**B. Com. Banking & Finance**

Syllabus

AFFILIATED COLLEGES

**Program Code: \*\*\***

**2021 – 2022 onwards**



**BHARATHIAR UNIVERSITY**

**(A State University, Accredited with “A” Grade by NAAC, Ranked 13th among Indian Universities by MHRD-NIRF,**

**World Ranking: Times -801-1000,Shanghai -901-1000, URAP – 1047)**

**Coimbatore - 641 046, Tamil Nadu, India**



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| **Program Educational Objectives (PEOs)** | |
| The **B.COM. Banking and Finance** program describe accomplishments that graduates are  expected to attain within five to seven years after graduation | |
| PEO1 | Students will able to understand the concepts of commerce and banking functions |
| PEO2 | Programme aims to develop comprehensive professional skills which are required for banking related careers in specific. |
| PEO3 | Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting |
| PEO4 | Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA and other competitive exams |
| PEO5 | Students can do commerce oriented research and consequence of this, they can become Professors in Colleges and Universities |



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| **Program Specific Outcomes (PSOs)** | |
| After the successful completion of B.COM banking and finance program, the students are  expected to | |
| PSO1 | To replicate the concepts, principles and theories in the field of commerce,  Accounting, Finance, Law and Taxation which promote the growth of their professional career and entrepreneurship |
| PSO2 | To integrate knowledge and skills among students with an assurance for banking Related career opportunities, insurance and allied financial sectors. |
| PSO3 | Nurture the students in intellectual, personal, interpersonal and social skills with a  focus on relevant professional career particularly, to maximize professional Growth. |
| PSO4 | Empower the students with necessary competencies and decision making skills to foster the innovative thinking to become an entrepreneur |
| PSO5 | Strengthen the students to become expert in the field of banking and commerce with ethical consciousness. |



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| **Program Outcomes (POs)** | |
| On successful completion of the B.COM. Banking and Finance program | |
| PO1 | Develop a broad range of knowledge in the commerce field for applying concepts  and techniques in Commerce to meet the current and future expectation of Banking industry. |
| PO2 | Build a strong foundation in the areas of banking related areas, thereby they relate Their conceptual and analytical skills needed in banking industry. |
| PO3 | Nurture the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth. |
| PO4 | Empower students with necessary competencies and decision making skills to undertake banking related jobs in future. |
| PO5 | Train and develop students with the much needed banking oriented education, so that they are more competitive for employment and higher education |



**BHARATHIAR UNIVERSITY : : COIMBATORE 641 046**

**B.COM Banking and Finance Curriculum (Affiliated Colleges)**

*(For the students admitted during the academic year 2020 – 21 onwards)*

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| **Course Code** | **Title of the Course** | **Credits** | **Hours** | | **Maximum Marks** | | |
| **Theory** | **Practical** | **CIA** | **ESE** | **Total** |
| **FIRST SEMESTER** | | | | | | | |
|  | Language-I | 4 | 6 |  | 50 | 50 | 100 |
|  | English-I | 4 | 6 |  | 50 | 50 | 100 |
|  | Core I-Principles of Accounting | 4 | 5 |  | 50 | 50 | 100 |
|  | Core-II-Indian Banking System | 4 | 5 |  | 50 | 50 | 100 |
|  | Allied Paper I:Business Mathematics | 4 | 6 |  | 50 | 50 | 100 |
|  | Environmental Studies# | 2 | 2 |  | - | 50 | 50 |
| **Total** | | **22** | **30** |  | **250** | **300** | **550** |
| **SECOND SEMESTER** | | | | | | | |
|  | Language-II | 4 | 6 |  | 50 | 50 | 100 |
|  | English-II | 4 | 6 |  | 50 | 50 | 100 |
|  | Core III-Financial Accounting | 4 | 5 |  | 50 | 50 | 100 |
|  | Core-IV-Business Communication | 4 | 5 |  | 50 | 50 | 100 |
|  | Allied paper II:Statistics for Business | 4 | 6 |  | 50 | 50 | 100 |
|  | Human Rights# | 2 | 2 |  | - | 50 | 50 |
| **Total** | | **22** | **30** |  | **250** | **300** | **550** |
| **THIRD SEMESTER** | | | | | | | |
|  | Core V-Corporate Accounting | 4 | 5 |  | 50 | 50 | 100 |
|  | Core-VI-Fundamentals of Entrepreneurship | 4 | 4 |  | 50 | 50 | 100 |
|  | Core VII-Commercial Law | 4 | 4 |  | 50 | 50 | 100 |
|  | Core VIII-Financial Management | 4 | 4 |  | 50 | 50 | 100 |
|  | Core IX Computer Application Practical-I | - | - | 3 | - | - | - |
|  | Allied:III-Business Economics | 4 | 4 |  | 50 | 50 | 100 |
|  | Skill Based Subject-  I:Business organisation &office management | 3 | 4 |  | 30 | 45 | 75 |
|  | Tamil@/Advanced Tamil#(or) Non-Major Elective-I:Yoga for Human Excellence# / Women's  Right #/ Constitution of India | 2 | 2 |  | 50 | | 50 |
| **Total** | | **25** | **27** | **3** | **280** | **345** | **625** |



