



SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

(An Autonomous Institution)

(Approved by AICTE, New Delhi and Affiliated to Pondicherry University) (Accredited by
NBA-AICTE, New Delhi and Accredited by NAAC with "A" Grade) Madagadipet,
Puducherry



SCHOOL OF ARTS AND SCIENCE
DEPARTMENT OF COMMERCE
B.COM PROFESSIONAL ACCOUNTING

ACADEMIC REGULATIONS 2020
(R-2020)
CURRICULUM AND SYLLABI

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COLLEGE VISION AND MISSION

Vision

To be globally recognized for excellence in quality education, innovation and research for the transformation of lives to serve the society.

Mission

M1: Quality Education:

To provide comprehensive academic system that amalgamates the cutting-edge technologies with best practices.

M2: Research and Innovation:

To foster value-based research and innovation in collaboration with industries and institutions globally for creating intellectuals with new avenues.

M3: Employability and Entrepreneurship:

To inculcate the employability and entrepreneurial skills through value and skill-based training.

M4: Ethical Values:

To instill deep sense of human values by blending societal righteousness with academic professionalism for the growth of society.

DEPARTMENT OF COMMERCE

VISION AND MISSION

Vision

To explore value-based Accounting and Management Education through innovative and flexible curriculum that enables to decipher and adapt in multidisciplinary academic and research environments and the society at large.

Mission

M1: Knowledge Sharing:

To transform lives through knowledge creation and sharing

M2: Collaborative Learning:

To leverage the resources to provide experiential learning, immersion and other collaboration opportunities.

M3: Career Development:

To provide the best professional development and career growth opportunities to the students.

M4: Consistent Improvement:

To continuously improve through stakeholder engagement, industry relations, and assurance of learning across multiple domains

STRUCTURE FOR UNDERGRADUATE PROGRAMME

Sl. No	Course Category	Breakdown of Credits
1	Modern Indian Language (MIL)	6
2	English (ENG)	6
3	Discipline Specific Core Courses (DSC)	85
4	Discipline Specific Elective Courses (DSE)	14
5	Inter-Disciplinary courses (IDC)	13
6	Skill Enhancement Courses (SEC)	12
7	Employability Enhancement Courses (EEC*)	-
8	Ability Enhancement Compulsory Courses (AECC)	6
9	Open Electives (OE)	4
10	Online Courses (OC)	2
11	Extension Activity (EA)	1
Total		149

SCHEME OF CREDIT DISTRIBUTION – SUMMARY

Sl. No	Course Category	Credits per Semester						Total Credits
		I	II	III	IV	V	VI	
1	Language (MIL)	3	3	-	-	-	-	6
2	English (ENG)	3	3	-	-	-	-	6
3	Discipline Specific Core Courses (DSC)	11	11	11	18	19	15	85
4	Discipline Specific Elective Courses (DSE)	-	-	3	3	4	4	14
5	Inter-Disciplinary Courses (IDC)	4	3	4	2	-	-	13
6	Skill Enhancement Courses (SEC)	2	2	2	2	2	2	12
7	Employability Enhancement Courses (EEC**)	-	-	-	-	-	-	-
8	Ability Enhancement Compulsory Courses (AECC)	2	2	2	-	-	-	6
9	Open Electives (OE)	-	-	2	2	-	-	4
10	Online Courses (OC)	-	-	-	-	-	2	2
11	Extension Activity (EA)	-	1	-	-	-	-	1
Total		25	25	24	27	25	23	149

* EEC will not be included for the computation of "Total of Credits" as well as "CGPA".

B.Com. Professional Accounting Curriculum

For those who are admitted from AY 2022-23

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT101	Tamil - I	MIL	3	0	0	3	25	75	100
	A20FRT101	French - I								
2	A20BET101	Business English - I	ENG	3	0	0	3	25	75	100
3	A20PAT101	Principles and Practice of Accounting-I	DSC	3	1	0	4	25	75	100
4	A20PAT102	Business Law	DSC	4	0	0	4	25	75	100
5	A20PAT103	Business Studies	DSC	4	0	0	4	25	75	100
6	A20PAD101	Business Mathematics and Logical Reasoning	IDC	3	1	0	3	25	75	100
Skill Enhancement Course										
7	A20PAS101	Communication Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20PAC101	Certificate Course - I	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
9	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							25	450	450	900

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT101	Tamil - II	MIL	3	0	0	3	25	75	100
	A20FRT101	French - II								
2	A20BET202	Business English - II	ENG	3	0	0	3	25	75	100
3	A20PAT204	Principles and Practice of Accounting-II	DSC	3	1	0	4	25	75	100
4	A20PAT205	Business Economics	DSC	4	0	0	4	25	75	100
5	A20PAT206	Cost Accounting	DSC	3	1	0	4	25	75	100
6	A20PAD202	Business Statistics	IDC	3	0	0	3	25	75	100
Skill Enhancement Course										
7	A20PAS202	Statistical Analysis using software	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20PAC202	Certificate Course - II	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
9	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100

Academic Curriculum and Syllabi (R-2020)

Extension Activity										
10	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
							26	550	450	1000

** Language courses are to be chosen from the list given in the Annexure I*

Academic Curriculum and Syllabi (R-2020)

SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20PAT307	Accounting	DSC	3	1	0	4	25	75	100
2	A20PAT308	Company and Allied Laws	DSC	4	0	0	4	25	75	100
3	A20PAT309	Income t	DSC	3	1	0	4	25	75	100
4	A20PAD303	Strategic Management	IDC	3	0	0	3	25	75	100
5	A20PAE3XX	DSE-I**	DSE	3	0	0	3	25	75	100
6	A20XO3XX	Open Elective - I***	OE	2	0	0	2	25	75	100
Skill Enhancement Course										
7	A20PAS303	Entrepreneurship Developmnt	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
8	A20PAC303	Certificate Course - III	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
9	A20AET303	Value Education	AECC	2	0	0	2	100	0	100
							24	500	500	1000

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20MGT410	Accounts of Joint Stock Companies	DSC	3	1	0	4	25	75	100
2	A20PAT412	Goods and Service Tax	DSC	4	0	0	4	25	75	100
3	A20MGD404	Business Laws and Ethics	IDC	3	0	0	3	25	75	100
4	A20PAT411	Income tax laws and practice – II	DSC	3	1	0	4	25	75	100
5	A20AFE401	DSE-II- Introductory Business Analytics	DSE	3	0	0	3	25	75	100
6	A20ENO413	Open Elective – II	OE	2	0	0	2	25	75	100
Practical										
7	A20MGP411	Internship / In-Plant Training	DSC	0	0	4	2	40	60	100
Skill Enhancement Course										
8	A20AFS404	Design Thinking	SEC	0	0	2	2	100	0	100
Employability Enhancement Course										
9	A20MGC404	Tally – GST & TDS	EEC	0	0	4	0	100	0	100
							24	390	510	900

** Discipline Specific Electives are to be selected from the list given in Annexure II

*** Open electives are to be selected from the list given in Annexure III

Academic Curriculum and Syllabi (R-2020)

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20PAT514	Corporate Accounting-II	DSC	3	1	0	4	25	75	100
2	A20PAT515	Financial Management	DSC	4	0	0	4	25	75	100
3	A20PAT516	Auditing and Assurance	DSC	3	1	0	4	25	75	100
4	A20PAT517	Enterprise Information System	DSC	4	0	0	4	25	75	100
5	A20PAE501	International Business	DSE	4	0	0	4	25	75	100
	A20PAE502	Consumer Protection								
	A20PAE503	Fundamentals of Investment								
Practical										
6	A20PAP518	Industry Analysis Report	DSC	0	0	4	3	40	60	100
7	A20PAM519	Online Course	DSC	0	0	4	2	Successful Completion		
8	A20PAT520	Commerce Seminar	DSC	0	0	2	1	100	0	100
Skill Enhancement Course										
9	A20AFS505	Elementary Financial Modelling	SEC	0	0	4	2	100	0	100
							28	365	435	800

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20PAT618	Financial Reporting	DSC	3	1	0	4	25	75	100
2	A20PAT619	Strategic Financial Management	DSC	3	1	0	4	25	75	100
3	A20PAT620	Tax Laws and practice	DSC	3	1	0	4	25	75	100
4	A20PAT621	Goods and Service Tax	DSC	3	1	0	4	25	75	100
5	A20PAE6XX	DSE-IV**	DSE	3	0	0	3	25	75	100
Practical										
6	A20CMP603	Company Analysis Report	DSC	0	0	8	4	40	60	100
Skill Enhancement Course										
8	A20PAS606	Interpersonal and team skills	SEC	0	0	4	2	100	0	100

Academic Curriculum and Syllabi (R-2020)

Employability Enhancement Course										
9	A20CMC606	E-Filing of returns	EEC	0	0	4	0	100	0	100
							25	380	420	800

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Annexure I

**Modern Indian Languages
(For those who are admitted from AY 2022-23)**

Language I - Offered in First Semester		
Sl. No.	Course Code	Course Title
1	A20FRT101	French - I
2	A20HNT101	Hindi - I
3	A20TAT101	Tamil - I
Language II – Offered in Second Semester		
Sl. No.	Course Code	Course Title
4	A20FRT202	French - II
5	A20HNT202	Hindi - II
6	A20TAT202	Tamil - II

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A20FRT101	FRENCH – I	L	T	P	C	Hrs
	(Common to all UG programs from 2021-22)	3	0	0	3	45

Course Objectives

- To enable the students read, understand, and write simple sentences.
- To grasp relevant grammar for communication
- To learn about the land, people and culture of France.

UNITÉ - 1

Je m'appelle Elise. Et Vous ?

Vous Dansez ? D'accord

Monica, Yukiko et compagnie

UNITÉ - 2

Les Voisins de Sophie

Tu vas au Luxembourg ?

UNITÉ – 3

Nous Venons pour l'inscription

A Vélo, en tain, en avoin

Pardon, monsieur, le BHV s'il vous plait ?

UNITÉ - 4

Au marche

On déjeune ici ?

UNITÉ - 5

On va chez ma copine ?

Chez Susana

Text Book

Prescribed Textbook : *FESTIVAL 1* - Méthode de Français

Authors : Sylvie POISSON-QUINTON

Michèle MAHEO-LE COADIC

Anne VERGNE-SIRIEYS

Edition : CLE International, Nouvelle Édition révisée : 2009

Reference Book : Festival 1

A20BET101

BUSINESS ENGLISH – I
(Common to B.Com., B.Com. CS & BBA)

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives

- To understand the concept, process, and importance of communication.
- To gain knowledge about the business.
- To develop skills of effective communication - both written and oral.
- To help students to acquaint with the application of communication skills in the business world
- To enhance the presentation and negotiations skills of the students

Course Outcomes

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

CO1 – Gather the basics and importance of communication

CO2 – Can inculcate all the methods of writing

CO3 – Draft effective business writing with brevity and lucidity

CO4 – Acquire career skills to work efficiently and collaboratively

CO5 – Present an effective oral presentation

UNIT I INTRODUCTION TO COMMUNICATION

(9 Hrs)

Meaning and Definition - Process - Functions - Objectives - Importance - Essentials of good communication - Communication barriers - Overcoming communication barriers. Written - Oral - Face-to-face - Silence - Merits and limitations of each type.

UNIT II BUSINESS LETTERS

(9 Hrs)

Need and functions of business letters - Planning & layout of business letter - Kinds of business letters - Essentials of effective correspondence.

UNIT III DRAFTING OF BUSINESS LETTERS

(9 Hrs)

Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters - Circular letters - Application for employment and resume - writing Report - Notices, Agenda and minutes of the Meetings - Memos.

UNIT IV ORAL COMMUNICATION

(9 Hrs)

Meaning, nature and scope - Principles of effective oral communication - Techniques of effective speech - Media of oral communication (Face-to-face conversation - Teleconferences - Press Conference - Demonstration - Radio Recording - Dictaphone - Meetings - Rumor - Demonstration and Dramatization - Public address system - Grapevine - The art of listening - Principles of good listening.

UNIT V COMMUNICATION SKILLS

(9 Hrs)

Group Decision-Making - Interviews - Speeches - Customer Care/Customers Relations - Public Relations (Concept, Principles, Do's and Don'ts etc. to be studied for each type).

Text Books

1. K. K. Sinha, "Business Communication", Galgotia Publishing, 4th Edition, 2011.
2. C. S. Rayudu, "Media and Communication Management", Himalaya Publishing House, 1st Edition, 2013.
3. Hory Sankar Mukerjee, "Business Communication: Connecting at Work", Oxford University Press, 1st Edition, 201

Reference books

1. Rajendra Pal & J. S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, 3rd Edition, 2011.
2. Nirmal Singh, "Business Communication: Principles, Methods and Techniques", Deep & Deep Publications Pvt. Ltd, 1st Edition, 2008.
3. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, "Business Correspondence and Report Writing", Tata McGraw-Hill Publishing, 6th Edition, 2020.

Web References

1. <https://www.wix.com/encyclopedia/definition/oral-communication>
2. <https://writingcenter.unc.edu/tips-and-tools/business-letters/>
3. <https://www.thebalancecareers.com/communication-skills-list-2063779>
4. <https://thebusinesscommunication.com/what-is-face-to-face-conversation/>
5. https://www.tutorialspoint.com/organizational_behavior/group_decision_making.htm

A20PAT101	PRINCIPLES AND PRACTICE OF ACCOUNTING I	L	T	P	C	Hrs
		3	1	0	4	60

Course Objectives

- To provide students with the knowledge of Accounting Concepts and Principles.
- To help students to acquaint with Concepts of Trial balance and Rectification of Errors
- To impart knowledge of Preparation of Bank reconciliation statement
- To help students gain knowledge of Preparation of Final Accounts of Sole proprietor
- To acquaint students with the conceptual knowledge of Inventories and application of depreciation methods

Course Outcomes

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

CO1 - Demonstrate their conceptual understanding in Accounting Concepts and Principles.

CO2 - Understand the preparation of Trial Balance and Rectification of Errors.

CO3 - Prepare Bank Reconciliation Statement

CO4 - Prepare Final Accounts of both Manufacturing and Non-Manufacturing Entities.

CO5 - Comprehend the Concepts of Inventory Valuation and departmental accounting.

UNIT I FUNDAMENTALS

(12 Hrs)

Introduction -Meaning and Scope of Accounting, Accounting Concepts, Accounting as a Measurement Discipline - Valuation Principles, Accounting Estimates, Accounting Standards and Introduction to Ind AS and Accounting Policies - Introduction and principle of disclosure. Journal entries, ledger, subsidiary books, cash book, capital, and revenue expenditure/receipts.

UNIT II TRIAL BALANCE AND RECTIFICATION OF ERRORS

(12 Hrs)

Trial Balance- Introduction, Meaning, Objectives of preparing a trial balance, Methods of preparing a trial balance, Preparation of Trial balance, Adjusting Entries, Meaning of Rectification of Errors - Types of Errors - Methods of Rectification of Errors - Effect of Errors on Final Account-Rectification before and after preparation of final Accounts - Suspense Account (Including problems).

UNIT III BANK RECONCILIATION STATEMENT

(12 Hrs)

Introduction-Bank Passbook-Bank Reconciliation Statement-Importance of Bank Reconciliation Statement-Procedure for Reconciling the Cash Book Balance with the Passbook Balance-Methods of Bank Reconciliation

UNIT IV FINAL ACCOUNTS OF SOLE PROPRIETORS

(12 Hrs)

Final Accounts: Introduction, Adjustments before preparing final accounts, Depreciation, Bad Debts and accounting treatment of bad debts, Provision for doubtful debts, Reserves for Discount on Debtors, Reserve for Discount on Creditors, Closing Stock, Trading Account, Profit and Loss Account, Balance Sheet, Final Accounts for non-corporate (Manufacturing Trading, P&L, B/S), Limitations of Financial Statements

UNIT V INVENTORIES AND DEPRECIATION

(12 Hrs)

Basis of inventory valuation and record keeping, various methods of inventory calculation- LIFO, FIFO, Specific Identification, Simple Average Price, Weighted Average method, Adjusted selling price method, perpetual and periodic inventory method. Meaning of PPE, Factors in measurement of Depreciation, Methods: straight line method, WDV, sum of digit method, Depletion, production unit method and machine hour method. Computation and accounting treatment of depreciation, Change in depreciation methods, Revision of the Estimated Useful Life of Property, Plant and Equipment ,Revaluation of Property, Plant and Equipment.

Text Books

1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts - Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icaai.org/post.html?post_id=17882

A20PAT102

BUSINESS LAW

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To provide a comprehensive understanding on the general principles of contracts
- To make them familiar with the law relating to sale of goods
- To make them conversant with the provisions of Partnership and LLP Acts
- To orient students about the basics of The Companies Act 2013-
- To help students to acquaint with an understanding on Negotiable Instruments

Course Outcomes

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

CO1 – Demonstrate a clear understanding on the general principles of contracts

CO2 - Be conversant with the legal provisions pertaining to sale of goods in India

CO3 - Appreciate and distinguish between Partnership and LLP with reference to Indian Law

CO4 - Explain the basic provisions with respect to The Companies Act 2013.

CO5 - Show an understanding on Negotiable Instruments and their legal operations in business.

UNIT I CONTRACTS LAW: GENERAL PRINCIPLES (12 Hrs)

Contract - meaning, characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Performance of a contract -breach and remedies against breach of contract. Contingent contracts, Quasi - contracts.

UNIT II LAW OF SALE OF GOODS (12 Hrs)

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties - Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller - meaning, rights of an unpaid seller against the goods and the buyer.

UNIT III LAWS OF PARTNERSHIP AND LLP (12 Hrs)

(A) Indian Partnership Act, 1932 - Nature and Characteristics of Partnership, Registration of Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Registration and dissolution of Firm.

(B) The Limited Liability Partnership Act, 2008 - Salient Features of LLP - Incorporation by Registration-Differences between LLP and Partnership, LLP and Company - LLP Agreement - Types of Partners in LLP and their relations - Conversion of Firm and Private Company into LLP.

