analysis:** *Successful management in India and abroad*]
- * [**Caselets, Written Assignments:** *Strategies of successful business management in India and abroad, a few corporate examples*]
- * [**Case Analysis, Moodle Discussion:** *What differentiates a professional from a non-professional, The need for professionalisation of management*]

Unit:-2 Evolution of Management Thought [08 hours]

Evolution: Early history, classical school of management (*Scientific Management, Administrative Management, Bureaucratic Management*) behavioural school (*Human Relations, Behavioural Science*), quantitative approaches to management (*Management Science, Operations, Management Information System*), Systems school of thought; and Contingency school. Critical appraisal of various schools of management thoughts, Present day shifts in focus in management thoughts.

- * [**Group Discussion:** *Pros and cons of each school of thoughts, Application of various schools of thought in Indian and global corporate scenario*]

* [Chart Making: Group assignments on various schools of management thoughts]

Unit-3: Planning And Decision Making [10 hours]

Planning - meaning, definition, characteristics, objectives, need and importance of planning, types / hierarchy of plans, steps in the process of planning, advantages of planning, limitations of planning, obstacles in planning, essentials of a good plan. **Decision making** - meaning, definition, characteristics of decision making, principles of decision-making, process of decision making, types of decisions, characteristics of good / effective decisions.

Unit-4: Organising And Staffing (Managing Human Resource) [8 hours]

Organising - meaning, definition, functions of organisation, organisational design, organisational structure, approaches to organisational structure, departmentalisation, delegation and decentralisation, span of management. **Staffing** - meaning, definition, human resource planning, recruitment, selection, placement, performance appraisal, training and HR development.

Unit-5: Leadership and Motivation [14 hours]

Leadership - meaning, definition, need or importance of leadership, leader v/s manager, theories of leadership (**Traditional:** *Trait, Group and Exchange*, **Behavioural:** *Ohio state, Managerial grid, leader-participation model*, **Contingency:** *Fiedler's Contingency theory, Path goal theory*, **Modern:** *Charis-matic, Transformational*), leadership styles (*Laissez-faire, Autocratic, Democratic, Participative*), Universal leadership skills in common. **Motivation**, meaning, definition, types of motives, theories of motivation (**Content theories** - Maslow's need hierarchy theory, Herzberg's two factor theory, ERG theory, **Process theories** – Vroom's expectancy theory, Porter Lawler theory, **Contemporary theories** – Equity theory, Carrot and Stick approach, **Other theories** - Theory X, Theory Y, and Theory Z.

Unit-6 Communication And Controlling [10 hours]

Communication, meaning, importance of communication, process of communication, principles of communication, types of communication, barriers to communication, management information system (MIS) and information technology (IT) in corporate communication. **Controlling** - meaning, definition, control process (*steps in controlling*), types of control (*feedback, concurrent, feed forward*), process of control, control techniques (*budgetary and non budgetary*), problems of control process, requirements of an effective control system.

* [Assessment & Skill Development: Individual and group presentations, Quiz, Moodle Q&A and discussion forums, written assignments on the pros and cons, recent trends and its applications on the above mentioned functions of management Unit-04, caselet and case analysis, panel discussions, research

paper analysis, seminars and guest lectures be initiated as per the time and convenience during semester]

Skill Development Activities

1. Visit a business firm in your area and collect information regarding the factors that led the business start up, and also the strategies of its management,
2. Develop business idea and prepare a business plan suitable for a student entrepreneur, frame strategies for its execution (*covering all functions of management- Unit 04 in syllabus*).
3. Organise regular guest lectures and interactions with people from business and industry.
4. Collect recent and updated videos (*Eg: YouTube, ted talks..etc*), case studies (*Eg: Harvard Business Review*) for discussions in the class.
5. Collect informations regarding the recent initiatives and incentives (*financial and non financial*) of government and various other organisations to promote the urge of business among the youth in India.

Assesment:

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components like Lecture led discussions, Case studies, Caselets, Poster making, Presentations (*Individual & Group*), Quizzes, Journal writing, Business Plan development, Video analysis, Role plays, Group Discussions and Assignments, Research papers. [*Chapter wise detailed break-up of assessments are specified with the syllabus above, and the marks division of each assessment is given below*]

- **Business Management Quizzes And Multiple Choice (20 Marks)**
This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.
- **Business Management Journal And Poster Making (10 Marks):**
The purpose of Business Management journal and poster making is the active participation in the class and developing analytical and critical thinking on various topics of the course. This is achieved through regular note-taking, add insights from your related library and online research, write case study answers and other reports assigned by the instructor. The grading will be on the basis of relevant content, depth of analysis, grammar, spelling, and neatness.
- **Discussion Forums On Videos, Case Studies And Role Plays (10 Marks):**
To continue our classroom discussions and share your relevant insights, the instructor would start some online discussion in the course' Moodle page, Or by showing videos

and conducting role-plays in the class. The students are required to contribute to the discussion by your original ideas. Copy & Paste (*plagiarism*) from any source is strictly forbidden. Original posts should contain a minimum of 150 words and comments to others posts should have a minimum of 75 words. Grading will be on the basis of quality of the reflections.

- **Individual Written Assignments: Caselets, Case Studies, Research Papers (20 Marks):**
The objective is to develop writing and research skills of the students. The student is required to follow **APA** format for any referencing. Individual analysis, research aptitude and critical appraisal of the Case study, Caselets would be given due weightage. General rubrics for assessing essays will be followed for grading purpose.
- **Group Projects And Presentations On Business Plan Development (40 Marks):**
Group projects will involve working with your peers outside of class on a specific project. The students will form groups of equal size to introspect, develop and launch a business idea in campus. The inventiveness of the idea would be judged by external faculties. It gives the opportunity to apply what is learnt about Business Management and to work in teams with a deadline.

Prescribed Textbook

- Singh Parampal, Kaur Ramneek, Singh Harpreet (2011) *Principles and Practice of Management*, (3rd Ed), New Delhi, Kalyani Publishers.

References

- Stephen P Robbins, *Business Management* (latest edition) Or any recent editions of Business Management by standard publishers like Kalyani Publishers / Himalaya Publishing / Prentice Hall / Tata McGraw-Hill.

COURSE: BUSINESS STATISTICS

CODE: COM 133

CREDITS: 03

Course Description:

To enable students to grasp the fundamentals of Statistics for interpreting business data. The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making. Topics include: Introduction to Statistics, Data Collection methods, Central tendency and Dispersion, Correlation and Regression, Index numbers, Time Series.

Learning Outcomes

- To enable the students to collect, classify and tabulate the business data.

- To inculcate the use of statistical tools to analyze the business data.
- To develop the knowledge among the students to study the relationship of two or more variables.
- To develop the knowledge to understand index numbers, time series analyses.

Unit: - 1 Introduction To Statistics (05 Hours)

Focus: Basic And Conceptual

Meaning, definition, features, importance and limitations of statistics. Primary and secondary data, data collection methods. Classification and tabulation of data (problems).

Unit 2: Measures Of Central Tendency (12 HOURS)

Focus – Conceptual And Working Knowledge

Meaning , measures of Central Tendency- Arithmetic Mean, median, mode, geometric mean and harmonic mean(only theory),and partition values- quartiles ,deciles, percentiles.

Unit 3: Measures Of Dispersion And Skewness: (12 Hours)

Focus – Conceptual And Working Knowledge

Meaning, definitions, Properties of dispersion - Range ,Quartile Deviation ,Mean Deviation from mean and median, standard Deviation and coefficient of variation. Skewness-meaning, Karl Pearson's and Bowley's measures of skewness.

Unit 4: Correlation And Regression: (11 Hours)

Focus – Conceptual And Working Knowledge

Meaning, definition and use of correlation, Scatter diagram, Types of correlation - Karl Pearson's correlation coefficient, Spearman's Rank correlation, probable error. Regression-Meaning and utility of Regression analysis, comparison between correlation and Regression, regression lines –X on Y, Y on X , Regression Equations, Regression Co-efficients.

Unit 5: Index Numbers: (12 Hours)

Focus – Conceptual And Working Knowledge

Meaning, Definition and Importance of Index Numbers, Methods of Construction of Index Numbers – Price Index Numbers – Laspyere , Paasche , Fisher's price ,Quantity Index Numbers ,Tests of Adequacy of Index - Time reversal and factor reversal tests,value index number, consumer price index, limitation of Index Numbers.

Unit 6: Time Series: (08 Hours)

Focus – Conceptual And Working Knowledge

Meaning, components of time series, calculation of Secular Trend-Moving Average method (2, 3, 4 & 5 years) and method of Least squares.

Essential Reading

- Wilson, M. (2011). *Business Statistics*. Mumbai: Himalaya.

References:

1. Aggarwal, S., & Bhardwaj, S. (2011). *Business Statistics*. Ludhiana: Kalyani.
2. C.M.Chikkodi, & Satyaprasad, B. (2011). *Business statistics*. Mumbai: Hamalaya.
3. Levin, R. I., & Rubin, D. S. (2008). *Statistcs for management*. Delhi: Pearson.
4. Gupta, S.C., & Gupta, I. (2009). *Business statistcs*. Mumbai: Himalaya.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA Components

- **Multiple Choice Quizzes (20 Marks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- **Group presentations (10 marks)** - Group presentations on various aspects relating to data collection, tabulation, frequency distribution and analysis.

- **Group Projects (20 Marks):** Group projects will involve working with peers on a specific research problem. It gives the opportunity to apply what is learnt about statistics and to work in teams with a deadline.

➤ **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.

- #### ➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|--|------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Analytical Type questions | 2 x 8 = 16 |

| | | |
|---|---------------------------|-------------|
| C | Analytical Type Questions | 2 x 12 = 24 |
|---|---------------------------|-------------|

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Analytical/ Type questions | 5 x 8 = 40 |
| C | Analytical Type Questions | 3 x 12 = 36 |

COURSE: ECONOMICS I

CODE: COM 134

CREDITS: 03

Course Description

The approach of this paper is to study the behaviour of a unit and analysis is generally static and in partial equilibrium framework. In this Paper, student is expected to understand the behaviour of an economic agent, namely, a consumer, a producer, a factor owner and the price fluctuation in a market. The modules incorporated in this Paper deal with the nature and scope of economics, the theory of consumer behaviour, analysis of production function and equilibrium of a producer, the price formation in different markets structures and the equilibrium of a firm and industry.

Learning Outcomes

- To make students aware of the basic economic concepts and theories of economics
- Develop the conceptual foundations and analytical methods used in micro economics;
- Familiarize the students with the basics of consumer behaviour, behaviour of firms and market equilibrium
- To develop among students the ability to understand and appreciate the economic theories and their application in real economic life.

Level of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to micro economics

UNIT 1: Basic Concepts (10 hrs)

- **Focus: Basic and Conceptual**

Ten principles of economics: How people make decisions, how people interact and how the economy as a whole works- Role of observations and theory in economics- Role of assumptions- Role of Economic models- Wants and resources; Problem of choice, Production Possibility Frontier; Opportunity cost; Basic economic problems common to all economies

UNIT 2: The Market Forces of Demand and supply (15 hrs)

- **Focus: Basic and Conceptual**

Law of demand, Reasons for the downward slope of the demand curve. Exceptions to the law; Changes in demand; Elasticity of Demand- Degrees of price elasticity with diagrams; Factors determining price elasticity, methods of measurement. Income elasticity demand; Cross elasticity demand; Demand forecasting- Methods; Laws of supply, Changes in supply- Consumers, Producers and the Efficiency of the Markets: Consumer's surplus (Marshall), Producer surplus and Market efficiency- Externalities and Market inefficiency- Public goods and common resources.

Unit 3: Theory of Consumer Choice and New Frontiers in Microeconomics (10 hrs)

- **Focus: Basic and Conceptual**

Cardinal utility analysis; Law of diminishing marginal utility; Consumer's surplus (Marshall), Ordinal utility analysis. Indifference curves- Properties, consumer's equilibrium, Price effect, Income Effect and substitution

UNIT 4: Theory of Production and Cost (10 hrs)

- **Focus: Basic and Conceptual**

Production function; Law of Variable proportions; Laws of returns, Economies of scale; Producer's Equilibrium with the help of iso-quants and iso-cost lines.

Cost function - Important cost concepts. Short run and long run cost analysis (traditional theory) Modern theory of cost- Long run and short run. Revenue analysis. AR and MR

UNIT 5: Product Pricing and Factor Pricing (15 hrs)

- **Focus: Basic and Conceptual**

Market structure- Perfect competition, Price and output determination- Role of time element in market price determination. Monopoly- Price output determination, Price discrimination Monopolistic Competition. Price and Output determination. Selling costs. Product differentiation- oligopoly; Price determination (collusive pricing, price leadership)

Course Text

1. N. Gregory Mankiw (2012). *Principles of Microeconomics*, 4th Edition, Cengage Learning India.

Recommended Reading

1. Lipsey, R.G. and K.A. Chrystal (1999), *Principles of Economics* (IX Ed.), Oxford University Press, Oxford
2. Ramsfield, E. (1997), *Micro Economics* (IX edition), W.W Norton and company, New York
3. Ray, N.C. (1975), *An introduction to Microeconomics*, Macmillan company of India Ltd. New Delhi
4. Samuelson, PA and W.D. Hague (1972), *A textbook of Economic Theory*, ELBS Longman group, London.
5. Pindyek and Rubinfeld- *Micro Economics* (Pearson Education)
6. G. Mankiv, *Economics*, Pearson Ed.
7. H. L Ahuja, *Principles of Microeconomics*, S Chand, New Delhi

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA Components

Group Exercises (20 Marks)

- **Case studies-** Analysis of cases relating to each unit. Detailed discussion and analysis. Evaluation based on active participation during discussions.
- Students will be provided with emerging topics in micro economic theory and have to collect relevant information on specified parameters.
- Presentations on selected topics.

Multiple Choice Quizzes (20 Marks)

- This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

Individual Writing Assignments (20 Marks):

- The objective is to develop writing and research skills of the students. Students are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.

COURSE: BUSINESS COMMUNICATION

CODE: COM 135

CREDITS: 03

Course Description

BUSINESS COMMUNICATION aims at providing adequate knowledge and skills in business correspondence. The topics covered are types and styles of business correspondence, various types of letters associated with business entities such as accounts letters, purchase letters, sales letters, personnel letters, secretarial correspondence, etc. The subject will also enable students to be equipped with skills in report writing, group discussions, interviews, drafting CVs and resumes.

Learning Outcomes

- Expose students to the theoretical and practical aspects of business communication
- Develop an understanding of the different elements of communication
- Develop necessary skills among students with regard to drafting letters, keeping in mind mail structures and etiquettes
- Enhance communication skills that integrate written, verbal and technical communication
- Enable students to prepare CVs and be well versed with personnel correspondence
- Enable students to identify methods and formats of report preparation which includes graphical presentation and interpretation

Level Of Knowledge

As a pre-requisite, students should have written and spoken communication skills in the English language.

Unit 1:Communication:

(16 Hrs)

- **Focus: Basic, Descriptive And Conceptual**

Definition - means and modes – process - principles and barriers. Essentials of written, oral and non-verbal communication. Essentials and etiquettes of communication including e-communication. Report writing – Rough draft, Process of writing, Order of writing, final draft Types of reports. Specimen reports – Industry, survey report, Interpretative report, graphical representation of data and interpretation. Importance of acquiring oral presentation skills, Body language, voice modulation, presentation plan, visual aids, evaluation. Group Discussion – Definition, process, guidelines and evaluation; power-point presentations, board-room discussions, interviews.

Unit 2: Business Letters:

(04 Hrs)

- **Focus: Basic, Descriptive And Conceptual**

Essentials of a business letter, layout and parts of a business letter, blocked format and semi-blocked format; letter of credit, letter of intent; format and etiquettes for e-correspondence.

Unit 3: External Business Correspondence

- **Focus: Basic, Descriptive And Conceptual**

a) Trade communication-(12 Hours)

Trade enquiries, quotations, tenders, placing orders, complaints, claims and adjustments and follow-up; logistics, supplier relationship management; preparation of MOUs. Sales Letters, circular letters, advertisements, license agreement, negotiations, letter to franchisors and network marketing-concepts.

b) Accounts communication-(12 Hours)

Invoice, statement of Accounts, Credit / Debit notes, collection letters, explaining delays. Banking – stop payment, overdraft, status enquiries, personal loans, bank guarantee - Insurance - Renewal of policies, reporting loss, provident fund and sales tax.

Unit 4: Internal Correspondence: (04 Hrs)

- **Focus: Basic, Descriptive And Conceptual**

Office communication, internal memos, office circulars, office orders – office notes; Mail etiquettes in internal correspondence.

Unit 5: Personal Correspondence (06 Hrs)

- **Focus: Basic, Descriptive And Conceptual**

Preparation of curriculum vitae, job application, appointment letters, interview letters.

Unit 6: Secretarial Correspondence: (06 Hrs)

- **Focus: Basic, Descriptive And Conceptual**

Board meetings, letters to shareholders and debenture holders, to Registrar of Companies. Notice, agenda, minutes of meetings. Technical writing like report writing.

Essential Reading

Raman, Meenakshi, & Sharma, Sangeta. (2011). *Technical Communication - Principles and practice (2 ed.)*. Delhi: Oxford University Press.

References

- R.C. Sharma & Krishna Mohan *Business Correspondence and Report Writing*. Tata McGraw Hill Publishing Company Limited.
- K.K. Sinha, *Business Communication*, Galgotia Publishing Co., Karol Bagh, New Delhi.

- Rajendra Pal and J. S. Korlahalli, *Business communications*.
- Urmila Rai, *Business communication*.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA Components

- **Multiple Choice Quizzes (20 Mks):** This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.
- **BC Journal (10 Mks):** The purpose of a BC journal is the active participation in the class and developing written and verbal communication skills on various topics of the course. This is achieved through regular note-taking, drafting letters, circulars, adverts and other reports assigned by the instructor. The grading will be on the basis of relevant content, depth of information, grammar, spelling, and neatness.
- **Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students, following APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.

➤ **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

➤ **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: FINANCIAL ACCOUNTING II

CODE:COM231

CREDITS: 03

Course Description

This paper aims to provide knowledge to the students on the areas of preparation of royalty accounts, valuation of stock in case of fire, Allocation of common expenses and incomes, preparation of final accounts of departments and branches and conceptual framework of accounting standards and IFRS.

Learning Outcomes

- To enable the students for valuation of loss of stock in the event of fire.
- To enable the students to understand the various bases of allocation of common expenses and incomes while preparing departmental accounts.
- To understand the various methods of allocating accounts of branches
- To develop accounting knowledge relating Royalty Accounts.
- To enable the students to learn the various accounting standards and the concept of IFRS

Level of Knowledge

As a prerequisite, the students should be having basic knowledge of Financial accounting.

Unit 1: Royalty Accounts (12 Hrs)

- Focus: Basic and Conceptual

Introduction - meaning - technical terms - royalty - landlord - tenant - minimum rent - shortworkings - recoupment of shortworking under - fixed period - floating period - recoupment within the life of a lease - treatment of strike, stoppage of work and sub lease - accounting treatment in the books of lessee(tenant) - when royalty is less than minimum rent - when royalty is equal to minimum rent - when the right of recoupment is lost - when minimum rent account method is followed - preparation of ledger accounts - royalty account - landlord account - shortworkings account - minimum rent account when minimum rent account is followed.

Unit 2: Insurance Claim (10 Hrs)

- Focus: Conceptual and Working Knowledge

Introduction – Need – loss of stock policy – preparation of statement of cost of goods sold – preparation of statement to ascertain value of stock on the date of fire – Treatment of salvage – valuation of stocks prior to date of fire – calculation of G.P. Ratio when GP Ratio is not given – Treatment of Average Clause Treatment of Abnormal items.

Unit 3: Departmental Accounts (12 Hrs)

- Focus: Conceptual and Working Knowledge

Introduction – Meaning – Objectives of Departmental Accounts – Methods of Departmental Accounts – Distinction between departmental accounts and Branch Accounts – Allocation of expenses – Calculation of Departmental purchases – Inter Departmental transfer at cost price – Selling price – Dual Pricing – Preparation of Balance Sheet.

Unit 4: Branch Accounts (20 Hrs)

- Focus: Conceptual and Working Knowledge

Introduction – Types – Dependent - Preparation of Branch Accounts in Head Office Books – Treatment of cost price – Invoice price – Debtors accounts – Creditors accounts – Treatment of Petty cash – Prepaid Insurance – Creation of Stock reserve –Independent Branch – Preparation of Head office accounts in Branch Books – Branch accounts in Head Office Books – Memorandum Trading & Profit and loss Account in Head Office Books – Incorporation of Trial Balance of Branch in Head Office Books – Adjustment Entries – Goods in Transit – Cash in Transit – Depreciation of Branch Assets – Services rendered by Branch to Head office and Vice Versa – Receipts and Payments by Branch on behalf of Head Office and Vice Versa – Reconciliation of Branch and Head Office Current Accounts.

Unit 5: Accounting Standards And IFRS 6 Hours

- Focus: Basic and Conceptual

Introduction – Meaning - Objectives- Need for Accounting Standards- Indian accounting standards (1, 2,3,4,6 & 9) -Scope - Indian accounting stand issued by Accounting Standards Board of ICAI -IFRS- Introduction - need and significance.

Essential Reading

Jain & Narang, (2011). *Financial Accounting* (18ed.). Mumbai: Kalyani.

Gupta, R. L., &Radhaswamy, M., (2010) *Financial Accounting*(16ed.). New Delhi: Sultan Chand & Sons.