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| **FOURTH SEMESTER** | | | | | | | |
|  | Core X- Higher Corporate Accounting | 4 | 6 |  | 50 | 50 | 100 |
|  | Core-XI-Financial Services | 4 | 5 |  | 50 | 50 | 100 |
|  | Core XII-Computer Application Practical-II | 3 | 5 |  | 30 | 45 | 75 |
|  | Core XIII: Company Law | 3 | 5 |  | 30 | 45 | 75 |
|  | Allied: IV-Principles of Management | 3 | 4 |  | 30 | 45 | 75 |
|  | **Skill based Subject-II: Naan Mudhalvan – Office Fundamentals** [**http://kb.naanmudhalvan.in/Special:Filepath/Microsoft\_Course\_Details.xlsx**](http://kb.naanmudhalvan.in/Special:Filepath/Microsoft_Course_Details.xlsx) | 2 | - | 3 | 25 | 25 | 50\* |
|  | Tamil/Advanced Tamil  (or) Non-Major elective- II:General Awareness # | 2 | 2 |  | 50 | | 50 |
|  | **Total** | **21** | **27** | 3 | **215** | **310** | **525** |
| **FIFTH SEMESTER** | | | | | | | |
|  | Core XIV-Cost Accounting | 4 | 5 |  | 50 | 50 | 100 |
|  | Core XV-Commercial Bank Management | 3 | 4 |  | 50 | 50 | 100 |
|  | Core XVI-Income Tax Law & Practices | 4 | 5 |  | 50 | 50 | 100 |
|  | Core XVII-Banking Theory Law & Practices | 2 | 3 |  | 30 | 45 | 75 |
|  | Core XVIII-Marketing Management | 4 | 5 |  | 50 | 50 | 100 |
|  | Elective: I | 4 | 5 |  | 50 | 50 | 100 |
|  | Skill Based Subject - III:Fundamental of IT | 2 | 3 |  | 30 | 45 | 75 |
|  | **Total** | **23** | **30** |  | **310** | **340** | **650** |
| **SIXTH SEMESTER** | | | | | | | |
|  | Core XIX-Management Accounting | 5 | 6 |  | 50 | 50 | 100 |
|  | Core XX-Principles of Auditing | 5 | 5 |  | 50 | 50 | 100 |
|  | Core XXI-Micro Finance | 3 | 4 |  | 30 | 45 | 75 |
|  | Core XXII: Indian Capital Market and Financial System | 4 | 4 |  | 50 | 50 | 100 |
|  | Elective: II | 3 | 4 |  | 30 | 45 | 75 |
|  | Elective:III | 3 | 4 |  | 30 | 45 | 75 |
|  | **Skill-basedSubject-IV:**  **Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing /**  **Operational Logistics)** [**http://kb.naanmudhalvan.in/Bharathiar\_University\_(BU)**](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) | 2 | 3 |  | 25 | 25 | 50\* |
|  | Extensive Activity | 2 | - |  | 50 | - | 50 |
| **Total** | | **27** | **30** |  | **315** | **310** | **625** |
| **Grand Total** | | **140** |  |  | **1620** | **1905** | **3525** |

**\*Naan Mudhalvan – Skill courses- external 25 marks will be assessed by Industry and internal will be offered by respective course teacher.**

$Includes 25%/40%continuous internal assessment marks for theory and practical papersrespectively

@No University Examinations. Only Continuous Internal Assessment(CIA) #No Continuous Internal assessment(CIA).Only university Examinations.