UNIT IV THE COMPANIES ACT 2013 (12 Hrs)

Essential Features of a Company, Corporate Veil Theory, Classes of Companies , Types of Share Capital , Incorporation of a Company , Memorandum of Association , Articles of Association, Doctrine of Indoor Management

UNIT V LAW OF NEGOTIABLE INSTRUMENTS

(12 Hrs)

Negotiable Instruments - Meaning, Nature and Types - Promissory Note, Bill of Exchange, and Cheque. Parties to Negotiable Instruments - Holder - Holder in due course. Negotiation of Negotiable Instruments - Endorsement - Kinds of Endorsement. Dishonour and Discharge of Negotiable Instruments - Crossing and Bouncing of Cheques

Text Books

1. Parul Gupta, "Legal Aspects of Business: Concepts and Applications", Vikas Publishing House, 2nd Edition, 2019.
2. M.C. Kuchhal, and Vivek Kuchhal, "Business Law", Vikas Publishing House, 6th Edition, 2019.
3. P.C. Tulsian and Bharat Tulsian, "Business Law", McGraw Hill Education, 3rd Edition, 2017.

Reference Books

1. N.D. Kapoor, "Elements of Mercantile Law", Sultan Chand & Sons, 38th Edition, 2020.
2. Sushma Arora, "Business Laws", Taxmann Publications, 2nd Edition, 2019.
3. Avtar Singh, "Business Law", Eastern Book Company, 4th Edition, 2018.
4. R.S.N. Pillai & Bagavathi, "Business Law", S. Chand Publishing, 3rd Edition, 2010.
5. M.C. Shukla, "A Manual of Mercantile Law", S. Chand Publishing, 9th Edition, 2010.
6. Ravinder Kumar, "Legal Aspects of Business", Cengage Learning, 4th Edition, 2016.

Web References

1. <http://14.139.60.114:8080/jspui/bitstream/123456789/738/19/Commercial%20Law.pdf>
2. <https://www.studocu.com/en-au/document/the-university-of-adelaide/commercial-law-i/lecture-notes/lecture-notes-lecture-all-lectures-commercial-law-exam-notes/654814/view>
3. https://www.icai.org/post.html?post_id=17791
4. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-3New-29012021.pdf>
5. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>

A20PAT204

BUSINESS STUDIES

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To develop an understanding of common business and commercial concepts.
- To understand the classification of business Environment and apply the concepts in business.
- To keep abreast with developments in the business and commercial world.
- To understand the importance of Indian regulatory bodies and developing banks
- To familiarize with important business terminologies.

Course Outcomes

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

CO1 – Understand the basics of business and commerce

CO2 - Familiarize with the elements of macro and microenvironments

CO3 - Get an overview about Indian and global companies

CO4 - Know the various government initiatives for smooth running of business

CO5 - Understand important business Terminologies.

UNIT I BUSINESS AND COMMERCIAL KNOWLEDGE – AN INTRODUCTION (12 HRS)

Nature of Business, Profession and Employment. Objectives of Business. Economic and Non-Economic Activities, Forms of Business Organizations.

UNIT II BUSINESS ENVIRONMENT

(12 HRS)

Micro and Macro Environment, Elements of Microenvironment - Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment - Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment.

UNIT III BUSINESS ORGANIZATIONS

(12 HRS)

Introduction , Important concepts of business world , Overview of selected Indian , Overview of Selected Global Companies

UNIT IV ORGANIZATIONS FACILITATING BUSINES

(12 HRS)

Indian Regulatory Bodies - RBI, SEBI, CCI, IRDAI - Indian Development Banks - NABARD.

UNIT V COMMON BUSINESS TERMINOLOGIES

(12 HRS)

Common Business Terminologies used in various fields: Finance and Stock & Commodity Markets Terminology , Marketing Terminology, Banking Terminology, Other Business Terminology.

Note: Students are expected to read at least one financial newspaper and one business magazine on a regular basis. They may also watch a business channel to remain updated about the developments related to commercial world.

Text Books

1. Ian Wirthington & The Business Environment; Pearson Education Ltd., England. Chris Britton.
2. Poonam Gandhi Business Studies; Dhanpat Rai & Company Private Limited, Delhi

Reference Books

1. Business Environment Text and cases by Francis Cherunilam Himalaya Publishing House
2. NCERT Business Studies Textbook for Class 10+2

Web References

1. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>
2. https://www.icaai.org/post.html?post_id=17842

A20PAD101	BUSINESS MATHEMATICS AND LOGICAL REASONING L	T	P	C	Hrs
		3	0	04	60

Course Objectives

- To be conversant with the ratios and proportions
- To make them familiar with mathematical concepts related to finance
- To be familiar with Permutations, Combinations, and Sequences
- To be aware of Concepts relating to Sets and functions and develop Logical Reasoning Skills
- To help students to acquaint with applications of differential and Integral calculus

Course Outcomes

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

CO1 – Demonstrate mastery of mathematical concepts relating to ratios, proportions, indices, logarithms and equations

CO2 - Analyse the applications of Mathematical Concepts in business and Finance

CO3 - Apply the principles of permutations, combinations, sequences and series in various business applications

CO4 - Demonstrate an understanding of Concepts of Sets , Functions and develop Logical Reasoning Skills in Simple Problem Solving.

CO5 - Know how to compute derivative of a function and familiarize with basics of Integral Calculus.

UNIT I RATIO-PROPORTION, INDICES, LOGARITHMS AND EQUATIONS (12 Hrs)

Ratios - Proportions - Properties of Proportion. Exponent (Index) of the Power - Laws of Indices. Logarithm - Laws of Logarithms, Systems of Logarithms, Characteristic and Mantissa. Equations - Basic Definitions - Quadratic Equation - Solving a Quadratic Equation - Quadratic and Cubic Equation in one Variable - Nature of the Discriminant - Application of Nature of the Discriminant - Properties of Roots of a Quadratic Equation. Simultaneous Equations - Solutions, Inequalities.

UNIT II MATHEMATICS FOR FINANCE (12 Hrs)

Simple and compound interest, Effective Rate of Interest, Depreciation , Annuities, types of annuities, Present values , Future Values and Perpetuity, Sinking Fund , Valuation of Bonds , Calculation of EMI , Calculation of Returns.

UNIT III PERMUTATION, COMBINATION, SEQUENCES & SERIES (12 Hrs)

The Factorial - Fundamental Principle of Multiplication - Rule of Addition. Permutation and Combination - Difference between Permutation and Combination - Important Formulae of Permutation and Combination - Various Kinds of Permutations - Kind of Combinations - Circular Permutations , Combinations With restrictions. Progression - Sequences and Series - Arithmetic Progression - Geometric Progression , Relationship between AM and GM and Sum of n terms of Special Series.

UNIT IV SETS , RELATIONS ,FUNCTIONS AND LOGICAL REASONING (12 Hrs)

(A) Sets, Venn Diagram , Product Sets, Relations, Functions , Domain and Range , Types of Functions

(B) Number Series, Coding and Decoding and Odd Man Out , Direction Tests , Seating Arrangements and Blood Relations

UNIT V DIFFERENTIAL AND INTEGRAL CALCULUS

(12 Hrs)

Introduction to functions and limit (concept only), Differentiation. Derivatives of x^n , e^x , a^x , $\log(x)$. Laws of derivatives for sum, product and quotient. Applications of derivatives. Maxima and Minima (statement of sufficient conditions in terms of first and second order derivatives). Simple applications in Economics and Commerce. Integration Calculus-Basic Formulas-Integration By Parts-Definite Integrals

Text Books

1. Bharat Tulsian & P.C. Tulsian, "Business Mathematics, Logical Reasoning & Statistics", McGraw Hill Education, 1st Edition, 2019.
2. Soma Garg & Arun Julka, "Business Mathematics and Statistics", Taxmann Publications, 1st Edition, 2010.
3. R.S. Soni, "Business Mathematics and Business Statistics", Ane Books, 1st Edition, 2009.

Reference Books

1. R.S. Soni & A.K. Soni, "Business Mathematics", Ane Books, 1st Edition, 2013.
2. Mizrahi and Sullivan, "Mathematics for Business and Social Sciences". Wiley and Sons, 1st Edition, 1979.
3. Ayres, Frank Jr., "Schaum's Outline Series: Theory and Problems of Mathematics of Finance", McGraw Hill Education, 1st Edition, 1963.
4. Vishal Saxena, "Business Mathematics, Logical Reasoning & Statistics", Bharat Law House, 1st Edition, 2019.

Web References

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4New-29012021.pdf>
2. https://www.icai.org/post.html?post_id=17790

A20PAS101

COMMUNICATION SKILLS
(Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)

L	T	P	C	Hrs
0	0	4	2	60

Course Objectives

- To improve the skill of rapid reading and comprehending efficiently
- To decode the correspondence between sound and spelling in English
- To train students to organize, revise and edit ideas to write clearly and commendably
- To enhance the sense of social responsibility and accountability of the students
- To expound the significance of time and stress management

Course Outcomes

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

CO1 - Understand the pattern to communicate effectively

CO2 - Impart Speaking skills with self-confidence

CO3 - Use writing strategies to improve their drafting skills and comprehending of articles

CO4 - Demonstrate leadership qualities to Participate in Group Discussion and Interview efficiently

CO5 - Expertise in Managerial skills

UNIT I COMMUNICATION SKILLS - SPEAKING

(12 Hrs)

- Aspects of speaking
- Process and techniques of effective speech
- Presentations
- Topic to be given to students for short speech
- Self-Introduction

UNIT II SELF-MANAGEMENT SKILLS

(12 Hrs)

- Time Management
- Stress management
- Perseverance
- Resilience
- Mind mapping
- Self- confidence

UNIT III COMMUNICATION SKILLS – READING

(12 Hrs)

- Phonics
- Vocabulary
- Comprehension
- Skimming and Scanning

UNIT IV SOCIAL SKILLS

(12 Hrs)

- Negotiation and Persuasion
- Leadership
- Teamwork
- Problem solving
- Empathy
- Decision making

UNIT V COMMUNICATION SKILLS - WRITING

(12 Hrs)

- Descriptive
- Narrative
- Persuasive
- Expository
- Picture composition

Text Books

1. Syamala. V, "Effective English Communication for you", Emerald Publishers, 1st Edition, 2002.
2. Balasubramanian, "A Textbook of English Phonetics for Indian Students", Trinity Press, 1st Edition, 1981.
3. Sardana, C.K., "The Challenge of Public Relations", Har- Anand Publications, 1st Edition, 1995.

Reference Books

1. Murphy, John J, "Pulling Together: 10 Rules for High-Performance Teamwork", Simple Truths, 1st Edition, 2016.
2. Sanjay Kumar, Pusp Lata. "Communication Skills". Oxford University Press. 1st Edition, 2015.
3. Barun K. Mitra, "Personality Development and Soft skills", Oxford University Press, 1st Edition, 2016.

Web References

1. <https://blog.dce.harvard.edu/professional-development/10-tips-improving-your-public-speaking- skills>
2. <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-skills/>
3. <https://zety.com/blog/how-to-introduce-yourself>
4. <http://blogs.placementindia.com/2010/04/23/exercise-to-improve-communicationskills/>
5. <http://www.businesscommunicationblog.com>

A20AET101	ENVIRONMENTAL STUDIES (Common to all UG Programmes)	L	T	P	C	Hrs
		2	0	0	2	30

Course Objectives

- To gain knowledge on the importance of natural resources and energy.
- To know the structure and function of an ecosystem
- To imbibe an aesthetic value with respect to biodiversity, understand the threats and its conservation and appreciate the concept of interdependence
- To know the causes of types of pollution and disaster management
- To observe and discover the surrounding environment through field work.

Course Outcomes

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

CO1 - Understand about the various resources

CO2 - Learn about the biodiversity

CO3 - Learn the different types of pollution and to prevent the pollution

CO4 - Know about the pollution Act

CO5 - Observe various environmental issues in surroundings

UNIT I ENVIRONMENTAL SCIENCES: NATURAL RESOURCES (6 Hrs)

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

UNIT II ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION (6 Hrs)

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem. Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity - Insitu & Exsitu.

UNIT III ENVIRONMENTAL POLLUTION AND MANAGEMENT (6 Hrs)

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies.

UNIT IV SOCIAL ISSUES - HUMAN POPULATION (6 Hrs)

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental protection Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

UNIT V FIELD WORK (6 Hrs)

Visit to a local area / local polluted site / local simple ecosystem - Report submission.

A20PAC101

MICROSOFT OFFICE

L	T	P	Hrs
0	0	4	50

Course Objectives

- To work in Microsoft Word with efficiency
- To create impactful presentations
- To be conversant with operating Microsoft Excel

Course Outcomes

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

CO1 - Create and Use Word Documents with good layout

CO2 - Create and Use PowerPoint presentations on various occasions

CO3 - Work with Microsoft Excel and handle data on excel efficiently

UNIT I MICROSOFT WORD

(10Hrs)

- Creating, Editing, Saving and Printing text documents - Select layout
- Font and paragraph formatting - Simple character formatting
- Inserting tables, smart art, page breaks
- Using lists and styles
- Inserting blank page
- Add button to quick access tool bar - Customize the ribbon
- Formatting text - Text alignment - Paragraph spacing - Indentation
- Working with images - Using spelling and grammar check
- Header and Footer - Page orientation
- Understanding document properties
- Mail merge

UNIT II: MICROSOFT POWERPOINT

(8 Hrs)

- Opening, viewing, creating and printing slides
- Applying auto layouts
- Adding custom animation
- Using slide transitions
- Graphical representation of data: Charts and Graphs
- Creating Professional Slides for Presentation

UNIT III EXCEL: MANAGING WORKSHEETS

(4 Hrs)

- Import data into workbooks
- Navigate within workbooks
- Format workbooks and worksheets
- Customize options and views

UNIT IV EXCEL: DATA CELLS AND RANGES

(8 Hrs)

- Configure content for collaboration
- Manipulate data in worksheets
- Format cells and ranges
- Define and reference named ranges
- Summarize data visualization

UNIT V EXCEL: DATA TABLES AND CHARTS

(10 Hrs)

- Create and format tables and charts
- Modify tables and charts
- Format charts
- Filter and sort table data

UNIT VI EXCEL: FORMULAS AND FUNCTIONS

(10 Hrs)

- Insert references
- Calculate and transform data
- Format and modify text

Text Books

1. Joan Lambert and Joyce Cox, "Microsoft Word 2013 Step by Step", Microsoft Press, 1st Edition, 2013.
2. Joyce Cox and Joan Lambert, "Microsoft PowerPoint 2013 Step by Step", Microsoft Press, 1st Edition, 2013.
3. Curtis Frye, "Microsoft Excel 2016 Step by Step", Microsoft Press, 1st Edition, 2016.

Reference Books

1. Lisa A. Bucki, John Walkenbach, Michael Alexander, Dick Kusleika, Faithe Wempen, "Microsoft Office 2013 Bible", John Wiley & Sons, 1st Edition, 2016.
2. John Walenbach, "Microsoft Excel 2016 Bible", John Wiley & Sons, 1st Edition, 2016.
3. Linda Foulkes, "Learn Microsoft Office 2019: A Comprehensive Guide to getting started with Word, PowerPoint, Excel and Access", Packt Publishers, 1st Edition, 2020.

Web References

1. <http://www.mchrddi.gov.in/93fc/material/Computer%20Fundamentals%20&%20Office%20Applications.pdf>
2. <https://www.youtube.com/watch?v=yV4i29Xo0iM>
3. <https://www.youtube.com/watch?v=lbc1HX8Jccw>
4. https://www.youtube.com/watch?v=RdTozKPY_OQ
5. <https://www.youtube.com/watch?v=e3MPj65hn9k>

Annexure – III Syllabus for II, III and IV Semester for B.Com Professional Accounting

20TAT202

TAMIL-II
(Common to all UG Programs)

L	T	P	C	Hrs
3	0	0	3	45

பா.த்தி.ப.த்தின் நோக்கம்

- இரண்டாம் ஆண்டு இலக்கியம் தொடர்ச்சியாகவும் விரைந்தொடர்பும் அதன் விழுமியங்களையும் பரப்புவதற்கும் எடுத்துரைப்பதற்கும் இடம்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- தமிழ் இலக்கியம் உள்மட்டத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலத்தோறும் எழுதப்படும் இலக்கியங்களின் வழியாகக் கற்றுக்கொடுக்க இடம்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- பொருளின் கூட்டமைப்பைப் பரிந்து சொல்வதாகவும் பா.த்தி.ப.ப. வடிவமைக்கப்பட்டுள்ளது.
- வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், கருவியல் எனப் பல கருத்துகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இடம்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.
- சிந்தனை ஆற்றலைப் பெருக்குவதற்குத் தாய்மொழியின் பங்களிப்புகளை உணர்த்த இடம்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.

பா.த்தி.ப.த்தின் வெளிப்பாடுகள்

- CO 1 - இலக்கியங்கள் காட்டும் வாழ்வியல் நெறிகளை அறிந்துகொள்ள வேண்டுகிறது.
- CO 2 - நமது எண்ணத்தை வெளிப்படுத்தும் கருவியாகத் தாய்மொழியைப் பயன்படுத்துதல்.
- CO 3 - தகவல் தொடர்புக்குத் தாய்மொழியின் முக்கியத்துவத்தை உணர்த்தல்.
- CO 4 - தாய்மொழியின் சிறப்பை அறிதல்.
- CO 5 - இலக்கிய இனங்களின் நுகர்ப்பும் திறன்மையை வளர்த்தல்.

அலை-1 (9 Hrs)
1. எட்டுத்தொகை: 1. குறுந்தொகை (படல்-190) 2. நற்றிணை (படல்-27) 3. அகநானூறு (படல்-88).
2. பத்துப்பாட்டு: சிறுபாணாற்றுப்படை (அடிக்கல்-128-143).
3. பதினெண் கீழ்க்கணக்கு: திருக்குறள்- வெகுளாமை (அதிசாரம்-31), காதுல் சிறப்புரைத்தல் (அதிசாரம்-113).

அலை-2 (9 Hrs)
1. எட்டுத்தொகை: 1. ஐங்குறுநூறு (படல்-203), 2. கலித்தொகை- மாலைத்திணை (படல்-9), 3. புறநானூறு (படல்-235).
2. பத்துப்பாட்டு- முகவரைப்பாட்டு (8-24).
3. பதினெண் கீழ்க்கணக்கு :
1. நாலடியார் - நலனார் எனத்தான் (221) .
2. திண்பெருகல் - கோலகச்சி வாழும் குமாபன் (33).
3. இலையகவை நற்புது- குழலி தளர்நடை (14).
4. கார் நற்புது- நலமிது கார்த்திகை (26).
5. காவலி நற்புது-கவளங்கொள் பாயனை (14).