References:

Maheswari S. N., & Maheswari S. K.(2009). *Advanced accountancy*. New Delhi: Vikas

Shukla M. C., &Grewall T. S. (2008). *Advanced accountancy* (15 ed.). New Delhi: S. Chand

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ **CIA Components**

• **Multiple Choice Quizzes (10Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

• **Individual Writing Assignments (10 Mks):** The objective is to develop writing and research skills of the students.

• **Group Projects (20 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about Financial accounting and to work in teams with a deadline. Each group has to prepare and submit report on the topic assigned and present the same in the class.

➤ **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

➤ **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: HUMAN RESOURCE MANAGEMENT

CODE: COM 232

CREDITS: 03

Course Description:

Human Resource Management provides the knowledge base for understanding the changing environment and its implication for managing the human resources to achieve the competitive advantage and corporate excellence. Students will be exposed to broad areas in HR theory,

concepts, and research through this course. The subject equips students with the intricacies of human resources in whatever functional areas of management they would be engaged.

Learning Outcomes

- ❖ Understand various concepts of Human resource management and apply them in organizations.
- ❖ Better understanding about recruitment and selection.
- ❖ Awareness about training needs and methods of training.
- ❖ Become sensitive about the importance of performance appraisal.
- ❖ Develop group dynamic and team skills
- ❖ Enhance job analysis and evaluation skills.
- ❖ Able to negotiate with different stakeholders like your boss, union leaders and subordinates
- ❖ Cope with challenges of HR.

Level Of Knowledge – Conceptual And Basic

As a prerequisite, the students should be having basic knowledge about concepts relating to organizations, business, and Human resources.

Unit: - 1 Human Resource Management :(8 hrs)

- Focus: Basic and Conceptual

Meaning of HRM, importance of HRM, objectives and techniques, Role of human resource manager, duties and responsibilities of human resource manager, typical organizational setup of human resource department.

Unit: - 2 Human Resources Planning: (8 hrs)

- Focus: Basic and Conceptual

Recruitment, Selection and Placement, Meaning and importance of human resources planning, benefits of human resource planning, meaning of recruitment, Selection, Placement and training, Methods of recruitment, Selection, Uses of tests in selection, problems involved in placement.

Unit: - 3 Job Analysis And Job Design: (6 hrs)

- Focus: Basic and Conceptual

Concept and uses of job analysis. Process and methods of job analysis. Job description and job specification. Role analysis .Concept of job design. Approach and methods of job design. Job redesign in India

Unit: - 4 Training And Induction :(9 hrs)

- Focus: Basic and Conceptual

Meaning of training and induction, Objectives and purpose of induction, need for training, benefits of training, identification of training needs, need analysis, methods of training.

Unit: - 5 Performance Appraisal & Compensation :(9 hrs)

- Focus: Basic and Conceptual

Meaning of performance appraisal, Objectives of performance appraisal, methods of performance appraisal and limitations, Principles and techniques of wage fixation, Job evaluation, Compensation, Objectives of Compensation

Unit: - 6 Promotion And Transfer :(10hrs)

- Focus: Basic and Conceptual

Promotion, Basis of Promotion, Meaning of transfer, reasons for transfer, types of transfer, right sizing of work force, need for right sizing.

Unit: - 7 Human Resource Development :(10hrs)

- Focus: Basic and Conceptual

Meaning of HRD, Role of training in HRD, knowledge management, Knowledge resources, Impact of Globalization on human resource management, problems in relation to transnational and multinationals. Emerging trends of HR in India,, HR Accounting.

Essential Reading

Rao, S. (2009). *personnel and human resource management*. (4 ed.). Bangalore: himalaya publishing house.

References:

Reddy, appaniah. (2011) *humanResourcemanagement*.(4 ed).Bangalore:Himalaya publishing house,

Dessler, Gary. (2010) *human resource management*. (6 ed) New Delhi: Prentice Hill.

V.S.P Rao,(2005)*human resource management-Text and Cases*. Excel Book Description.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ **CIA Components**

- **Multiple choice questions (10 Mks)-on the topic covered it can be either moodle or class test.**
- **Individual Writing Assignments (10Mks):**The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.
- **Group Presentations (25Mks):** Group presentation will involve working with your peers in the class on a specific project. It gives the opportunity to apply what is learnt about HR and to work in teams with a deadline.

➤ **Mid Semester Exams:**50 marks paper to be completed in 2 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

➤ **End Semester Exams:**100 marks paper to be completed in 3 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: BUSINESS MATHEMATICS

CODE: COM233

CREDITS: 03

Course Description:

This paper is designed for all business students who opted for B.Com. This paper will help the students in reaching a level of increased competence in business mathematics and expand understanding of the applications of mathematical concepts in business. Emphasis is placed upon learning mathematical concepts through common business problems.

Learning Outcomes:

- ❖ To provide conceptual and working knowledge of Matrices and Determinants and use in the applications of business.
- ❖ To learn the methods of solving problems on simple interest, compound interest, annuities, sinking funds, etc.,
- ❖ To enable the student to use ratios, calculate continued ratio, divide a quantity in a given ratio, define and illustrate proportion, describe direct, inverse and compound proportion and to solve common business problems.
- ❖ To develop knowledge in formulating a linear programming problem and solve it graphically; to learn the solving skills on the problems based on transportation and assignment of jobs.
- ❖ To learn the basic concepts of limits and differentiation and to use them to pose, solve and interpret application problems in business.

Level Of Knowledge

As a prerequisite, the students should be having basic knowledge about elementary concepts relating to mathematics.

Unit 1 – Matrices And Determinants:

(15 Hrs)

- **Focus: Basic, Conceptual And Analytical**

Matrices and Determinants - addition of matrices – Multiplication of Matrices by a scalar – some special types of matrices – Multiplication of two matrices – Properties of Matrix Multiplication – determinants – Minors and co-factors – properties of determinants (statement only) – product of two determinants – inverse of Matrix (Simple Problems only)

Applications of Matrices and Determinants – Matrix representation of data – Addition of matrices – Scalar multiple of a matrix – Applications – Multiplications of matrices – Applications – System of linear equations – Matrix inverse method – Cramer’s Rule – Leontief’s input and output model.

Unit 2 – Commercial Arithmetic:

(12 Hrs)

- **Focus: Conceptual And Analytical**

Simple interest – Compound interest – Equivalent rate – Depreciation – Present value – Annuity – Sinking Fund.

Unit 3 – Ratio And Proportions

(8 Hrs)

- **Focus: Conceptual And Analytical**

Ratio – Proportion – Direct Proportion - Inverse Proportion – Compound proportions – related problems.

Unit 4 – Linear Programming

(13 Hrs)

- **Focus: Basic, Conceptual And Analytical**

Definition – Linear Programming Problem – Formulation – Solution by Graphical method - Introduction to Transportation Problem – Initial Basic Feasible solution – Moving towards Optimality – Degeneracy in Transportation Problems – Unbalanced Transportation Problem – Assignment Problems.

Unit 5 – Differentiation

(12 Hrs)

- **Focus: Basic, Conceptual And Analytical**

Limits – Differentiation – Methods of differentiation – Second order derivative – Maxima and Minima – Application to commerce and Economics – Revenue Function – Cost function – profit function – Elasticity of demand – Break even point.

Essential Reading

1. D.C. Sancheti and V.K.Kapoor, *Business Mathematics*, 11th ed., Sultan Chand and Sons, 2012.
2. U.K. Srivatsava, G.V.Shenoy and S.C.Sharma, *Quantitative Techniques for Managerial Decisions*, 3rd ed., New Age International Publishers, 2012.

References:

1. E. Don, J. Lerner, *Schaum's outlines of Basic Business Mathematics*, 2nd ed., McGraw-Hill, 2010.
2. J D Gupta, P K Gupta and M. Mohan, *Mathematics for Business and Economics*, Tata Mc Graw Hill Publishing Company Limited, 1988.
3. A.H. Mouhammed, *Quantitative methods for Business and Economics*, 3rd ed., M.E.Sharpe, 2000.
4. Anderson, Sweeney, Williams, Camm, Cochran, Fry and Ohlmann, *Quantitative methods for Business*, 12th ed., South-Western Cengage Learning, 2013.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ **CIA Components**

CIA – I

Mid Semester Exams: 50 marks paper to be completed in 2 hours duration.

- The question paper pattern will be as specified below:

Section A : Answer any **FIVE** questions (out of seven)

$$5 \times 3 = 15$$

Section B : Answer any **THREE** questions (out of five)

$$3 \times 7 = 21$$

Section C : Answer **All**

$$2 \times 7 = 14$$

CIA –II

COMPONENT 1 : Class Test

COMPONENT 2 : Assignment – 1

CIA –III

COMPONENT 1 : Multiple Choice Test / Class Test / Problem Working

COMPONENT 2 : Assignment – 2

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Part | Unit and No. of subdivisions to be set in the unit | | No. of subdivisions to be answered | Marks for each subdivision | Max. marks for the part |
|--------------|---|----------|---|-----------------------------------|--------------------------------|
| A | Unit I | 2 | 7 | 3 | 21 |
| | Unit II | 3 | | | |
| | Unit III | 2 | | | |
| | Unit IV | 1 | | | |
| | Unit V | 2 | | | |
| B | Unit I | 3 | 7 | 7 | 49 |
| | Unit II | 2 | | | |
| | Unit III | 1 | | | |
| | Unit IV | 2 | | | |
| | Unit V | 2 | | | |
| C | Unit I | 1 | 3 | 10 | 30 |
| | Unit II and III | 1 | | | |
| | Unit IV | 1 | | | |
| | Unit V | 1 | | | |
| Total | | | | | 100 |

COURSE: ECONOMICS II

CODE: COM 234

CREDITS: 03

Course Description

On account of the growing influence and involvement of the State in economic fields, macroeconomics has become a major area of economic analysis in terms of theoretical, empirical as well as policy-making issues. Macroeconomics has an extensive, substantive as well as methodological content. It deals with the functioning of the economy as a whole, including how the economy's total output of goods and services and employment of resources is determined and what causes these totals to fluctuate. The canvass of the study is the whole rather than the part because what is true of parts is not necessarily true of the whole. This course is designed to make an undergraduate student aware of the basic theoretical framework underlying the field of macroeconomics.

Learning Outcomes

- To provide a systematic introduction to mainstream approaches to the study of macro economics.
- To stimulate awareness on macroeconomic challenges and policy management in progressive nations.
- To develop the ability for objective reasoning about macroeconomic issues.

Level of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to macro economics

UNIT 1: Measuring a Nation's Income and Cost of Living (10hrs)

- **Focus: Basic and Conceptual**

Economy's Income and Expenditure, Measurement of GDP, Components of GDP, Real versus Nominal GDP- The GDP Deflator-The Consumer Price Index- Calculation of CPI- GDP deflator versus the CPI- Correcting economic variables for the effects of inflation- Real and Nominal Interest rates; The limitations of using national income statistics

Unit 2: Goods and Money Market (15 hrs)

- **Focus: Basic and Conceptual**

Saving and Investment in the National Income Accounts- The Market for Loanable Funds; Policy changes and impact on the market for loanable funds- Meaning and Functions of Money- Banks and Money Supply; Money creation with 100 percent reserve banking and Fractional reserve banking- Central Bank tools of Monetary Control- Classical theory of Inflation- Classical Dichotomy and Monetary Neutrality- Velocity and Quantity equation- Fisher Effect- Costs of Inflation.

UNIT 3: Aggregate Demand, Aggregate Supply & Influence of Monetary and Fiscal Policy on Aggregate Demand (15 hrs)

- **Focus: Basic and Conceptual**

Three Key Facts about Economic Fluctuations, Short run Economic Fluctuations, Aggregate Demand Curve, Aggregate Supply Curve, Two Causes of Economic Fluctuations, Monetary Policy influence on Aggregate Demand- The Theory of Liquidity Preference- Fiscal Policy influence on Aggregate Demand- The Multiplier Effect- Crowding out effect- Stabilisation Policy; Active Versus Automatic Stabilizers

UNIT 4: Short Run Tradeoff between Inflation and Unemployment (10hrs)

- **Focus: Basic and Conceptual**

The Philips Curve, Shifts in Philips Curve: The Role of Expectations, Shifts in Philips Curve and The Role of Supply Shocks, The Cost of Reducing Inflation- Rational Expectations and the possibility of costless disinflation

UNIT 5: Five Debates over Macroeconomic Policy (10hrs)

- **Focus: Basic and Conceptual**

Monetary and Fiscal Policy – Pros and Cons, Handling Recession: higher spending vs. tax cuts, Monetary Policy: rule vs. discretion, Central Bank: zero inflation, Balanced Budget Debate, Tax Law Reformation for Savings: debate.

COURSE TEXT

2. N. Gregory Mankiw (2012). *Principles of Macroeconomics*, 6th Edition, Cengage Learning India.

RECOMMENDED READINGS

1. Ackley, G. (1976) *Macroeconomics, Theory and Policy*, Macmillan Publishing Company, New York.
2. Day, A.C.L. (1960), *Outline of Monetary Economics*, Oxford University Press, New Delhi.
3. Heijdra, B.J. and F.V. Ploeg (2001). *Foundations of Modern Macroeconomics*, Oxford University Press, Oxford.
4. Lewis, M.K. and P.D. Mizan (2000), *Monetary Economics*, Oxford University Press, New Delhi.
5. Shapiro, E. (1996), *Macroeconomics Analysis*, Galgotia Publications, New Delhi.
6. Dillard, D. (1960), *The Economics of John Maynard Keynes*, Crosby Lockwood and Sons, London.
7. Hanson, A.H. (1963), *A Guide to Keynes*, McGraw Hill, New York..
8. Keynes, J.M. (1936), *The General Theory of Employment, Interest and Money*, Macmillan, London.
9. Farmer, Roger. (2001), *Macroeconomics II* Edition ISBN.
10. Stanley Fischer and Rudiger Dornbusch. *Macro Economics* London. Mac Graw-Hill.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA Components

Group Exercises (20 Marks)

- **Case studies-** Analysis of cases relating to each unit. Detailed discussion and analysis. Evaluation based on active participation during discussions.
- Students will be provided with emerging topics in macro economic theory and have to collect relevant information on specified parameters.
- Presentations on selected topics.

Multiple Choice Quizzes (20 Marks)

- This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

Individual Writing Assignments (20 Marks):

- The objective is to develop writing and research skills of the students. Students are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.

COURSE: BUSINESS ENVIRONMENT

CODE: COM235

CREDITS: 03

Course Description

Business environment focuses on impact of environment on the organizations. The main objective is to familiarize and equip students with techniques of environment analysis as a prerequisite to corporate strategy. Topics typically considered are ethical and values issues in business, the social responsibilities of business, business-government relations. The topics include industrial policy, fiscal policy and monetary policy, political environment, socio-economic factors, business ethics, corporate social responsibility(CSR), Cultural environment and natural environment and international business environment.

Learning Outcomes

- ❖ Understand the nature and scope of business
- ❖ Understand the process of environmental scanning and analysis
- ❖ Analyze the impact of technology on society, economy, and on individual plant
- ❖ Understand the industrial policies
- ❖ Understand the importance of small scale industries in economic growth
- ❖ Describe the interface between culture and business
- ❖ Explain how organizations implement social responsibility actions
- ❖ Suggest the ways of managing ethics.

Level of Knowledge

As a prerequisite the students must know the basic factors affecting the business and knowledge about business management.

Unit 1: Introduction (8Hrs)

Focus: Basic and Conceptual

Meaning and features of business and business environment- Objectives of Business environment- Basic indicators of economic development; Performance of Indian Economy,

Demographic dividend-Birth rate- Happiness index; Factors affecting business environment, business analysis tool PESTEL.

Unit 2: Economic Environment (12Hrs)

Focus: Basic and Conceptual

Nature- Economic factors- Economic system, Industrial policy (Latest development), Competition Act- FERA- comparison between FERA and FEMA- Monetary and fiscal policy, Exim policy- SSIs, Privatization-Forms- advantages & disadvantages

Unit 3: Technological Environment (8Hrs)

Focus: Basic and Conceptual

Meaning and features of technological environment- Impact of technology on- mankind society- economy- environment- education and plant level implications, Management of technology institutional and other facilities to promote science and technology- Managing organizations in the virtual world.

Unit 4: Political Environment (8Hrs)

Focus: Basic and Conceptual

Political Institutions- legislature- executive-judiciary- Indian constitution; Economic Roles of government, Government's responsibility to business, business responsibility to Government.

Unit 5: Social Cultural Environment (8Hrs)

Focus: Basic and Conceptual

Social responsibility of business- Business Ethics and Corporate Governance- Social audit, impact of culture on business- business participation in cultural affairs.

Unit 6: Natural Environment (4Hrs)

Focus: Basic and Conceptual

Meaning, Nature and impact of natural environment on business- Natural pollution-deforestation-ecology.

Unit 7: International Business Environment (12Hrs)

Focus: Basic and Conceptual

Global environment: Meaning and Nature of Globalization- challenges of international business- strategies for going global- MNCs concepts-structures and functions- WTO – principles- functions, Trading blocks- foreign exchange- convertibility of Rupee basics, forex market structure and functions.

Learning Activities

Lecture led discussions, Case studies, video analysis, role plays, group projects, research papers etc.

Assessment

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

CIA Components

Multiple Choice Quizzes

Moodle Discussion Forums.

Individual Writing Assignments.

Group Projects

Prescribed Text

Ashwathappa. (2011). *Essentials of business environment*. (11 ed.). Bangalore: Hima;aya publications. DOI: www.himpub.com

References:

- Francis Cherunilam. (2011). *Business environment*. (12 ed.). Mumbai: Himalaya publishing house. DOI: www.himpub.com
- S.K.Mishra, P. (2011). *Economic environment*. (5 ed.). Dehli: Himalaya publishing house. DOI: www.himpub.com
- K chidambaram. (1999). *Business environment*. Vikas Publications.
- Rosy Walia, Business Environment.

COURSE: CORPORATE ACCOUNTING - I

CODE: COM 331

CREDIT: 03

Course Description:

This paper provides comprehensive understanding of corporate accounting practices and presentation of financial statements as per legal requirements in the organizations. It provides an overview of the corporate practice in maintaining the books as per accounting standards especially in company final accounts, alteration of shares, valuation of shares etc.,

Learning Outcome:

- ❖ To provide comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations.
- ❖ To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same.

- ❖ To know how the companies convert their shares into stocks, buyback of shares, employee stock options.
- ❖ To acquaint students with the legal formats and special items and adjustments pertaining to Underwriting of shares and Debentures, valuation of shares etc.
- ❖ To understand the how profits or losses are distributed before and after incorporation of companies.

Level of Knowledge:

As a prerequisite, the students should be having basic knowledge about concepts relating to finance and accounts.

Unit: - 1. Final Accounts Of Companies (15 Hours)

- **Focus – Conceptual and Working Knowledge**

Preparation of Trading and profit and loss account, profit and loss appropriation account and balance sheet in accordance with the provisions of the companies act – Treatment of Managerial remuneration-dividend tax deducted at source-Declaration of dividends out of reserves-Transfer to Reserves etc. General instructions for preparation of company balance sheet. Preparation of vertical form of Balance Sheet.

Unit: - 2 Alteration Of Share Capital (07 Hours)

- **Focus – Conceptual and Working Knowledge**

Conversion of shares to stock- Bonus Shares- Basic Characteristic of Bonus shares- circumstances for issue of bonus shares-SEBI guidelines for issue of bonus shares-Free reserves for issues of bonus shares and not free reserves available for issue of bonus shares-Accounting Treatment for Bonus shares- accounting for employee stock option – buyback of securities- equity shares with differential rights.

Unit: - 3 Underwriting Of Shares And Debentures (08 Hours)

- **Focus – Conceptual and Working Knowledge**

Introduction – Meaning of underwriting – Underwriting commission – Types of underwriting – Marked and Unmarked applications – Journal entries in the books of the company and underwriters – Calculation of underwriters liability.

Unit:- 4 Redemption OF Debentures & Preference Shares (15 Hours)

- **Focus – Conceptual and Working Knowledge**

Introduction – Meaning – Issue for debentures – Accounting procedure – Redemption of debentures- problems by using Sinking fund method only– Conversion of debentures in to

shares – Issue of Preference shares: -Meaning – legal provisions – Treatment regarding premium on redemption – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the purpose of redemption – Minimum number of shares to be issued for redemption – Issue of bonus shares – Preparation of Balance Sheet after redemption.

Unit: - 5 Valuation of Goodwill & Shares (09 Hours)

• **Focus - Basic and working knowledge**

Valuation of Goodwill – Meaning of Goodwill – Need for Valuation of Goodwill – Factors Affecting Valuation of Goodwill – Methods of Valuation – Average Profit Method – Super Profit Method – Annuity Method-Capitalization Method-Valuation of Shares – Need for Valuation –Factors Affecting valuation of Shares- Net Asset Method – Yield Method – Fair Value-Practical Problems

Unit: -6 Profit Prior to Incorporation: (06 Hours)

• **Focus - Conceptual and working knowledge**

Meaning – Calculation of Profit with the help of Time –Sales – Weighted Ratio's- Ascertainment of Profit or Loss Prior to incorporation-Problems related to Trading and Profit and Loss Accounts based on sales ratios, time ratios and weighted ratios.

Essential Reading

- Jain S.P. & Narang K.L (2010). *Corporate Accounting*, Kalyani Publishers, REP/Edition, New Delhi.
- Anil Kumar, Rajesh Kumar (2010) *Corporate Accounting*, Himalayan Publishing House 5th Edition/Student Edition, Mumbai.
- M.C. Shukla, T.S. Grewal & S.C. Gupta (2006) *Advanced Accountancy*, S. Chand & Company Ltd., 13th Edition New Delhi.
- Arulanandam M.A & Raman K.S, (2010) *Advanced Accountancy*, Himalayan Publishing House 10TH Edition/Student Edition, Mumbai.
- R.L. Gupta & M. Radhaswamy, *Advanced Accountancy*,(2008) Sultan Chand & Sons, New Delhi.
- Dr. Maheshwari S.N & Dr. Maheshwari S.K, *Advanced Accountancy*, (2010), Vol.1, Vol.-2, Vikas Publishing House Pvt. Ltd, New Delhi.