List of Elective papers(College can choose any one of the paper electives)

|  |  |  |
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| ELECTIVE-I | A | Business Environment |
| B | Business Finance |
| C | Brand Management |
| ELECTIVE-II | A | Supply Chain Management |
| B | Industrial law |
| C | Cyber law |
| ELECTIVE-II | A | Indirect Tax |
| B | Advertising & Sales Promotion |
| C | Project Work |



First Semester



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-1** | | | **Principles of Accounting** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic principles of accounting** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the basics of accounting Concepts and conventions 2. To execute proper inventory valuation 3. To understand the accounting treatment for bills of exchange 4. To understand the procedures for consignment and joint ventures 5. To understand the basics of preparing accounts for non-profit organizations | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the basics of accounting concepts and conventions | | | | | | | K1 | |
| 2 | Apply various methods of inventory valuation | | | | | | | K3 | |
| 3 | Analyze the accounting treatment for bill of exchange | | | | | | | K4 | |
| 4 | Understand the accounting procedures of consignment and joint ventures | | | | | | | K2 | |
| 5 | Understand the basics for the preparation of books of accounts for non-profit organizations | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Accounting** | | | **15-- hours** | | | | |
| Fundamentals of Book-keeping -V Accounting Concepts and Conventions Journal -V Ledger –  V Subsidiary books -V Trail balance -V Preparation of bank reconciliation statement -V Errors and their rectification | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Final Accounts** | | | **15-- hours** | | | | |
| Apportionment of capital and revenue expenditure -V Significance and methods of Inventory valuation -V Final accounts of sole trader with adjustments | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Bills of Exchange and Account Current** | | **15-- hours** | | | | | |
| Bills of exchange -V Accommodation bills -V Average due date -V Account current. | | | | | | | | | |
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| **Unit:4** | | **Consignment and Joint Venture** | | **15-- hours** | | | | | |
| Accounting for consignments and joint ventures | | | | | | | | | |
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| **Unit:5** | | **Accounts of Non-Profit Organizations** | | **13-- hours** | | | | | |
| Accounts of non-profit organizations-receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
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|  | | **Total Lecture hours** | | **75-- hours** | | | | | |

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| **Text Book(s)** | |
| 1 | Jain and Narang, Advanced Accounting, Kalyani Publishers |
| 2 | R.L.Gupta and M.Radhaswamy, Advanced Accountancy, |
|  |  |
|  | |
| **Reference Books** | |
| 1 | Sultan Chand. P.C.Tulsian, Financial Accounting, Tata McGraw Hill Publications |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/AQvxKosUBf4 |
| 2 | https://youtu.be/MJIngOTc-PA |
| 3 | https://youtu.be/PxoGqVgWXLo |
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| Course Designed By: | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | M | S |
| **CO2** | S | S | M | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | M | S | S | S |