அலை-3 (9 Hrs)
சொல் - பின்னிடு திருமுறைகள்
1. திருவாய்மொழி - வேறு வேறுபாடுகள் (இரண்டாம் திருமுறை).
2. திருநாவுக்கரசர் - மனமெனும் தோணி (நான்காம் திருமுறை).
3. சுந்தரர் - குறிசொல்லும் இலையபயாபி (ஒராம் திருமுறை).
4. மாணிக்கவாசகர் - அ.சி.ப.ப. அந்தமம் இன்ன (திருவெம்பாவை).
5. திருஞான - அன்பு சிவம் இன்ன (திருமந்திரம்)(திருமந்திரம்).

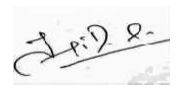
வெளிப்பாடு - பாடல்கள் திண்பெருகல்

- 1. பெயர்மொழி - திருக்கண்கள் மொழிமொழி...
 - 2. பெயர்மொழி - கருங்கண் தோகை மயிற் ரீகி...
 - 3. தொடர்மொழி - பச்சையாமலை போல்...
 - 4. ஆண்டவர் - கருப்பும் நாரமோ? அம்பெட்ட...
 - 5. திருமொழி - வாழவேன் வாழ வகுந்தினேன்...
- இலக்கியம்**
தொடர்மொழி - படல் நின்ற நினை மாறுகல்... 5 படல்கள் (படல் எண்கள் 81-85).
சிறுபாட்டு
இலக்கியம் - கவிதைப்பாட்டு - 5 படல்கள் (படல் எண்கள்: 3, 9, 10, 15, 16).

அலை - 4 (9 Hrs)
தமிழ் இலக்கிய வரலாறு
1. சங்க இலக்கியங்கள் 2. நடு இலக்கியங்கள் 3. பத்து இலக்கியங்கள் 4. காப்பியங்கள்.

அலை-5 (9 Hrs)
சிறுபாட்டுகள்
1. புறவையித்தல் - அமைச்சை
2. நா. விச்செழுந்தி - வேட்பாடமும்
3. அங்கிலன் - ஒரு வேலைச்சொறு
4. கி.நா.நா.நா. - பச்சை குறிஞ்சு
5. கி.நா.நா.நா. - கதவு
6. சா.கந்தசாமி - தகவல்கள் மீது நாண்கு கண்கள்
7. ஆண்டவர் - மாத்திரை
8. வண்ணதாசன் - ஒரு உல்லாசப் பயணம்
9. க. தமிழ்ச்செல்வன் - வெளிவோடு போய்
10. பா.நா.நா. - மாப்பிள்ளை அருந்து

பாடல்கள் குறிப்புகள் :
1. அறக, வி., இலக்கிய நூற்றாண்டு சிறுகதைகள் நூறு, அடையாளம் பதிப்பகம், திருச்சி, 2013.
2. அருணாச்சலம், பா., பத்தி இலக்கியங்கள், மாசி நிலைமை, சென்னை, 2010.
3. தமிழ்நாட்டு, பதிவு நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை, 2000.
4. பாக்கியமே, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, என்.சி.பி.எச். பதிப்பகம், சென்னை, 2011.
5. பப்பி. மா. வெ., சொல்லொழித் தமிழ் இலக்கியங்கள், தமிழ்ப் பல்கலைக்கழகம், 2010 .
உரையாடல் குறிப்புகள் :
1. அன்பு, பா., மா.வெ.சி பின் ஒரு இலக்கிய நூல்கள் ஒரு மதிப்பீடு, உலகத் தமிழ் ஆய்விதழ் நிறுவனம், சென்னை, 1983.
2. விண்ணம், கே.கே., தமிழக வரலாற்று மக்களும் பண்பாடும், உலகத் தமிழ் ஆய்விதழ் நிறுவனம், சென்னை, 2000.
3. நெய்மொழிகள், நவீன இலக்கிய அறிவுரை, உயர்நிலைப் பதிப்பகம், சென்னை, 1995.
இணையத்தளங்கள் :
1. <http://www.tamilkodal.com>
2. <http://www.languagelab.com>
3. <http://www.tamilweb.com>



A20FRT202

FRENCH-II
(Common to all UG Programs)

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives:

- To enable the students read, understand, and write simple sentences.
- To grasp relevant grammar for communication
- To learn about the land, people and culture of France.

UNITÉ - 1

Qu'est -ce qu'on leur offre ?

On solde !

Découvrir Paris en bus avec l'open Tour

UNITÉ - 2

Si vous gagne vous ferez quoi

Parasol ou parapluie ?

UNITÉ - 3

Quand il est midi à Paris

Vous allez Vivre L'avenir

du Français

UNITÉ - 4

Souvenirs d'enfance

j'ai fait mes études à Lyon 2

UNITÉ - 5

Retour des Antilles

Au voleur ! Au voleur

Text Book

Prescribed Textbook : *FESTIVAL 1* - Méthode de Français

Authors : Sylvie POISSON-QUINTON

Michèle MAHEO-LE COADIC

Anne VERGNE-SIRIEYS

Edition : CLE International, Nouvelle Édition révisée : 2009.

Reference Book Festival 1



A20BET202	BUSINESS ENGLISH – II	L	T	P	C	Hrs
		3	0	0	3	45

Course Objectives

- To understand the concept, process, and importance of communication.
- To make them familiar with Sentence Structure , types , Direct and Indirect Speech
- To help students to Improve their Skills in Note Making
- To enhance the Writing Skills of Students
- To help students to acquaint with the application of communication skills in the business world

Course Outcomes

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

CO1 – Gather the basics and importance of communication

CO2 - Acquire and develop good communication skills requisite for business correspondence and reporting

CO3 - Enhance Note making Skills

CO4 - Can inculcate all the methods of writing

CO5 - Draft effective business writing with brevity and lucidity

UNIT I- VOCABULARY DEVELOPMENT

(9 Hrs)

Types-Directions-Network-Process-Problems-Barriers-Types of Communication-Interpersonal Skills, Listening Skills, Emotional Intelligence

UNIT II- BUSINESS WRITING

(9 Hrs)

Sentence: Definition - Classification of sentence based on connotation - Sentence Structure - Types of sentences - Direct-Indirect Speech - Active Passive Voice - Vocabulary Root Words, Synonyms, Antonyms, Prefixes, Suffixes), Phrasal verbs, Collocations and Idioms.

UNIT-III SOFT SKILLS

(9 Hrs)

Comprehension Passages - Note Making - Introduction , Steps to Comprehend , Helpful Hints

UNIT IV-APPLICATION OF COMMUNICATION SKILLS

(9 Hrs)

Introduction to Basic Writing - Précis Writing - Article Writing - Report Writing - Resume Writing

UNIT V- TECHNOLOGY IN COMMUNICATION

(9 Hrs)

Need and functions of business letters - Planning & layout of business letter - Kinds of business letters- Essentials of effective correspondence Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters -Circular letters - Application for employment and resume - writing Report - Notices, Agenda and minutes of the Meetings - Memos

Text Books

1. K. K. Sinha, "Business Communication", Galgotia Publishing, 4th Edition, 2011.
2. C. S. Rayudu, "Media and Communication Management", Himalaya Publishing House, 1st Edition, 2013.
3. Hory Sankar Mukerjee, "Business Communication: Connecting at Work", Oxford University Press, 1st Edition, 2016.



Academic Curriculum and Syllabi (R-2020)

1. Rajendra Pal & J. S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, 3rd Edition, 2011.
2. Nirmal Singh, "Business Communication: Principles, Methods and Techniques", Deep & Deep Publications Pvt. Ltd, 1st Edition, 2008.
3. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, "Business Correspondence and Report Writing", Tata McGraw-Hill Publishing, 6th Edition, 2020.

Web References

1. <https://thebusinesscommunication.com/what-is-face-to-face-conversation/>
2. https://www.tutorialspoint.com/organizational_behavior/group_decision_making.htm
3. https://www.icai.org/post.html?post_id=17819



A20PAT204	PRINCIPLES AND PRACTICE OF ACCOUNTING II	L	T	P	C	Hrs
		3	1	0	4	60

Course Objectives

- To gain knowledge about the accounting for non-profit entities
- To develop the knowledge of partnership accounting and admission of a new partner
- To handle the accounting for retirement and death of existing partners
- To familiarize with Accounting for Special Transactions
- To help students gain knowledge of Concepts relating to Company Accounts

Course Outcomes

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

CO1 - Prepare financial statements of Non-Profit Organizations

CO2 - Prepare financial accounts for firms and in different situations of admission of new partners

CO3 - Handle partnership accounts in situations of retirement and death of partners

CO4 - Comprehend the Concepts relating to Special Transactions.

CO5 - Understand entries Relating Issue and Forfeiture of Shares, Issue of Debentures.

UNIT I ACCOUNTING FOR NON-PROFIT ENTITIES (12 Hrs)

Introduction - Features of not-for-profit organisations - Receipts and Payments Account -Items peculiar (Capital expenditure, Revenue expenditure, Deferred revenue expenditure, Capital receipt, Revenue receipt) to not-for-profit organisations - Income and Expenditure Account - Balance Sheet.

UNIT II PARTNERSHIP ACCOUNTING: ADMISSION OF PARTNERS (12 Hrs)

Introduction - Meaning, definition and features of partnership - Partnership deed - Methods of maintaining capital accounts of partners - Interest on capital and interest on drawings of partners - Salary and commission to partners - Interest on loan from partners - Division of profits among partners. Admission of a new partner - Introduction - Adjustments required at the time of admission of a partner-Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - New profit-sharing ratio and Sacrificing ratio - Adjustment for goodwill - Adjustment of capital on the basis of new profit-sharing ratio.

UNIT III RETIREMENT AND DEATH OF PARTNERS (12 Hrs)

Retirement of a partner - Introduction - Adjustments required on retirement of a partner - Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - Determination of new profit-sharing ratio and gaining ratio - Adjustment for goodwill - Adjustment for current year's profit or loss up to the date of retirement - Settlement of the amount due to the retiring partner - Death of a partner - Adjustments required on the death of a partner.

UNIT IV ACCOUNTING FOR SPECIAL TRANSACTIONS (12 Hrs)

Bills of exchange and promissory notes - Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills. Sale of goods on approval or return basis Meaning of goods sent on approval or return basis and accounting treatment. Consignments Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and events in the books of consignor and consignee. Average due Date Meaning, Calculation of average due date in various situations. Account Current Meaning of Account



Current, Methods of preparing Account Current

UNIT V INTRODUCTION TO COMPANY ACCOUNTS

(12 Hrs)

Definition of shares and debentures - Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares - Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013.

Text Books

1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts - Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icai.org/post.html?post_id=17882



A20PAT205

BUSINESS ECONOMICS

L	T	P	C	Hrs
4	0	0	4	60

**Common to B.Com Professional Accounting and
B.Com Cost and management Accounting**

Course Objectives

- To gain basic knowledge in Economics.
- To understand the Concepts relating to law of demand and supply.
- To familiarize with concepts relating to Theory of production and cost.
- To Comprehend price determination in various types of Markets
- To make students familiarize about Business Cycles.

Course Outcomes

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

CO1 – Understand the meaning and scope of business economics

CO2 - Familiarize with the meaning and determinants of demand and supply

CO3 - Understand the concepts relating to law of production, Concepts of costs

CO4 - Know the various forms of Markets and Price determination in various markets

CO5 - Appreciate the various Phases of business cycles and its role in business decisions

UNIT I INTRODUCTION TO BUSINESS ECONOMICS

(12 Hrs)

Meaning and scope of Business Economics, Basic Problems of an Economy and Role of Price Mechanism

UNIT II THEORY OF DEMAND AND SUPPLY

(12 Hrs)

Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity, Theory of consumer's behaviour – Marshallian approach and Indifference curve approach, Meaning and determinants of supply, Law of supply and Elasticity of supply, Demand Forecasting

UNIT III THEORY OF PRODUCTION AND COST

(12 Hrs)

Meaning and Factors of production, Laws of Production – The Law of Variable proportions and Laws of Returns to Scale, Producer's equilibrium, Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs

UNIT IV PRICE DETERMINATION IN DIFFERENT MARKETS

(12 Hrs)

Various forms of markets, Price determination in these markets, Price-output determination for different forms of markets. Business Cycles : Meaning, Phases, Features, Causes.

UNIT V BUSINESS CYCLES

(12 Hrs)

Meaning, Different phases of Business Cycles, features of Business Cycle, General Causes, relevance in business decision making

Textbooks

1. H. L. Bhatia Micro Economic Theory; Modern Publisher, Gulab Bhawan, 6, Bahadurshah Zafar Marg, New Delhi.
2. M.L. Jhingan Micro Economic Theory; Konark Publishers Pvt. Ltd., A-149, Vikas Marg, Shakarpur, New Delhi-110 092.



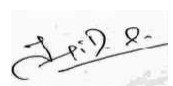
3. S. K. Agarwala Economic System and Micro Economic Theory; Galgotia Publishing Company, 6A/4, WEA, Karol Bagh, New Delhi.
4. D.D. Chaturvedi Macro Economic - Analysis and Policy; Galgotia Publishing Company, 6A/4, WEA, Karol Bagh, New Delhi.

Reference Books

1. Business Economics by S.K.Agarwal
2. C. L. Day Outline of Monetary Economics
3. N. Agarwal Indian Economy
4. C. Dhingra & Economic Development & Planning in India. V. K. Garg
5. K.R. Choudhary Basic Principles of Modern Microeconomics; Book Land Economic Series.

Web References

1. <https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf>
3. https://www.icaai.org/post.html?post_id=17759



A20PAT206	COST ACCOUNTING	L	T	P	C	Hrs
		3	1	0	4	60

Course Objectives

- To gain knowledge about the Basics of Cost Accounting
- To develop the knowledge about Elements of Cost
- To understand the Concept of Overheads
- To help students gain knowledge of Concepts relating to Process Costing and Contract Costing
- To Acquaint with concepts and problems relating to Cost Accounting System

Course Outcomes

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

CO1 - Understand the basics of Cost Accounting

CO2 - Demonstrate the Concepts relating to role of Material , Labour

CO3 - develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.

CO4 - Comprehend the Concepts relating to different Methods of Costing.

CO5 - Analyse the Concept of Cost bookkeeping.

UNIT I BASICS OF COST ACCOUNTING (12Hrs)

Definition, scope, objectives and significance of Cost Accounting, its relationship with Financial Accounting and Management Accounting Cost Object – Cost Centers and Cost Units – Cost terms , concepts , Elements of Cost - Classification of Cost - Role of Cost Accountants in Organisations , Financial Accounting vs Cost Accounting , Cost control vs reduction , Preparation of cost sheet, Methods and Techniques of Costing.

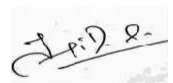
UNIT II ELEMENTS OF COST (Material and Labour) (12Hrs)

Material Cost – Procurement procedures- Store procedures and documentation in respect of receipts and issue of stock, Stock verification, Valuation of material receipts, Inventory control- - Techniques of fixing level of stocks- minimum, maximum, reorder point, safety stock, determination of optimum stock level, - Determination of Optimum Order quantity- Economic Order Quantity (EOQ), - Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non-moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of control ratios, d) Inventory Accounting

Labour Cost - Attendance and Payroll procedures- - Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites , Employee Cost Control , Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover , Utilisation of Human Resource, Direct and indirect employee Cost, charging of employee cost, Identifying employee hours with work orders or batches or capital jobs , Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan)

UNIT III ELEMENTS OF COST (Overheads) (12Hrs)

Functional analysis- Factory, Administration, Selling, Distribution, Research and Development , Behavioral analysis- Fixed, Variable and Semi- Variable , Allocation and Apportionment of overheads using Absorption Costing Method , Factory Overheads- Primary and secondary distribution, Administration Overheads- Method of allocation to cost centres or products, Selling & Distribution Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion , Treatment of Research and development cost in cost accounting



UNIT IV METHODS OF COSTING (12Hrs)

Job Costing - Batch Costing - Contract Costing , Process Costing - Joint & By-Products

UNIT V COST ACCOUNTING SYSTEM (12Hrs)

Cost Accounting Records, Ledgers and Cost Statements - Items excluded from Cost and Normal and Abnormal Items/Cost-Non-Integrated Accounting - Integral Accounts-Reconciliation of Cost Accounting Records with Financial Accounts-Infrastructure, Educational, Healthcare and Port Services

Textbooks

1. Cost Accounting: Texts and Problems Reference Book By M. C. Shukla
2. Cost Accounting: Principles & Practices Book Reference By M. N. Arora
3. Horngren"s Cost Accounting: A Managerial Emphasis - By Charles T. Horngren, Srikant M. Datar Et. Al.

Reference Books

1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj,
2. Jawaharlal : Cost Accounting; McGraw-Hill Education (India) Ltd B-4, Sector 63, Gautam Budh

Web References

1. <https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf>
3. https://www.icai.org/post.html?post_id=17759



A20PAD202

BUSINESS STATISTICS

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives:

- To understand the fundamentals of business statistics and be conversant with the computation of measures of descriptive statistics
- To understand the concept of correlation and regression and their application in business
- To be familiar with Concepts relating to Probability
- To be aware of Concepts relating Discrete and Continuous Distributions
- To be familiar with the relevance and need of the index number in measuring economic changes.

Course Outcomes:

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

CO1 – Explain the concept of statistics and methods of data collection and Solve problems related to central tendency and measures of dispersion

CO2 - Demonstrate the Application of correlation and regression analysis

CO3 - Apply the Concepts of Probability in Accounting and Finance

CO4 - Understand the Techniques of developing Discrete and Continuous Distributions and its Applications .

CO5 - Apply the index number techniques in business

UNIT I INTRODUCTION, MEASURES OF CENTRAL TENDENCY AND DISPERSION (9 Hrs)

Statistics - Meaning and scope of business statistics - Roles of statistics for Business Decisions - importance - Limitations - Type and collection of data - Classification and Tabulation of Data - Diagrammatic Representation of data - Types of Charts - Graphical representation of data. Frequency distribution - Measures of central Tendency - Measure of Dispersion - Co-efficient of variation - Skewness - Pearson's coefficient of skewness- Bowley's coefficient of skewness. Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation

UNIT II CORRELATION AND REGRESSION ANALYSIS (9 Hrs)

Scatter diagram, Karl Pearson's co-efficient of correlation, spearman's rank correlation coefficient, Probable Error and Probable limits .Regression analysis: simple regression equations.

UNIT III PROBABILITY (9 Hrs)

Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation.