References:

- M.C. Shukla, T.S. Grewal & S.C. Gupta, (2006). *Advanced Accounts*, S. Chand & C.13th Edition Ltd, New Delhi.
- Mukerjee & Hanif, *Modern Accountancy*, (2010), Tata McGraw Hill, New Delhi.
- S.K. Paul, *Accountancy*, (2008). New Central Book Agency (P) Ltd, New Delhi.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA Components

• Multiple Choice Quizzes (10 Mks)

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

• Individual Writing Assignments (10 Mks):

The objective is to develop writing and research skills of the students.

• Group Projects (20 Mks):

Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about corporate accounting I and to work in teams with a deadline. . Each group has to prepare and submit report on the topic assigned and present the same in the class

➤ Mid Semester Exams: 50 marks paper to be completed in 2 hours duration.

The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

➤ End Semester Exams: 100 marks paper to be completed in 3 hours duration.

The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: MARKETING MANAGEMENT

CODE: COM 332

CREDIT: 03

Course Description:

Marketing management exposes students to the fundamental concepts of marketing thereby enabling them to learn the language of marketing. It gives an understanding of the principles and concepts of marketing and explains how it is connected to the integrated management system. The areas covered are: core concepts and philosophies of marketing, role of customer in business, marketing research, consumer behavior, and major strategic and tactical marketing issues. Students will improve their

ability to develop effective marketing strategies and assess market opportunities, as well as design strategy implementation programs.

Learning Outcomes

- ❖ Understand various concepts and theories of Marketing management to apply them in marketing context
- ❖ Demonstrate a sound knowledge of conventional and latest marketing ideas, and of the theories on which these ideas are based
- ❖ Able to understand and find the market segments
- ❖ estimate the effectiveness of marketing-mix activities
- ❖ predict the likely market share of a new product design
- ❖ allocate resources optimally to multiple marketing activities
- ❖ determine the value of attributes comprising a new product
- ❖ assess the price of an attribute in existing products
- ❖ position own and competitors' brands in perceptual maps

Level of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to marketing, consumers and markets.

Unit 1: Introduction (7 Hours)

- Focus: Basic and Conceptual

Definition, Scope and core concepts of marketing - company orientation toward the market place - emerging trends in Indian marketing environment. Evolution of marketing department - Organizing the marketing departments - Marketing Relations with other departments - Marketing orientation for the whole company.

Unit 2: Customer satisfaction, Value and retention (5 Hours)

- Focus: Basic and Conceptual

Definition of customer value and satisfaction - delivering customer value and satisfaction - Attracting and retaining customers - customer profitability.

Unit 3: Marketing Information System (8 Hours)

- Focus: Basic and Conceptual

Marketing Intelligence System, Marketing research system: Suppliers of Marketing Research - Marketing Research process, Barriers to the ease of marketing research and means to overcome them.

Unit 4: Market segmentation, Target Marketing, & positioning (10 Hours)

- Focus: Basic and Conceptual

Levels and patterns of market segmentation - Bases for market segmentation - Targeting - product positioning - Types and bases of positioning - product differentiation.

Unit 5: Managing marketing mix (23 Hours)

- Focus: Basic and Conceptual

Concept and components of marketing mix - Product and product mix decisions branding, packaging, labeling - New product development - Product life cycle management

- I. Pricing strategies - Pricing objectives - Determining demand - Estimating cost – Analyzing Competitor prices, costs and offers - Selecting Pricing method - selecting the final price - Adapting price - responding to price changes.
- II. Managing marketing channels - fractions of channels of distributors - channel design - managing retailing, wholesaling and market logistics.
- III. Marketing Communications- Communication process- Managing advertising, sales promotion, personal selling, direct marketing and PR.
- IV. People
- V. Process
- VI. Physical evidence

Unit 6: Sustainable Marketing (7 Hours)

- Focus: Basic and Conceptual

Social responsibility and marketing ethics – Consumer action to promote sustainable marketing – Business action towards sustainable marketing.

Essential Reading

Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque (2011). *Principles of Marketing* (13th ed.). Delhi: Pearson /Prentice Hall.

References:

1. C N Sontakki (2009). *Marketing Management* (3rd ed.). New Delhi, India:Kalyani Publishers.
2. Ramaswamy V. S. & Namakumari. S (2009). *Marketing management* (4th ed.).India: McMillan.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ **CIA components**

- **Multiple Choice Quizzes (20 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- **Marketing management Journal (10 Mks):** The purpose of this journal is the active participation in the class and developing analytical and critical thinking on various topics of the course. This is achieved through regular note-taking, add insights from your related library and online research, write case study answers and other reports assigned by the instructor. The grading will be on the basis of relevant content, depth of analysis, grammar, spelling, and neatness.

- **Moodle Discussion Forums (10 Mks):** To continue our classroom discussions and share your relevant insights, the instructor would start some online discussion in the course' Moodle page. You are required to contribute to the discussion by your original ideas. Copy & Paste from any source is strictly forbidden. Original posts should contain a minimum of 150 words and comments to others posts should have a minimum of 75 words. Grading will be on the basis of quality of the reflections.
 - **Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.
- Group Projects (40 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about OB and to work in teams with a deadline.

- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: INDIAN FINANCIAL SYSTEM

CODE: COM 333

CREDIT: 03

Course Description:

INDIAN FINANCIAL SYSTEM primarily deals with the Financial System of India. It equips students with a sound understanding with regards to the Financial Markets, Financial Institutions and Foreign Investments and also provides inputs to the students about the apex bodies (Securities and Exchange Board of India, Reserve Bank Of India)-its workings and regulations. The course enables the students to acquire basic understanding of the structure, organization and functioning of the Financial System in India and aims to provide exposure to the students about the different financial instruments and their implication in the existing regulatory framework.

Learning Outcomes

- ❖ Student's familiarization with regards to structure, organization and working of financial system in India.
- ❖ Develop knowledge and understanding of the stock market and its functioning in India.
- ❖ Equip them to understand the importance and contribution of Foreign Direct Investment in India.
- ❖ Understand the evolution of the structure and constituents of the Indian Financial System.
- ❖ Understand the role of financial system in the country.
- ❖ Familiarization with the constituents of the financial system.
- ❖ Understand the roles played by financial markets and instruments.

Level of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to finance, business, and business environment.

Unit:-1 Financial System (5 Hours)

- **Focus: Basic and Conceptual**

Financial system; Institution; Financial System design; markets; primary, secondary, money, capital markets; Instruments of Money markets, Functions and their economic significance.

Unit: - 2 Money Market (08 Hours)

- **Focus: Basic and Conceptual**

Money Markets- meaning; Objectives; importance; Money market Instruments; characteristics. Role of RBI and Commercial Banks in the Indian Money market.

Unit: - 3 Capital Market (10 Hours)

- **Focus: Basic and Conceptual**

Capital markets- meaning; Classification of capital market; growth of stock exchange, stock brokers, functions of stock exchange, Margin trading, Forward trading, Sensex, Nifty, OTCEI (over the counter exchange of India), Depositories,

Unit: - 4 Securities and Exchange Board of India (10 Hours)

- **Focus: Basic and Conceptual**

Securities and exchange board- SEBI, Objectives ,Functions, Powers, Organization, SEBI and government, SEBI guidelines on primary markets, secondary markets, book building, buyback of shares.

Unit: - 5 Financial Institutions and Services (15 Hours)

- **Focus: Basic and Conceptual**

Financial Institutions-Industrial development banks, Industrial finance corporation of India (IDBI), State financial Corporations (SFC's), Unit trusts of India(UTI), ICICI, State Industries Development Corporation (SIDCS), Export Import bank of India(EXIM),IFCI, HFC's, IDFC, NABARD, Objective, Organizational structure. Merchant Banker-Evolution-objectives and Functions-Mutual Funds- Merits and Demerits- Types of Mutual Funds-SEBI guidelines for Mutual Funds. Financial services – fee based and fund based services.

Unit: -6 Foreign Investment: (06 Hours)

- **Focus : Basic and Conceptual**

Foreign Investment and its regulation, Significance and role of foreign investments, Foreign direct investment and present position of FDI in India.

Unit:- 7 Introduction to Derivatives Market (06 Hours)

- **Focus: Basic and Conceptual**

Economic Benefits of Derivatives-History of Derivatives Trading-Features of Derivative market-Traders in Derivatives markets-Forward and Futures-Need for Futures markets-Options- types of options-Derivative market in India.

Essential Reading

Pathak, B. V. (2011). *Indian financial system*. (3 ed.). Delhi: Pearson Education.

References:

- Gupta, S. K., Aggarwal, N., & Gupta, N. (2011). *Indian financial system*. (4 ed.). Delhi: Kalyani Publishers.
- Gordon, E., Natarajan. (2009). *Financial markets and services*. (Revised ed.). Delhi: Himalaya Publication House.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ **CIA components**

- **Multiple Choice Questions (20 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- **Self-learning (20 Mks):** This is a group exercise .A topic from the syllabus is selected for self-learning. The group masters the topic by extensive reading and discussions. The teacher facilitates the group but does not give any information on the topic. Later the group presents the subject to the class. Grading is done on the basis of self-learning techniques used, team performance, cohesiveness, knowledge attained, ability to present and adherence to deadlines.
 - **Moodle Discussion Forums (20 mks):** To continue our classroom discussions and share your relevant insights, the teacher would start some online discussion in the course' Moodle page. You are required to contribute to the discussion by your original ideas. Copy & Paste from any source is strictly forbidden. Original posts should contain a minimum of 150 words and comments to others posts should have a minimum of 75 words. Grading will be on the basis of quality of the reflections.
 - **Group Projects (40 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about the Indian Financial System and to work in teams with a deadline.
- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: PRINCIPLES AND PRACTICES OF INSURANCE

CODE: COM 334

CREDIT: 03

Course Description:

The course gives in depth insights to the learners on Risk and Insurance, Insurance Law and Regulation, Types of Insurance : Life Insurance, Group and Health Insurance, General Insurance General Insurance – Commercial , Commercial General Insurance Products (Fire, Motor, Credit Risk, Liability, Bonding, Surety, Workers compensation and Miscellaneous Insurance). Actuarial Principles and Practice Reinsurance , Principles of Reinsurance and Types of Reinsurance.

Learning Outcomes:

- ❖ To provide a conceptual knowledge of the principles of life and general insurance followed in our country.
- ❖ To educate the students on the various policies and practices that is followed by the different insurers
- ❖ To familiarize the students on the premium calculation and claim settlement procedures

Level of Knowledge:

As a pre-requisite student should have basic knowledge of concepts relating to insurance products.

Unit: - 1: Risk & Insurance (10 Hours)

Focus: Basic and conceptual

Introduction to Risk and Insurance - Origin, Development and Scope of Insurance - Role and Significance of Insurance - Principles of Insurance and Insurance Contracts - Functions of Insurance - Types of Insurance - Double Insurance and Reinsurance - Process of Insurance (Proposal to Policy) - Underwriting of Risks.

Unit: - 2: Indian Insurance Industry (10 Hours)

Focus: Basic

Evolution of Insurance – Organization - Insurance and Social Security. Life Insurance Corporation of India. General Insurance Corporation of India. Liberalization of Insurance Industry in India. Private Insurance Companies, Insurance Agents. Important Contemporary Issues.

Unit: - 3: IRDA and Insurance Business (04 Hours)

Focus: Basic

Origin of IRDA & Malhotra Committee recommendations - Brief profile of IRDA and its functioning and Insurance Ombudsman

Unit: - 4: Life Insurance (10 Hours)

Focus: Conceptual and analytical

Introduction - Principles of Life Insurance - Life Insurance Products/Policies - Unit Linked Plans - Pensions and Annuities - Life Insurance Policies: Conditions and Privileges - Calculation of Life Insurance Premium – Actuaries - Settlement of Claims

Unit: - 5: Group & Health Insurance (08 Hours)

Focus: Basic and Conceptual

Introduction - Principles of Group/Health Insurance - Health Insurance Products - Group Insurance Products - Salary Savings Scheme

Unit: - 6: General Insurance - Personal (08 Hours)

Focus: Basic and conceptual

Introduction - Principles of General Insurance - Personal General Insurance Products (Fire, Personal Liability, Homeowners, Personal Motor and Miscellaneous Insurance) - Terminology, Perils, Clauses and Covers.

Unit: - 7: General Insurance – Commercial (08 Hours)

Focus: Basic and conceptual

Commercial General Insurance Products (Fire, Marine, Motor, Engineering, , Credit Risk, Liability, , Workers Compensation and Miscellaneous Insurance) - Terminology, Perils, Clauses and Covers. Settlement of claims

Unit: - 8: Marketing Issues and Emerging Career Opportunities in Insurance Sector (2 Hours)

Focus: Analytical

Marketing issues and emerging career opportunities in insurance sector

Essential Reading:

Dr. Gupta P.K, Singh K.P, Bodla B S, (2003), *Insurance Fundamentals, Environment and Procedures*, Deep & Deep Publications, New Delhi.

Recommended Reading:

- ❖ Mishra M N & Mishra S B, (2008), *Insurance Principles and Practice*; S Chand Limited.
- ❖ Palande P S, Shah R S, Lunawat M, (2003), *Insurance in India :Changing Policies & Emerging Opportunities*; Response Bokks

- ❖ Mathew M.J, (2005), *Insurance Principles and Practice*, RBSA Publishers, Jaipur

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA components

CIA 1 Mid Semester Exams: 50 marks paper to be completed in 2 hours duration.

- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|----------------------------|-------------|
| A | Objective type questions | 5 x 2 = 20 |
| B | Conceptual type questions | 2 x 8 = 16 |
| C | Descriptive type questions | 2 x 12 = 24 |

CIA 2 COMPONENTS:

- **Multiple Choice Quizzes (10 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- **Individual Presentation/ Question and Answers (10 mks)**

- This component tests the understanding of theoretical concepts and practical application of the same.

CIA 3 COMPONENTS:

Group presentation (20 Mks)

Group presentations will involve working with your peers outside of class on specific topics. It gives the opportunity to apply what is learnt about international business and to work in teams

End Semester Exams: 100 marks paper to be completed in 3 hours duration.

- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---------------------------------------|-------------|
| A | Conceptual/descriptive Type questions | 12 x 2 = 24 |
| B | Analytical / Essay Type Questions | 5 x 8 = 40 |
| C | Case analysis | 3 x 12 = 36 |

COURSE: PRINCIPLES AND PRACTICE OF BANKING
CODE: COM 335 **CREDIT:03**

Course Description:

Theory and Practice of Banking is offered as a core paper in the third semester. It primarily deals with Commercial Banking, Central Banking, Banking Regulation Act & Negotiable Instruments Act, Negotiable Instruments Act, Banker and Customer, Service to Customers, Bank Lending, and Modern Trends. Technology in Banking – Internet Banking, Virtual Banking, SWIFT, LAN and email – etc.

Learning Outcomes

- ❖ It includes areas such as Central Bank, Banking in India, Banker and Customer Relationship, various services provided to customer from banks.etc.
- ❖ To familiarize the students with regard to organization, working and importance of Reserve Bank of India
- ❖ Learning various accounts in the bank, how to open the account, maintaining the account and rights of the customer.
- ❖ To understand various types of Negotiable Instruments
- ❖ To Provide thorough knowledge of Banking System in India.

Level of Knowledge

As a prerequisite, the students should be having basic knowledge about banking relating to how to operate a account, terms and conditions for customer and banker, services provided by bank.

Unit 1: Overview of the Banking Structure in India (4 Hours)

- Focus: Basic and Conceptual

Introduction to structure of Banking System in India

Unit 2: Commercial Banking (4 Hours)

- Focus: Basic and Conceptual

Nature, types, functions (in brief), commercial banks in India, changing role - social responsibility of commercial banks.

Unit 3: Central Banking (10 Hours)

- Focus: Basic and Conceptual

Nature, functions, credit control methods - quantitative and qualitative methods - RBI, functions and its monetary policy.

Unit 4: Rural Banking (4 Hours)

- Focus: Basic and Conceptual

Co-operative Banks, RRBS, Lead bank concept, service area approach to rural development, NABARD.

Unit 5: Banker and Customer (20 Hours)

- Focus: Basic and Conceptual

General and special relationship.

i. Paying Banker:

Nature of banking business, negotiable instruments and their characteristics payment of cheques and protection to the paying banker - dishonor of cheques - grounds - payments of cheques and other instruments - mandatory function - function of the banker.

ii. Collecting Banker:

Collection of cheques and other instruments - protection to the collecting banks under Negotiable Instruments Act - endorsements on cheques, bills of exchange - different types of endorsements - forged endorsements. Holder for value - holder/payment in due course.

Unit 6: Types of Customers and Account Holders (14 Hours)

- Focus: Basic and Conceptual

Procedure and practice is opening and conducting the accounts of customers particularly individuals including minors - joint account - holders, partnership firms, joint stock companies with limited liability - executors & trustees - clubs & associations Joint Hindu Family, etc. Steps to be taken on death, lunacy, bankruptcy, winding up or in cases of garnishee orders - non-resident accounts - accounts of Govt. Departments / Ministries - handling of Govt. Collection work - collection and payment of pension - certificate of deposit - commercial paper - teller system - traveler's cheque - gift cheques-credit cards. **Statement of Accounts:** Pass books and issue of duplicate pass books, effects of wrong entries in pass book.

Unit 7: Services to Customers & Marketing of Banking Services (4Hours)

- Focus: Basic and Conceptual

Remittance of funds by demand drafts, mail transfers, telegraphic / telex transfers, safety lockers, safe custody of articles - standing instructions - Net Banking, Phone Banking.
Customer service - recommendations of Talwar Committee - MICR technology - branch mechanization - deposit mobilization, motivation of staff - human resources development.

Essential Reading

Dr.K.Natarajan. , & Prof.E.Gordon, (2012). *Banking theory, law & pratice*. (23rd ed., p. 536).
Bangalore: Himalaya Publishing House Private Limited.

References:

- Dr.P.N.Reddy. , & Prof.H.R.Appannaiah, (2007). *Banking theory & pratice*. (10th ed.). Bangalore: Himalaya Publishing House Private Limited.
- S.N.Maheshwari., & S.K. Maheshwari,(2011). *Law and Practices of Banking*.(3rd ed.). Bangalore:Kalyani Publishers.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ **CIA components**

• **Multiple Choice Quizzes (10 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

• **Assignments (10 Mks)**

- Draw different types of endorsement of cheques
- Collect and Past the A/c Opening form for SB a/c, Current a/c and Recurring a/c.
- Draw a specimen of Demand Draft, Travelleres cheque and Gift Cheque.
- List out the various Services offered by at least 3 banks of your choice.

• **Individual Writing Assignments (10 Mks)**

The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.

• **Group Presentation (10 Mks)**

- Bring out the functioning of commercial banks, co-operative banks and Regional Rural Bank.
- Study the various methods of transferring of funds from one place to another place.
- Study the past 10 years Changes in CRR and SLR.
- Study at least 5 Banks Prime Lending Rates.
- Study the services offered by Nidhis and Chit funds
- Prepare the Structure of Commercial Bank in India,.

➤ **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

➤ **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

IV SEMSTER

COURSE: FINANCIAL MANAGEMENT

CODE: COM 431

CREDIT: 03

Course Description:

This paper is offered as a core paper in fourth semester. It develops and understanding among the students towards corporate financial activities. It helps to study the role and responsibilities of finance manager, finance function, management of finance etc.

Learning Outcomes

- To enable the students to acquire the knowledge of corporate finance.
- To give understanding to the students the various areas of corporate finance.
- To develop knowledge of sources of finance and its management.
- To give insight into financial decisions relating to capital structure, working capital, dividend decisions etc.

Level of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to role and responsibilities of finance manager, finance function, management of finance etc.

Unit 1: Introduction (05 Hours)

Focus: conceptual and working knowledge

Meaning - scope and functions of Finance - Financial management – Nature, Characteristic, Functions, Scope & Process - Objectives of financial management – profit maximization - wealth maximization - Time value of money - present value of money – concepts-simple practical problems.

Unit 2: Financing Decision (10 Hours)

Focus: conceptual and working knowledge

Sources of financing - capital structure - Factors determining capital structure - liquidity and capital structure - profitability and capital structure - Calculation of E.P.S - Concepts of leverages - operating leverages - financial leverages - combined leverages

Unit 3: Investment Decision – Capital Budgeting (15 Hours)

Focus: conceptual and working knowledge

Long term and short term investment decisions - capital budgeting - importance – procedure - Factors Determining Capital Budgeting - Steps in Capital Budgeting - Methods of capital budgeting - payback period: Meaning, Advantages & Disadvantages – It's Applicability (Problems) - Accounting rate of return - Meaning, Advantages & Disadvantages – It's Applicability (Problems) - Net present value &

profitability index - Meaning, Advantages &

Disadvantages – It's Applicability (Problems) - Internal rate of return - Meaning, Advantages & Disadvantages – It's Applicability (Problems) - Problems in capital budgeting

Unit 4: Investment Decision – Working Capital (05 Hours)

Focus: conceptual and working knowledge

Internal Meaning - concept of working capital, Need for working capital - types of working capital - Factors affecting working capital - adequacy of working capital - Sources of Working Capital, Management of working capital –Principles of Working Capital - working capital cycle - working capital estimation and calculation

Unit 5: Management of Cash (08 Hours)

Focus: conceptual and working knowledge

Meaning of cash - motives for holding cash - Objectives of cash - management of cash - Basic problems - preparations of cash budgets (Cash budget problems)

Unit 6: Management of Accounts Receivables (07 Hours)

Focus: conceptual and working knowledge

Meaning of receivables - Meaning of receivables management, purpose of receivables management - Cost of maintaining receivables - Factors affecting - Policies for managing receivables - Factoring services, over and under trading

Unit 7: Dividends Decision (10 Hours)

Focus: conceptual and working knowledge

Dividend decision and valuation of firm - Relevance of dividend policy - Walter model - Gordon model Residual theory of dividend policy - Modigliani and Miller theory - Dividend policy retained earning - Dividend payout ratio - Stability of dividend - Forms of dividend

Prescribed Text Books

- Khan, M.Y. & Jain, PK©2010) *Financial Management*, Tata McGraw Hill Publishing Co.Ltd, New Delhi.
- Chandra, Prasanna, (2009) *Financial Management*, Tata McGraw Hill Publishing co. Ltd. New Delhi.
- Kulkarni, P.V.(2011) *Financial Management*, Himalaya Publishing House, Bombay.
- Maheshwari, S.N. (2012) *Principles of Financial management*. Sultan Chand & Sons, Delhi
- R. K Sharma, Shashi .K Gupta ;(2012) *Financial Management* , Kalyani Publishers, New Delhi.