\*S-Strong; M-Medium; L-Low





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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-2** | | | **Indian Banking System** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic banking knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the history and basic concepts of Indian banking system 2. To understand the working and functions of state Bank of India 3. To familiarize with the various banking acts and regulations 4. To analyze the role of regional rural banks in India 5. To understand the role and functions of reserve bank of India | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the history and basic concepts of Indian banking industry | | | | | | | K1 | |
| 2 | Understand the various functions of State Bank of India | | | | | | | K2 | |
| 3 | Understand various provisions relating to banking acts and regulations | | | | | | | K2 | |
| 4 | Analyze the role of regional rural banks and co-operative banks in India | | | | | | | K4 | |
| 5 | Explain the role and functions of Reserve Bank of India | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
| **Unit:1** | | **Indian Banking System** | | | **16-- hours** | | | | |
| Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co- Operative banks; Development banks | | | | | | | | | |
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| **Unit:2** | | **State Bank of India** | | | **15-- hours** | | | | |
| State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress | | | | | | | | | |
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| **Unit:3** | | **Banking Regulation Act, 1949** | | **15-- hours** | | | | | |
| Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to  banking companies and public sector banks; Banking Regulation Act as applicable to Co- operative banks | | | | | | | | | |
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| **Unit:4** | | **Regional Rural and Co- operative Banks** | | **15-- hours** | | | | | |
| Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co- operative banks in rural India; Progress and performance | | | | | | | | | |
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| **Unit:5** | | **Reserve Bank of India** | | **12-- hours** | | | | | |
| Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta | | |
| 2 | Panandikar S.G. and Mithani DM: Banking in India; Orient Longman | | |
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| **Reference Books** | | | |
| 1 | Sayers R.S: Modern Banking; Oxford University Press. | | |
| 2 | Reddy & Appanniah : Banking Theory and Practice | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/p6lM\_SY\_TtY | | |
| 2 | .https://youtu.be/l8p8PxYbqQ8 | | |
| 3 | https://youtu.be/gZ\_2NLjG9SQ | | |
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| Course Designed By: | | | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | S |
| **CO2** | S | S | M | S | S |
| **CO3** | S | S | M | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | | **T** | **P** | **C** |
| **ALLIED PAPER III** | | | **BUSINESS MATHEMATICS** | **4** | | | **-** | **-** | **4** |
| **Pre-requisite** | | | **Basics knowledge on Mathematics for Business** | **Syllabus Version** | | | | **2021-**  **22** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. Understand and apply basics of applications of mathematics in business 2. Make the students to be ready for solving business problems using mathematical operations. 3. Provide insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions. 5. Analyze the linear programming problem by using graphical solution and simple method. | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value. | | | | | K2 | | | |
| 2 | Know the basic concepts of addition and multiplication analysis and input and output analysis. | | | | | K1 | | | |
| 3 | Aware of variables, constants and functions and evaluate the first and second order derivatives. | | | | | K2 | | | |
| 4 | To gain knowledge on integral calculus and determining definite and indefinite functions. | | | | | K2 | | | |
| 5 | Analyze the linear programming problem by using graphical solution and simple method. | | | | | K4 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create | | | | | | | | | |
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| **Unit:1** | | **SET THEORY** | | | **15 hours** | | | | |
| Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate  of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker‟s Gain. | | | | | | | | | |
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| **Unit:2** | | **MATRIX** | | | **15 hours** | | | | |
| Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis. | | | | | | | | | |
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| **Unit:3** | | **VARIABLES, CONSTANTS AND FUNCTIONS** | | | **15 hours** | | | | |
| Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order  Derivatives – Maxima and Minima – Application to Business Problems | | | | | | | | | |



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| **Unit:4** | | **ELEMENTARY INTEGRAL CALCULUS** | | **15 hours** |
| Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts. | | | | |
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| **Unit:5** | | **LINEAR PROGRAMMING PROBLEM** | | **13 hours** |
| Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method. | | | | |
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| **Unit:6** | | **CONTEMPORARY ISSUES** | | **2 hours** |
| Expert lectures, online seminars – webinars | | | | |
|  | | | | |
|  | | **Total Lecture hours** | **60 hours** | |
| **Text Book(s)** | | | | |
| 1 | Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21 | | | |
| 2 | Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi | | | |
| 3 | Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co&Ltd,Newdelhi | | | |
|  | | | | |
| **Reference Books** | | | | |
| 1 | G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House. | | | |
|  | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | |
| 1 | <https://www.youtube.com/watch?v=qO1SYFZVmhY> | | | |
| 2 | [https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD)  [-Lj3PmzVmKCD](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD) | | | |
| 3 | [https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-](https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L) [ftPVXUYjs2g3YiaY0sEfwW-jg5L](https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L) | | | |
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| Course Designed By: | | | | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | S |
| **CO2** | S | S | M | S | S |
| **CO3** | S | S | M | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |

S- Strong; M-Medium; L-Low



Second Semester



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-3** | | | **Financial Accounting** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic accounting knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To make the students to understand the basics of preparing partnership accounts 2. To make the students to understand the procedures of insolvency of partner 3. To analyse the procedures of depreciation accounting and royalty 4. To understand the rules of hire purchase accounting 5. To prepare insolvency accounts and analyze the difference between insolvency of partnership and individual accounts | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the basic concepts of preparing partnership accounts | | | | | | | K1 | |
| 2 | Understand the procedures of insolvency of partner | | | | | | | K2 | |
| 3 | Analyze the procedures of depreciation accounting | | | | | | | K4 | |
| 4 | Understand the rules of hire purchase and installment accounting | | | | | | | K2 | |
| 5 | Analyse the insolvency accounts of individuals and partnership | | | | | | | K4 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Partnership Accounts** | | | **16-- hours** | | | | |
| Partnership Accounts -V Division of fixed and fluctuating capitals -V past adjustments guarantee of profits -V admission and retirements -V death of partner –Vamalgamation | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |
| **Unit:2** | | **Insolvency of partner** | | | **15-- hours** | | | | |
| Insolvency of partner -V Rule in garner vs Murray -V piecemeal distribution - sales of firms | | | | | | | | | |
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| **Unit:3** | | **Depreciation and Royalty** | | **15-- hours** | | | | | |
| Accounting for Depreciation - Royalties including sub-lease voyage accounts | | | | | | | | | |
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| **Unit:4** | | **Hire Purchase and Instalment Accounting** | | **15-- hours** | | | | | |
| Hire Purchase and Instalment Accounting | | | | | | | | | |
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| **Unit:5** | | **Insolvency Accounts** | | **12-- hours** | | | | | |
| Insolvency Accounts -V Statement of affairs and deficiency accounts -V insolvency of individuals and partnership | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
|  | | | | | | | | | |
|  | | **Total Lecture hours** | | **75-- hours** | | | | | |

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| **Text Book(s)** | |
| 1 | Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000) |
| 2 | Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002) |
|  |  |
|  | |
| **Reference Books** | |
| 1 | Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999) |
| 2 | Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005) |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/Hs-U3jAvqo4 |
| 2 | https://youtu.be/kIgBgbnOAvI |
| 3 | .https://youtu.be/jhtVVJxbPU0 |
| Course Designed By: | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | M | M |
| **CO2** | S | S | M | S | M |
| **CO3** | S | S | M | M | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | S | S | S |

S- Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-4** | | | **Business Communication** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Fundamental knowledge about business** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To recall the basics of business communication 2. To understand effective preparation of business letters 3. To prepare bank correspondence letters 4. To understand the procedure for report writing 5. To understand the trends of business communication | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the basics of business communication | | | | | | | K1 | |
| 2 | Identify the proper formats for writing business letters | | | | | | | K4 | |
| 3 | Prepare banking correspondence letters in prescribed format | | | | | | | K4 | |
| 4 | Design reports for internal communication in the business | | | | | | | K3 | |
| 5 | Applying basic trends in business communication using modern means of communication | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Communication** | | | **13-- hours** | | | | |
| Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout | | | | | | | | | |
| **Unit:2** | | **Business Letters** | | | **15-- hours** | | | | |
| Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries  – Replies – Orders – Sales – Circular – Complaints. | | | | | | | | | |
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| **Unit:3** | | **Correspondence Letters** | | **15-- hours** | | | | | |
| Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors. | | | | | | | | | |
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| **Unit:4** | | **Report Writing** | | **15-- hours** | | | | | |
| Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular –  Notes. | | | | | | | | | |
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| **Unit:5** | | **Forms of Communication** | | **15-- hours** | | | | | |
| Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
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|  | | **Total Lecture hours** | | **75-- hours** | | | | | |

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| **Text Book(s)** | |
| 1 | Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi. |
| 2 | Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore. |
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| **Reference Books** | |
| 1 | Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London. |
| 2 | Mary Ellen Guffey, Business Communication – Process and Product -International Thomson Publishing - Ohio. |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/WIbRTo4suSo |
| 2 | https://youtu.be/h1fCJM1LMaY |
| 3 | https://youtu.be/G-8SzY9IT5o |
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| Course Designed By: | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | M | M |
| **CO2** | S | M | M | M | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | S | S | S |

S- Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | | **T** | **P** | **C** |
| **ALLIED PAPER IV** | | | **BUSINESS STATISTICS** | **4** | | | **-** | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge on statistics for business** | **Syllabus Version** | | | | **2021-22** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of the course are able to   1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the students to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations, Index Numbers and Time series. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Understand the basic concepts of arithmetic and geometric mean and different types of data collection. | | | | | K2 | | | |
| 2 | Recall measures of dispersion. | | | | | K1 | | | |
| 3 | Execute correlation and regression analysis. | | | | | K3 | | | |
| 4 | Understand the Index Numbers | | | | | K2 | | | |
| 5 | Analyze the Time series | | | | | K4 | | | |
| **K1** – Remember; **K2** – Understand; **K3** – Apply; **K4** – Analyze; **K5** – Evaluate; **K6** – Create | | | | | | | | | |
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| **Unit:1** | | **INTRODUCTIONS** | | | **12 hours** | | | | |
| Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic  and Graphical Methods –Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean | | | | | | | | | |
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| **Unit:2** | | **MEASURES OF DISPERSION** | | | **11 hours** | | | | |
| Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness | | | | | | | | | |
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| **Unit:3** | | **CORRELATION AND REGRESSION ANALYSIS** | | | **12 hours** | | | | |
| Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation | | | | | | | | | |
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| **Unit:4** | | **INDEX NUMBERS** | | | **12 hours** | | | | |
| Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae) | | | | | | | | | |

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| **Unit:5** | | **TIME SERIES** | | **11 hours** |
| Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes  (including problems) Methods of Sampling – Sampling and Non-sampling errors (Theoretical aspects only) | | | | |
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| **Unit:6** | | **CONTEMPORARY ISSUES** | | **2 hours** |
| Expert lectures, online seminars – webinars | | | | |
|  | | | | |
|  | | **Total Lecture hours** | **60 hours** | |
| **Text Book(s)** | | | | |
| 1 | Statistical Methods by S.P. Gupta | | | |
| 2 | Business Mathematics and Statistics by P. Navaneetham | | | |
| 3 | Statistics by R.S.N. Pillai and V. Bagavathi | | | |
| 4 | Economic and Business Statistics by M. Sivathanu Pillai | | | |
|  | | | | |
| **Reference Books** | | | | |
| 1 | Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor | | | |
| 2 | Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden | | | |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | |
| 1 | <https://www.youtube.com/watch?v=BUE-XJEHp7g> | | | |
| 2 | [https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s](https://www.youtube.com/watch?v=0s4mKbkYJPU&amp%3Bt=1s) | | | |
| 3 | htt[ps://www.youtube.com/watch?v=Dxcc6ycZ73M](http://www.youtube.com/watch?v=Dxcc6ycZ73M) | | | |
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| Course Designed By: | | | | |

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| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | S | M | S | S |
| **CO3** | M | S | S | S | S |
| **CO4** | S | S | S | M | M |
| **CO5** | M | M | S | S | S |

S- Strong; M-Medium; L-Low



Third Semester



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-5** | | | **Corporate Accounting** | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic company accounts** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To recall the basic accounting concepts of issue of shares and debentures 2. To assist the preparation of final accounts of company 3. To understand the preparation of books of accounts during amalgamation 4. To analyze the final accounts of banking company 5. To analyze the final accounts of insurance companies | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Identify the accounting procedures followed by companies for issue of shares and debentures | | | | | | | K1 | |
| 2 | Describe the preparation of final accounts of company | | | | | | | K2 | |
| 3 | Analyse the books of accounts during amalgamation of the company | | | | | | | K4 | |
| 4 | Apply the accounting provisions for preparing final accounts of banking company | | | | | | | K3 | |
| 5 | Apply the accounting provisions for preparing final accounts of insurance company | | | | | | | K3 | |
| **K1** – Remember; **K2** – Understand; **K3** – Apply; **K4** – Analyze; **K5** – Evaluate; **K6** – Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Issue of Shares** | | | **15-- hours** | | | | |
| Issue of Shares, forfeiture, and re-issue of shares; redemption of preference of shares; issue and redemption of debentures | | | | | | | | | |
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| **Unit:2** | | **Final Accounts** | | | **16-- hours** | | | | |
| Final accounts: excluding computation of management remuneration, and disposal or profit.- Valuation of goodwill and shares | | | | | | | | | |
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| **Unit:3** | | **Amalgamation and Reconstruction** | | **15-- hours** | | | | | |
| Accounting for amalgamation of companies as per Indian Accounting Standard14; Accounting for internal reconstruction-excluding inter-company holdings and the reconstruction schemes | | | | | | | | | |
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| **Unit:4** | | **Banking Company Accounts** | | **14-- hours** | | | | | |
| Banking Company Accounts | | | | | | | | | |
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| **Unit:5** | | **Insurance company Accounts** | | **13-- hours** | | | | | |
| Insurance company Accounts | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
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|  | | **Total Lecture hours** | | **75-- hours** | | | | | |