UNIT IV THEORITICAL DISTRIBUTION

(9 Hrs)

Theoretical Distributions: Binomial Distribution, Poisson distribution - Basic application and Normal Distribution - Basic applications

UNIT V INDEX NUMBERS

(9 Hrs)

Index number - problems in the construction of index numbers - methods of constructing index numbers - simple and weighted index numbers - Laspeyre"s , Paasche"s , Bowley"s and Fisher"s Index Number - Tests of an Ideal Index Number - Cost of Living Index: Family Budget method and Aggregate Expenditure methods - Uses of index numbers.

Text Books

1. S.C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7th Edition, 2018.
2. S.P. Gupta, "Business Statistics", Sultan Chand & Sons, 11th Edition, 2019.
3. R.S.N. Pillai & Bhagawathi, "Statistics - Theory & Practice", S. Chand Publishing, 8th Edition, 2018.

Reference Books

1. Richard Levin, David S. Rubin, "Statistics for Management", Pearson Education, 8th Edition, 2017.
2. Gupta. S. P., "Statistical Methods", Sultan Chand & Sons, 46th Edition, 2021.
3. Srivatsava. T.N. and Shailaja Rego, "Statistics for Management", Tata Mc Graw Hill, 3rd Edition, 2008.
4. Gupta. S. P., Gupta. P.K and Manmohan, "Business Statistics and Operations Research", Sultan Chand & Sons, 5th Edition, 2011.
5. Hooda, R. P., "Statistics for Business and Economics", Vikas Publishing House, 5th Edition, 2013

Web References

1. https://www.icaai.org/post.html?post_id=17790
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf
3. <https://statlearning.class.stanford.edu>
4. www.mit.edu
5. <https://www.tutorialspoint.com/statistics/index.ht>



A20PAS202	STATISTICAL ANALYSIS USING SOFTWARE	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives

- To understand how to work with SPSS.
- To understand tabulation and graphical representation of data.
- To be familiar with various statistical tools of data analysis using SPSS.

Course Outcomes

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

CO1 – Demonstrate the understanding of working with SPSS

CO2 – Reveal the skills and ability in tabulation and graphical representation of data.

CO3 – Work with various statistical tools of data analysis using SPSS.

Exercises

1. Demonstrating the understanding of Data Import from Excel to SPSS
2. Developing a Codebook for data entry and analysis purposes
3. Showing the ability to create and edit “Variables” in SPSS with appropriate attributes
4. Preparation of Frequency Tables for different variables
5. Computation of Descriptive Statistics (Mean, Standard Deviation, Minimum, Maximum, Variance and Range)
6. Demonstrating the ability to build and analyze Cross-Tabulation
7. Familiarity in using Chart Builder and creating prominent types of charts / graphs
8. Comparing Means using “One sample t-test”, “Independent Samples t-test”, “Paired Samples t-test”
9. Comparing Means using “One-way ANOVA”
10. Computation of Correlation Coefficient with levels of significance

Text Books

1. H. Premraj, “SPSS: Statistical Package for Social Sciences”, Margham Publications, 1st Edition, 2018.
2. IBM, “IBM SPSS Statistics 25 Brief Guide”, IBM, 1st Edition, (n.d.)
3. Vijay Gupta, “SPSS for Beginners”, VJ Books Inc., 1st Edition, 1999.

Reference Books

1. Andy Field, “Discovering Statistics using IBM SPSS”, Sage Publications, 4th Edition, 2013.
2. Keith McCormick & Jesus Salcedo, “SPSS for Dummies”, John Wiley & Sons, 3rd Edition, 2015.
3. Julie Pallant, “SPSS Survival Manual”, Open University Press, 3rd Edition, 2007.

Web References

1. <https://www.spss-tutorials.com/basics/>
2. <http://www.biostat.jhsph.edu>
3. <http://www.pitt.edu>
4. <https://www.researchgate.net>
5. <https://www.otago.ac.nz>



A20AET202

PUBLIC ADMINISTRATION
(Common to B.A., B.Sc., B.Com., B.B.A. and B.C.A.)

L	T	P	C	Hrs
2	0	0	2	30

Compulsory Course designed as per the directions issued by Government of India, MHRD, Department of Higher Education (Central University Bureau)

F.No.19-6.2014-Desk U Dated 19-05-2014)

Course Objectives

- To introduce the elements of public administration
- To help the students obtain a suitable conceptual perspective of public administration
- To introduce them the growth of institution devices to meet the need of changing times
- To instill and emphasize the need of ethical seriousness in contemporary Indian Public Administration

Course Outcomes

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

CO1 - Understand the concepts and evolution of Public Administration.

CO2 - Be aware of what is happening in the Public Administration in the country.

CO3 - Explain the Territory Administration in the State and the Centre.

CO4 - Appreciate emerging issues in Indian Public Administration.

UNIT I INTRODUCTION TO PUBLIC ADMINISTRATION

(7 Hrs)

Meaning, nature and Scope of Public Administration and its relationship with other disciplines- Evolution of Public Administration as a discipline - Woodrow Wilson, Henry Fayol , Max Weber and others - Evolution of Public Administration in India - Arthashastra - Colonial Administration upto 1947

UNIT II PUBLIC ADMINISTRATION IN INDIA

(8 Hrs)

Enactment of Indian Constitution - Union Government - The Cabinet - Central Secretariat -- All India Services - Training of Civil Servants - UPSC - Niti Ayog - Statutory Bodies: The Central Vigilance Commission - CBI - National Human Rights Commission - National Women's Commission - CAG.

UNIT III STATE AND UNION TERRITORY ADMINISTRATION

(8 Hrs)

Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates - Ministry of Home Affairs supervision of Union Territory Administration - Position of Lt. Governor in UT - Government of Union Territories Act 1963 - Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island

UNIT IV EMERGING ISSUES IN INDIAN PUBLIC ADMINISTRATION

(7 Hrs)

Changing Role of District Collector - Civil Servants - Politicians relationship - Citizens Charter - Public Grievance Redressal mechanisms — The RTI Act 2005 - Social Auditing and Decentralization - Public Private partnership.

Text Books

1. Avasthi and Maheswari, "Public Administration in India" Lakshmi Narain Agarwal, Agra.
2. Ramesh K.Arora, "Public Administration: Fresh Perspective", Alekh publishers, Jaipur

Reference Books

1. Appleby P.H, "Policy and Administration", The University of Alabama Press, 1949.
2. Gerald.E. Caden, "Public Administration", Pablidas Publishers, California, 1982.
3. R.B. Jain, "Public Administration in India: 21st Century Challenges for Good Governance", Deep and Deep, 2002.
4. Ramesh K. Arora, "Indian Public Administration", Wishwa Prakashan, 2010.
5. Rumki Basu, "Public Administration: Concept and Theories", Sterling, 2013

Web References

1. <http://cic.gov.in/>
2. <http://www.mha.nic.in/>
3. <http://rti.gov.in/>
4. <http://www.cvc.nic.in/>
5. <https://www.india.gov.in/my-government/whos-who/lt-governors-administrators>

A20EAL201	NATIONAL SERVICE SCHEME	L	T	P	C	Hrs
	(Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)	0	0	2	1	30

Course Objectives

- To introduce about various activities carried out by national service scheme
- To gain life skills through community service
- To gain awareness about various service activities performed in higher educational institutions.
- To give exposure about the use of technology to uplift the living standards of rural community.
- To induce the feeling of oneness through harmony of self and society

Course Outcomes

After the end of the course, the students will able to

CO1 – Recognize the importance of national service in community development.

CO2 – Convert existing skills into socially relevant life skills.

CO3 – Differentiate various schemes provided by the government for the social development.

CO4 – Identify the relevant technology to solve the problems of rural community.

CO5 – Associate the importance harmony of nation with long term development.

UNIT I INTRODUCTION TO NATIONAL SERVICE SCHEME

(6 Hrs)

History and objectives, NSS symbol, Regular activities, Special camping activities, Village adaptation programme, Days of National and International Importance, Hierarchy of NSS unit in college. Social survey method and Data Analysis. NSS awards and recognition. Importance of Awareness about Environment, Health, Safety, Gender issues, Government schemes for social development and inclusion policy, etc.

UNIT II LIFE SKILLS AND SERVICE LEARNING OF VOLUNTEER

(6 Hrs)

Communication and rapport building, problem solving, critical thinking, effective communication skills, decision making, creative thinking, interpersonal relationship skills, self- awareness building skills, empathy, coping with stress and coping with emotions. Understanding the concept and application of core skills in social work practice, Team work, Leadership, Event organizing, resource planning and management, time management, gender equality, understanding rural community and channelizing the power of youth.

UNIT III EXTENSION ACTIVITIES FOR HIGHER EDUCATIONAL INSTITUTIONS

(6 Hrs)

Objective and functions of Red Ribbon Club, Swachh Bharath Abhiyan, Unnat Bharat Abhiyan, Jal Shakthi Abhiyan, Road Safety Club, Environmental club and Electoral literacy club.

UNIT IV USE OF TECHNOLOGY IN SOLVING ISSUES OF RURAL INDIA

(6 Hrs)

Understanding community issues, economic development through technological development. Selection of appropriate technology, Understanding issues in agriculture, fishing, artisans, domestic animals, health and environment.

UNIT V NATIONAL INTEGRATION AND COMMUNAL HARMONY

(6 Hrs)

The role of Youth organizations in national integration, NGOs, Diversity of Indian Nation, Importance of National integration communal harmony for the development of nation, Indian Constitution, Building Ethical human Relationships, Universal Human Values, Harmony of self and Harmony of nation.

Reference Books

1. Joseph, Siby K and Mahodaya Bharat, "Essays on Conflict Resolution", Institute of Gandhian Studies, Wardha, 1st Edition, 2007.
2. Barman Prateeti and Goswami Triveni, "Document on Peace Education", Akansha Publishing House, 1st Edition, 2009.
3. Sharma Anand, "Gandhian Way", Academic Foundation, 1st Edition, 2007.
4. Myers G. Davi, "Social Psychology", Tata Mc.Graw Hill Education, 1st Edition, 2007.
5. Taylor E. Shelly et al, "Social Psychology", Pearson Prentice Hall, 12th Edition, 2006.
6. Madhu, "Understanding Life Skills", Background Paper prepared for "Education for all: The leap to equality", Government of India report, 2003.
7. Sandhan, "Life Skills Education: Training Module", Society for education and development, 1st Edition, 2005.
8. Radakrishnan Nair and Sunitha Rajan, "Life Skill Education: Evidences form the field", RGNIYD publication, 1st Edition, 2012.
9. National Service Scheme Manual (Revised), Government of India, Ministry of Youth Affairs and Sports, 2018.
10. M. B. Dishad, "National Service Scheme in India: A Case study of Karnataka", Trust Publications, 1st Edition, 2001.

Web References

1. <http://www.thebetterindia.com/140/national-service-scheme-nss/>
2. <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
3. <http://nss.nic.in/propexpan>
4. <http://nss.nic.in>
5. <http://socialworknss.org/about.html>

SEMESTER III

A20PAT307

ACCOUNTING

L T P C Hrs

4 0 0 4 60

Course Objectives

- To Understand basic Framework of Accounting and importance of Accounting Standards
- To handle the accounting for Investments and accounting for Insurance claims
- To familiarize with Accounting for Hire purchase Transactions
- To help students to acquaint with application of branch and departmental accounting
- To develop the knowledge of accounting from incomplete records

Course Outcomes

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

CO1 To gain application-oriented knowledge on identifying the impact of various standards on treatment of certain transactions to ensure appropriate reporting.

CO2 - Equip with understanding of Investment Accounts and Determine the amount of insurance claim for loss of stock and Loss of Profit

CO3 - Make necessary books of record under hire purchase and instalment methods.

CO4 - Comprehend the preparation of branch and departmental accounting.

CO5 - Prepare Accounting from Incomplete Records

UNIT I FRAMEWORK FOR PREPARATION OF FINANCIAL STATEMENTS AND ACCOUNTING STANDARDS (12Hrs)

Objectives of Financial Statements , Qualitative characteristics , Recognition and measurement Elements , Concept of Capital Maintenance and Profit determination , Introduction to Accounting standards , Applicability , **AS-1,2,3,10,11,12,13,16.**

UNIT II INVESTMENT ACCOUNTS AND INSURANCE CLAIMS (12Hrs)

Introduction , classification of Investments , Cost of Investments , Disposal and Reclassification of Investments .Introduction , Meaning of Fire , Claim for loss of Stock and claim for loss of Profit.

UNIT III HIRE PURCHASE AND INSTALMENTS SYSTEMS (12Hrs)

Introduction - Nature of Hire Purchase Agreement, Special Features, Terms Used and Ascertainment of Total Cash Price, Ascertainment of Interest, Accounting Arrangements of Hire Purchase Transaction, Repossession, Instalment payment system, Differences between Hire Purchase Agreement and Instalment Payment Agreement

UNIT IV BRANCH AND DEPARTMENTAL ACCOUNTING (12Hrs)

Branch Accounts-Dependent Branches (Debtors system, Stock & Debtors system) and Independent Branches (Foreign Branches excluded) - Departmental Accounts: Departmental Trading Account. Profit & Loss Account - Calculation of net profit of various departments and allocation of expenses - Preparation of General Profit & Loss Account and Balance Sheet.

UNIT V ACCOUNTING FROM INCOMPLETE RECORDS (12Hrs)

Introduction - Meaning of incomplete records - Features of incomplete records - Limitations of incomplete records - Differences between double entry - system and incomplete records - Accounts from incomplete records - Ascertaining profit or loss from incomplete records through statement of affairs - Preparation of final accounts from incomplete records.

Textbooks

1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
2. Jain S. P., & Narang K. L, (2013). Financial Accounting (19ed.). Mumbai: Kalyani.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.
4. Taxmann's Students' Guide to Accounting Standards by Dr. D.S. Rawat (Author), CA Nozer Shroff (Author)

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts - Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. Maheshwari & Maheshwari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2_Jan22.pdf
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. https://www.icai.org/post.html?post_id=17882

A20PAT308

COMPANY LAW

L T P C Hrs 4 0 0 4 60

Course Objectives

- To provide a comprehensive understanding about formation and incorporation of a company
- To make them familiar with issue of prospectus and related matters
- To make them conversant with the provisions relating to acceptance of Deposits by companies
- To familiarize students about the provisions relating to declaration and payment of dividend
- To help students to acquaint with provisions relating to preparation and maintenance of books of Accounts and provisions relating to Audit

Course Outcomes

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

CO1 - Demonstrate a clear understanding on Incorporation of Company and related matters.

CO2 - Be conversant with the procedures pertaining to allotment of Securities.

CO3 - Understand the requirements and restrictions on acceptance of deposits by members and public and provisions relating to registration of charges.

CO4 - Explain the Conditions with respect to declaration of Dividend.

CO5 - Understand the requirements as to preparation and filing of financial statements and other incidental matters and procedure for appointment of Auditors

UNIT I INTRODUCTION , INCORPORATION OF COMPANY AND MATTERS INCIDENTAL THERETO (12 Hrs)

Introduction , Short Title, Extent, Commencement and Application , Introduction to incorporation of companies , Formation of company , Incorporation of company , Incorporation of One Person Company , Formation of companies with charitable objects, etc , Effect of registration , Memorandum of Association - MOA , Articles of Association -AOA , Act to override Memorandum, Articles, Effect of Memorandum and Articles , Alteration of Memorandum , Alteration of Articles , Copies of Memorandum, Articles, etc., to be given to members , Registered office of company , subsidiary company not to hold shares in its holding company , Service of documents , Execution of bills of exchange, etc

UNIT II PROSPECTUS , ALLOTMENT OF SECURITIES , SHARE CAPITAL AND DEBENTURES (12 Hrs)

Introduction , Public offer and private placement , Prospectus , Securities to be dealt with in stock exchanges , Allotment of securities by company , Punishment for fraudulently Inducing persons to invest money , Punishment for fraudulently Inducing persons to invest money , Action by affected persons , Punishment for fraud , Private Placement , Introduction , Share capital-Types , Voting rights and variation of shareholders" rights , Calls, calls-in-advance and incidental matters , Issue of shares at a premium or discount , Transfer and transmission of securities and the allied provisions , Alteration in share capital

UNIT III ACCEPTANCE OF DEPOSITS AND CHARGES (12 Hrs)

Introduction , Prohibitive provisions and exempted companies , Provisions regarding acceptance of deposits from members , Provisions regarding acceptance of deposits from public by eligible companies , Punishment for contravention of section 73 or section 76 . Repayment of deposits accepted before commencement of the Companies Act, 2013 , Introduction , Duty to register charges, etc , Consequence of non-registration of charge , Application for registration of charge-by-charge holder , Acquisition of property subject to charge and modification of charge , Company to report satisfaction of charge , Power of registrar to make entries of satisfaction and release in absence of intimation from company , Intimation of appointment of receiver or manager , Punishment for contravention , Rectification by central government in register of charges

UNIT IV MANAGEMENT & ADMINISTRATION , DECLARATION AND PAYMENT OF DIVIDEND (12 Hrs)

Chapter Overview & Introduction , Registers , Annual Return , Pre-requisites of a meeting , Voting , Circulation of member"s resolutions , Representation of the President & Governors in meeting of Companies to which they are member , Representation of corporations meeting of companies and creditors , Resolutions , Minutes , Inspection of minutes-books of general meeting , Applicability to One Person Company , Meaning of dividend , Types of dividend , Provisions regarding declaration and payment of dividend , Unpaid dividend account , Investor Education and Protection Fund , Right of dividend, rights shares and bonus shares to be held in abeyance pending registration of transfer of shares , Punishment for failure to distribute dividend within 30 days.

UNIT V ACCOUNTS OF COMPANIES , AUDIT AND AUDITORS (12 Hrs)

Introduction , Books of account etc., to be kept by company , Financial Statement , Periodical financial results , Re-opening of accounts on Court"s or Tribunal orders , Voluntary revision of financial statements or board"s reports , Constitution of National Financial Reporting Authority , Central Government to prescribe Accounting Standards , Financial statement, board"s report etc , Corporate Social Responsibility , Right to members to copies of audited financial statement , Copy of financial statement to be filed with registrar , Internal Audit , Appointment of auditors , Removal, resignation of auditor and giving of special notice , Eligibility, qualifications and disqualifications of auditors , Remuneration of auditors , Powers and duties of auditors and Auditing Standards , Auditor not to render certain services , Auditors to sign audit reports, etc , Auditors to attend general meeting , Punishment for contravention , Central Government to specify audit of items of cost in respect of certain companies

Academic Curriculum and Syllabi (R-2020)

Textbooks

1. Dr. Avtar Singh Company Law; Eastern Book Company, 34, Lalbagh, Lucknow - 226 001
2. C.R. Datta: Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. Bare Act : Corporate Laws; Taxmann, 59/32, New Rohtak Road, New Delhi-110 005

Reference Books

1. D.K.JAIN Company Law Ready Reckoner Bharat House Pvt Ltd
2. Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
3. Kumar, A., (2019)Corporate Laws, Taxmann Pvt Ltd

Web References

1. https://www.icsi.edu/media/webmodules/23112021_Company_Law.pdf
https://www.icai.org/post.html?post_id=17760

A20PAT309

INCOME TAX LAWS AND PRACTICE-I

L T P C Hrs

4 0 0 4 60

Course Objectives

- To develop the knowledge of basic income tax concepts for computation of income tax.
- To handle the application of residential status
- To familiarize with charging of income tax to salaried people
- To help students to acquaint with application of charging income tax to house property.
- To develop the knowledge of charging income tax to business or profession.