References:

- Pandey, I.M. (2010): *Financial Management*, Vikas Publishing House (P) Ltd, New Delhi.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ **CIA components**

- ***Multiple Choice Quizzes (20 Marks)***

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- ***Individual Presentations (40 Marks):*** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing..

- ***Group Projects (40 Marks):*** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about financial management and to work in teams with a deadline.

COURSE: E-COMMERCE

CODE: COM 432

CREDIT: 03

Description:

This paper makes the students to become familiar with mechanism for conducting business transactions through electronic means.

Learning Objectives:

- To expose the students in IT field with Commerce
- To provide them with the fundamental knowledge of the use of computers in business.
- To understand the various concepts of e-commerce.
- To understand the methodology for online business dealing using e-commerce infrastructure.

Unit I : E- Commerce (9 Hours)

Focus : Basic and conceptual

Introduction to E-Commerce, E- Trade, E-Business, E-Market – A paradigm shift – Technology Convergence – Advantages of E-Commerce, Business Model – E- Business Models. (Lab)

Unit II: E – Marketing (8 Hours)

Focus: Basic and conceptual

Introduction to E-Marketing – E-Marketing Channels – E-Marketing Mix – Web Salesmanship – Advertising on Network – EDI Architecture and Paperless Trading. (Lab)

Unit III: E-Payment Systems (6Hours)

Focus: Basic and conceptual

Introduction to E-Payment systems – Types of E-Payment Systems –Components of an effective E-Payment System.

Unit IV: Information System (13 Hours)

Focus: Basic and conceptual

Difference between data and information- Data processing – Components of information system - Information system benefits - Information system and Business - Information system resources - Types of information system - TPS, OAS, DSS, ESS MIS, -Need for MIS - Definitions, functions, characteristics of MIS, MIS & Decision-making. (Lab 2 HOURS)

Unit V: E-CRM (8 Hours)

Focus: Basic and conceptual

Concept & definition, features, Goals of E-CRM business framework, Three phases of ECRM, Types of E-CRM, Functional Components of E-CRM, Strategies for E-CRM solutions.

Unit VI: ERP & SCM (12 Hours)

Focus: Basic and conceptual

ERP: Concept & definition, features, major characteristics, levels of ERP, Benefits of ERP, Enterprise potentials of ERP, Modules of ERP, Phases of ERP implementation, Limitations of ERP.

SCM: Concept & definition, features, Types of supply chain, E-Supply chain planning (Components), E-supply chain fusion (Process).

Unit VII: M - Commerce (4 Hours)

Focus: Basic and conceptual

Meaning- characteristics, advantages and disadvantages - mobile commerce – infrastructure - Wireless - standards, applications

SUGGESTED READINGS

- Schneider, G. *Electronic commerce*. Thomson Publishing.
- Pandey. , Srivastava, , & Shukla, *E-commerce and its application*. S. Chand.
- Joseph, P. T. *Electronic commerce – An Indian perspective*.
- Bhaskar, B. *Electronic commerce*. TMH.
- Turban. , King, , Viehland, , & Lee, *Electronic commerce- a managerial perspective*. Pearson.
- kalakota, R., & Whinston, A. B. *Electronic commerce- a manager's guide*. Pearson.
- Laudon , & Traver, *E-commerce – business, technology, society*. Pearson.
- Obrein, J. *Management information systems*.
- Murthy, C. S. V. *E- commerce*.
- Rayport. *E- commerce*.
- Sadagopan, S. *Enterprise resource planning (ERP)*.
- Rajagopal, S. P. *Computer application in business*.
- Leon, A., & Leon, M. *Fundamentals of information technology*.

COURSE: CORPORATE ACCOUNTING II

CODE: COM 433

CREDIT: 03

Course Description:

The paper aims to provide the student the knowledge about corporate accounting in conformity with the provision of companies' Act and latest amendments. It provides an overview of the corporate practice in maintaining the books as per accounting standards especially in case of mergers and acquisitions, liquidation etc.

Learning Outcomes

- ❖ To develop the skill of preparation of accounts for companies which are going for acquisition, merger and reconstruction as per legal requirements.
- ❖ To acquaint students with the legal formats and special items and adjustments pertaining to Internal reconstruction, liquidation etc.

- ❖ To develop the skill of preparation of accounts for holding and subsidiary companies
- ❖ To familiarize the students about the procedure of revaluation of assets and liabilities by the subsidiary companies

Unit:-1 Internal Reconstruction (10 Hours)

- **Focus - Conceptual and Working Knowledge**

Meaning, Importance- Legal provision relating to Capital Reduction- steps in reconstruction- Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Buy-back of shares- advantages-Accounting entries in buy-back of shares - Preparation of reconstructed Balance sheet.

Unit:-2 Accounting for Amalgamation and External Reconstruction (16 Hours)

- **Focus- Conceptual and Working Knowledge**

Introduction-Definitions- Types of Amalgamation: (I) Amalgamation in the Nature of Merger or pooling Interests Method of Amalgamation; (II) Amalgamation in the nature of Purchase- Distinction Between Amalgamation in the Nature of Merger and Amalgamation in the nature of Purchase- Purchase consideration, Amalgamation and Reconstruction- Accounting Entries in the Books of the Transferor and Transferee company- Disclosure in Financial Statements- Strategic dimensions of mergers & Acquisitions(Organic and Inorganic).

Unit:-3 Liquidation of Companies (14 Hours)

- **Focus- Conceptual and Working Knowledge**

Meaning of Liquidation-Types of Liquidation-Preparation of Liquidators final statement under voluntary Winding up or Winding Up by the Court- Order of Payment-Liquidation Expenses- Liquidators Remuneration- Calculation of Preferential Creditors-Pro-Rata Payment-List of Contributors-Treatment of capital surplus-Return of capital to shareholders having the same capital rights but different paid-up capitals-Statement of Affairs under Compulsory Liquidation.

Unit:-4 Holding Company Accounts (20 Hours)

- **Focus-Conceptual and Working Knowledge**

Meaning of Holding & Subsidiary Company – Consolidated of Balance Sheet of Holding and Subsidiary Company – Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing-Preference shares and Debentures in Subsidiary company- Issue of bonus Shares by Subsidiary Company-Dividend declared by subsidiary Company-Proposed Dividend – Calculation of Cost of Control – Minority Interest – Preparation of Consolidated Balance Sheet.

Essential Reading

- Jain S.P. & Narang K.L (2010). *Corporate Accounting*, Kalyani Publishers, REP/Edition, New Delhi.
- Anil Kumar, Rajesh Kumar (2010) *Corporate Accounting*, Himalayan Publishing House 5th Edition/Student Edition, Mumbai.

- M.C. Shukla, T.S. Grewal & S.C. Gupta (2006) *Advanced Accountancy*, S. Chand & Company Ltd., 13th Edition New Delhi.
- Arulanandam M.A & Raman K.S, (2010) *Advanced Accountancy*, Himalayan Publishing House 10TH Edition/Student Edition, Mumbai.
- R.L. Gupta & M. Radhaswamy, *Advanced Accountancy*,(2008) Sultan Chand & Sons, New Delhi.
- Dr. Maheshwari S.N & Dr. Maheshwari S.K, *Advanced Accountancy*, (2010), Vol.1, Vol.-2, Vikas Publishing House Pvt. Ltd, New Delhi.

References:

- M.C. Shukla, T.S. Grewal & S.C. Gupta, (2006). *Advanced Accounts*, S. Chand & C.13th Edition Ltd, New Delhi.
- Mukerjee & Hanif, *Modern Accountancy*, (2010), Tata McGraw Hill, New Delhi.
- S.K. Paul, *Accountancy*, (2008). New Central Book Agency (P) Ltd, New Delhi.

Evaluation Pattern

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➤ CIA components

- **Multiple Choice Quizzes (10 Mks)**
This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.
 - **Individual Writing Assignments (10 Mks):** The objective is to develop writing and research skills of the students.
 - **Group Projects (20 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about corporate accounting and to work in teams with a deadline. . Each group has to prepare and submit report on the topic assigned and present the same in the class
- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|------|-------|
|----------|------|-------|

| | | |
|---|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: ORGANIZATIONAL BEHAVIOUR

CODE: COM 434

CREDIT: 03

Course Description:

ORGANISATIONAL BEHAVIOUR provides the knowledge base for understanding behaviour within organizations. Students will be exposed to broad areas in OB theory, concepts, and research through this course. The subject equips students with tools to effectively manage individuals and groups within organizations and offers a better understanding of organisational culture.

Learning Outcomes

- ❖ Understand various concepts and theories of Organizational Behaviour to apply them in predicting and influencing individual and group behavior in organizations.
- ❖ Better sensitivity about one's own and others personality and create a personal development action plan
- ❖ Awareness about the values, attitude and factors affecting job satisfaction
- ❖ Become sensitive about the importance of emotions in workplace and enhance emotional intelligence
- ❖ Explore deeply one's perceptions and understand its influence on forming prejudices and biases
- ❖ Discover one's learning style and become an ongoing learner
- ❖ Develop group dynamic and team skills
- ❖ Enhance conflict management and resolution skills
- ❖ Able to negotiate with different stakeholders like your boss, union leaders and subordinates
- ❖ Cope with change and stress

Level of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to organizations, business, and business management.

Unit 1: Introduction to Organizational Behavior (6 Hours)

- **Focus: Basic and Conceptual**

Meaning of Organisational Behavior – Nature of OB research – disciplines that contributes to OB – challenges and opportunities for OB – Developing an OB Model.

Unit 2: Diversity in Organisations (4 Hours)

- **Focus: Basic and Conceptual**

Diversity – Biographical characteristics: Age, Gender, Tenure, Religion etc. – Ability: Intellectual and physical abilities – Diversity Management

Unit 3: Attitudes, Job Satisfaction, Emotions and Moods (6 Hours)

- Focus: Basic and Conceptual

Components of Attitudes – Major Job attitudes – Measuring Job satisfaction – causes and impacts of Job satisfaction – Emotions and Moods – Emotional Labor – Emotional Intelligence – OB applications of emotions and moods.

Unit 4: Personality and Values (8 Hrs)

- Focus: Basic and Conceptual

Meaning of Personality – MBTI – Big Five Personality Model – Locus of control – Core Self Evaluation – Self Concept – Machiavellianism – Narcissism – Type A and Type B personalities – Importance of values – Terminal and Instrumental Values – Values across cultures: Hofstede and Globe frameworks

Unit 5: Perception and Individual decision Making (6 Hrs)

- Focus: Basic and Conceptual

Factors that influence perception – Attribution theory – common shortcuts in judging people – link between perception and individual decision-making – Decision-making in organizations.

Unit 6: Learning (6 Hrs)

- Focus: Basic and Conceptual

Definition, importance, theories of learning, principles of learning, shaping as managerial tool

Unit 7: Foundations in Group Behaviour and Teams (6 Hrs)

- Focus: Basic and Conceptual

Defining and classifying groups – stages of group development – group properties: roles, norms, status, size, and cohesiveness – Group decision-making: groupthink, groupshift, techniques in group decision-making - Types of teams – creating effective teams

Unit 8: Conflict and negotiation (6 Hrs)

- Focus: Basic and Conceptual

Understanding conflicts – process – negotiation – strategies – global implications.

Unit 9: Organisational Culture (6 Hrs)

- Focus: Basic and Conceptual

Defining Organisational Culture – culture's functions – climate – creating and sustaining culture – spirituality and organizational culture

Unit 10: Organisational Change and Stress Management (6Hrs)

- Focus: Basic and Conceptual

Forces for change – resistance to change – approaches to manage change – creating a culture for change – work stress and its management.

Essential Reading

Robbins, S., Judge, T., & Vohra, N. (2011). *Organisational Behaviour* (14 ed.). Delhi: Pearson /Prentice Hall.

References:

- Robbins, S. P., & Judge, T. (2007). *Organizational behavior*. Upper Saddle River, N.J: Pearson/Prentice Hall.
- Fred Luthans (2008). *Organizational behavior* (11 ed.). Mass, Boston: McGraw-Hill/Irwin.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA components

- **Multiple Choice Quizzes (20 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- **OB Journal (10 Mks):** The purpose of OB journal is the active participation in the class and developing analytical and critical thinking on various topics of the course. This is achieved through regular note-taking, add insights from your related library and online research, write case study answers and other reports assigned by the instructor. The grading will be on the basis of relevant content, depth of analysis, grammar, spelling, and neatness.
- **Moodle Discussion Forums (10 Mks):** To continue our classroom discussions and share your relevant insights, the instructor would start some online discussion in the course' Moodle page. You are required to contribute to the discussion by your original ideas. Copy & Paste from any source is strictly forbidden. Original posts should contain a minimum of 150 words and comments to others posts should have a minimum of 75 words. Grading will be on the basis of quality of the reflections.
- **Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.
- **Group Projects (40 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about OB and to work in teams with a deadline.

➤ **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: RESEARCH METHODOLOGY

CODE: COM 435

CREDIT: 03

Course Description:

RESEARCH METHODOLOGY helps the students to accumulate knowledge which are essential for systematic effort of gathering, analyzing and interpretation of the problems confronted by humanity. This paper introduces the nature of Social and Business research, and provides the techniques of research, Problem selection, Research Design, Data Collection, Sampling, Hypothesis, Processing and Interpretation of data and preparation of reports.

Learning Outcome

- ❖ Provide an overview of the research process
- ❖ To familiarize the methods and techniques of research
- ❖ State clearly their research problem and associated research questions arising, including both descriptive and either explanatory or exploratory questions.
- ❖ Conduct a literature review of the concepts comprising the research questions
- ❖ Set out the main elements of a potential research instrument for testing the hypotheses,
- ❖ Distinguish between quantitative and qualitative approaches and methods
- ❖ To enhance the student in designing research report

Learning Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to research, basic statistics and business.

Unit – 1: Nature of Social and Business Research [06 Hours]

- **Focus Conceptual and basic**

Meaning and definition of research, Criteria of good research, social research-objectives, assumptions, deductive and inductive methods, significance and difficulties of Social research. Business research- Research and business decisions.

Unit– 2: Methods and Techniques of Research [06 Hours]

- **Focus - Conceptual**

Classification of research-According to the intent- Pure Research, Applied Research, Exploratory Research, Descriptive Study, Diagnostic Study, Evaluation Studies, and Action Research. According to the method- Experimental Research, Analytical Study, and Historical Research. Inter Disciplinary Research and its essentials.

Unit – 3: Problem, Awareness and Selection [08 Hours]

- **Focus – Conceptual and evaluation**

Steps involved for selection of a topic for research study, components of research problem, Definition of Problem, Evaluation of Problem, review of relevant literature, sources of literature Note Taking. Testing of Hypothesis, Errors in Hypothesis

Unit – 4: Research Design [04 Hours]

- **Focus - Conceptual**

Research Design: - Meaning, definition, Classification of Research Designs. Importance of Research Plan, Contents of a Research Plan

Unit – 5: Sampling and Sample Design [06 Hours]

- **Focus – Conceptual and analytical**

Meaning of Sample, purpose of Sampling, Sampling Technique – Random Sampling and Non-random sampling, Errors in Sample Surveys – Sampling Errors and Non Sampling Errors

Unit – 6: Methods of Data Collection [07 Hours]

- **Focus – Conceptual and analytical**

Meaning and Importance of data, Sources of data – Primary Sources and Secondary Sources, Methods of collection of Primary and Secondary data.

Unit – 7: Tools for Data Collection [08 Hours]

- **Focus – Conceptual and evaluation**

Tools or instruments of data collection – Observation schedule, Interview guide, Interview schedule, Mailed questionnaire, Rating scale, Check list, Opinionnaire, Document Schedule. Types of Questions – open ended/close ended, Measurement scale – Meaning and types

Unit – 8: Processing, Analysis and Interpretation of Data [08 Hours]

- **Focus - Analytical**

Steps in data processing, editing, coding, classification, transcription. Analysis of data, interpretation. Exposure to software packages (theory only)

Unit – 9: Report Writing [07 Hours]

- **Focus - Conceptual**

Introduction, types of report, planning of report-writing, format of research report.

Documentation: Foot notes and Bibliography.

Briefing, Evaluation of report-writing.

Essential Reading

Krishnaswami, O.R (2012). *Research Methodology*. Mumbai: Himalaya publishing House.

Recommended Reading

- ❖ Bhandarkar, W. T. (2006). *Methodology and Techniques of Social Research*. Mumbai: Himalaya Publishing House.
- ❖ Krishnaswami, O. (2012). *Research Methodology*. Mumbai: Himalaya publishing House.
- ❖ pannerselvam.R. (2006). *Research Methodology*. New Delhi: Prentice Hall of India.
- ❖ Trochim, M.K. (2009). *Research Methods*. New Delhi: Sultan Chand.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple componen (Krishnaswami, 2012)ts.

➤ CIA components

- **Multiple Choice Test (20 Mks)** This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the test.

- **Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.
 - **Group Projects (20 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about Research Methodology and to work in teams with a deadline.
- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

V SEMESTER

COURSE: COST ACCOUNTING I

CODE: COM 531

CREDITS: 03

Course Description

This paper is offered as a core paper in the fifth semester. It develops and creates cost consciousness among the students and prepares students for careers in the areas of costing. Students will be aware of various aspects of cost, cost classification and also decision making skills in terms of cost benefit and profit.

Learning Outcomes

- To develop in students towards cost consciousness and prepare them for careers in the areas of costing.
- To enable the students acquire an understanding of the concept and meaning of cost, the classification of cost and various statements of cost and profit.
- To enable the students to assess and understand cost incurred in manufacture of a product or service.

Level Of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to Cost, Costing and Cost Accounting.

Unit : - 1 Nature And Significance Of Cost Accounting: (05 Hours)

Focus: Basic And Conceptual

Introduction – Definition – Fundamental - Principles - Functions and objectives – Merits – Demerits - Comparison between Financial Accounting, Management Accounting and Cost Accounting.

Unit: - 2 Analysis & Classification Of Cost (10 Hours)

Focus : Conceptual And Working Knowledge

Elements of Cost - Collection of Cost - Classification of Cost as per CAS1 - Installation of Costing system - Format of Cost Sheet - Tenders and Quotations (Problems on above).

Unit: - 3 Material (12 Hours)

Focus: Analytical And Working Knowledge

Nature of Materials - Direct & Indirect - Purchase Procedure - Store Keeping Functions - Fixation of Levels (Including Problems) - Inventory Control - Periodical and Perpetual Inventory, ABC Analysis, EOQ, Stores issue - Valuation of Bought Materials, Capacity determination as per CAS2 and CAS6 - Methods of Pricing of Issue – FIFO – LIFO - Simple and Weighted Average Methods. (Problems on above)

Unit: - 4 Labour: (10 Hours)

Focus: Analytical And Working Knowledge

Direct Labor - Indirect Labor - Labor Cost - Labor Cost Control - Time Keeping - Methods of Time Keeping - Time Booking – Records - Idle Time - Causes for Idle Time - Treatment of Idle Time – Overtime - Labor Remuneration - Features of Good Wage System - Methods of Wage Payment – Time rate System - Piece Rate System - Bonus System – Gantt Bonus Plan, Taylor Differential Piece Rate System and Labor Turnover. An Introduction to CAS7.

Unit: - 5 Over Heads: (18 Hours)

Focus: Analytical And Working Knowledge

Collections and Classification of Overheads - Allocation & Apportionment – Primary Distribution - Secondary Distribution - Reapportionment of Service Department Costs to Production Departments (Direct Method - Reciprocal Methods - Repeated Distribution Method and Simultaneous Equation Method). Absorption of Overheads - Methods - percentage of Direct Material Cost - Direct Labor Cost - Prime Cost - Direct Labor Hour Rate and Machine Hour Rate. Activity Based Costing- Introduction – Characteristic Features and its application. An Introduction to CAS3.

Unit: -6 Reconciliation Of Cost And Financial Accounting:(05 Hours)

Focus: Conceptual And Working Knowledge

Need for Reconciliation - Reasons for Differences in Profits - Problems on Preparation of Reconciliation Statement and Memoranda

Essential Reading

Jain. S.P,Narang, K. L & Simmi Agrawal(2011). *Cost Accounting* (2nd ed.).Delhi , India: Kalayani Publishers.

Arora M N(2012).*methods and techniques of Cost Accounting*(4th ed.).India.

Himalaya Publishing House.

References

Banerjee, B. (2006). *Cost Accounting Theory and Practices* (12th ed.). PHI Learning Pvt Ltd.

Narang, J. &. (2012). *Advanced Cost Accounting*. Delhi: Kalyani Publishing House.