Course Outcomes

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

CO1 - Understand the basics of income tax and various tax rates applicable to different categories.

CO2 - Determine the residential status of individuals subject to conditions of act.

CO3 - Compute income tax for various categories of salaried people.

CO4 - Compute income tax for house property.

CO5 - Compute income tax for various kinds of business and profession.

UNIT I - BASIC CONCEPTS (12 Hrs)

Basic concepts: Assessee, income, period of assessment (Previous year, Assessment year), Structure to compute tax liability, Basis of charge and rates of tax , Maximum Marginal Rate

UNIT II – RESIDENTIAL STATUS AND SCOPE OF TOTAL INCOME (12 Hrs)

Residential status and tax incidence , Test for Residence of Individuals , HUF , Companies , Firm , AOP/BOI , Income received or deemed to be received in India , Income deemed to Accrue or arise in India.

UNIT III – INCOME FROM SALARIES (12 Hrs)

Computation of income under the head 'Salaries' -Chargeability (Sec 15) , Salary due , Salary paid or allowed though not due , Arrears of Salary , Deduction (Sec 16) , Sec 17- Meaning of

Salary , perquisite , profits in lieu of salary.

UNIT IV – INCOME FROM HOUSE PROPERTY (12 Hrs)

Computation of income under the head 'Income from House property, Basis of Charge , Determination of Annual Value , Deductions from Net Annual Value [Section 24] , Inadmissible deductions [Section 25] , Treatment of unrealized rent/Arrear of rent [Section 25A] - Properties owned by Co-owners [Section 26] - Deemed Ownership [Section 27] - House Property Income Exempt from Tax - Case Law

UNIT V - BUSINESS OR PROFESSION (12 Hrs)

Computation of income under the head 'Profits and gains of business and profession , meaning of „business“ and „profession“ , method of accounting , income chargeable under business or profession [SECTION 28] , speculation business , computation of profits and gains from business or profession [SECTION 29] , admissible deductions [SECTION 30 TO 37]

Textbooks

1. Ahuja, Girish and Gupta Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Singhanian, Vinod K. and Singhanian Monica. Students" Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
3. Bare Act - Chapter I , II ,III and IV

Reference Books

1. Direct Taxes Ready Reckoner with Tax Planning Author : Dr. Girish Ahuja & Dr. Ravi Gupta
2. Direct Taxes Law and Practice Author : Dr. Vinod K. Singhanian & Dr. Kapil Singhanian Publisher Taxmann

Web References

1. https://www.icai.org/post.html?post_id=17882
2. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_A.pdf

A20PAD303

STRATEGIC MANAGEMENT

L T P C Hrs 4 0 0 4 60

Course Objectives

- To introduce the concepts of strategic management and understand its nature in competitive and institutional landscape.
- To provide a primary understanding of SWOT analysis
- To enhance with understanding of Strategy formulation at corporate , Business and Functional level strategies
- To provide an underpinning of Organisation and Strategic Leadership
- To acquaint the learners with the various aspects of strategy formulation , implementation and control

Course Outcomes

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

CO1 - Analyse the strategic management process and its meaning and Comprehend the relevance of business vision.

CO2 - Analyse the Porter's five forces theory and environmental scanning and Understand the concept of Benchmarking.

CO3 - Comprehend the relevance and Application of strategy at different levels.

CO4 -Explain the concepts of entrepreneurship and intrapreneurship.

CO5 - Appreciate the relationship between strategy formulation , implementation and control

UNIT 1: Introduction to Strategic Management and Strategic Management Process

Business Policy , Meaning and Nature of Strategic management , Business Strategy , Strategic Levels in Organizations , Strategic Management in Government and Not-for-profit organization , Strategic Planning , Strategic Intent – Vision, Mission and Objectives , Strategy Formulation

UNIT 2 : Dynamics of Competitive Strategy

Competitive Landscape , Strategic Analysis , Industry and Competitive Analysis , Core Competence , Competitive Advantage , Internal and External Analysis , SWOT Analysis , Globalization

UNIT 3 : Corporate, Business and Functional Level Strategies

Concepts and Nature of Corporate Strategy , Strategic Alternatives at Corporate Level - Stability , Growth/Expansion , Business Combinations – Merger and Acquisition , Strategic Alliances , Retrenchment/Turnaround , Combination , Competitive Strategies at Business Level , Michael Porter’s Generic Strategies , Best-Cost Provider Strategy , Marketing Strategy , Financial Strategy, Operations Strategy , Human Resource Strategy , Research and Development

UNIT 4 : Organisation and Strategic Leadership

Organisation Structure , Strategic Business Unit , Strategic Leadership , Strategy Supportive Culture , Entrepreneurship and Intrapreneurship

UNIT 5 : Strategy Implementation and Control

Strategy Implementation , Strategic Change , Strategic Control , Strategy Audit , Business Process Reengineering , Benchmarking

Textbooks

1. L.M. Prasad : Strategic Management; Sultan Chand & Sons, New Delhi
2. Upendra Kachru : Strategic Management; McGraw Hill Education (India) Pvt Ltd

Reference Books

1. Measuring the Success of Technology-Based Strategic Business Units - Dvir&Shenhar
2. Ansoff H. Igor, Corporate Strategy: An Analytical Approach to Business Policy for Growth and Expansion, McGraw - Hill, NewYork, 1965.
3. Andrews, Kenneth R., The Concept of Corporate Strategy, Dow - Jones - Irwin, Homewood (Illinois), 1971.

Web References

1. https://www.icaai.org/post.html?post_id=17766
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-SMA&IT-PDF%20FILE.pdf>

DSE-1

1.HRM

2. POM

3.Principles of

Marketing

DSE-I

A20CME508	HUMAN BEHAVIOUR AT WORK	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To enable the students to acquire knowledge of individual and group behaviour.
- To familiarize the students with the basic concepts of teamwork.
- To enable the students to counterproductive work behaviour.
- To acquire knowledge regarding the conflict resolution at work.
- To understand the concept of respecting co-workers.

Course Outcomes

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

CO1 – Demonstrate their conceptual understanding in individual and group behaviour.

CO2 – Evaluate team work.

CO3 – Understand the different concepts of counterproductive work behaviour.

CO4 – Critically analyses the conflict resolution at work.

CO5 – Understand the concept of respecting co-workers.

UNIT I INDIVIDUAL AND GROUP BEHAVIOUR (12 Hrs)

Individual Behaviour: Factors Affecting Individual Behaviour-Basic Psychological Process - Personality, Determinants of Personality - Personality Traits - Perception, Perceptual Process - Factors Affecting Perception. Group: Concept of Group Dynamics - Features of Group - Types of Group Behaviour - Formal and Informal Group Behaviour - Group Norms - Group Cohesiveness.

UNIT II INTERACTIONS WITH COLLEAGUES (12 Hrs)

Teamwork- Types of Teams-Team Building-Team Roles- Team Norms- Team Cohesiveness Differences between groups and teams; Creating effective teams.

UNIT III COUNTERPRODUCTIVE WORK BEHAVIOUR (12 Hrs)

Interpersonal Influence Processes - Social Loafing, Social Facilitation, Interpersonal Communication; Interpersonal Awareness and Feedback Process; Interpersonal Trust; Career Roles and Identity; Competition and Cooperation.

UNIT IV CONFLICT RESOLUTION AT WORK (12 Hrs)

Defining Conflict; transitions in conflict thought The Conflict Process Negotiation: Bargaining strategies; the negotiation process

UNIT V SEXUAL HARASSMENT IN WORKPLACE (12 Hrs)

Civility in the workplace - Respecting Co-Workers - Principles of Respectful Behavior - Summary of Civility and Respect in the Workplace - Myths and Facts

Text Books

1. Edwin Gerlof, "Organization Theory and Design", McGraw Hill, 4th Edition, 2015.
2. Robin. S. P, "Organizational Behaviour", Pearson Education India, 5th Edition, 2013.
3. Aswathappa, "Organizational Behaviour", Himalaya Publishing House, 6th Edition, 2014.

Reference Books

1. Fred Luthans, " Organisational Behaviour", McGraw Hill Education, 5th Edition, 2008.
2. Danial C. Fieldman and Hugh Arnold, " Managing Individual and Group Behaviour in organization", McGraw hill, 7th Edition, 2011.
3. Henry Mintzberg, "The Structure of Organization", Prentice Hall, 4th Edition, 2011.

Web References

1. <https://www.businessmanagementideas.com>
2. <http://www.simplynotes.com>
3. <https://www.geektonight.com>
4. <https://lecturenotes.in>
5. <http://www.bput.ac.in>

A20CME406

MARKETING PRINCIPLES AND PRACTICE

L T P C Hrs
4 0 0 4 60

Course Objectives

- To understand basic Marketing Concepts, Marketing approaches and environmental factors affecting marketing functions.
- To explain various buying motives and marketing segmentation.
- To be familiar with Product and Pricing strategies.
- To understand about various distribution channels and promotional mix.
- To evaluate the importance of recent trends in marketing.

Course Outcomes

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

CO1 - Demonstrate their conceptual understanding in marketing and marketing mix.

CO2 - Develop skills and ability in market segmentation and buyer behavior.

CO3 - Understand the importance of product and pricing of a product.

CO4 - Develop their skills and ability in distribution channels and promotional techniques.

CO5 - Demonstrate their ability in recent trends in marketing.

UNIT I FUNDAMENTALS OF MARKETING (12 Hrs)

Fundamentals of Marketing - Approaches to the study of Marketing - Modern Marketing concept - Marketing Environment - Marketing and selling - Concept of Marketing mix - Marketing information system.

UNIT II MARKETING SEGMENTATION AND CONSUMER BEHAVIOUR (12 Hrs)

Concepts and Benefits of Segmentation - Bases of Segmentation - Consumer Behaviour-Meaning and definition - Buying motives - Buyer behavior model - Consumer buying decision process - Targeting - Positioning.

UNIT III PRODUCT AND PRICING (12 Hrs)

Product - Classification - New Product Development - Product life cycle - Product line and Product mix - Product Portfolio analysis - Pricing - Kinds of pricing - Factors influencing pricing decisions - Pricing strategies - Pricing policies and procedures.

UNIT IV DISTRIBUTION AND PROMOTION (12 Hrs)

Physical Distribution - Various kinds of marketing channels - Distribution Logistics - Distribution problems - Promotion - Meaning and importance - Promotional mix - Advertising - Public relations - Personal selling.

UNIT V RECENT TRENDS IN MARKETING (12 Hrs)

Tele Marketing - SMS Marketing - Digital Marketing - Green and grey marketing - Virtual Marketing - advantages and disadvantages - Relationship Marketing - CRM - advantages and disadvantages.

Textbooks

1. R.S.N. Pillai & Bagavathi, Marketing Management, 2014, Sultan Chand & sons, New Delhi.
2. Dr.C.B.Gupta and Dr. Rajan Nair, Marketing Management, 2009, Sultan Chand & Sons, New Delhi.
3. Rajan Saxena, Marketing Management, 2014, Tata Mc GrawHill Publishing Company Limited, New

Reference Books

1. Doug Bary, "A Basic Guide to Exporting", U.S. Commercial Service, 11th Edition, 2015.
2. C. Ramagopal, "Export Import Procedures, Documentation and Logistics", New Age International Publishers, 1st Edition, 2008.
3. T.A.S. Balagopal, "Export Management", Himalaya Publishing House, 5th Edition, 2016.

Web References

1. <http://rafael.glendale.edu>
2. www.civilserviceindia.com
3. www.danangtimes.vn
4. <http://ebooks.lpude.in>
5. www.econstor.eu

A20CMT102

PRINCIPLES OF MANAGEMENT

(Common to B.Com. & BBA)

L T P C Hrs
4 0 0 4 60

Course Objectives

- To provide an in-depth understanding of Management Concepts.
- To explain purpose and types of planning as well as significance of decision-making.
- To be familiar with nature and functions of organisation, departmentation and delegation.
- To understand various leadership styles and their relative merits, as well as theories of motivation.
- To evaluate the importance of coordination in harmonizing the organizational activities, and the significance of controlling in attaining the goals.

Course Outcomes

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

CO1 - Demonstrate their conceptual understanding and application of principles and functions of management.

CO2 - Appreciate the purpose and types of planning, MBO, elements and principles of decision-making.

CO3 - Develop skills and ability to work in groups to achieve organizational goals and understand the principles of and issues in the delegation of authority

CO4 - Demonstrate their ability in applying theories of motivation in work situations, and also appropriate leadership style needed for the individual organisations.

CO5 - Understand the importance of coordination in management as well as controlling function.

UNIT I NATURE OF AND APPROACHES TO MANAGEMENT (12 Hrs)

Concept of Business Organization. Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organizations and their relative Merits and Demerits. Impact of Globalization on Business Organizations. Problems of Business Organizations in India. Management - Definition, Meaning and Nature - Scope and Functions- Approaches to Management - Role and Functions of Manager- Levels of Management - Management as Art or Science or Profession.

UNIT II PLANNING AND DECISION-MAKING (12 Hrs)

Planning - Meaning, Nature and Purpose of Planning - Steps in Planning - Characteristics of a Sound Plan - Types of Planning - Planning Premises - Management By Objectives (MBO). Decision Making - Characteristics - Elements of decision Making - Principles of decision making - Types of Decisions. Simple Case Studies on Planning and Decision-making.

UNIT III ORGANISING (12 Hrs)

Organization - Meaning, Nature - Principles - Functions of Organization. Different form of organization – Formal and Informal Organization. Departmentation - Nature and Types. Delegation of Authority - Importance of Delegation - Advantages of Delegation - Problems of Delegation - Span of Management - factors affecting Span of Management. Simple Case Studies on Organising and Delegation.

UNIT IV LEADING (14 Hrs)

Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Introduction, Definition- Nature & Scope - Functions of a leader - Qualities of leadership - Leadership styles. Essential elements of Direction- Principles of Direction - Importance of Direction - Supervision - Meaning, Types of supervision - Motivation - Definition, Nature of motivation - Importance of Motivation - types of Motivation- Theories of motivation - Theory „X“, „Y“, & „Z“- Maslow's Hierarchy of needs Communication - Objectives, Nature and Types - Barriers to Communication, and Overcoming those barriers. Simple Case Studies on Leadership, Motivation, and Communication.

UNIT V COORDINATING AND CONTROLLING (10 Hrs)

Coordination - Meaning, Nature and Characteristics - Controlling: Meaning, Objectives of controlling - Principles of controlling - Importance of controlling, controlling techniques.

Textbooks

1. C.B. Gupta, "Business Management", Sultan Chand Sons, 9th Edition, 2012.
2. L.M. Prasad, "Principles and Practice of Management", Sultan Chand & Sons, 9th Edition, 2015.
3. Koontz O'Donnell, "Essentials of Management", Tata McGraw Hill, 7th Edition, 2007.

Reference Books

1. J.A.F. Stoner, R.E. Freeman & Daniel R. Gilbert, "Management", Pearson Education, 6th Edition, 2004.
2. Y.K. Bhushan, "Business Organisation and Management", Sultan Chand & Sons, 11th Edition, 2013.
3. P.C. Tripathi & P.N. Reddy, "Principles of Management", Tata McGraw Hill, 5th Edition, 2012.
4. Stephen P. Robbins & Mary Coulter, "Management", Prentice Hall of India, 10th Edition, 2009.

Web References

1. <https://www.studynama.com/community/threads/business-organisation-management-notes-pdf-ebook-for-b-com-first-year.2735/>
2. <http://www.gupshupstudy.com/notes/business-organization-and-management-3635>
3. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>
4. <http://www.mbaexamnotes.com/principles-of-management.html>
5. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>

Academic Curriculum and Syllabi (R-2020)



Academic Curriculum and Syllabi (R-2020)

Department	Commerce		Programme : B.Com Professional Accounting						
Semester	IV		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A20PAT410		Periods/Week			Credit	Maximum Marks		
Course Name	Corporate Accounting –I		L	T	P	C	CAM	ESE	TM
			3	1	0	4	25	75	100
Course Objectives	To develop the knowledge of preparation of Financial statements of Companies								
	To familiarize with preparation of cash Flow Statement								
	To Understand the provisions relating to issue of Bonus Shares and Rights shares and meaning of Pre incorporation Profits								
	To help students to acquaint with meaning and purpose of Issuing Redeemable Preference shares								
	To understand about Redemption of Debenture								
Course Outcomes	<i>On completion of the course, the students will be able to</i>								BT Mapping (Highest Level)
	CO1	Prepare financial statements as per Schedule III and Understand the Computation and provisions relating to Managerial Remuneration and Divisible profit.							K1
	CO2	Understand AS-3 and Prepare Cash Flow statements under Direct and Indirect Method							K2
	CO3	Learn to Account bonus and rights issue in the books of Issuing Company and Account for Pre incorporation Profit / loss							K3
	CO4	Comprehend the various methods of Redeeming preference shares and its Accounting treatment							K4
	CO5	Learn various methods of Redemption of Debentures and its Accounting treatment							K5
UNIT-I	FINANCIAL STATEMENTS OF COMPANIES					Periods:			
	Preparation Of Financial Statements , Meaning of Company , Maintenance of Books of Account , Statutory Books, Annual Return , Final Accounts , Managerial Remuneration , Divisible Profit , Schedule III to the Companies Act								CO1
UNIT-II	CASH FLOW STATEMENT					Periods:			
	Introduction , Elements of Cash , Classification of Cash Flow Activities , Calculation of Cash Flows from Operating Activities , Investing Activities and Financing Activities , Problems both Direct and Indirect Method								CO2
UNIT-III	ACCOUNTING FOR BONUS AND RIGHT ISSUE, PREINCORPORATION PROFITS					Periods:			
	Issue of Bonus Shares , Right Issue , Computing Profit or Loss Prior to Incorporation , Basis of Apportionment, Pre-Incorporation Profits & Losses .								CO3
UNIT-IV	REDEMPTION OF PREFERENCE SHARES					Periods:			
	Introduction , Purpose of Issuing Redeemable Preference Shares , Provisions of the Companies Act (Section 55) , Methods of Redemption of Fully Paid-Up Shares , Redemption of Partly Called-Up Preference Shares , Redemption of Fully Called but Partly Paid-Up Preference Shares								CO4
UNIT-V	REDEMPTION OF DEBENTURES					Periods:			
	Introduction , Redemption of Debentures , Debenture Redemption Reserve , Methods of Redemption of								CO5

Academic Curriculum and Syllabi (R-2020)

Debentures , Problems			
Lecture Periods: 60	Tutorial Periods:	Practical Periods:-	Total Periods: 60
TextBooks			
1. Financial Accounting Hanif Mukherjee McGraw-Hill Publications 2. Financial Accounting Tulsian Pearson Education			
ReferenceBooks			
1. Sehgal Ashok & Sehgal Deepak. Corporate Accounting 2. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi.			
Web References			
1. https://www.icai.org/post.html?post_id=17766 2. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_Rev.pdf 3. https://www.mca.gov.in/			

* TE – Theory Exam, LE – Lab Exam

Academic Curriculum and Syllabi (R-2020)

Department	Commerce		Programme : B.Com professional Accounting						
Semester	IV		Course Category Code:DSC			*End Semester Exam Type: TE			
Course Code	A20PAT411		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	Income Tax laws and Practice –II		3	1	0	4	25	75	100
Course Objectives	<p>To gain knowledge about the head capital gains and other sources of income.</p> <p>To develop the knowledge about income aggregation, set-off and carry forward of losses between heads of income.</p> <p>To understand the Concept of various deductions from the gross total incomes.</p> <p>To help students gain knowledge on total income and computation of total income for purpose of tax calculation.</p> <p>To Acquaint with Provisions related to advance tax, TDS , TCS and filing of returns</p>								
Course Outcomes	<i>On completion of the course, the students will be able to</i>							BT Mapping (Highest Level)	
	CO1	Compute the income chargeable under the Head capital gains and other sources.						K1	
	CO2	Comprehend the Concepts relating to income aggregation, set-off and carry forward of losses for various types of incomes in income tax.						K2	
	CO3	Understand provisions relating to deductions from the total income						K3	
	CO4	Compute Total income chargeable to Tax and Tax liability						K4	
	CO5	Appreciate difference between Tax deductible at source and Tax collectible at source.						K5	
UNIT-I	CAPITAL GAINS AND OTHER SOURCES OF INCOME					Periods:12 hrs			
Income from Capital gains; Chargeability, Capital Gains, Capital Assets & Transfer, Types of Capital Gains, Mode of Computation of Capital Gains, Exemptions and Deduction, Special Provision – Slump Sale, Compulsory Acquisition, Fair Market Value, Reference to valuation officer, Practical Case Studies. Income from other sources : Income chargeable under the head (SEC 56) , Casual Income (SEC 115 BB) , SEC 57 , 58 ,59 , 145 : Taxation of Dividend u/s 2(22)(a) to (e), Provisions relating to Gifts, Deductions, Other Miscellaneous Provisions, Practical Case Studies									
UNIT-II	AGGREGATION OF INCOME , SET-OFF OR CARRY FORWARD OF LOSSES					Periods:12hrs			
Clubbing of income, aggregation of income and set off and carry forward of losses , Set-off and Carry- forward of Losses • Set-off of losses from one source against income from another source under the samehead of income [Section 70] • Set-off of losses from one head against income from another head [Section 71] Clubbing of Income • Transfer of Income [Section 60] • Revocable Transfer of Assets [Section 61] • Income of Spouse • Transfer for immediate / deferred benefit of son’s wife [Section 64(1)(viii)] • Income of spouse through a third person [Section 64(1)(vii)] • Clubbing of Income of Minor Child [Section 64(1A)] • Income from the converted property [Section 64(2)]									
UNIT-III	DEDUCTION FROM GROSS TOTAL INCOME					Periods:12hrs			
General provisions, The provisions related to various deductions available while computing income deductions related to chapter VI-A, specific deductions in respect of certain income, other deductions.									
UNIT-IV	COMPUTATION OF TOTAL INCOME					Periods:12 hrs			
Income to be considered while computing total income of individuals, AMT , Procedure for computation of total income , Meaning of Total Income , problems.									

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UNIT-V	ADVANCE TAX , TDS AND TCS	Periods:12hrs	
Introduction, Provisions related to direct payment, provisions concerning deduction of tax at source, advance payment of tax, Interest for defaults in payment of advance tax and deferment of advance tax, tax collected at source , Filing of returns			CO5
Lecture Periods: 60	Tutorial Periods:-	Practical Periods:-	Total Periods: 60
TextBooks			
1. Ahuja, Girish and Gupta Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi. 2. Singhanian, Vinod K. and Singhanian Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi. 3. Bare Act – Chapter I , II ,III and IV			
ReferenceBooks			
3. Direct Taxes Ready Reckoner with Tax Planning Author : Dr. Girish Ahuja & Dr. Ravi Gupta 4. Direct Taxes Law and Practice Author : Dr. Vinod K. Singhanian & Dr. Kapil Singhanian Publisher Taxmann			
Web References			
4. https://www.icai.org/post.html?post_id=17882 5. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_A.pdf			

* TE – Theory Exam, LE – Lab Exam

Academic Curriculum and Syllabi (R-2020)

Department	Commerce		Programme : B.Com Professional Accounting						
Semester	IV		Course Category Code: DSC			*End Semester Exam Type: TE			
Course Code	A20PAT412		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	Goods and services Tax		4	0	0	4	25	75	100
Course Objectives	To gain basic knowledge in GST law , its background and need.								
	To understand the Concepts on how the tax of GST is levied on various services and goods.								
	To familiarize with concepts relating to tax credit and how input tax can be claimed as credit								
	To understand the various procedures in implementation of GST law practically								
	To Familiarize with additional concepts that are newly introduced into GST law.								
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Understand the basics of GST law and know its background and reason for implementation.						K1	
	CO2	Familiarize with the concepts of levy of GST and collection of GST						K2	
	CO3	Understand the concept and importance of input tax credit and its need in the system.						K3	
	CO4	Familiarize with various procedures involved in GST practices						K4	
	CO5	Understand the other special provisions that are applicable for the practical implementation of GST						K5	
UNIT-I	INTRODUCTION					Periods:12hrs			
The constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government), Concept of VAT: Meaning, Variants & Methods , Major Defects in the structure of Indirect Taxes prior to GST, Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST),GST Council, GST Network, State Compensation Mechanism, Registration.								CO1	
UNIT-II	LEVY AND COLLECTION OF GST					Periods:12hrs			
Taxable event:- “Supply” of Goods & Services , Place of Supply : Within state, Interstate, Import & Export, Time of supply, Valuation for GST- Valuation rules, taxability of reimbursement of expenses., Charge , Exemption from GST: Small supplies & Composition Scheme, Classification of Goods & Services: Composite & Mixed Supplies , Time and value of Supply								CO2	
UNIT-III	INPUT TAX CREDIT					Periods:12hrs			
Basic concept, simple illustrations on calculation of GST and Input Tax Credit, Order of Adjustment of Input tax credit against output: CGST, SGST, IGST. Eligible & Ineligible Input Tax Credit , Apportionments of Credit & Blocked Credits, Tax Credit in respect of Capital Goods, Recovery of Excess Tax Credit, Availability of Tax Credit in special circumstances, Transfer of Input Credit (Input Service Distribution), Payment of Taxes, Refund, Doctrine of unjust enrichment , TDS, TCS. Reverse Charge Mechanism, Job work								CO3	
UNIT-IV	PROCEDURES					Periods:12hrs			
Tax Invoice, Credit & Debit Notes, Returns, Audit in GST, Assessment : Self-Assessment, Summary & Scrutiny								CO4	
UNIT-V	SPECIAL PROVISIONS					Periods:12hrs			

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Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control, E-way bills, Zero rated supply, Offences & Penalties, Appeals			CO5
Lecture Periods:	Tutorial Periods:60	Practical Periods:-	Total Periods: 60
TextBooks			
1. Dr. Sanjiv agarwal : Goods & Services Tax, laws, Concepts and impact analysis, Bloomsbury & Sanjeev Malhotra			
2. V.S. Datey : GST ready reckoner, Taxmann			
ReferenceBooks			
1. Dr. Sanjiv agarwal : A Complete Guide to Goods & Services Tax ready reckoner in Q & A & Sanjeev Malhotra Format, Bloomsbury			
5. Dr. yogendra Bangur : Comprehensive Guide to Tax Laws, Aadhya Prakashan			
6. Dr. Sanjiv agarwal : Compendium of Judicial Pronouncements, Bloomsbury & Sanjeev Malhotra			
Web References			
6. https://www.icsi.edu/media/webmodules/TAX_LAWS_june2020.pdf			
7. https://resource.cdn.icai.org/71130bos57133.pdf			

* TE – Theory Exam, LE – Lab Exam

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Department	Commerce	Programme : B.Com Professional Accounting						
Semester	IV	Course Category Code: IDC			*End Semester Exam Type: TE			
Course Code	A20PAD404	Periods/Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	Cost and management Accounting	3	0	0	3	25	75	100
Course Objectives	To gain knowledge about Marginal costing and CVP Analysis							
	To develop the knowledge about Budgets and its importance in decision making							
	To understand the Concepts relating to standard costing							
	To help students gain knowledge of Concepts relating to Contract Costing							
	To Acquaint with concepts related to Cost Accounting Method of Service Sector							
Course Outcomes	<i>On completion of the course, the students will be able to</i>							BT Mapping (Highest Level)
	CO1	Appreciate the application of CVP analysis in short term decision making						K1
	CO2	Demonstrate the use of budgets in planning and control.						K2
	CO3	Understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios						K3
	CO4	Develop ability to calculate the cost of contracts after understanding the basic concepts and processes involved in them						K4
	CO5	State the units used and calculate the costs for different service sectors						K5
UNIT-I	MARGINAL COSTING				Periods:12hrs			
Basic concepts of marginal costing, Contribution margin, Break-even analysis, Break –even and profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume-Profit Analysis (CVP), Multi- product break- even analysis, Consideration of Limiting factor (key factor), Determination of Cost of a product/ service under marginal costing method, determination of cost of finished goods, work-in-progress, Comparison of Marginal costing with absorption costing method- Reconciliation of profit under the both methods, Short term decision making using the above concepts								CO1
UNIT-II	BUDGET AND BUDGETARY CONTROL				Periods:12hrs			
Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedures , The use of budget in planning and control , Flexible budget, Preparation of Functional budget for operating and nonoperating functions, Cash budget, Master budget, Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances.								CO2
UNIT-III	STANDARD COSTING				Periods:12hrs			
Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement , Calculation and Reconciliation of Cost Variances- Material Cost Variance, employee Cost Variance, Variable Overheads Variance and Fixed Overhead Variance.								CO3
UNIT-IV	CONTRACT COSTING				Periods:12hrs			
Ascertainment of cost of a contract, Progress payment, Retention money, Escalation clause, Cost plus contract, Value of work certified, Cost of Work not certified. Determination Value of work certified, Cost of work not certified, Notional or Estimated profit from a contact.								CO4
UNIT-V	COSTING OF SERVICE SECTORS				Periods:12hrs			

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Determination of Costs and Prices of services			CO5
Lecture Periods: 60	Tutorial Periods:-	Practical Periods:-	Total Periods: 60
TextBooks			
1. Cost Accounting: Texts and Problems Reference Book By M. C. Shukla			
1. Cost Accounting: Principles & Practices Book Reference By M. N. Arora			
3. Horngren's Cost Accounting: A Managerial Emphasis – By Charles T. Horngren, Srikant M. Datar Et. Al.			
ReferenceBooks			
7. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj,			
8. Jawaharlal : Cost Accounting; McGraw-Hill Education (India) Ltd B-4, Sector 63, Gautam Budh			
Web References			
8. https://www.icsi.edu/media/webmodules/publications/2.%20CMA-Executive.pdf			
9. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf 3.			
https://www.icaai.org/post.html?post_id=17759			

* TE – Theory Exam, LE – Lab Exam

Academic Curriculum and Syllabi (R-2020)

Department	COMMERCE	Programme : B.Com Professional Accounting						
Semester	IV	Course Category Code: DSE			*End Semester Exam Type: TE			
Course Code	A20AFE401	Periods/Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ES E	TM
Course Name	INTRODUCTORY BUSINESS ANALYTICS	3	0	0	3	25	75	100
Course Objectives	<ul style="list-style-type: none"> To explain introduction of business analytics. To understand the concept of data sampling. To be familiar with data collection. To evaluate the concept of data visualization. To demonstrate descriptive analysis 							
	<i>On completion of the course, the students will be able to</i>							BT Mapping (Highest Level)
	CO1	Demonstrate their conceptual understanding in business analytics.					K1	
	CO2	Understand the concept of data sampling.					K2	
	CO3	Demonstrate their ability in data collection.					K3	
Course Outcomes	CO4	Develop their skills and ability in data visualization					K4	
	CO5	Work with descriptive analysis					K5	
UNIT-I	INTRODUCTION TO BUSINESS ANALYTICS				Periods: 6 Hrs			
Business Analytics – Meaning and Significance – Components of Business Analytics – Business Analytics and Data Analytics – Business Analytics and Data Science – Business Analytics and Business Intelligence – How business analytics works – Types of Business Analytics.							CO1	
UNIT-II	DATA SAMPLING				Periods: 9 Hrs			
Sample – Meaning and Definition – Sampling – Meaning and Definition – Types and Methods of Sampling – Sample Size – Meaning and Significance – Methods of determining appropriate sample size – Online sampling – Issues and Precautions – Probabilistic and Non-Probabilistic Sampling – When to apply each type. Sampling Error – Meaning and Computation – Type I and Type II Errors – Measures to reduce sampling errors in research.							CO2	
UNIT-III	DATA COLLECTION				Periods: 12 Hrs			
Meaning and Types of Data – Quantitative and Qualitative Data; Primary and Secondary Data - Methods of Primary Data Collection – Survey method, Interview method, and Observation method. Questionnaire – Meaning and Importance – Issues and Precautions in Questionnaire Construction– Do’s and Don’ts in Questionnaire Framing – Validating a Questionnaire – Pilot-testing – Modifying the							CO3	

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questionnaire based on pilot study. Interview method – meaning and appropriateness – Interview Schedule – construction. Focus Group Discussions – Meaning and Procedure. Observation method – Meaning and Usefulness of Observation method in research data collection. Practical Exercises in Developing and Validating Questionnaires.			
UNIT-IV	DATA VISUALIZATION		Periods: 9 Hrs
Data Visualization – Meaning and Importance – Presentation of Data in the form of Tables, Diagrams and Charts – Preparation of Tables from Data – Diagrams – Types and usefulness – Charts and Graphs – Types and appropriateness. Bar Diagram – Subdivided Bar Diagram – Clustered Bar Diagram – Column – Clustered Column – Histogram – Line Diagram – Pie / Doughnut – Area Diagram – Radar Diagram – Box & Whisker Diagram – Waterfall Diagram. Modern Tools and Software for Data Visualization – Tableau Public – Microsoft Power BI – Chartbuilder – Information is beautiful – Open.			CO4
UNIT-V	DESCRIPTIVE ANALYTICS		Periods: 9 Hrs
Descriptive Analytics – Meaning and Utility – Advantages of Descriptive Analytics – Tools of Descriptive Analytics: Numerical Tools and Graphical Tools. Numerical Tools – Frequency Table, Mean, Median, Mode, Quartiles, Percentiles, Range, Standard Deviation, Variance, Coefficient of Variation, Skewness and Kurtosis. Graphical Tools – Histogram, Box Plot, Probability Plot, Scatter Plot, Bar Chart and Pie Chart.			CO5
Lecture Periods: 45	Tutorial Periods: -	Practical Periods: -	Total Periods: 45
TextBooks			
1.U. Dinesh Kumar, “Business Analytics”, Wiley Publication, 6 th Edition, 2017. 2.R.N.Prasad and Seema Acharya, “Fundamentals of Business Analytics”, Wiley Publishers, 2nd Edition, 2016. 3.R.Evans James, “Business Analytics”, Pearson Education, 2 nd Edition, 2017			
ReferenceBooks			
1.S.Christian Albright, Wayne L. Winston, “Business Analytics: Data analysis and decision making”, Cengage Learning, 6th Edition, 2016. 2.Jeffrey D Camm, “Essentials of Business Analytics”, Southwestern Publishers, 5 th Edition, 2015. 3.C.R. Kothari, “Research Methodology”, New Age International, 4 th Edition, 2004.			
Web References			
1. https://www.omnisci.com/technical-glossary/business-analytics 2. https://searchbusinessanalytics.techtarget.com/definition/business-analytics-BA 3. https://www.questionpro.com/blog/sample/ 4. https://informationisbeautiful.net/beautifulnews/ 5. https://opentextbc.ca/researchmethods/chapter/constructing-survey-questionnaires/ 6. https://help.xlstat.com/s/article/which-descriptive-statistics-tool-should-you-choose?language=en_US#:~:text=The%20type%20of%20statistical%20methods,as%20central%20tendencies%20and%20dispersion.			