P.T.Pattanshetty, D.R.Palekar, & V.A.Patil. (2012). *Cost Accounting*.

S.N.Maheshwari. *Advanced Cost Accounting* . New Delhi: Sultan Chand Publishing House.

Wilson. *Cost accounting*. Mumbai: Himalaya Publishing House.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA Component

- **Multiple Choice Quizzes (20 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

Cost Accounting text books and cases (10 Marks): The purpose of this MCQ is to develop students to understand the subject in depth and know the minute details of cost accounting

- **Analysis of cost sheet and control measures of different companies (10 mks):** To continue our classroom discussions and share your relevant insights, the instructor would start discussion of different companies cost sheet and other control measures and its applicability
 - **Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.
 - **Group Projects (40 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about Cost Accounting and to work in teams with a deadline.
- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|--|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions and problems | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|--|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions and problems | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: COMPANY LAW AND SECRETARIAL PRACTICE
CODE: COM532 **CREDITS: 03**

Course Description:

The course covers laws and practices relating to formation of companies, documentation of companies, capital- types of capital, share issue, and transmission- membership of company, borrowing powers and methods, management of company, statutory meetings, winding up of a company and the latest amendments in these laws.

Learning Outcomes

- ❖ To understand the concept of a Joint Stock Company and its inherent characteristics that makes it different from other forms of organisation structures
- ❖ Providing knowledge about the origin and history about the concept of a Joint Stock Company
- ❖ To provide knowledge about The Companies Act and its significance rules and governance for a Joint Stock Company in India.
- ❖ To help the students understand the laws, rules and regulations about the genesis of a company, shareholders, directors, documents etc
- ❖ Enabling the students to analyse the different legal aspects of Company Law and application of the law to specific situations
- ❖ To understand and appreciate the role played by different people like Promoters, Directors, Managers and Company Secretary in the successful functioning of a Joint Stock Company.

Level Of Knowledge

As prerequisite students should have basic knowledge about different organisation structures and also the concept of a Joint Stock Company

Part A – Company Law

Unit 1: Company (03 Hours)

- **Focus: Conceptual And Basic**

Meaning and Definition- features of - types of- Private and Public, Government Companies, Statutory Company, Foreign Company, Sec 25 Company & Producer Company.

Unit 2: Promotion & Incorporation Of Companies (03 Hours)

- **Focus: Conceptual**

Meaning of promotion - promoter –promoters’ legal position. Incorporation-Meaning of Certificate of incorporation - Effect of incorporation – exceptions - lifting of corporate veil - Pre- incorporation contracts.

Unit 3: Documents Of A Company (08 Hours)

- **Focus: Conceptual**

Memorandum of Association- meaning & contents – Alteration – Doctrine of ultra vires Articles of Association- meaning & contents – Alteration-doctrine of indoor management.

Unit 4: Share Capital & Membership (08 Hours)

- **Focus: Working Knowledge**

Share Capital- Shares- meaning- kinds of shares – issue of shares-prospectus-contents of- Share certificate - Transfer and transmission of shares-dematerialization – Shareholder – Member- who can be – Rights & duties of Members.

Unit 5: Management Of Company (12 Hours)

- **Focus: Conceptual**

Directors - Appointment, Qualification, Rights, Duties, & Liabilities, - Disqualifications Removal of Directors - Managing Director and Whole Time Director, Independent Director - Corporate Governance; Company Secretary – Role, Qualification, Appointment, and Responsibilities.

Unit 6: Company Meetings (10 Hours)

- **Focus: Conceptual**

Meetings -essentials of a valid meeting – valid quorum- sense of the meeting- methods of Voting- Minutes – relevant provisions for types of company meetings- of Directors, Statutory, AGM and EGM-Adjournment of meetings; Resolutions- types of Resolutions.

Unit 7: Winding Up Of Companies (02 Hours)

- **Focus: Conceptual**

Meaning - Kinds of Winding up – (brief explanation only. Detailed Judicial Procedure excluded)

Part-B: Secretarial Practice

Unit 8: Secretarial Practices (Procedure and Secretarial Duties) (14 Hours)

Focus: Conceptual

Meaning – Definition – Qualification – Qualities - Appointment – Duties – Liabilities – Removal of Company Secretary - Secretarial Practices relating to: Incorporation of Private & Public Limited Company; Issue of capital (detailed procedure excluded); (i) Statutory meeting (ii) Annual General Meeting, Company Borrowings. Concept of recent Corporate Bill 2012 -introduction-need and objectives of Corporate Bill.

Essential Reading

Kapoor, N.D. (2012). *Company Law & Secretarial Practice* (13th ed.). New Delhi: Sultan Chand & Sons.

References:

- Tulsian, P.C. (2008). *Tulsian's Company & Company Laws* (1st ed.). New Delhi: S. Chand & Co.Ltd.
- Majumdar, A.K., & Kapoor, G.K. (2012). *Company Law* (15th ed.). New Delhi: Taxmann Publications (P) Ltd
- Singh, Avatar (2009). *Company Law* (15th ed.). Lucknow: Eastern Book Company.
- Gupta, Vijay., & K.c. Garg. (2007), *Company Law & Secretarial Practice* (4th e.d.). New Delhi: Kalyani Publishers.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components

➤ CIA Components

Case studies, Lecture led discussions, video analysis, and group projects, etc.

- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration. The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.

- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

PAPER: COURSE: TAXATION LAWS – I

CODE: COM534

CREDITS: 03

Course Description

Taxation laws-I is offered as a core paper in the fifth semester. It primarily deals with direct taxes. It prepares students with Income Tax Act, Scheme of Taxation, computation of Income under different heads of income & Gross Total Income. It provides thorough knowledge of various concepts and their application relating to direct tax laws with a view to integrating the relevance of these laws with tax planning and decisions.

Learning Outcomes

- ❖ To provide working knowledge of framework of taxation system in India.
- ❖ To familiarize and educate the students with the concepts of Income Tax in India
- ❖ To enable the students acquire an understanding of the Terminologies of direct taxation laws, determining residential status of individuals & Basis for Charging Tax.
- ❖ To develop knowledge in computing Income from various heads, Exemptions and Deductions applicable with reference to Resident individuals.

Level Of Knowledge

As a prerequisite, the students should be having basic knowledge about Taxation system and Tax provisions prevailing in India.

Unit – 1 Introduction

(04 Hours)

Focus – Basic And Conceptual

Concept of Income Tax-Finance Bill & Act; Definitions: Assessee, Person, Assessment year, Previous year, Income, Total Income and Agricultural Income – Concept of Capital & Revenue (a) Receipts (b) Payments (Expenditure) and (c) Loss – Meaning & brief explanation of Return of Income (Sec.139 /140), PAN (Sec.139 A)

Unit – 2 Basis Of Charge:

(06 Hours)

Focus– Basic And Conceptual

Charge of Income - Tax Residence Status of Individuals - Scope of Total Income - Income deemed to be received - Income Deemed to accrue or arise in India – Computation of total income based on Residential Status.

Unit – 3 Exempted Income: (02 Hours)

Focus – Basic And Conceptual

Income not included in Total Income u/s 10: Fully exempted and partly exempted incomes.

Unit – 4 Income From Salary: (15 Hours)

Focus – Conceptual & Analytical

Brief introduction – Income from Salary – Definition; Characteristics of Salary Income; Computation of Salary Income – Basic Salary – Allowances – Perquisites - Leave Encashment - Commutation of Pension - Death-cum-Retirement Benefits – Gratuity - Compensation Received on Termination of the Service, Deduction from Gross Salary u/s 16 – Computation of income from salary

Unit – 5 Income From House Property: (12 Hours)

Focus– Conceptual & Analytical

Meaning – Types of House Properties - Annual value Determination in different situations: House Property Let out but remained Vacant – Unrealized rent - Deductions for let out House properties – Annual Value of Self Occupied House Property –Deduction for Self Occupied Property – House Property Income Exempted from Tax – Computation of Income From Let Out House Property ,Income From Self Occupied House Property.

Unit -6 Profits And Gains From Business And Profession: (14 Hours)

Focus – Conceptual & Analytical

Computation of Income under this head - Allowable Expenses - Expenses expressly disallowed - Problems relating to business (sole trader only) and Problems on profession relating to Chartered Accountant, Advocate and Doctor.

Unit - 7 Income From Other Sources: (07 Hours)

Focus – Conceptual & Analytical

Meaning and Explanation – Various Incomes which are falling under this head – Deductions allowed – Expenses Not Deductible – Computation of Income.

Essential Reading

Mehrotra.H.C.(2012). *Income Tax Law and Accounts Including Tax Planning*. Sahitya Bhawan Publications.

References

Harshad.C.Chowdhry. (2012). *Central Excise & Customs*. Ashoda Publications.
Jain, J. &Jain.A (2012). *Law of Central Sales Tax in India*. Jaipur: Anand Prakashan.
Narang. & Gaur. (2012). *Income Tax*. Himalaya Publication House.
Prasad, B. (2012). *Direct Taxes-Law & Practice*. Wishwa Prakashana.

T.N.Manoharan. (2012). *Students Handbook on Income Tax Law*. Snow White Publication.
 V.Balachandran. (2012). *Indirect Taxes*. New Delhi: Sultan Chand Sons.
 V.S.Datey. *Indirect Taxes- Law and Practice*. New Delhi: Taxmann Publications.
 Vinod.K.Singhania. (2012). *Direct Taxes-Law && Practice*. Taxman Publication.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA Component

- **Multiple Choice Quizzes (20 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

Income Tax Text books And Cases (10 Marks): The purpose of this MCQ is to develop students to understand the subject in depth and know the minute details of Taxation Laws.

- **Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.
- **Group presentation (10 Marks) :** students are assigned current and contemporary topics relevant to the subject and course to make individual presentation. This enhance the communication skill and improves the confidence of the student.
- **Commerce lab (10 Marks)** Students are asked to visit the commerce lab to learn and will fill the various income tax forms and returns.

➤ Mid Semester Exams: 50 marks paper to be completed in 2 hours duration.

The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|--|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions and problems | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

➤ End Semester Exams: 100 marks paper to be completed in 3 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|------------------------|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |

| | | |
|---|--|-------------|
| B | Conceptual / Descriptive Type questions and problems | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: MANAGEMENT OF FINANCIAL SERVICES

CODE: COM 541A

CREDITS: 03

Course Description

The objective of this course is to enable the students to have detailed knowledge of the functioning of and services offered by the financial services institutions operating in India. The topics include institutions in services such as mutual funds, merchant banking, Leasing, venture capital, securitization, credit rating, factoring etc.

Learning Outcomes

- ❖ To provide working knowledge of functioning of services offered by the financial services institutions operating in India
- ❖ To familiarize and educate the students with the concepts of leasing, mutual funds and venture capital
- ❖ To enable the students acquire an understanding of the terminologies of securitization, credit rating and factoring.

Level Of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to financial services in Indian context, also to know how different financial services provide multi-dimensional services to the investors.

Unit 1 Introduction To Financial Services (8 Hours)

- **Focus: Basics And Conceptual**

Service Sector –components of services sector –Financial services – Features of Financial services – Classification of Financial Service Industry – scope of Financial services – Fund and Non fund based Services – New financial Products and services – Innovative Financial Instruments – Challenges in the Financial service sector – present scenario - Legal and Regulatory framework governing financial services.

Unit 2: Mutual Funds (12 Hours)

• Focus : Conceptual And Working Knowledge

Concepts – Definition – Origin of the Mutual Fund scheme – Fund unit Vs share – Types of Mutual Funds – Different schemes of Mutual Fund – Operation of The fund - advantages and Limitations of Mutual Fund – Net asset value, Meaning and calculation – SEBI guidelines – growth and Prospects of Mutual Fund in India.

Unit 3: Merchant Banking (12 Hours)

Focus: Conceptual And Working Knowledge

Meaning – Definition – constitution and Management of Merchant Banking with SEBI guidelines – Services offered by Merchant Bankers – Role and importance of Merchant Banking in the development of Indian Capital Market – Scope of Merchant Banking in India.

Unit 4: Venture Capital (8 Hours)

Focus: Conceptual And Working Knowledge

Concept – Meaning – Definition – Features – Venture Capital & Venture Capitalist – Scope of Venture Capital – Difference between conventional financing and Venture Capital – Importance – Methods of Venture Capital financing – Analysis and Selection Procedures of Project Funding – Stages of Funding – Private Equity and Venture Capital – guidelines – Growth and Prospects of Venture Capital in India.

Unit 5: Credit Rating (5 Hours)

Focus: Conceptual And Working Knowledge

Concept – Meaning and Definition – Registrations – Eligibility – Methods adopting in Credit Rating – advantages & disadvantages – Rating Agencies – Functions of Credit Rating Agencies – SEBI Guidelines – Credit Control – objectives, Limitations and Types.

Unit 6: Leasing (8 Hours)

Focus: Conceptual And Working Knowledge

Meaning – Importance – Legal and Accounting Aspects – Types of Leasing – Lease Structuring – Leasing and buying – Lease evaluation from Lessor's and Lessee's point of view. Advantages – Growths and prospects of Lease Financing in India

Unit 7: Hire Purchase (4 Hours)

Focus: Conceptual And Working Knowledge

Meaning – Features – Hire purchase and Credit Sale - Installment Sale & Leasing – Legal Position – Bank Credit & Hire Purchase business – RBI guidelines for Hire purchase – Hire purchase finance companies underwriting – SEBI Guidelines – Responsibilities – Depositories – Functioning, Trading, benefits and weaknesses.

Unit 8: Factoring (3 Hours)

- **Focus: Conceptual And Working Knowledge**

Concept- Meaning and Definition –Operational Procedure –Types of Factoring – Functions – Factoring Vs Bills Discounting – Factoring Vs Securitization – Growth and development in India – RBI Guidelines

Essential Reading

Gordon & Natrajan, *Financial Markets and Services*, Tata Mc Graw hill

References:

1. M. Y. Khan & P. K. Jain, *Management accounting and Financial Services*, Kalyani Publishing House
2. SEBI Guidelines
3. M. Y. Khan, *Financial Services*, Kalyani Publishing House

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA Components

- **Multiple Choice Quizzes (20 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- **Finance Journals And Articles (10 Mks):** The purpose of Finance journal is the active participation in the class and developing analytical and critical thinking on various topics of the course. This is achieved through regular note-taking, add insights from your related library and online research, write case study answers and other reports assigned by the instructor. The grading will be on the basis of relevant content, depth of analysis, grammar, spelling, and neatness.
- **Moodle Discussion Forums (10 Mks):** To continue our classroom discussions and share your relevant insights, the instructor would start some online discussion in the course' Moodle page. You are required to contribute to the discussion by your original ideas. Copy & Paste from any source is strictly forbidden. Original posts should contain a minimum of 150 words and comments to others posts should have a minimum of 75 words. Grading will be on the basis of quality of the reflections.
- **Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.

- **Group Projects (40 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about Finance and Investment and to work in teams with a deadline.
- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: CONSUMER BEHAVIOUR

CODE: COM541B

CREDITS: 03

Course Description

Consumer Behaviour is offered as an elective paper in the fifth semester. It primarily deals with how the consumers behave right from the time they are aware of the product till they consume and dispose it. It prepares students with the knowledge of various consumer behaviour role model, theories of motivation, learning , attitude , perception. It provides basic knowledge of various concepts and their application relating to consumer behaviour.

Learning Outcomes

- ❖ To familiarize and educate the students with the concepts of Consumer behaviour
- ❖ To provide basic knowledge on how consumer decides on taking decision to buy or not to buy a product.

- ❖ To enable the students acquire an understanding of the terminologies of Consumer behaviour and various theories of personality, motivation, learning and perception.
- ❖ Developing students' ability to conduct research in consumer behaviour

Level Of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to consumer behaviour and its implications.

Unit 1:Introduction (6 Hours)

- **Focus: Basic And Conceptual**

Definition and scope of Consumer Behavior -Role of Consumer Behavior in Marketing-Development of Consumer Behavior field, Consumer behavioral models-Howard-Sheth model of Buying Behavior

Unit 2:Consumer As An Individual ((14Hours)

- **Focus: Basic And Conceptual**

a) Consumer Needs and Motivation

Meaning of Motivation; Needs and Goals ; Dynamic Nature of Motivation; Types & Systems of Needs- Maslow's Hierarchy of needs-McClelland's Theory of Need Achievement-Vroom's Expectancy theory-Freud's Psychoanalytical theory.

b) Personality & Consumer Behavior

Meaning and nature of Personality; Freudian & Trait theories of Personality; Self Concept - Self Images; Lifestyle and AIO inventories; Brand Personality.

c) Consumer perception

Meaning and dynamics of Perception – Absolute and Differential threshold; Selective Perception; Consumer Imagery-Brand Image; Perception of Quality; Perception of risk; Perceptual Organization; Categorization, Inference.

d) Learning & Cognitive Process

Meaning of Learning; Behavioral Learning Theories-Classical and Operant Conditioning-Observational Learning; Brand Loyalty.

e) Consumer Attitudes

Nature and function, Attitude formation; Structural Models of Attitude-Tricomponent and Multi-Attribute model-TORA, Attitude Change.

Unit 3: Consumer In Their Social And Cultural Setting(12Hours)

- **Focus: Basic And Conceptual**

a)Group dynamics & Reference groups- Meaning of reference groups; Influence of reference groups on consumer behavior; Types of reference groups. Implications for Marketing

b)The Family – Concept and functions of family; Importance of family in Indian context, Family decision making; Role conflict and its resolution; Family Life Cycle, Consumersocialization, Role of children.

c)Social Class and Consumer Behavior- Meaning and measurement of Social Class; Lifestyle profiles of social classes; Lifestyle profiles of social classes; Implications of social class on Consumer behavior.

d)Culture and Consumer Behavior – Meaning and characteristics of culture; Measurement of culture, Values – Terminal and Instrumental Values;Rokeach-Indian Core Values; Impact of value on consumer behavior; ACV Laddering ,Sub cultural aspects of consumer behavior

Unit 4: Consumer Decision Making Process(10 Hours)

- **Focus: Basic And Conceptual**

a) Personal influence & Opinion leadership Process

Meaning, dynamics and measurement of opinion leadership – A profile of the Opinion leader; Interpersonal flow of communication; Opinion leadership and firm's promotional strategy --Diffusion of Innovations; Types of Innovations; The Diffusion process-consumer and industrial; The adoption process; Product characteristics and consumer resistance; Diffusion enhancement strategies; A profile of the consumer innovator.

b) Consumer Decision making

A model of consumer decision making; Problem recognition and Information Search; Evaluations- Compensatory and non-compensatory; Conjunctive; Disjunctive and Lexicographic choice rules; Purchase-Store choice; Post purchase Process – Dissonance; Satisfaction/dissatisfaction; Attribution theory; Dissatisfaction responses; Disposal behavior.

Unit 5: Emerging Issues In Consumer Behavior(10 Hours)

- **Focus: Basic And Conceptual**

Consumerism and Public Policy; Meaning, Rights of Consumers; Institutions and their role; Ethical, Safety and environmental issues; Consumer protection acts; Consumer Behavior and E-business; On line buyer behavior; Consumer decision making process on the Net. Consumer Research with special reference to syndicated research.

Unit 6: Role Of Research In Consumer Behavior (08 Hours)

- **Focus: Basic And Conceptual**
- Motivational research, Attitude measurement; Satisfaction measures.

Essential Reading:

Suja.R.N,(2011).*Consumer Behaviour In Indian Perspective*.Mumbai:Himalaya Publishing House.

References:

1. Jay.D.Lindquist&JosephSirgy,(2009)*Consumer Behavior*(2nd ed.).New Delhi:Biztantra.Wiley dreamtech Publication.
2. Schiffman, L.G, &Kanuk, L.L. (2010) *Consumer Behavior*: Prentice Hall Of India.
3. Sontakki.C.N,(2006)*consumer behaviour*.Mumbai:Himalaya publishing House.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

CIA Components

Case studies, Lecture led discussions, video analysis, and group projects, etc.

- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |

| | | |
|---|-----------------------------------|-------------|
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |
|---|-----------------------------------|-------------|

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration. The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: ADVANCED FINANCIAL ACCOUNTING

CODE: COM542A

CREDITS : 03

Course Description:

Advanced Financial Accounting provides comprehensive understanding of all aspects relating to financial accounting practices and presentation of financial statements as per legal requirements in different types of organisations such as, Banking companies, Insurances companies, Holding companies etc. It gives an insight in to the accounting practices followed in case of leases. The students will also gain an understanding about the recent trends in accounting in the areas like human resource accounting, social responsibility accounting and environmental accounting.

Learning Outcomes

- Understand all aspects relating to financial accounting practices and presentation of financial statements in different types of organisations.
- Develop the ability of preparation of final accounts of Banking companies, Insurance companies and Holding companies as per legal requirements.
- Students get acquainted with the legal formats and special items and adjustments pertaining to these companies and their treatment in final accounts.
- Knowledge about preparation of lease accounts in the books of lessor and lessee
- Students get an insight about financial evaluation of lease which help them to choose between leasing and buying
- Create an awareness about the recent trends in accounting viz., environmental accounting, social accounting and human resource accounting

Level Of Knowledge

As a prerequisite, students should have sound knowledge about basic concepts of accounting and preparation of final accounts. They also must have some basic knowledge about banking, insurance and holding companies.

Unit 1: Accounts Of Banking Companies (12 hours)

- **Focus: Working Knowledge**

Introduction and Meaning - Books of accounts to be maintained by Banking Companies - Special features of Bank Accounting - Items requiring special attention in Preparing Final Accounts – Rebate on Bills Discounted – Statutory Reserves – Statutory Liquidity Ratio – Cash Reserve Ratio – Income form Non-Performing Assets – Basis of Treating a Credit Facility as NPA – Assets Classification and Provisions – Preparation of Final Accounts according to the Guidelines of RBI and Banking Regulation Act of 1949.

Unit 2: Accounts Of Life Insurance Companies (10 hours)

- **Focus: Working Knowledge**

Meaning – Type of Insurance – Life Insurance – General Insurance – Accounts of Life Insurance Business – Statutory & Subsidiary Books – Determination of Net Liability and Amount due to policy holders – Preparation of Revenue Accounts and Balance sheet according to IRDA guidelines

Unit: 3 Accounts Of General Insurance Companies (10 hours)

- **Focus: Working Knowledge**

General Insurance Companies - Fire Insurance - Marine Insurance and Miscellaneous Insurance – provisions relating to the treatment of reserve fund – Preparation of Revenue Account, Profit And Loss account, Profit and loss appropriation account and Balance Sheet – account to the Guidelines of IRDA.

Unit 4: Accounting For Lease (10 hours)

- **Focus: Conceptual And Working Knowledge**

Introduction – Meaning – Terms used in leasing – Advantages and disadvantages of leasing – Classification – Differences between operating and financial lease – Accounting treatment in the books of lessee and lessor – Practical Problems

Unit 5: Recent Trends In Accounting (10 hours)

- **Focus: Conceptual And Working Knowledge**

a. Human Resource Accounting: (5 hours)

Need for HRA – Reasons for HRA – Development of HRA – Meaning (Concept) of HRA – Objectives of HRA – Valuation of Human Resources – Historical Cost Approach – Replacement Cost Approach – Opportunity Cost – Standard Cost approach – Present Value Approach – Recording and Disclosure in Financial Statements – Benefits of HRA – Problems and limitations of HRA – Position of HRA in India

b. Social Responsibility Accounting: (3 hours)

Social Responsibility of Business – Meaning of social accounting – Approaches to social accounting – Measurement of Social Cost benefit – Problems

c. Environmental Accounting: (2 hours)

Introduction – Environmental challenges – An overview – Business response to environmental issues – International accounting requirements for environmental issues – Legal framework of environmental accounting in India.

d. Inflation Accounting (Accounting for price level changes) (3 hours)

Introduction to inflation accounting – Introduction- meaning –objective -without any problems

Essential Reading

Jain, S.P., & Narang, K.L. (2011). *Advanced Financial Accounting* (3rd ed.). New Delhi: Kalyani Publishers.

Arulanandam, M.A., & Raman, K.S. (2009). *Advanced Accountancy* (5th Revised ed.). Mumbai: Himalaya Publishing House.

References:

Shukla, M.C., Grewal, T.S., & Gupta, S.C. (1999). *Advanced Accounts* (14th reprint.). New Delhi: S. Chand & Co.Ltd.

Maheswari, S.N., & Maheswari, S.K. (1995). *Advanced Accountancy-Volume 2* (10th ed.). New Delhi: Vikas Publishing House.

Hanif, Muhammed., & Mukherjee, Amitabha (2009). *Advanced Accounting* (3rd ed.). New Delhi: Tata Mc-Grawhill Education.

Shah, Pragnesh B. (2010). *Human Resource Accounting* (2nd ed.). New Delhi: Serials Publications.

Rajasekaran, V., & Lalitha, R. (2010). *Corporate Accounting* (2nd ed.). New Delhi: Pearson Education.

Tulsian P.C. (2005). *Advanced Financial Accountancy* (4th ed.). New Delhi: Pearson Education.

P.C. Tulsian, *Advanced Accountancy*, Tata McGraw Hill.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

CIA Components

- *Multiple Choice Quizzes*

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- *Individual Working Assignments*

This helps to check the understanding of the students in working problems.

- *Group Presentations*

Students have to work as a group and prepare a report based on any relevant topic which helps them to know how accounting theory is applied practically by organisations.

CIA Components

Case studies, Lecture led discussions, video analysis, and group projects, etc.

- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration. The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: RETAIL MANAGEMENT

CODE: COM 542B

CREDITS : 03

Course Description:

Retail Management provides the knowledge base for understanding the changing environment and its implication for managing the human resources to achieve the competitive advantage and corporate excellence. Students will be exposed to broad areas in Retail concepts and research through this course. The subject equips students with the intricacies of Retail management in whatever functional areas of management they would be engaged.

Learning Outcomes

- ❖ Understand various concepts of Retail management and apply them in organizations.
- ❖ Better understanding about Retail management strategy.
- ❖ Awareness about Retail location.
- ❖ Develop store management skills.
- ❖ Enhance skills on Retail marketing mix.
- ❖ Provides knowledge on supply chain management.
- ❖ Cope with challenges of Retail markets.

Level Of Knowledge – Conceptual And Basic

As a prerequisite, the students should be having basic knowledge about concepts relating to organizations, business, and Marketing.

Unit 1-Introduction To Retailing (10 hrs.)

Focus: Basic And Conceptual

Reasons for studying Retailing, Economic significance & Opportunities in Retailing, Types of Retailers - Food Retailers, General Merchandise Retailer, Non-Store Retail Format, Service Retailing, Single Store Establishment, Corporate Retail Chain, Multi-Channel Retailing, Benefits offered by electronic channel. Phase of Growth, Job Opportunities, and India's profile against the global retail market.

Unit 2-Retail Market Strategy (8 hrs)

Focus: Conceptual

Target Market Retail Format, Building a sustainable competitive advantage, For Growth Strategies, Steps in Strategic and Retail Planning Process.

Unit 3-Retail Locations(8 hrs)

Focus: Conceptual

shopping Centers, Shopping Malls, City or town locations, Free Standing sites, Location & Retail Strategy – Department Stores, Special Apparel Stores, Category Specialists, Grocery Store, Optical Boutique. Site Location – Factors affecting the demand for a region & attractiveness of a site.

Unit 4-Store Management(8 hrs)

Focus: Conceptual

Store Layout, Types & Features, Store Design – Merchandise Presentation Techniques, Atmospherics, Customer Service GAPS Model for improving retail service quality.

Unit 5-Retail Marketing Mix (8 hrs)

Focus: Conceptual

Retail buying, retail pricing, retail promotions and retail brand.

Unit 6-Supply Chain Management (8 hrs)

Focus: Conceptual

Advantages through supply chain management, Flow of Information, Logistics – distribution center, Quick response delivery systems, E-Retailing, Outsourcing. Merchandise management: Objectives, forecasting, planning merchandise assortment, buying systems.

Unit 7-Retail Communication Mix(10 hrs)

Focus: Conceptual

Store Layout, Types & Features, Store Design – Merchandise Presentation Techniques, Atmospherics, and Customer Service GAPS Model for improving retail service quality.

Essential Reading.

Weitz, Levy. *Retail management*. 5TH. McGraw Hill: 2010. Print.

References:

Ogden,& Ogden. *Integrated retail management*.5TH. Bizantra, 2005. Print.

Berman, Berry. *Retail Management*. 2. Prentice Hall, 2010. Print.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA Components

- ***Multiple Choice Quizzes (15Mks)***

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- ***Individual Writing Assignments (10Mks):***The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.

- **Group Presentations (20Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about Retail and to work in teams with a deadline.

➤ **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

➤ **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

VI SEMESTER

COURSE : METHODS OF COSTING – II

CODE: COM631

CREDITS: 03

Course Description

This paper is offered as a core paper in the sixth semester. It develops and creates cost consciousness among the students and prepares students for careers in the areas of costing. Students will be aware of various methods and techniques of costing

Learning Outcomes

- To develop in students towards cost consciousness and prepare them for careers in the areas of costing.
- To enable the students acquire an understanding of the preparation of cost sheet for each job, batch, process and service.
- To enable the students to assess and understand cost incurred in manufacture of a product or service.
- To develop skills regarding various methods of costing and cost control techniques.

Level Of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to Cost, Costing and Cost Accounting.

Unit: -1 Job Costing

08 Hours

Focus: Conceptual And Analytical

Meaning - Features of Job Costing - Types of Job Costing - Preparation of Job Cost Sheet - Batch Costing – Meaning - Its Application.

Unit:2 Contract Costing

12 Hours

Focus: Conceptual and analytical

Definition - Difference between Job Costing and Contract Costing - Contract Ledger - Ascertainment of Profit/Loss on Contract – Work In Progress and Balance Sheet - Cost Plus and Estimated Contracts (problems on above)

Unit: 3 Process Costing

14 Hours

Focus: Conceptual And Analytical

Normal Loss - Abnormal Loss/gain - (Including Inter-Process Profit and Equivalent Production) Preparation of Process Accounts and Joint and By-Products (Reverse Cost Method Only). Transfer pricing- Objectives, methods (Theory only)

Unit: 4 Operating Costing

08 Hours

Focus: Conceptual And Analytical

Features - Proforma of Operating Costing and Problems on Transport Costing Only

Unit: 5 Standard Costing

10 Hours

Focus: Conceptual and analytical

Introduction – Definition – Requisites – Advantages – Limitations - Procedures for Determinants of Standard - Types of Standards - Analysis of Cost Variances - Classification of Cost of Variances – Material Cost Variance - Labour Cost Variance - Problems on above.

Unit: 6 Budgetary Control

08 Hours

Focus: Conceptual And Analytical

Introduction – Definition – Objectives - Advantages - Steps in Budgeting - Principles - Budget Manual - Kinds of Budget Including Zero Based Budget - Preparation of Cash Budgets and Flexible Budgets Only.

Essential Reading

Jain. S.P,Narang, K. L &Simmi Agrawal(2011). *Cost Accounting* (2nd ed.).Delhi , India: Kalayani Publishers.

Arora M N(2012).*Methods and techniques of Cost Accounting*(4th ed.).India.

Himalaya Publishing House.

References

Banerjee, B. (2006). *Cost Accounting Theory and Practices* (12th ed.). PHI Learning Pvt Ltd.

Narang, J. &. (2012). *Advanced Cost Accounting*. Delhi: Kalyani Publishing House.

P.T.Pattanshetty, D.R.Palekar, & V.A.Patil. (2012). *Cost Accounting*.

S.N.Maheshwari. *Advanced Cost Accounting* . New Delhi: Sultan Chand Publishing House.

Wilson. *Cost accounting*. Mumbai: Himalaya Publishing House.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ **CIA Component**

• **Multiple Choice Quizzes (20 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

Cost Accounting text books and cases (10 Marks): The purpose of this MCQ is to develop students to understand the subject in depth and know the minute details of cost accounting

- **Analysis of cost sheet and control measures of different companies (10 mks):** To continue our classroom discussions and share your relevant insights, the instructor

would start discussion of different companies cost sheet and other control measures and its applicability

- **Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.
 - **Group Projects (40 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about Cost Accounting and to work in teams with a deadline.
- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:
- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|--|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions and problems | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|--|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions and problems | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE : PRINCIPLES AND PRACTICES OF AUDITING
CODE: COM632 **CREDITS: 03**

Course Description

Provides working knowledge of auditing and inspection of accounts books of companies, firms etc. It also includes legal provisions in this connection as per the Companies Act in India.

Learning Outcome

- To provide working knowledge of the framework of auditing system in India.
- To familiarize and educate the students with the concepts of auditing in India
- To enable the students acquire an understanding of the tools, techniques and procedure of audit.
- To develop an understanding of the duties, responsibilities and liabilities of a company auditor
- To familiarize the students of the audit procedure of different types of undertakings.

Unit – 1 Introduction To Audit

08 Hours

Focus – Basic & Conceptual

Origin of audit, meaning, definition, purpose and functions of audit, factors responsible for the growth of auditing, advantages and limitations of audit. Difference between book keeping, accountancy and audit, Objects of Audit – Main object & Secondary objectives, Errors , Location of errors, Position of Auditors in relation to errors & frauds, different types of audit and their relative advantages, statutory audit - partial audit - cash audit - interim audit, balance sheet audit, cost audit and occasions audit .

Investigation - Meaning, difference between Investigation and Auditing; Investigation regarding business purchase and investments.

Unit: - 2 Preparations Before And Procedure Of Audit 06 Hours

Focus – Basic & Working Knowledge

Preparations before audit - preparations by the auditor – considerations at the commencement of audit, audit program, audit files, audit note book, audit working papers. Procedure of audit - adoption of distinctive ticks – Audit indepth -routine checking - Test checking.

Unit: - 3 Internal Control, Internal Check & Internal Audit 10 Hours

Focus – Basic& Working Knowledge

(A) Internal Control – Meaning, Importance, Elements for internal control. Evaluation of internal control system - Internal control questionnaire

(B) Internal Check - Meaning, definitions, fundamental principles, internal check as regards wages, cash sales, cash purchases, internal check in a store.

(C) Internal Audit: Meaning, importance advantages and limitations. Differences between Internal audit and statutory audit

Unit: - 4 Vouching

6 Hours

Focus – Conceptual & Working Knowledge

Meaning, definition, importance of vouching, routine checking and vouching, voucher types of vouchers, vouching of receipts, vouching of cash sales, receipts from debtors, bills receivable, proceeds from the sale of investments and buildings. Vouching of payments - vouching of cash

purchases - payments of creditors, bills payables, purchase of building, plant and machinery and patent rights, vouching of deferred revenue expenditure - preliminary expenses, cost of issue of shares and debentures, under writing commission

Unit: - 5 Verification And Valuation Of Assets & Liabilities

Focus – Conceptual & Working Knowledge **06 Hours**

Definition general principles, difference between verification and valuation. Auditor's position as regards valuation of assets. Verification and valuation of fixed assets- good will- land and building - plant and machinery - patents and trade marks - investments. Current assets - cash in hand, cash at bank, sundry debtors, stock in trade and bills receivable, methods of valuing stock in trade, verification of liabilities, sundry creditors, bills payable, outstanding expenses and contingent liabilities

Unit: - 6 Company Auditor And Audit Of Limited Companies

Focus – Conceptual & Working Knowledge **10 Hours**

Company Auditor:-Appointment, qualifications and removal, powers, duties and liabilities of an auditor- civil and criminal.

Audit of Limited Companies- Audit of financial statements – Balance sheet & Profit & Loss account, Contents of Audit Report – types of report audit reports. Audit of Share Capital and Transfer of Shares, Profits vs divisible profits - Kinds of reserves - specific, general capital and reserves, duties of an auditor, legal provision and reserves, provisions as to payment of dividend.

Unit: - 7 Audit Of Different Types Of Undertakings **08 Hours**

Focus – Conceptual & Working Knowledge

Audit of Banking Companies- Co-operative Banks – Insurance Companies – Partnership Accounts - Government Audit

Unit: - 8 Auditing Standards And Procedures; **06 Hours**

Focus – Conceptual & Working Knowledge

Mandatory accounting standards issued by institute of chartered accountants of India - professional ethics of an auditor. Auditing Standards and Procedures - an over view generally accepted accounting practices and auditing procedures - statements on standard auditing practices and guidance notes.

Skill Development

1. Preparation of internal control questionnaire
2. Preparation of internal check questionnaire
3. Analysis of company auditor's reports
4. Investigation reports.
5. Dividend policies and Practices of companies

Prescribed Texts.

1. B. N. Tandon, *Auditing*, S. Chandra & Co. Ltd., Delhi.
2. Kamal Gupta, Ashok Arora, *Fundamentals of Auditing*, Tata McGraw Hill, New Delhi
3. D. P. Jain, *Auditing*, Konark Publishes Pvt. Ltd., Delhi.

Books For Reference

1. Dr. T. R. Sarma, *Auditing*, Sahitya Bhavan, Agra
2. Dr. Saxena

COURSE: TAXATION LAWS – II

CODE: COM633

CREDITS: 03

Course Description

Taxation laws-II is offered as a core paper in the sixth semester. The paper is divided in two parts. Part A deals with computation of capital gains, clubbing of income, set off & carry forward of losses, computation of Total Income and Tax Liability of an individual Assessee, Procedure for Assessment: Income Tax Authorities. Part B deals with indirect taxes which incorporate central tax, service tax & Karnataka value added tax.

Learning Outcomes

- To develop knowledge in computing Total income & tax liability of an individual assessee.
- To provide thorough knowledge of laws and practices of indirect taxes viz. central excise, services tax & value added tax.
- To enable students know the applications of provisions of Central Excise, Service tax, & VAT in different situations
- To understand the statutory compliance under indirect taxes.

PART- A (60 Marks)

Unit – 1 Capital Gains

12 Hours

Focus: Conceptual & Analytical Knowledge

(Individual Assessee, in respect of landed property & Securities only) Sec.45, 47, 48,49. 51, 54, 54B, 54D, 54EC, 54F, 54H and 55. Capital Asset - Transfer of Capital assets - Transactions not regarded as transfer - Deductions – Exemptions - Computation of income from Capital Gain.

Unit - 2 Clubbing Of Income

02 Hours

Focus: Basic And Conceptual

Income of Other Persons - Included In Assessee's Total Income (Theory only)

Unit - 3 Set Off And Carry Forward Of Losses 06 Hours

Focus: Basic And Conceptual

Different sources under the same head of income - Sources from different heads of income-(Including problems)

Unit – 4 Computation Of Total Income And Tax Liability

Focus: Conceptual & Working

12 Hours

Deduction from Gross Total Income u/s 80C– 80CCC – 80CCD – 80D – 80DD – 80DDB – 80E – 80G – 80GG – 80GGA – 80U – Computation of Total Income and Tax Liability of individual assessee only.

Unit – 5 Procedures For Assessment 04 Hours

Focus: Basic and Conceptual

Self Assessment- Assessment-Best Judgment Assessment- Income escaping Assessment-Notice-Rectification of mistakes-time limit for completion. Appeals, Revisions and Review.

Unit – 6 Income Tax Authorities 04 Hours

Focus: Basic and Conceptual

Income Tax Authorities: A brief discussion on - Income Tax Officer and Powers and Functions - Central Board of Direct Taxes, Functions - Commissioner of Income Tax, Functions.

PART- B (40 Marks)

Unit: - 7 The Central Excise Act: (6 Hours)

Focus: Basic and Conceptual

Introduction; Definitions: Central Excise Officer, Excisable Goods, Manufacture, and Wholesale Dealer, and Assessee (Rule-2); Duty to be levied; CENVAT; Valuation of excisable goods for levying duty and with reference to retail price; remission of duty on deficient goods; registration of persons; restriction on possession of excisable goods. Rules regarding removal of goods, Assessment and payment of duty, filing of returns. (CENVAT Credit Rules excluded); Powers of Central Excise Officers

Unit: - 8 Service Tax (6 Hours)

Focus: Basic And Conceptual

Introduction; Meaning and classification of taxable service (Sec.65A); Charge of service tax (Sec.66 & 66A); valuation of taxable services for the purpose of charging (Sec.67); payment of service tax (Sec.68); registration (Sec.69); furnishing of returns (Sec.70) Service Tax to be

deposited with the Central Govt. (Sec.73A); Penalty for failure to pay (Sec.76)(*Taxable service pertaining to (Definitions in Sec.65) a) Clearing and Forwarding, (b) Courier Agency, (c) Manpower recruitment or supply agency, (d) Practicing Chartered Accountant and (e) Security Agency only)(Theory only)

Unit: - 10 Value Added Tax: (8 Hours)

(Karnataka VAT Act 2003 As Amended By Act Of 2005)

Focus: Basic And Conceptual

Introduction- meaning of the terms –Agricultural Produce, Business, Capital Goods, Dealer, Goods, Prescribed Authority, Taxable Turnover, Total Turnover, Turnover and Works Contract. (Sec.2), Levy of Tax (Sec.3), Liability to Tax and Rates (Sec.4), Exemptions (Sec.5), Collection of Tax (Sec.9) Deduction at Source (Sec.9A), Output Tax, Input Tax, and Net Tax (Sec.10), Input Tax restrictions (Sec.11), Deduction of Input Tax on Capital Goods (Sec.12), Special Rebates (Sec.14). An Introduction to CST, GST (Theory only)

Essential Reading

Mehrotra.H.C.(2012). *Income Tax Law and Accounts Including Tax Planning*. Sahitya Bhawan Publications.

V.S.Datey. *Indirect Taxes- Law and Practice*. New Delhi: Taxmann Publications.

References

Harshad.C.Chowdhry. (2012). *Central Excise & Customs*. Ashoda Publications.

Jain, J. & Jain.A (2012). *Law of Central Sales Tax in India*. Jaipur: Anand Prakashan.

Narang. & Gaur. (2012). *Income Tax*. Himalaya Publication House.

Prasad, B. (2012). *Direct Taxes-Law & Practice*. Wishwa Prakashana.

T.N.Manoharan. (2012). *Students Handbook on Income Tax Law*. Snow White Publication.

V.Balachandran. (2012). *Indirect Taxes*. New Delhi: Sultan Chand Sons.

Vinod.K.Singhania. (2012). *Direct Taxes-Law && Practice*. Taxman Publication.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components

➤ CIA Component

- *Multiple Choice Quizzes (20 Mks)*

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

Income Tax text books and cases (10 Marks): The purpose of this MCQ is to develop students to understand the subject in depth and know the minute details of Taxation Laws.

- *Individual Writing Assignments (20 Mks)*: The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.
- *Group presentation (20 Marks)* : students are assigned current and contemporary topics relevant to the subject and course to make individual presentation. This enhance the communication skill and improves the confidence of the student.
- *Commerce lab (10 Marks)* Students are asked to visit the commerce lab to learn and will fill the various income tax forms and returns.

- Mid Semester Exams: 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|--|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions and problems | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- End Semester Exams: 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|--|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions and problems | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: MANAGEMENT ACCOUNTING

CODE: COM634

HOURS: 60

CREDITS:03

Course Description

To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of funds flow and cash flow statement to know the changes in financial position, Also preparation of marginal cost sheet with a view to prepare management reports for decision making.