* TE – Theory Exam, LE – Lab Exam

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Department	COMMERCE		Programme : B.Com Professional Accounting						
Semester	IV		Course Category Code: SEC			*End Semester Exam Type: TE			
Course Code	A20AFS404		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	DESIGN THINKING		0	0	4	2	100	-	100
Course Objectives	<ul style="list-style-type: none"> To understand the design thinking concepts and principles. To find the design thinking methods in every stage of the problem. To learn the different phases of design thinking To apply various methods in design thinking to different problems To develop the future thinking ideas 								
	<i>On completion of the course, the students will be able to</i>								BT Mapping
	CO1 Demonstrate their understanding their design thinking concepts and principles.								K1
	CO2 Develop their findings of design thinking methods in every stage of the problem.								K2
	CO3 Develop their learning skills of different phases of design thinking								K3
CO4 Determine their various methods in design thinking to different problems.								K4	
CO5 Develop their ideas of future thinking.								K5	
UNIT-I	INTRODUCTION					Periods: 6 Hrs			
Why Design? - Four Questions, Ten Tools - Principles of Design Thinking - The process of Design Thinking - How to plan a Design Thinking project.								CO1	
UNIT-II	UNDERSTAND, OBSERVE AND DEFINE THE PROBLEM					Periods: 6 Hrs			
Search field determination - Problem clarification - Understanding of the problem – Problem analysis - Reformulation of the problem - Observation Phase - Empathetic design - Tips for observing - Methods for Empathetic Design - Point-of-View Phase - Characterization of the target group - Description of customer needs.								CO2	
UNIT-III	IDEATION AND PROTOTYPING					Periods: 6 Hrs			
Ideate Phase - The creative process and creative principles - Creativity techniques - Evaluation of ideas - Prototype Phase - Lean Startup Method for Prototype Development - Visualization and presentation techniques.								CO3	
UNIT-IV	TESTING AND IMPLEMENTATION					Periods: 6 Hrs			
Test Phase - Tips for interviews - Tips for surveys - Kano Model - Desirability Testing - How to conduct workshops - Requirements for the space - Material requirements - Agility for Design Thinking.								CO4	
UNIT-V	FUTURE					Periods: 6 Hrs			
Design Thinking meets the corporation – The New Social Contract – Design Activism – Designing tomorrow								CO5	
Lecture Periods: 30		Tutorial Periods: -		Practical Periods: -		Total Periods: 30			
TextBooks									
<ol style="list-style-type: none"> Christian Mueller-Roterberg, Handbook of Design Thinking - Tips & Tools for how to design thinking,2018. Designing for Growth: a design thinking tool kit for managers By Jeanne Liedtka and Tim Ogilvie,2019. 									

3. Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation by Tim Brown, 2019.

Reference Books

1. Johnny Schneider, "Understanding Design Thinking, Lean and Agile", O'Reilly Media, 2017.
2. Roger Martin, "The Design of Business: Why Design Thinking is the Next Competitive Advantage", Harvard Business Press, 2009.
3. Hasso Plattner, Christoph Meinel and Larry Leifer (eds), "Design Thinking: Understand – Improve – Apply", Springer, 2011

Web References

1. <http://ajjuliani.com/design-thinking-activities/>
2. <https://venturewell.org/class-exercises>
3. <https://www.interaction-design.org/literature/article/5-stages-in-the-design-thinking-process>
4. <https://www.invisionapp.com/inside-design/what-is-design-thinking>

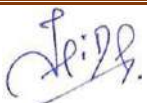
* TE – Theory Exam, LE – Lab Exam

A20PAC404	Tally- GST and TDS	L	T	P	C	Hrs
		0	0	4	0	40

Students shall choose an International certification course offered by the reputed organizations like Google, Microsoft, Information Technology Specialist, ProjectManagement Institute, Adobe, CISCO Networking Academy, AWS Academy, Tally andAutodesk, Eplan, etc. The duration of the course is 40 hours specified in the curriculum, which will be offered through Centre of Excellence.

Pass /Fail will be determined on the basis of participation, attendance, performance and completion of the course.

If a candidate Fails, he/she has to repeat the course in the subsequent years. Pass in this course is mandatory for the award of degree.

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Department	Commerce		Programme: B.Com PA						
Semester	V		Course Category Code: DSC			End Semester Exam Type: TE			
Course Code	A20PAT514		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ES E	TM
Course Name	Corporate Accounting - II		3	1	0	4	25	75	100
Prerequisite	Basis on corporate accounting -1								
Course Objective	.To understand the internal reconstruction.								
	.To understand about valuation of Amalgamation, Absorption & External Reconstruction								
	.To evaluate the importance of company liquidation								
	.To explain about holding companies								
	.To be familiar with banking companies.								
	On completion of the course, the students will be able to					BT Mapping (Highest Level)			
Course Outcome	CO1	Understand the procedures for on internal Reconstruction					K3		
	CO2	Calculation on merger and External Reconstruction							
	CO3	Prepare the final statement on Liquation							
	CO4	Prepare a Companies consolidation statement					K3		
	CO5	Understand the Accounting statement for Banking					K3		
UNIT-I	Internal Reconstruction					Periods: 12			
Meaning - Alteration of share capital – Accounting Procedures.								CO1	
UNIT-II	Amalgamation, Absorption & External Reconstruction					Periods: 12			
Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter-company holdings)								CO2	
UNIT-III	Liquidation					Periods: 12			
Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration.								CO3	
UNIT-IV	Consolidation Holding Company –Subsidiary company					Periods: 12			
Meaning – Preparation of Consolidated Final Statement of Accounts								CO4	

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UNIT-V	Accounting For Banking Companies	Periods: 12		
Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.				CO5
Lecture Periods: 45	Tutorial Periods:15	Practical Periods:	Total Periods: 60	
Text Books				
<ol style="list-style-type: none"> 1. Reddy & Murthy, "Corporate Accounting", Margham Publications, 9th Edition, 2018. 2. Hanif & Mukherjee, "Corporate Accounting", Tata McGraw Hill, 2nd Edition, 2015. 3. R. Rajasekaran & V. Lalitha, "Corporate Accounting", Pearson Education, 1st Edition, 4. Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi, 2018. 5. Gupta, R.L.&Radhaswamy ,M., Advanced Accounts, Sulthan Chand & Sons, New Delhi,2015. 				
Reference Books				
<ol style="list-style-type: none"> 1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers. 2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai. 3. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.2", S.Chand & Sons, 19th Edition, 2017. 4. 4.R.L. Gupta & M. Radhaswamy, "Corporate Accounting – Vol.1", Sultan Chand & Sons, 15th Edition, 2013. 5. P.C. Tulsian, "Corporate Accounting", Tata McGraw Hill Education, 				
Web References				
<ol style="list-style-type: none"> 1. https://www.icsi.edu/media/webmodules/publications/5.%20Company%20Accounts%20and%20Auditing%20Practices.pdf 2. https://resource.cdn.icai.org/61818bos50279-cp10-u2.pdf 3. https://resource.cdn.icai.org/61819bos50279-cp10-u3.pdf 4. https://resource.cdn.icai.org/38481bos28154-mod1-cp3.pdf 5. https://resource.cdn.icai.org/38483bos28154-mod1-cp2.pdf 				

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10	5	5	5	5	75	100

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Department	COMMERCE		Programme: B.Com PA							
Semester	V		Course Category Code: DSC			End Semester Exam Type: TE				
Course Code	A20PAT515		Periods / Week			Credit	Maximum Marks			
			L	T	P	C	CAM	ES E	TM	
Course Name	FINANCIAL MANAGEMENT		4	0	0	4	25	75	100	
Prerequisite	Based on financial management									
Course Objective	To help the students be aware of the basic principles and techniques of financial management.									
	To provide a detailed understanding on source of financing.									
	To enable them to understand the dividend policy and computation.									
	To help the students before aware of the portfolio of investment method.									
	To help learner to understand application of Working capital finance.									
	On completion of the course, the students will be able to						BT Mapping (Highest Level)			
Course Outcomes	CO1	Understand the basic financial concepts. Apply time value of money.						K3		
	CO2	Apply and analysis the finance and cost of capital						K3		
	CO3	Analyze the capital structure and dividend decisions.						K3		
	CO4	Evaluate the investment decisions						K3		
	CO5	Estimate working capital requirements						K3		
UNIT-I	FINANCIAL MANAGEMENT AND TIME VALUE OF MONEY					Periods: 12				
Introduction to financial management, objectives of financial management. Changing role of finance managers. Interface of Financial Management with other functional areas. Time value of money -Future value of single cash flow & annuity, present value of single cash flow, annuity & perpetuity. Simple interest & Compound interest, Capital recovery & loan amortization. (Theory & Problem). Case Study on Loan amortization.									CO1	
UNIT-II	SOURCES OF FINANCING AND COST OF CAPITAL					Periods: 12				
Shares, Debentures, Term loans, Lease financing, Hybrid financing, Venture Capital, Angel investing and private equity, Warrants and convertibles (Theory Only). Basic concepts. Cost of debenture capital, cost of preferential capital, cost of term loans, cost of equity capital (Dividend discounting and CAPM model) – Cost of retained earnings – Determination of Weighted average cost of capital (WACC) and Marginal cost of capital. (Theory & Problem). Case Study on WACC.									CO2	
UNIT-III	CAPITAL STRUCTURE AND DIVIDEND DECISIONS					Periods: 12				
Planning the capital structure. (No capital structure theories to be covered) Leverages, EBIT and EPS analysis. ROI & ROE analysis. Capital structure policy. Dividend policy – Factors affecting the dividend policy - Dividend Policies- Stable Dividend, Stable Payout (No dividend theories to be covered). Case Study on EBIT-EPS analysis & Leveragesd policy – Factors affecting the dividend policy – Dividend Policies- Stable Dividend, Stable Payout (No dividend theories to be covered). Case Study on EBIT-EPS analysis & Leverages.									CO3	

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UNIT-IV	INVESTMENT DECISIONS	Periods: 12		
Capital budgeting process, Investment evaluation techniques – Net present value, Internal rate of return, Modified internal rate of return, Profitability index, Payback period, discounted payback period, accounting rate of return (Theory & Problem). Capital rationing; Risk analysis in capital budgeting (Theory only). Case Study on replacement of capital project.				CO4
UNIT-V	WORKING CAPITAL MANAGEMENT	Periods: 12		
Factors influencing working capital requirements – Current asset policy and current asset finance policy- Determination of operating cycle and cash cycle – Estimation of working capital requirements of a firm. (Does not include Cash, Inventory & Receivables Management). Case study on Working Capital Determination.				CO5
Lecture Periods: 60		Tutorial Periods:		Practical Periods:
Total Periods: 60				
Text Books				
1. Financial Management -Prasanna Chandra, 9/e, TMH. 2. Financial Management, Khan M. Y. & Jain P. K., 7/e, TMH. 3. Financial Management, I M Pandey, 11 th Edition, Vikas Publishing House 4. I.M. Pandey, “Financial Management”, Pearson Education, 1 st Edition, 2021. 5. S.N. Maheswari, “Financial Management”, Sultan Chand & Sons, 15th Edition, 2020.				
Reference Books				
1. Principles of corporate finance, Brealey and Myers, 9/e, TMH. 2. Financial Management, Rathod, Babitha Thimmaiah, Harish Babu, HPH. 3. Fundamentals of Financial Management, Brigham & Houston, 10/e, Cengage Learning. 4. V.R. Palanivel, “Financial Management”, S. Chand & Co Ltd., 12 th Edition, 2019. 5. I.M. Pandey, “Financial Management”, Pearson Education, 1 st Edition, 2021				
Web References				
1. https://www.investopedia.com/terms/c/capitalbudgeting.asp 2. https://www.youtube.com/watch?v=ZOaGNDmKpzo 3. http://kamarajcollege.ac.in/Department/BBA/III%20Year/e002%20Core%2018%20- 4. https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf 5. https://www.youtube.com/watch?v=825TSuxTiQU				

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

Academic Curriculum and Syllabi (R-2020)

Department	COMMERCE			Programme : B.COM						
Semester	V			Course Category Code: * DSC		End Semester Exam Type:TE				
Course Code	A20PAT516			Periods/Week			Cre dit	Maximum Marks		
				L	T	P	C	CA M	ESE	T M
Course Name	Auditing and Assurance			3	1	0	4	2 5	75	100
Prerequisite	Basic knowledge on audit Concepts									
Course Objectives	To explain the basic concepts of auditing, audit working papers.									
	To be familiar with internal check and internal audit									
	To understand vouching of receipts and vouching of payments									
	To be familiar with valuation of assets and liabilities.									
	To evaluate the importance of audit of companies and audit of cooperative societies									
	On completion of the course, the students will be able to						BT Mapping (Highest Level)			
Course Outcomes	CO1	Explain the importance of auditing.					K3			
	CO2	Demonstrate their understanding of the concept and application of internal audit					K3			
	CO3	Develop their skills in vouching of receipts and payments.					K3			
	CO4	Understand the importance of valuation of assets and liabilities					K3			
	CO5	Demonstrate their understanding in audit of companies					K3			
UNIT-I	BASIC PRINCIPLES OF AUDIT						Periods:12			
	Audit: Basic Principles – Definition – Objects. Auditing: Meaning- Definition – Objectives - Differences between Auditing and Investigation – Advantages – Qualities of an Auditor – Implications regarding detection of errors and frauds-Types of Audit						CO1			
UNIT-II	PREPARATION BEFORE AUDIT						Periods:12			
	Preparation before Audit: Audit Programme – Audit Files – Working Papers – Procedure for Audit – Internal Control: Meaning - Definition – Process – Procedures. Internal Check: Meaning – Definition – Objects – Process – Procedures – Significance. Auditor’s duty as regards Internal Check.						CO2			
UNIT-III	VOUCHING AND NEGLIGENCE						Periods:12			
	Vouching: Meaning – Definition – Importance – Duties of an Auditor – Vouching of Cash Transactions – Vouching of Trading Transactions. Liabilities of An auditor: Negligence – Misfeasance – Criminal liability –Civil Liability- Liability to Third Party – Legal Position.						CO3			
UNIT-IV	AUDIT REPORT						Periods:12			
	Verification and Valuation of Assets and Liabilities: General Principles – Verification and Valuation of Fixed Assets – Investments – Inventories – Freehold and leasehold properties – Loans – Bills receivable – Sundry Debtors – Plant and Machinery – Patents – Verification of liabilities – Duties of an auditor – Audit report.						CO4			
UNIT-V	AUDIT REVIEW						Periods:12			

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Audit Review: Meaning – Definition – Principles – Objectives – Process and Procedures – Types – Review Planning- Performing Review – Raising and Responding to Review Notes – Evidence of Review - Audit Review Report.				CO5
Lecture Periods: 60	Tutorial Periods:	Practical Periods:-	Total Periods: 60	
TextBooks				
<ol style="list-style-type: none"> 1. P.N.Reddy & Appannaiah, "Auditing", Himalaya Publishing House, 2nd Edition, 2016. 2. T.R.Sharma, "Auditing", Sahitya Bhavan Publication, 2nd Edition, 2018 3. B.N.Tandon, "Practical Auditing", Sultan Chand & Sons, 4th Edition, 2015. 4. Dr.Nanje Gowda, "Principles of Auditing", vision book house, 2013. 5. Ghatalia S.V, Practical Auditing, Allied Publishers Private Ltd., New Delhi. 2017 				
ReferenceBooks				
<ol style="list-style-type: none"> 1. Dr.Alice Mani, "Principles & Practices of Auditing", Eliza publishing house, 1st Edition, 2017. 2. Dinakar Pagare, "Practice of Auditing", Sultan Chand & Sons, 12th Edition, 2018. 3. Kamal Gupta, "Practical Auditing", Tata McGraw Hill, 5th Edition, 2019. 4. R.G Sexena, "Principles and Practice of Auditing", Himalaya Publishing House, 9th Edition, 2018. 5. R. Francis, "Principles of Auditing", Himalaya Publishing House, 1st Edition, 2018. 				
Web References				
<ol style="list-style-type: none"> 1. https://resource.cdn.icai.org/46524bosinter-p6-cp1.pdf 2. https://resource.cdn.icai.org/46525bosinter-p6-cp2.pdf 3. https://resource.cdn.icai.org/46533bosinter-p6-cp10.pdf 4. https://resource.cdn.icai.org/46536bosinter-p6-cp13.pdf 5. http://www.mca.gov.in/Ministry/pdf/Orders_25022020.pdf 				

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (PO)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	2	3	3	3
3	3	3	3	3	3	3	2	3
4	2	3	2	2	3	3	3	3
5	3	3	3	3	3	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High Evaluation Method

Assessment	Internal Assessment Marks (IAM)				End Semester Examination (ESE) Marks	Total Marks	
	CAT 1	CAT 2	Model Exam	Assignment*			Attendance
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabi (R-2020)

Department	COMMERCE		Programme : B.Com PA						
Semester	V		Course Category Code: DSC			*End Semester Exam Type:TE			
Course Code	A20PAT517		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	Enterprise Information System		4	0	0	4	25	75	100
Prerequisite	Basic law Concepts								
Course Objectives	To gain knowledge about Automated Business Processes								
	To learn financial and accounting system								
	To make the students understand the concept of information concepts and its components								
	To explain security and payment in E-Commerce								
	To be familiar with the core banking system								
	On completion of the course, the students will be able to						BT Mapping (Highest Level)		
Course Outcome	CO1	Understand the concepts of Enterprise Business Processes					K3		
	CO2	Work with financial and accounting system					K3		
	CO3	Develop their skills in Components of Automated Information Systems					K3		
	CO4	Demonstrate their ability in payment in E-Commerce					K3		
	CO5	Understand the core banking systems					K3		
UNIT-I	AUTOMATED BUSINESS PROCESSES						Periods:12		
Introduction to Enterprise Business Processes, Benefits, Risks and Controls. Diagrammatic representation of business processes using Flowcharts. Risks and controls for specific business processes: Procure to pay (P2P), Order to Cash, Inventory Cycle, hire to Retire, Supply Chain Management, Fixed As- sets etc. Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000.								CO1	
UNIT-II	FINANCIAL AND ACCOUNTING SYSTEMS						Periods:12		
Integrated (ERP) and non-integrated systems with related risks and controls. Business process modules and their integration with Financial and Accounting systems. Reporting Systems and MIS, Data Analytics and Business Intelligence. Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language). Applicable regulatory and compliance requirements.								CO2	
UNIT-III	INFORMATION SYSTEMS AND ITS COMPONENTS						Periods:12		
Components of Automated Information Systems: Application Systems, Data- base, Network and Operating System with related risks and controls. Mapping of Organization structure with segregation of duties in Information Systems.								CO3	
UNIT-IV	E-COMMERCE, M-COMMERCE AND EMERGING TECHNOLOGIES						Periods:12		
Components and Architecture of E-Commerce and M-Commerce with related risks and controls. Business process flow with its related risks and controls. Applicable regulatory and compliance requirements. Emerging technologies with its related risks and controls.								CO4	

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UNIT-V	CORE BANKING SYSTEMS	Periods:12
Components and Architecture of CBS and related risks and controls. Core modules of banking and Business process flow and its related risks and controls. Reporting Systems and MIS, Data Analytics and Business Intelligence. Applicable regulatory and compliance requirements		CO5
Lecture Periods: 60	Tutorial Periods:	Practical Periods:-
Total Periods: 60		
TextBooks		
1. Hanif & Mukherjee, "Financial Accounting", Tata McGraw Hill, 2nd Edition, 2019. 2. S.P. Jain & K.L. Narang, "Financial Accounting", Kalyani Publishers, 12th Edition, 2014. 3. Dr. Chaturvedi, Mital, Puri, "Money and Banking" Kitab Mahal, 1st Edition, 2017 4. S.J.P.T. Joseph, "E-Commerce", PHI Learning Pvt. Ltd., 2nd Edition, 2019.		
ReferenceBooks		
1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017. 2. R.L. Gupta & Radhaswamy, "Advanced Accountancy – Vol.1", Sultan Chand & Sons 1st Edition, 2013. 3. Arulanandam & Raman, "Advanced Accountancy Vol.1", Himalaya Publishing House, 7th Edition, 2018. 4. Maheswari & Maheswari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.5. 5. Shivani Arora, "E-Commerce", Taxmann, 2nd Edition, 2017.		
Web References		
1. https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf 2. https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-2-09042021.pdf 3. https://learningsessions.in/role-of-rbi-in-indian-banking-system/ 4. https://www.papertyari.com/jaiib/ 5. https://www.slideshare.net/AfzalurRahman/chapter1-fundamental-ofaccounting		

* TE – Theory Exam, LE – Lab Exam

COs/POs/PSOs Mapping

COs	Program Outcomes (PO)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	2	3	3	3
3	3	3	3	3	3	3	2	3
4	2	3	2	2	3	3	3	3
5	3	3	3	3	3	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	ModelExam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus.