Course Learning Objective

- ❖ To familiarize the students with various principles of Management Accounting
- ❖ Enable them acquire skills needed to analyze and interpret the performance of the firm thru preparation of financial statement.
- ❖ To make students apply accounting ratios to extract the financial performance of the firm
- ❖ To enable them to know the change in financial position thru preparation of fund flow and cash flow analysis.
- ❖ To understand the breakeven level in volume and units to make managerial decisions competently on cost volume and profit.

Unit – 1 Introduction

(05 Hours)

Level of Knowledge: Conceptual and Basic

Evolution of Management Accounting, Meaning and Definition, Nature, Scope and Importance of Management Accounting. Objectives and Functions of Management Accounting. Is Management Accounting a separate set of accounting? Distinction between Management accounting and financial Accounting. Distinction between Management Accounting and Cost Accounting. Management Accountant: His status and Functions. Duties of Management Accountant.

Unit- 2 Analysis and Interpretation of Financial Statement

(08 Hours)

Level of Knowledge: Working

Concept and types of Financial Statements, significance and importance of Financial Statements, methods of analysis of financial statements, techniques of analysis and interpretation – Comparative Income Statements, Comparative Balance Sheets, Common Size Income Statements, Common Size Balance Sheets, Trend Analysis. Problems on the above.

Unit- 3 Ratio Analysis:**(14 Hours)****Level of Knowledge: Working**

Meaning of Ratio, objectives of Ratio Analysis, Significance of Ratio Analysis, Limitations of Ratio Analysis, Classification of Ratios, calculation and interpretation of profitability ratios, liquidity ratios, solvency ratios, advanced problems on the above (including preparation of Income statement and Balance sheet).

Unit – 4 Funds Flow Statement**(12 Hours)****Level of Knowledge: Working**

Introduction, Meaning of Funds Flow Statement, Concept of Fund, Concept of Flow of Fund, Uses and Limitations of Funds Flow Statement, Schedule of Changes in Working Capital, Calculation of Funds From Operations, Statement of Sources and Application of Funds – advanced problems on the above.

Unit – 5 Cash Flow Statement**(08 Hours)****Level of Knowledge: Working**

Introduction, meaning of CFS, differences between FFS and CFS, utility and limitations of CFS, Preparation of CFS – advanced problems according to Accounting Standards(only Indirect Method)

Unit- 6 Marginal Costing**(10 Hours)**

Introduction, meaning of marginal cost and marginal costing, distinction between Absorption special order or Foreign Market Order, Profit Planning, Decision to Make or Buy, Problem of Limiting or Key factor and Choice of Profitable Mix.

Unit- 7 Management Reporting**(03 Hours)**

Level of Knowledge: Conceptual

Meaning of Reporting and Reports. Essentials of an ideal report. Designing and Installation of Reporting system. Types of Reports. Drafting of Reports under different situations.

Essential Reading:

1. M.N Arora (2012), “Cost and Management Accounting”, Himalaya Publishing House, Mumbai.

Recommended Reading:

1. M.Y.Khan and P.K.Jain. “Management Accounting” (4 ed). Tata McGraw Hill. New Delhi
2. Dr.Maheswari, S.N (1990); “Management Accounting”, Sultan Chand & Sons, New Delhi
3. E.Gordon, Sundram.N (2005); “Management Accounting”, Himalaya Publishing House, Mumbai
4. R.K. Sharma, Shashi k Gupta (2011), “ Cost & Management Accounting”, Kalyani Publishers, New Delhi

COURSE: INVESTMENT MANAGEMENT**CODE: COM 641A****CREDITS: 03****Course Description**

This paper is offered as a finance elective in the sixth semester. It develops an investment attitude and prepares students for careers in the areas of finance and investment. Students opting for this elective specialize in the various aspects of investments; – various investment schemes, investment process, return and risk associated with investment, valuation of different securities, security analysis (fundamental), derivatives’ markets and portfolio management strategies etc.

Learning Outcomes

- ❖ To develop in students an investment attitude and prepare them for careers in the areas of finance and investment.
- ❖ To enable the students acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes.

- ❖ To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process.
- ❖ To develop knowledge of systematic savings for tax-planning and investment planning.
- ❖ To enable how security calculations are done and how to evaluate each and every investment schemes.

Level Of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to Investment Management, various avenues and tax planning methods.

Unit 1 Introduction To Investment (6 Hours)

- **Focus: Conceptual and Basic**

Meaning of investment – financial and economic meaning, investment Vs speculation

Importance of investments(why do we invest) - Essential features of a good investment Programme/Attributes) - Factors influencing the investment decision - Qualities for successful investment – contrary thinking - patience composure - flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies.

Unit 2: Investment Schemes (16 Hours)

- **Focus : Working Knowledge**

Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposit Schemes- Employees Provident Funds. Money Market Investments: Treasury Bills- Certificate of Deposits- Commercial Papers- Commercial Bills. Bonds or Fixed Income Securities: Govt. Securities- RBI Relief Bonds- Private sector Debentures- Public Undertakings Bonds- Preference Shares- Equity Shares- Mutual Fund Schemes- Life Insurance Schemes- Real Estate - The Distinctive features and advantages of each scheme in detail.

Unit 3: Risk- Return Concepts (4 Hours)

- **Focus: Basics And Conceptual**

Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Systematic and Unsystematic risk sources of risk or different kinds of risk-interest rate risk - market risk -inflation risk -business risk -financial risk -liquidity risk - exchange rate risk - political risk - The Expected risk return trade-off.

Unit 4: Security Analysis (8 Hours)

- **Focus: Working Knowledge**

Fundamental Analysis: Economic Analysis-growth rate of GDP- Industrial growth- Agricultural development- savings and investment. Govt. Budgets and Deficit- price level and inflation- interest rates- BOP- Forex reserves- exchange rates- infrastructural facilities

Industry Analysis: Industry life cycle analysis-pioneering stage- rapid growth stage- maturity and stabilization stage- decline stage- structure and characteristics of an industry- Profit potential of industry-threat to new entrants- rivalry among existing ones- pressure from substitute products- bargaining power of buyers- bargaining power of sellers.

Unit 5: Security Valuation (8 Hours)

- **Focus: Working Knowledge**

Concept in valuation- time value of money- time preference rate- discounting- Valuation of bond: Bond with a maturity period- bond value with half yearly interest- perpetual bond-

Equity valuation: Book value- liquidation value- dividend discount model-single period valuation model- multi period valuation model- constant growth model- variable growth dividend model- valuation of rights. (With Simple Example)

Unit 6: Portfolio Management

(12 Hours)

- **Focus: Basics And Conceptual**

Meaning – Importance of Portfolio Management – Portfolio Management Process – Specification of Investment Objectives and constraints – goals of investments- Risk- Return trade Off- Operational Statements of Investment Objectives- Constraint. Selection of Asset Mix – Stocks- Bonds- Long term- Short term- Investment goals- and Investment horizon. Formulation of Portfolio Strategy – Active Portfolio Strategy- Passive Portfolio Strategy. Selection of Securities - Selection of Bonds – Selection of Stocks. Portfolio Execution; Portfolio Revision – Portfolio rebuilding – portfolio up gradation; Performance Evaluation – Rate of Return- Risk- Performance Measure – Treynor Measure- Sharp Measures and Jensen Measures – Markovitz Model Basics.

Unit 7: Derivatives

(8 Hours)

- **Focus: Basics And Conceptual**

Meaning and Definition of Derivatives – Derivatives Market – Features of Derivatives – Benefits of Derivatives – Types of Financial Derivatives: Forward Contracts – Meaning- Characteristics; Future Contracts – Meaning- Characteristics- Future Trading Strategies- Hedging Strategies- Speculative Trading Strategies- Arbitrage Strategies; Options – Meaning- Types of Options- Advantages; Warrants; Swaps; Swaptions – Factors affecting Option prices.

Essential Reading

Prasanna Chandra.- *Investment Analysis and Portfolio Management*. (2002). New Delhi: Sultan Chand- (2003). Print

References:

- Preethi Singh- *Portfolio Management* - . Place: Himalaya Publication (2007).
- Advani - Investment Mangement
- Bhalla. V.K. *Investment Management: Security Analysis and Portfolio Management*- Sultan Chand- New Delhi
- Fischer- Donald E. and Ronald J. Jordan- *Security Analysis and Portfolio Management*- Prentice Hall of India- New Delhi
- Fuller- Russell J. and Farrell- James L. *Modern Investment and Security Analysis*- McGraw Hill- New York .
- Kevin S.- *Security Analysis and Portfolio Management*- Prentice Hall of India- New Delhi.
- Alexander- Gordon J. and Sharpe William F : " *Fundamentals of Investments*".
- Lee Cheng F. etc : " *Security Analysis and Portfolio Management* "
- Amling. Frederic.- *Investment - An Introduction to Analysis and Management*- Prentice Hall of India- New Delhi.
- Parthieswara, Rao.B. *Portfolio Management*- Excel Books- New Delhi
- Herry. M. Markowitz.- *Portfolio Selection - Effective Diversification of Investments*- John Wily- New York .
- Huang- Stanley S C and Randall- Naury R. *Investment Analysis and Management*- London- Allyn and Bacon- London
- Punithavathy, Pandian- *Security Analysis and Portfolio Management*- Vikas Publishing House Pvt. Ltd.- New Delhi
- Ranganathan- M. & Madhumathi- R.- *Investment Analysis and Portfolio Management*- Pearson Education- New Delhi
- William F Sharp.- *Portfolio Theory and Capital Markets*- McGraw Hill- New York

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA Components

- **Multiple Choice Quizzes (20 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- **Finance Journals and Articles (10 Mks):** The purpose of Finance journal is the active participation in the class and developing analytical and critical thinking on various topics of the course. This is achieved through regular note-taking, add insights

from your related library and online research, write case study answers and other reports assigned by the instructor. The grading will be on the basis of relevant content, depth of analysis, grammar, spelling, and neatness.

- **Moodle Discussion Forums (10 Mks):** To continue our classroom discussions and share your relevant insights, the instructor would start some online discussion in the course' Moodle page. You are required to contribute to the discussion by your original ideas. Copy & Paste from any source is strictly forbidden. Original posts should contain a minimum of 150 words and comments to others posts should have a minimum of 75 words. Grading will be on the basis of quality of the reflections.
 - **Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.
 - **Group Projects (40 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about Finance and Investment and to work in teams with a deadline.
- **Mid Semester Exams:** 50 marks paper to be completed in 2 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: ADVERTISEMENT MANAGEMENT

CODE: COM641B

CREDITS: 03

Course Description

This course will enable the students to understand the basics of advertising, principles and theories which will help them to understand markets, client servicing, segmenting consumers, creative processes, media strategies and sales promotion techniques and legal aspects of advertising. It also deals with advertising and other elements of integrated marketing communication. Ultimately the course is created with a focus on understanding the effectiveness of advertising as a marketing tool.

Learning Outcomes

- To expose the students to the theoretical and practical aspects of advertising

- Developing the most powerful message through Ads and create Brand loyalty and Positioning
- To develop an understanding of the different elements of Integrated Marketing communication and their integration.
- To provide analytical skills useful in planning and evaluating advertising campaigns.

Level Of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to advertising and the different tools of advertising, ad agencies and the legal and ethical consideration while creating an advertisement.

Unit 1: Introduction To Advertising (5 Hours)

- **Focus: Basic And Conceptual**

Basic Concepts in Advertising Management- Advertisers and advertising agencies. - The role of the account executive. - Advertising and Society – Different types of Advertising

Unit 2: Objective Setting(5 Hours)

- **Focus: Basic And Conceptual**

Determining Advertising Objectives- Relationship between Advertising and Marketing, Advertising objectives versus marketing objectives..- meaning and organizing for IMC – The DAGMAR approach. . Segmentation and Target market, target market selection, positioning strategy – Brand positioning, repositioning.

Unit 3: Advertising Planning And Research Strategy: (5 Hours)

- **Focus: Basic And Analytical**

Setting Advertising Budgets - Budgeting information available. - Typical spending patterns. - Common budgeting approaches Advertising impact – Strategic research process – Evaluative research process – Message Development research – Strategic planning – The Advertising Plan- Copy strategy

Unit 4: Advertising Media (12 Hours)

- **Focus: Conceptual And Analytical**

Setting Media Objectives – Developing media strategies – Media selection procedures – Media buying functions – Newspapers – Magazines – Posters – Billboard – Yellow Pages – Pamphlet – The

structure of Television Industry – Television Advertising – Structure of Radio – Radio advertising – Interactive Media.- Mobile Advertising –Web Advertising.

Unit 5: Message Strategy (15 Hours)

Focus: Conceptual And Descriptive

Creative Advertising Creative Process – Creative Strategy and Execution – Effective Creativity Art of Copywriting: Illustrating layout, creative styles – execution and content – Advertising copy testing and diagnosis – Copy testing methods - Recall tests. - Recognition tests. - Persuasion tests. - Purchase behavior tests.

Audio-Visual Creative execution:Developing concepts for commercials – Radio Commercials – Television Commercials – Other TV and Film Advertising – The Creative Team – Television Art Direction – Broad Production –Parts of Print Advertisement – Copywriting for Print – Parts of a Print Ad Copy – Designing the Print – Print Production – Appeals used in Advertisement.

Unit 6: Advertising Agencies (4 Hours)

- **Focus: Basic And Conceptual**

Functions, Types, Agent-Client Relationship – Agency remuneration, Indian ad agencies.Choosing an advertising agency.

Unit 7: Integrated Campaigning (5 Hours)

- **Focus: Basic And Conceptual**

Structure of Campaigning Plan – Evaluating the Campaigning Plan – Creative Strategy – Event – Sponsorship – Fashion Show, POP and outdoor advertising.

Unit 8: Public Relations (5 Hours)

- **Focus: Basic And Conceptual**

The Practice of Public Relations – Types of Public Relation Activities – Public Relation Tools – Institutional Advertising – Press Conference – Nonprofit Public Relations

Unit 9: Ethics And Regulation In Advertising (5Hours)

- **Focus: Basic And Conceptual**

Legal and Regulatory environment – Ethical issues in Advertising – Social Obligation – Economic Obligation.

Essential Reading

Ruchi Gupta, (2012). *Advertising principles and practice*: RamNagar:S.Chand&Company LTD.

References:

1. Aaker,D.A.Myers,J.G.andBatra.R.(2009). *AdvertisingManagement*,(5th ed.). Pearson Education.
2. S.A.Chunnawalia&K.c.Sethia(2011) *Foundations of Advertising - Theory & Practice*, Himalaya Publishing House.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ **CIA Components**

Case studies, poster making -Ad and copyright, Lecture led discussions, video analysis, and group projects, etc.

- **Mid Semester Exams:**50 marks paper to be completed in 2 hours duration.The question paper pattern will be as specified below:

| Sections | Type | Marks |
|-----------------|---|--------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|-----------------|---|--------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: INTERNATIONAL FINANCIAL MANAGEMENT

CODE: COM642A

CREDITS: 03

Course Description

This Subject deals with the concepts and principles of International financial management of corporate. To provide an understanding of International financial aspects in relation to MNCs. The topics include international trade and fiancé, monetary systems, Forex markets management and working capital management of MNCs

Learning Outcomes

- ❖ Understand various concepts and theories related to international finance
- ❖ Understand the factors that motivate the business organization to pursue international business and methods of doing business internationally.
- ❖ Awareness about the different financing methods and financial management in the MNCs
- ❖ Learn about countries economic transactions between other nations and how to record these transactions
- ❖ To learn about different phases of international monetary system and Familiar with international monetary institutions.
- ❖ Understand functions and structure of foreign exchange market and determination of foreign exchange rates
- ❖ Become aware about different foreign exchange exposure risks of the MNCs and tools and techniques to deals with these risks.

Level of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to financial management in domestic firms, business organization, basics of accounting and business management.

Unit 1: Introduction To International Finance (05 Hours)

- **Focus: Basic and Conceptual**

Scope- Relevance to management- Finance function- Input market- output market-sources and uses- Macro view of foreign flows-Sectional Interdependence-Intra-national dependence.

Unit 2: International Trade and International Finance (8 Hours)

- **Focus: Basic and Analytical**

Trade and Balance of payments-Current items Capital items- BOP Statement- Foreign exchange market-International currency markets- Institutions in International Financial system.

Unit 3: The International Monetary System (12 Hours)

- **Focus: Basic And Conceptual**

The hold standard,flows mechanism- Bretton woods system, flexible exchange rate regime-alternative Exchange rate systems- Objectives of IMF- funds role consultation- funds lending operations- Financial policies and operations- SDRs- World bank-Economic reform programmes - Comparison between World bank and IMF.

Unit 4: The Foreign Exchange Market (12 Hours)

- **Focus: Basic And Conceptual**

Information and communication systems, Functions of foreign exchange market, the foreign exchange rates-Arbitrage-Foreign exchange markets-The spot market-Cross rates of exchanges-Bid-ask spreads- The forward market-Interest Arbitrage-Covered Interest Arbitrage and Interest parity theory-Purchasing power parity theory

UNIT 5: Managing Foreign Exchange Exposure (15 Hours)

- **Focus: Basic And Conceptual**

Exchange risk-types of exposure-tools techniques of foreign exchange risk management-Translation methods-Functional versus reporting currency-Transaction exposure-based on currency variability-Managing transaction exposure-Economic exposure-Managing economic exposure- Marketing management of exchange risk-production management of exchange risk.

Unit 6: Multinational Working Capital Management (08 Hours)

- **Focus: Basic And Conceptual**

Short-term financing; financing foreign trade; current asset management for the multinational; multinational financial system.

Essential Reading

VIJ, M. (2006). *International Financial Management*. (2nd ed.). New Delhi: Excel Books.

References:

Avadhani, V. (2011). *International Financial Management*. (2nd ed.). Bangalore: Himalaya Publishing House.

Apte, P. (2003). *International Financial Management*. (3rd ed.). New Delhi: The McGraw Hill companies.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

- **CIA Components**

- Multiple Choice Quizzes on topic discussed in the class.
- *Moodle Discussion Forums on international financial market and its functioning.*
- *Individual Writing Assignments on BOP statement of India and other countries*
- *Group Projects and presentation on contemporary issues on MNC's and their financing sources.*

Mid Semester Exams: 50 marks paper to be completed in 2 hours duration.

- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **End Semester Exams:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|------------------------|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |

| | | |
|---|---|-------------|
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

COURSE: International Marketing

CODE: COM642B

CREDITS: 03

COURSE DESCRIPTION

This course is designed to provide the students with an overview of the international marketing arena. The course deals with all aspects of marketing from an international perspective and prepares students to deal with foreign competitive situations and international opportunities. It also includes material on e-commerce and internet marketing. It offers practical hands-on exposure to marketing challenges faced by international marketer. Within this context, we will discuss how to identify and analyze worldwide marketing opportunities, and examine product, pricing, distribution and promotion strategies. The course is structured to provide ample opportunity for interaction among students, and between students and the instructor. Students are expected to read current periodicals and journals to keep abreast of current international developments.

Learning Outcomes

- ❖ Apply the key terms, definitions, and concepts used in marketing with an international perspective
- ❖ Compare the value of developing global awareness vs. a local perspective in marketing.
- ❖ Evaluate different cultural, political, and legal environments influencing international trade.
- ❖ Distinguish the advantages and disadvantages Canadian products and services possess in international marketing in both emerging markets and mature markets
- ❖ Explain the impact of global and regional influences on products and services for consumers and businesses
- ❖ Apply basic internationally oriented marketing strategies.
- ❖ Develop creative international market entry strategies.

- ❖ Understand the importance of the Internet for global business.
- ❖ Explain the differences in negotiating with marketing partners from different countries and the implications for the marketing strategies (4Ps).
- ❖ Develop an effective international marketing plan for use in a foreign market.

Level of Knowledge

As a prerequisite, the students should be having basic knowledge about concepts relating to organizations, business, and business management.

Unit 1: Introduction to international marketing (4Hrs)

- Focus: Basic and Conceptual

International Marketing defined- Challenges & Benefits of International Marketing- Domestic Marketing v/s International Marketing, Reasons for going Global- driving restraining and underlying forces of International Marketing- Development of Domestic to Transnational Corporations Major participants in International Marketing.

Unit 2: Global marketing environment (10Hrs)

- Focus: Basic and Conceptual

Social- Cultural- Legal- Economic Environment- Political- Financial- Technological and other Environmental factors of Global Environment, Information Technology and changing nature of competition; Impact of Electronic Communication- Areas of Operation and Modalities of Internet World Trade Operations through Computers International Agencies involved in International Trade – IMF- EU- EFTA- LAFTA- NAFTA- ASEAN-SAARC- WTO & URUGUAY ROUND-UNCTAD.

Unit 3: Analyzing global market opportunities and develop global market strategies. (17Hrs)

- Focus: Basic and Conceptual

Developing global vision through marketing research- breadth and scope of international marketing research- the research process- problems encountered international marketing information system and marketing intelligence- Emerging markets- marketing and economic development- marketing in a developing country- developing countries as emerging markets global marketing plans Screening international marketing opportunities- techniques of market selection decisions grouping international markets- growth of formal market groups International buyers- purchase decision process- analyzing the international buyers. Reasons for internationalization- determining geographic concentration country selection- market entry modes decisions Geographic expansion strategies- global strategies. Competitive strategies for global marketing Global segmentation-targeting and positioning strategies strategies for creating competitive advantage – global strategic partnerships.

Unit 4: Global marketing mix (11Hrs)

- Focus: Basic and Conceptual
- **International Product Decisions-** Product extension and adoption- new product development; product standardization v/s product adoption, global branding strategies- global marketing of industrial products and services.

- **International Pricing Decisions** – Pricing strategies & policies- Price Escalation- Leasing in International Markets- Counter-Trade as a pricing tool- Global Pricing- Transfer Pricing.
- **International Promotions Decisions** – Global Advertising- Creative challenges- Global Media decisions; Advertising Agency- Sales Promotion; Personal Selling and Sales Management.
- **International Distribution Decisions** – Channel Structure- Distribution Patterns- Choice of Channels and Channel Members- Logistics Management – Supply & Demand.

Unit 5: Global E-marketing and managing global marketing effort. (6hrs)

- **Focus: Basic and Conceptual**
The death of distance; Targeting the individual customer – beyond segmentation objectives, forecasting Living in the age of technological discontinuities- New technologies change the rules of competition; components of the Electronic Value Chain. Negotiating with international customers- partners and regulators Leadership- Organizing and monitoring the global marketing effort leadership patterns of international organizational development- structure for global brands- global marketing audit The future of Global Marketing.

Unit 6: International marketing in Indian perspective (12Hrs)

- **Focus: Basic and Conceptual**
Meaning- Nature and impact on business- Natural pollution- deforestation-ecology and economic Indian foreign trade in the era of globalization- determination of exports and imports- major exports export product country matrix- major imports- direction of trade balance of payment of India- problems & prospectus of India's foreign trade sector Foreign trade policy- economic policy liberalizations Exim Policy – an evaluation of policy- Regulations & Promotion of foreign trade and latest policy guidelines Organizational Setup for export promotion-Product assistance- Marketing assistance- Import facilities for exporters- EOU's and EPZ's- Export Houses and Trading Houses – an evaluation- export pricing and export finance. Export procedure and documentation – Preliminaries- inquiry and offer- confirmation of offer- export license finance- production / procurement of goods, shipping space- packing and marking- quality control and pre-shipment inspection- excise clearance, customs formalities exchange control formalities, insurance-shipping the goods, negotiation of documents standardized and aligned pre-shipment documents-documents related to goods and shipment.

Essential Reading

Francis Cherunilam. (2010). *International marketing*. (11 ed.). Bangalore: Himalaya publications. DOI: www.himpub.com

References:

- Warren J keegan. (2012). *Global marketing management*. (7 ed., p. 592). Prentice Hall.

- Sak Onkvisit, J. J. S. (2004). *International marketing analysis and strategy*. (4 ed.). NOIDA: Prentice Hall.
- R rinivasanS. (2005). *International marketing*. (2 ed.). New Dehli: Prentice Hall.
- Vern Terpstre, R. S. (2000). *International marketing*. (8 ed.). Thomson South-Western.

Evaluation Pattern

Grading in the course will be dependent on CIAs (20%), Mid Term (25%), End Term (50%) and attendance (5%). CIAs are opportunities to engage in the course and learn continuously as the course progresses, and will have multiple components.

➤ CIA components

- **Multiple Choice Quizzes (20 Mks)**

This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the Quiz.

- **OB Journal (10 Mks):** The purpose of OB journal is the active participation in the class and developing analytical and critical thinking on various topics of the course. This is achieved through regular note-taking, add insights from your related library and online research, write case study answers and other reports assigned by the instructor. The grading will be on the basis of relevant content, depth of analysis, grammar, spelling, and neatness.
- **Moodle Discussion Forums (10 Mks):** To continue our classroom discussions and share your relevant insights, the instructor would start some online discussion in the course' Moodle page. You are required to contribute to the discussion by your original ideas. Copy & Paste from any source is strictly forbidden. Original posts should contain a minimum of 150 words and comments to others posts should have a minimum of 75 words. Grading will be on the basis of quality of the reflections.
- **Individual Writing Assignments (20 Mks):** The objective is to develop writing and research skills of the students. You are required to follow APA format for any referencing. General rubrics for assessing essays will be followed for grading purpose.
- **Group Projects (40 Mks):** Group projects will involve working with your peers outside of class on a specific project. It gives the opportunity to apply what is learnt about OB and to work in teams with a deadline.

➤ **MID SEMESTER EXAMS:** 50 marks paper to be completed in 2 hours duration.

➤ The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|------|-------|
| | | |

| | | |
|---|---|-------------|
| A | Short Answer Questions | 5 X 2 = 10 |
| B | Conceptual / Descriptive Type questions | 2 x 8 = 16 |
| C | Analytical / Essay Type Questions | 2 x 12 = 24 |

- **END SEMESTER EXAMS:** 100 marks paper to be completed in 3 hours duration.
- The question paper pattern will be as specified below:

| Sections | Type | Marks |
|----------|---|-------------|
| A | Short Answer Questions | 12 X 2 = 24 |
| B | Conceptual / Descriptive Type questions | 5 x 8 = 40 |
| C | Analytical / Essay Type Questions | 3 x 12 = 36 |

CERTIFICATE COURSES OFFERED TO STUDENTS OF OTHER STREAMS

ODD SEMESTER COURSES

INTRODUCTION TO ACCOUNTING & INVESTMENT

CODE: COM 301

COURSE DESCRIPTION:

This course will enable the students to have fundamental knowledge about financial accounting and investment. The topics covered are Book-keeping, Subsidiary Books, Financial Statements, Banking Structure, Various Investment alternatives and Primary market and Secondary market.

Learning Outcome

- To equip students with basic knowledge of book-keeping for different business organizations
- To understand the basics of banking
- To provide basic knowledge in the areas investment to make informed judgments about investments

UNIT: 1 INTRODUCTION TO ACCOUNTING: 10 HOURS

Book-Keeping – Meaning – Definition. Accounting, Difference between Book-keeping and Accounting. Accounting Concepts and Conventions. Accounting terms – Capital – Assets – Liabilities – Expenses – Income – Fund – Net worth – Capital Expenditure – Revenue expenditure – Capital Receipts – Revenue Receipts. System of Book Keeping: Single entry system and Double entry system of Book Keeping – Accounting Process. Books of Accounts – Journal – Ledger – Types of Accounts – Rules of Journalizing – Steps in Journalizing – Posting to Ledger accounts – Balancing the Ledger accounts – Trial Balance – Meaning – Objectives and Preparation of Trial Balance.

UNIT: 2 SUBSIDIARY BOOKS 05 HOURS

Meaning – Importance – Different types of Subsidiary books – Cash book – Petty cash book – Purchase book – Purchase returns book – Sales book – Sales return book – Bills receivables book – Bills payable book – Journal proper – Process of recording transactions in the respective books.

UNIT: 3 FINAL ACCOUNTS 10 HOURS

Financial statements – Meaning – Objectives – Financial reporting through Financial Statements – Preparation of Trading account – Profit and Loss account – Balance Sheet

UNIT: 4 FORMS OF BUSINESS ORGANIZATIONS AND THEIR SOURCES OF FINANCE 03 HOURS

Sole Trading Units – Partnership Firms – Joint-Stock Companies – Co-Operative Societies – Public Sector Companies.

UNIT: 5 INTRODUCTION TO BANKING 05 HOURS

Meaning – Definitions – Banking structure in India – Commercial Banks – functions – Operations of bank accounts – Cheques – Bills of exchange – Promissory note – Meaning –Features – Advantages – Resent trends in banking services.

UNIT: 6 INTRODUCTION TO INVESTMENT 05 HOURS

Meaning – Importance – Factors favourable for investments – Characteristics of a good investments programme – Investment schemes – Shares – Debentures – Fixed deposits – Government securities – Post office savings scheme – Mutual funds schemes.

UNIT: 7 MARKETS FOR INVESTMENT 07 HOURS

Financial markets – Money market- Capital market – Primary market – Secondary market – Functions of stock exchange – Stock exchange operations – Financial markets reporting – Understanding and studying sensex reporting.

Total 45 Hours

Essential Reading

Grewal, T. (2011). *Double Entry Book Keeping*. Delhi: Sultan and Sons.
Singh, P. (2012). *Investment Management* . Mumbai: Himalaya Publishing House Pvt. Ltd.

Recommended Reading

Avadhani, V. (2011). *Investment Management*. Mumbai: Himalaya publishing House Pvt. Ltd.
Raman, B. (2012). *Accountancy*. mangalore: United Publishers.

Evaluation Pattern

Grading in this course will be dependent on CIAs (20%), Mid Term (30%), and End Term (50%)

- **MULTIPLE CHOICE TEST (20 MKS)** This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the test.

- **MID SEMESTER EXAMS:** 30 marks paper to be completed in 1 hours duration.

- **END SEMESTER EXAMS:** 50 marks paper to be completed in 2 hours duration.

BRAND MANAGEMENT

CODE: COM 302

COURSE DESCRIPTION:

Brand Management course will enable student to have a fundamental understanding of how to build, measure, and manage a brand.

Learning Outcome

- To expose the students to the concepts, principles, techniques and application of contemporary branding.
- To provide the students with insights into the design and implementation of branding strategies
- To help the students to build, measure and manage brand-equity.

UNIT I: BRAND

9 HOURS

Introduction – Things which can be branded.- The strongest Brands- branding Challenges and opportunities – Brand Equity concept - Strategic Brand Management Process- Customer based Brand Equity- Steps in Brand building and its implications- Brand positioning and values.

UNIT II: BRAND ELEMENTS

10 HOURS

Choosing Brand Elements to Build Brand Equity – Criteria, options and tactics – Designing Marketing Programs to build Brand Equity – perspectives – Product –Price – Channel Strategy – Integrating Marketing Communications to build Brand Equity – Leveraging Secondary Brand knowledge to build Brand equity

UNIT III: DEVELOPING A BRAND EQUITY

10 HOURS

Developing a Brand Equity measurement and management System – The Brand Value Chain – Establishing a brand equity management systems.

To enable students to learn the basic principles of Taxation system in India and how to file the return.

Learning Outcome

- To create awareness to the students about the basic principles of Taxation system practiced in India.
- To expose them to the various investment avenues & help in reducing tax liability.
- To give an insight to the procedure involved in filing of income tax returns

UNIT- 1 BASICS CONCEPTS 08 HOURS Basic

concepts: assessment year, previous year, person, assessee, Income, charges on income, gross total income, capital and revenue receipts, residential status, receipt and accrual of income, incidence of tax.

UNIT-2 GROSS TOTAL INCOME 20 HOURS

Brief note /provisions on various heads/sources of Income-Income from Salary, Income from House property, business income, capital gains & income from other sources

UNIT-3 DEDUCTIONS FROM TOTAL INCOME 06 HOURS

Permissible deductions –under Chapter VI-A -Claim of Deductions under section 80 for Individual Assesses- LIC, PF, MUTUAL FUNDS

UNIT-4 TAX PLANNING 06 HOURS

Tax Planning, Tax Evasion, Tax Management

UNIT-5 FILLING RETURN 05 HOURS

Procedure for filing Tax Returns- form 16, Permanent Account Number

Total 45 Hours

Essential Reading

Singania, D. *Income Tax*. New Delhi: Taxman Publications.

Recommended Reading

Garg, G. a. *Income tax*. New Delhi: Kalyani Publications.

Evaluation Pattern

Grading in this course will be dependent on CIAs (20%), Mid Term (30%), and End Term (50%)

- **MULTIPLE CHOICE TEST (20 MKS)** This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the test.

- **MID SEMESTER EXAMS:** 30 marks paper to be completed in 1 hours duration.

- **END SEMESTER EXAMS:** 50 marks paper to be completed in 2 hours duration.

UNIT V: INSTITUTIONAL SUPPORT

11 HOURS

Sources of Finance – Financial Support to small Business – Various incentives and subsidies – Central and State Government Schemes – Case study of great Entrepreneurs

Total 45 Hours

Essential Reading

Desai, D. V. (2010). *Fundamentals of Entrepreneurship and Small Business Management*. Mumbai: Himalaya Publications.

Recommended Reading

Scarborough, N. M. (2010). *Essentials of Entrepreneurship and Small Business Management*. New jersey: prentice hall.

Evaluation Pattern

Grading in this course will be dependent on CIAs (20%), Mid Term (30%), and End Term (50%)

- **MULTIPLE CHOICE TEST (20 MKS)** This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the test.

- **MID SEMESTER EXAMS:** 30 marks paper to be completed in 1 hours duration.

- **END SEMESTER EXAMS:** 50 marks paper to be completed in 2 hours duration.

EVEN SEMESTER COURSES

BASICS OF BUSINESS MANAGEMENT

CODE: COM 401

COURSE DESCRIPTION:

To enable the student to understand the concept of Business, how to manage, market and social responsibilities of business. It also gives greater knowledge about procurement of funds for business and managing it.

Learning Outcome

- To enable the student in developing a business outlook
- To understand how to set up and manage a business focusing on financial, marketing and HR functions.
- To provide practical tips in setting up a business firm

UNIT: - 1 INTRODUCTION TO BUSINESS AND INDUSTRY:

04 HOURS

Meaning of Industry, Classification of Industry. Establishing a business enterprise;- Analyzing feasibility, Registration, Liaison with banks etc.

UNIT: - 2 NATURE AND FUNCTIONS OF BUSINESS MANAGEMENT:

08 HOURS

Management levels, Skills of Management and Managerial roles. Managerial Process:- Planning, Organizing , Staffing - Recruitment, Selection, Training and Development, Directing, Controlling.

UNIT: - 3 SOCIAL RESPONSIBILITIES 03 Hours

Social responsibilities of Business and careers in business:

PART – B: BUSINESS FINANCE

UNIT: - 4 PROCUREMENT OF FUNDS: 07 HOURS

Financial Planning, Steps, Sources of Finance, Capital Structure and Financial Leverage, Factors determining capital structure, EPS Analysis, Meaning of Financial leverage, Operating leverage and Composite leverage, Degree and significance. Computation of simple problems.

UNIT: - 5 MANAGEMENT OF FUNDS: 08 HOURS

5. Capital Budgeting: Meaning, Nature, Need, Importance, Methods of Evaluation- Pay back method, NPV, ARR, IRR, PI. Computation of simple problems.
6. Working Capital management: Meaning, Management of cash, receivables, inventory.
7. Dividend Policy and Decisions: Introduction, Forms of dividend, Determinants of dividend policy.

PART-C: MARKETING MANAGEMENT

UNIT: - 6 STRATEGIC MARKETING: 04 HOURS

Levels and patterns of market segmentation - Bases for market segmentation - Targeting - product positioning - Types and bases of positioning - product differentiation.

UNIT: - 7 TACTICAL MANAGING: 11 HOURS

Concept and components of marketing mix

3. Product Decisions: Branding, packaging, labeling, new product development, product Life cycle management.
4. Pricing decisions: pricing process, pricing methods and policies
5. Distribution decisions: Managing marketing channels- channel design - managing retailing, wholesaling and market logistics.
6. Promotion decisions: Managing advertising, Public relations, sales promotion, personal selling, direct marketing and PR.

Total 45 Hour

Essential Reading

Gupta, D. R. (2010). *Principles of Management*. New Delhi: Kalyani Publishers.

Recommended Reading

Heinz, K. H. (Fifth Edition). *Essentials of Management*. New Delhi: TataMcGraw Hill Publication.

Prasad, L. (2011). *Principles of Management*. New Delhi: Kalyani Publishers.

Evaluation Pattern

Grading in this course will be dependent on CIAs (20%), Mid Term (30%), and End Term (50%)

- **MULTIPLE CHOICE TEST (20 MKS)** This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the test.

- **MID SEMESTER EXAMS:** 30 marks paper to be completed in 1 hours duration.

- **END SEMESTER EXAMS:** 50 marks paper to be completed in 2 hours duration.

FUNDAMENTALS OF BANKING

CODE: COM 402

COURSE DESCRIPTION:

This course will enable the students to understand the concepts of banking. To give insight to the techniques and application of contemporary banking various and types of services given to the customers

Learning Outcome

- To create an awareness about the present structure of banking system in India.
- To give an exposure to the techniques & application of contemporary banking.

UNIT-1 INTRODUCTION TO INDIAN FINANCIAL SYSTEM 10 hours

Introduction to Indian Financial System - Financial System: Significance and Definition, Purpose and Organization, Liberalization of the Financial System; Commercial Banking-Evolution, Reserve Bank of India-Central Banking- Introduction & functions of Central Banking.

UNIT-2 TYPES OF CUSTOMERS 12 hours

Types of Customers and Account Holders: Procedure and practice in opening and conducting the accounts of customers particularly individuals including minors - joint account - holders, partnership firms, joint stock companies, traveler's cheque - gift cheques-credit cards. Statement of Accounts: Pass books.

UNIT-3 SERVICES TO CUSTOMERS 13 hours

Remittance of funds by demand drafts, mail transfers, telegraphic / telex transfers, safety lockers, safe custody of articles - standing instructions - Net Banking, Phone Banking, Core Banking solutions.

UNIT-4 DEVELOPMENT BANKING INSTITUTIONS 10 hours

IDBI, IFCI, ICICI, IRBI, NABARD, SIDBI, and EXIM Bank-their objectives, operations, schemes of financing & their functions

Total 45 Hours

Essential Reading

Varshney. (2012). *Banking Law and Practice*. Delhi: Sultan and Chand.

Recommended Reading

Shekar K.C, (2009). *Banking Theory Law & Practice*. New Delhi: Vikas Publication House.
Maheshwari S.N,(2011). *Banking Law & Practice*. New Delhi: Kalyani Publisher.

Evaluation Pattern

Grading in this course will be dependent on CIAs (20%), Mid Term (30%), and End Term (50%)

- **MULTIPLE CHOICE TEST (20 MKS)** This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the test.
- **MID SEMESTER EXAMS:** 30 marks paper to be completed in 1 hours duration.
- **END SEMESTER EXAMS:** 50 marks paper to be completed in 2 hours duration.

E-COMMERCE

CODE: COM 403

COURSE DESCRIPTION:

This paper is offered to provide basic knowledge of E-Commerce which include E-Marketing, E-payment system, E-business and legal framework.

Learning Outcome

- To expose the students in IT field with Commerce
- To provide them with the fundamental knowledge of the use of computers in business.

UNIT I : E- COMMERCE

8 HOURS

Introduction to E-Commerce , E- Trade, E-Business, E-Market – A paradigm shift – Technology Convergence – Advantages of Ecommerce, Business Model – E- Business Models.

UNIT II : E – MARKETING

10 HOURS

Introduction to E-Marketing – E-Marketing Channels – E-Marketing Mix – Web Salesmanship – Advertising on Network – EDI Architecture and Paperless Trading.

UNIT III : E-PAYMENT SYSTEMS

7 HOURS

Introduction to E-Payment systems – Types of E-Payment Systems – Business Issues and Economic Implications – Components of an effective E-Payment System.

UNIT IV : LEGAL FRAMEWORK

10 HOURS

Legal Framework for E-Commerce – Net Threats – Cyber Laws – Aims and Salient Features of Cyber Laws in India – Cyber Crimes – Intelligent Web Design.

UNIT V : E – BUSINESS __

10 HOURS

E – Business – introduction, Managing the E – enterprise, organization of business in an E-enterprise- various business models – Virtual Store, Information Store, Transaction process, online Marketing, content selling, Online service, Virtual Communities etc . ERP – meaning, Benefits, scope and challenges, E – commerce – B2B, B2C, C2B, C2C. E – Communication and E – collaboration and its application, Supply Chain management – meaning of supply chain, role of SCM, Benefits and challenges of SCM

Total 45 Hours

Essential Reading

Joseph, P. (2008). *E-Commerce*. New Delhi: PHI learning

Recommended Reading

Dillon, H. C. (2008). *E-Commerce*. New York: John Wiley and Sons.

Evaluation Pattern

Grading in this course will be dependent on CIAs (20%), Mid Term (30%), and End Term (50%)

- **MULTIPLE CHOICE TEST (20 MKS)** This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the test.
- **MID SEMESTER EXAMS:** 30 marks paper to be completed in 1 hours duration.
- **END SEMESTER EXAMS:** 50 marks paper to be completed in 2 hours duration.

CREATIVE ADVERTISING

CODE: COM 404

COURSE DESCRIPTION:

To provide a basic understanding to the students about the advertising industry and use of advertisement in today's business world.

Learning Outcome

- To help the students to appreciate social and cultural role in such advertising.
- To teach the students to appreciate the important global effect of marketing communications on business and industry.

UNIT I : INTRODUCTION TO ADVERTISING 10 HOURS

Meaning definition of marketing and advertising-functions of advertising –communication and persuasion process-human communication process-advertising exposure model-applying communication process to advertising

UNIT2: CONSUMER BEHAVIOUR 05 HOURS

Consumer behavior-consumer decision making process- consumer perception process

UNIT 3: CREATIVITY IN ADVERTISING 10 HOURS

creative thinking-creative process-Appeals-copywriter-copy writing-print copy elements, headlines-body copy-slogans elements of design- principles of design

UNIT 4: DESIGNING ADS 10 HOURS

Designing print ad-choosing format –design page -choosing Type faces-working with visuals-layout ready for print

UNIT 5: GLOBAL ADVERTISING 10 HOURS

Outdoor publicity- Direct mail and transit advertising- Trends in advertising- Global advertising- Intercultural advertising- Advertising management- Codes and ethics in advertising- Advertising as a career.

Total 45 Hours

Essential Reading

Batra, A. M. (2010). *Advertising Management*. Delhi: Pearson Education.

Recommended Reading

Chunawala. (2010). *Advertising Management*. Mumbai: Himalaya Publishers.

Moriarty, W. B. (2005). *Advertising Principles and Practices*. New Delhi: Prentice Hall of India.

Evaluation Pattern

Grading in this course will be dependent on CIAs (20%), Mid Term (30%), and End Term (50%)

- **MULTIPLE CHOICE TEST (20 MKS)** This component tests familiarity and understanding the content of the course. Students who regularly attend classes and read the text and other relevant materials will be able to do well in the test.

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- **END SEMESTER EXAMS:** 50 marks paper to be completed in 2 hours duration.