Academic Curriculum and Syllabi (R-2020)

Department	COMMERCE			Programme : B.COM CMA				
Semester	V			Course Category Code: DSE		*End Semester Exam Type:TE		
Course Code	A20PAE501			Periods/Week			Credit	Maximum Marks
				L	T	P	C	CA M
Course Name	International Business			4	0	0	4	25 75 100
Prerequisite	Basic business Concepts							
Course Objectives	To acquaint the students with emerging issues in the international market.							
	To study the impact of the international business environment on foreign market operations.							
	To understand the importance of foreign direct investment.							
	To acquire knowledge about the international financial source							
	To update the students with the latest global ethics in the economy							
Course Outcomes	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	Students will demonstrate a strong conceptual knowledge of on international market operations.						K3
	CO2	Demonstrate an understanding of the impact of the international business environment						K3
	CO3	Students will develop an effective understanding of the emerging foreign direct investment						K3
	CO4	Insights about various international financing sources						K3
	CO5	At the end of the course, the student will understand the concept of global ethics in the economy.						K3
UNIT-I	INTERNATIONAL MARKETING						Periods:9	
Basics of International Marketing, Basics of Global HRM, Basics of International Financial Management, Basics of International Accounting; International Business: An Overview – Evolution of International Business, Drivers of Globalization, Influences of International Business, Stages of Internationalization, Differences between Domestic and International Business, International Business Approaches, Advantages of International Business.								CO1
UNIT-II	INTERNATIONAL BUSINESS ENVIRONMENT						Periods:9	
International Business Environment – Social and Cultural Environment, Technological Environment, Economic Environment, Political Environment; Modes of Entering International Business – Modes of Entry, Exporting, licensing, franchising, contract manufacturing, management contracts, turnkey projects, foreign direct investment, alliances like mergers and acquisitions, joint ventures, Comparison of Different Modes of Entry.								CO2
UNIT-III	FOREIGN DIRECT INVESTMENT						Periods:9	
Foreign Direct Investment – Factors Influencing FDI, Reasons for FDI, Costs and Benefits of FDI, Trends in FDI, Foreign Direct Investment in India; World Trade Organization – General Agreement on Tariffs and Trade (GATT), Establishment of World Trade Organization, The Uruguay Round Package: Organization Structure of the WTO, WTO – The Third Pillar in the Global Business; International Financial Institutions and Liquidity – IMF, World Bank, International Development Association, International Liquidity and SDR International Finance Cooperation.								CO3
UNIT-IV	INTERNATIONAL FINANCING SOURCES						Periods:9	

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International Financial Institutions and Liquidity – IMF, World Bank, International Development Association, International Liquidity and SDR International Finance Cooperation.; International Business Environment – Social and Cultural Environment, Technological Environment, Economic Environment, Political Environment. International Production and Logistics Management – Generic Strategies of the International Business, Acquisition of Resources, Location Decisions, International Logistics Management.	CO4		
UNIT-V GLOBAL ETHICS	Periods:9		
Global Strategic Management and Business Ethics – Peculiarities of Global Strategic Management, Value Creation, Global Strategic Management Process, Collaborative Strategies, Ethics and Global Business.	CO5		
Lecture Periods: 45	Tutorial Periods:	Practical Periods:-	Total Periods: 45
TextBooks			
1. Cherunilam Francis “International Business”, PHI Learning Pvt. Ltd, Sixth Edition. 2. C.B. Gupta “International Business”, S Chand & Co. New Delhi. Edition, 2014. 3. Charles W.L. Hill “International Business” McGraw Hill; 13 Standard Edition, 2023. 4. PAUL, JUSTIN international business Edition : SIXTH EDITION 2013 5. International Business, Global Edition Paperback – 15 July 2021 by John Daniels (Author), Lee Radebaugh (Author), Daniel Sullivan (Author)			
ReferenceBooks			
.1 Soderston, B.O. and Reed, G.: International Economics.. 2. Salvatore, D.: International Economics 3. Kindleberger, B.: International Economics... 4. Srinivasan, T. N.: Developing Countries and Multilateral Trading System, OUP, Delhi 5. Meir, G. M.: Leading Issues in Economic Development,			
Web References			
1. https://drive.google.com/file/d/1NHkURzxq7emLiu5AQqvbvzt7HFqvVsaj/view 2. https://www.studocu.com/in/document/kannur-university/indian-management-ethos-and-practices/unit-15-global-strategic-management-and-business-ethics/34789455 3. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBA1602.pdf 4. https://ncert.nic.in/textbook/pdf/kebs111.pdf 5. https://www.sscasc.in/wp-content/uploads/downloads/MCOM/International-Business.pdf			

* TE – Theory Exam, LE – Lab Exam COs/POs/PSOs Mapping

COs	Program Outcomes (PO)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	3	3	3	3	3	3	3	3
2	3	3	3	3	2	3	3	3
3	3	3	3	3	3	3	2	3
4	2	3	2	2	3	3	3	3
5	3	3	3	3	3	3	3	3

Correlation Level: 1 - Low, 2 - Medium, 3 – High

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10		5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabi (R-2020)

Department	COMMERCE			Programme : B.COM CMA				
Semester	V			Course Category Code: DSE	*End Semester Exam Type:TE			
Course Code	A20PAE502			Periods/Week			Credit	Maximum Marks
				I	T	P	C	CAM
Course Name	Consumer protection			4	0	0	4	25 75 100
Prerequisite	Basic law Concepts							
Course Objectives	To familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights							
	It also provides an overview of the legal aspects of consumer protection and the various government bodies associated with consumer protection.							
	It emphasizes on the ethical issues of businesses and their redressal mechanism.							
	It also provides an understanding of the procedure of redress of consumer complaints and the role of different agencies in establishing product and service standards.							
	The student should be able to comprehend the business firms' interface with consumers and the consumer-related regulatory and business environment.							
Course Outcomes	On completion of the course, the students will be able to			BT Mapping (Highest Level)				
	CO1	Students will develop an understanding of the consumer conceptual framework			K3			
	CO2	They will be aware of various government schemes, rules and regulations for the promotion of consumer protection			K3			
	CO3	Students will be acquainted with ethical issues of business and redressal mechanism			K3			
	CO4	To learn about the various agencies to provide products and services standards			K3			
	CO5	Students have a complete idea of business firms interface with consumers regulation			K3			
UNIT-I	Conceptual Framework			Periods:9				
Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances- complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems								
UNIT-II	The Consumer Protection Act, 1986 (CPA)			Periods:9				

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Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.				CO2
UNIT-III	Grievance Redress Mechanism under the Consumer Protection Act, 1986		Periods:9	
Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.				CO3
UNIT-IV	Industry Regulators and Consumer Complaint Redress Mechanism		Periods:9	
Banking: RBI and Banking Ombudsman- Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI (an overview) - Electricity Supply: Electricity Regulatory Commission - Advertising: ASCI.				CO4
UNIT-V	Consumerism in India		Periods:9	
Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing; Quality and standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (IS), Ag- mark, Hallmarking, Licensing and Surveillance; ISO: An overview				CO5
Lecture Periods: 45		Tutorial Periods:	Practical Periods:-	Total Periods: 45
TextBooks				
<ol style="list-style-type: none"> 1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs" (2007) Delhi University Publication. 2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition. 3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books. 4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc. 5. Dr. H K Saharay (2017) Textbook on Consumer Protection Law Edition: 3rd Edition, 				
ReferenceBooks				
<ol style="list-style-type: none"> 1. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 2. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company 3. Empowering Consumers e-book, www.consumeraffairs.nic.in 4. ebook, www.bis.org 5. The Consumer Protection Act, 1986 				
Web References				
<ol style="list-style-type: none"> 1. Verma, D. P. S. (2007). Developments in Consumer Protection in India: Challenges and Tasks Ahead in JS Panwar, et al. (Eds) Consumerism in India, RBS Publishers Jaipur 2. https://www.jkshahclasses.com/announcement/ConsumerProtectionAct2019.pdf 3. https://www.vedantu.com/content-files-downloadable/revision-notes/cbse-class-12-business-studies- 				

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- [notes-chapter-12.pdf](#)
4. https://www.nios.ac.in/media/documents/SrSec319NEW/319_Bus_Studies_Eng/319_Bus_Studies_Eng_Lesson24.pdf
 5. <https://ncert.nic.in/ncerts/l/lebs212.pdf>

5/11

H:22

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Department	Commerce		Programme: B.Com CMA						
Semester	V		Course Category Code: DSE			End Semester Exam Type: TE			
Course Code	A20PAE503		Periods/Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ES E	TM
Course Name	Fundamentals of Investment		4	0	0	4	25	75	100
Prerequisite	Basis on financial management								
Course Objective	To familiarize the students with different investment alternatives,								
	To provide an understanding of the market efficiency with the investment process, investment funds and security								
	To make students aware of the stock market and stock valuation, bonds and bond value								
	To Introduce them to the framework of their analysis and valuation								
	To highlight the role of investor protection.								
Course Outcome	On completion of the course, the students will be able to					BT Mapping (Highest Level)			
	CO1	Understand The Investment Environment				K3			
	CO2	Brainstorming the Fixed Income Securities				K3			
	CO3	Different Approaches to Equity Analysis				K3			
	CO4	Portfolio Analysis and Financial Derivatives				K3			
	CO5	Understanding the Investor Protection				K3			
UNIT I	Investment environment					Period 12			
The investment decision process, Types of Investment Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, the concept of return and risk, impact of Taxes and Inflation on return.								CO1	
UNIT-II	Fixed Income Securities					Periods:9			
Bond features types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.								CO2	
UNIT-III	Approaches to Equity Analysis					Periods:9			
Introductions to Fundamental Analysis, Technical Analysis and efficient Market Hypothesis, divided capitalization models, and price- earnings multiple approach to equity valuation.								CO3	
UNIT-IV	Portfolio Analysis and Financial Derivatives					Periods:9			
Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India								CO4	
UNIT-V	Investor Protection					Periods: 9			

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Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.			CO5
Lecture Periods:45	Tutorial Periods:	Practical Periods:	Total Periods: 45
TextBooks			
1. C.P. Jones, Investment Analysis and Management, Wiley, 8 thed.			
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education			
3 . R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi			
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education			
5. Mayo, An Introduction to Investment, Cengage Learning.			
ReferenceBooks			
1. Jones, C.P. Investments Analysis and Management, Wiley, 8th ed.			
2. Chandra, Prasanna. Investment Analysis and Portfolio Management. McGraw Hill Education			
3. Rustogi, R.P. Fundamentals of Investment. Sultan Chand & Sons, New Delhi.			
4. Vohra N.D. & Bagri B.R., Futures and Options, McGraw Hill Education			
5. Mayo. An Introduction to Investment. Cengage Learning			
Web References			
https://www.shivdas.in/products/fundamentals-of-investment-for-b-com-hons-semester-6-updated-book			
https://www.investopedia.com/terms/f/fundamentalanalysis.asp			
https://stobox.in/financial-news-hotbox/fundamental-research/fundamental-investing			
https://www.studocu.com/in/document/university-of-calicut/fundamentals-of-investment/chapter-2747-vi-sem-fundamentals-of-investment-pdf/51252601			
https://moirabaricollegeonline.co.in/attendance/classnotes/files/1681822036.pdf			

Evaluation Method

Assessment	Internal Assessment Marks (IAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment*	Attendance		
Marks	10	5	5	5	5	75	100

* Application oriented / Problem solving / Design / Analytical in content beyond the syllabus

Academic Curriculum and Syllabi (R-2020)

Department	Commerce	Programme: B.Com PA						
Semester	V	Course Category Code: DSC			End Semester Exam Type: TE			
Course Code	A20PAP518	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	INDUSTRIAL ANALYSIS REPORT	0	0	4	3	40	60	100
Course Objective	The purpose of the Industry Analysis Report is to determine the opportunities and threats that exist for firms within a competitive environment							
	On completion of the course, the students will be able to				BT Mapping (Highest Level)			
Course Outcome:	CO1 – Demonstrate their understanding of Industry Analysis				K2			
	CO2 – Perform Industry Analysis of various industries with ease				K2			

Process:

- 1) Identify Research Sources
 - a) Define the scope of your analysis
 - b) Compile independent research
 - c) Look at trade association data
 - d) Consult academic research
 - e) Compile relevant data using the resources above
- 2) Developing a Framework for the Analysis
 - a) Demonstrate there is an ample market for your business proposal
 - b) Consider industry trends
 - c) Think about barriers to entry or expansion
 - d) Provide Description of the major competition in the industry
 - e) Situate your company within the industry
- 3) Writing the Analysis
 - a) Being your report with broad description of the industry
 - b) Provide Market Analysis
 - c) Describe customer outlook and demographic information
 - d) Use the analysis to prescribe a strategy for the near future edit the report

Reporting Performa:

Industry analysis report is to understand the importance of key position, Growth pattern and financial measures of the industry.

Outcome:

Internal evaluation by the concern training supervisor along with HOD shall be made during the beginning of Semester. Metrics to be evaluated and its weightage are:

- a) Compliance of the procedure (permission seeking, informing in advance, weekly reporting and industry analysis report submission) (30 marks)
- b) Structure and neatness of industry analysis report submission (10 marks)

Evaluation Method:

Students shall maintain a (Industry Analysis Report)) individually for the purpose of the oral examination.

Industry Analysis Report shall also be evaluated jointly Internal with an External examiner during the viva – voice examination.

Academic Curriculum and Syllabi (R-2020)

Department	Commerce	Programme: B.Com PA						
Semester	V	Course Category Code: DSC				End Semester Exam Type: TE		
Course Code	A20PAT520	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ES E	TM
Course Name	COMMERCE SEMINAR	0	0	2	1	100	0	100
Course Objective	<p>This Seminar course is meant to give students practice speaking in front of a audience and to explore topics in detail. Students will research topics and organize presentations for faculty and other students. The topics may be any aspect of the Commerce or Management and must be approved by the instructor in advance (see schedule for deadline). Unless cleared with me, you may not give a presentation similar to one you have delivered in another class. If this is your second time taking seminar, then your topic should be substantially different than your previous one. To help students improve as speakers, each student will receive feedback from the fellow students and the instructor. After your seminar, arrange a time to meet with me to discuss your performance.</p>							
Expectations:	<p>Attendance at each seminar is mandatory for all students enrolled. In addition, students are expected to attend all other seminars in the department, such as invited guest speakers. It is expected that students will actively participate by asking questions of the speaker. The effort by students to meet these expectations will be considered in the determination of your final Marks.</p> <p>You should strive for professionalism in all aspects of this class. Speakers should dress professionally. Sneakers, shorts, jeans, tee-shirts are NOT acceptable. Whereas most students choose to use PowerPoint to present their seminar, overheads, 35-mm slides or the chalkboard are also acceptable media for visual aids. It is your responsibility to arrange for any equipment you require. Visual aids should look professional and be readable in the entire room; use spell check and proofread for typographical errors. Abstracts should be concise (<250 words), well written and free of grammatical and typographical errors. Be sure to tell complete story with your abstract. The abstract will also serve as an announcement and should include the time, date, and location of your seminar.</p> <p>Each student will give two 20-minute presentations. Your first one will be a practice seminar in front of the class. Class members (and I) will take notes on various aspects of your seminar and give you immediate feedback and constructive criticism. For the second one, we will invite the entire department. Your seminar should cover several (3-4, or more) related papers in a given area. Tell a complete story about your chosen topic. You are encouraged to give seminar on your proposed topic. Explain concepts</p>							

simply and clearly, and define all terms and acronyms. Be prepared to answer questions after your seminar. Do not “seed” questions in advance to your friends in the audience – I will consider this cheating. The seminar will be timed, and should be ± 3 minutes of the allotted 20 minutes.

Your final marks will be determined by several factors: the quality and content of your seminars, your improvement from the first to the second, your participation in the class as a whole, and your ability to meet scheduled deadlines. The total mark of 100 shall be divided between internal and external evaluations and it is 40 and 60 marks respectively

Proposal Seminar Format:

- Introduce yourself to the advisor and committee members (who should be in attendance).
- Give an introduction and background information on your topic. State the problem(s) that remain unanswered.
- Clearly state your objectives
- Present any data you have collected thus far.
- Describe what remains to be done, and what you expect to find.

Academic Curriculum and Syllabi (R-2020)

Department	Commerce	Programme: B.Com PA						
Semester	V	Course Category Code: SEC	End Semester Exam Type: TE					
Course Code	A20AFS505	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ES E	TM
Course Name	ELEMENTARY FINANCIAL MODELLING	0	0	4	2	100	0	100
Course Objective	To understand the preparation of Projected Balance Sheets using Excel							
	To understand the preparation of Projected Income Statements using Excel							
	To understand the preparation of Projected Cash Flow Statements using Excel							
This Skill Enhancement Course intends to enable the students' application of spreadsheet skills in the development of 'Projected Financial Statements'.								
Exercises								
1. Understanding the Projected Financial Statements – the need and importance								
2. Rules in the formation of Projected Financial Statements								
3. Understanding the templates used for Financial Projections								
4. Preparation of Projected Balance Sheets for 1 year, 3 years and 5 years								
5. Preparation of Projected Income Statements for 1 year, 3 years and 5 years								
6. Preparation of Cash Flow Statements for 1 year, 3 years, and 5 years								