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| **Text Book(s)** | |
| 1 | Gupta R.L., Radhasamy M: Company Accounts; Sultan Chand and Sons, New Delhi. |
| 2 | Maheswari S.N: corporate Accounting; vikas Publishing House, New Delhi. |
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| **Reference Books** | |
| 1 | Monga J.R., Ahuja, Girish and Sehgal Ashok Accounting; Mayur Paper Backs, Noida. |
| 2 | Grewal T.S.& Gupta S.L.,“Advanced Accountancy”,S. Chand & Co., New Delhi |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/l7jWwA\_8xGY |
| 2 | https://youtu.be/vX2u\_WElGc0 |
| 3 | https://youtu.be/U\_J13WQi\_nw |
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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | M | M |
| **CO2** | S | M | S | S | M |
| **CO3** | M | M | M | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | S | S | M |

S- Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-6** | | | **Fundamentals of Entrepreneurship** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic business knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To provide an outline about the importance of entrepreneurship 2. To recognize the importance of small scale industries 3. To illustrate the set up and related procedures of small scale industry 4. To assist the formulation of a business plan 5. To support the implementation of a project | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recalling the importance of entrepreneurship | | | | | | | K1 | |
| 2 | Discuss the importance of small scale industries | | | | | | | K2 | |
| 3 | Analyse the procedures for starting small scale industries | | | | | | | K4 | |
| 4 | Formulate a business plan in a systematic way | | | | | | | K4 | |
| 5 | Analyze the various implementing procedures of project | | | | | | | K4 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
| **Unit:1** | | **Entrepreneurship** | | | **11-- hours** | | | | |
| Entrepreneurship: Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs -  Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self competency and its development | | | | | | | | | |
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| **Unit:2** | | **Small Scale Industries** | | | **14-- hours** | | | | |
| Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries - definition, meaning, product range, capital investment, ownership patterns  Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI-s and the steps taken to solve the problems - Policies governing SSI-s. | | | | | | | | | |
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| **Unit:3** | | **Start-up** | | **12-- hours** | | | | | |
| Starting a Small Industry -To understand what constitutes a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. - An overview of the steps involved in starting a business venture - location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - To understand the importance of financial, technical and  social feasibility of the project. | | | | | | | | | |
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| **Unit:4** | | **Business Plan** | | **11-- hours** | | | | | |
| Preparing the Business Plan (BP) - Typical BP format- Financial aspects of the BP- Marketing  aspects of the BP- Human Resource aspects of the BP- Technical aspects of the BP- Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP | | | | | | | | | |



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| **Unit:5** | | | **Financial Assistance** | | | | | | **10-- hours** | | |
| Implementation of the project - Financial assistance through SFC- s , SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, - Non financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC - Financial incentives for SSI- s , and Tax Concessions - Assistance  for obtaining raw material , machinery, land and building and technical assistance - Industrial estates -V role and types | | | | | | | | | | | |
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| **Unit:6** | | | **Contemporary Issues** | | | | | | **2 hours** | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | | |
|  | | | | | | | | | | | |
|  | | | **Total Lecture hours** | | | | | | **60-- hours** | | |
| **Text Book(s)** | | | | | | | | | | | |
| 1 | | 1. Mark. J. Dollinger, Entrepreneurship -V Strategies and Resources, Pearson Edition | | | | | | | | | |
| 2 | | . Udai Pareek and T.V. Rao, Developing Entrepreneurship | | | | | | | | | |
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| **Reference Books** | | | | | | | | | | | |
| 1 | | Srivastava, A Practical Guide to Industrial Entrepreneurs | | | | | | | | | |
| 2 | | S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems | | | | | | | | | |
|  | | | | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | | | | |
| 1 | | https://youtu.be/AX4ae4BBipI | | | | | | | | | |
| 2 | | https://[www.youtube.com/playlist?list=PLHRLZtgrF2jnPlrlU1k8y8LdLhmm4eaeO](http://www.youtube.com/playlist?list=PLHRLZtgrF2jnPlrlU1k8y8LdLhmm4eaeO) | | | | | | | | | |
| 3 | | https://youtu.be/Hgj\_kRrvbhQ | | | | | | | | | |
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| Course Designed By: | | | | | | | | | | | |
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|  | **Mapping with program outcomes** | | | | | | | | | |  |
| **Cos** | | | **PO1** | | **PO2** | **PO3** | **PO4** | | **PO5** |
| **CO1** | | | M | | M | S | M | | M |
| **CO2** | | | S |  | S | M | S | | S |
| **CO3** | | | M | | S | S | S | | S |
| **CO4** | | | S | | S | S | M | | M |
| **CO5** | | | S | | M | S | S | | S |

Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-7** | | | **Commercial law** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic law** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To recall the basic concepts of law 2. To describe the essentials of valid consideration 3. To provide original examples relating to various aspects of contracts 4. To illustrate the various procedures relating to contract of indemnity and guarantee 5. To evaluate the provisions of sales of goods act | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Remember the basic concepts of law | | | | | | | K1 | |
| 2 | Understand the essentials of valid consideration | | | | | | | K2 | |
| 3 | Exemplify various aspects of contract act | | | | | | | K2 | |
| 4 | Simplify the various procedures relating to contract of indemnity and guarantee | | | | | | | K4 | |
| 5 | Apply the various provisions of sale of goods act | | | | | | | K4 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
| **Unit:1** | | **Law of Contract** | | | **12-- hours** | | | | |
| Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts -  Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Essentials of Contract** | | | **12-- hours** | | | | |
| Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law. | | | | | | | | | |
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| **Unit:3** | | **Performance of Contract** | | **12-- hours** | | | | | |
| Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract. | | | | | | | | | |
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| **Unit:4** | | **Indemnity and Guarantee** | | **12-- hours** | | | | | |
| Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge. | | | | | | | | | |
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| **Unit:5** | | **Sale of Goods Act** | | **10- hours** | | | | | |
| Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
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|  | | **Total Lecture hours** | **60-- hours** |
| **Text Book(s)** | | | |
| 1 | N.D. Kapoor, “Business Law”, Sultan Chand & Sons, New Delhi 2005 | | |
| 2 | R.S.N. Pillai & Bagavathi, “Business Law” S.Chand, New Delhi 2005. | | |
| **Reference Books** | | | |
| 1 | Arun Kumar Sen,”Commercial Law”, The world press pvt Ltd, Calcutta | | |
| 2 | Arun Kumar Sen, Jitendra Kumar, Mitra,” Commercial Law”, The World Press Pvt Ltd, Calcutta | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/LGPTO0vr4gk | | |
| 2 | https://youtu.be/VYy89X\_7rIE | | |
| 3 | https://youtu.be/TvauoAKJbW0 | | |
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| Course Designed By: | | | |

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| **Mapping with program outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | S | S |
| **CO3** | S | S | M | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | M | M | S | S |

S- Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core -8** | | | **Financial Management** | **4** | |  | |  | **4** |
| **Pre-requisite** | | | **Basic knowledge in finance** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To conceptualize various aspects of financial management 2. To provide information about various sources of financing 3. To analyze the capital structure of a business using various theories 4. To provide information about working capital management of the business 5. To provide knowledge about dividend decision | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall various concepts and terminologies in financial management | | | | | | | K1 | |
| 2 | Understand the various sources of financing | | | | | | | K2 | |
| 3 | Analyze the capital structure of a business | | | | | | | K4 | |
| 4 | Evaluate the working capital position of a business | | | | | | | K5 | |
| 5 | Analyze different dividend policies by applying theories | | | | | | | K4 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
| **Unit:1** | | **Evolution of financial-management** | | | **13-- hours** | | | | |
| Evolution of financial-management, scope and objectives of financial management. Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to  Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing. | | | | | | | | | |
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| **Unit:2** | | **Sources of Funds** | | | **10-- hours** | | | | |
| Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements. | | | | | | | | | |
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| **Unit:3** | | **Lease financing and Capital structure** | | **11-- hours** | | | | | |
| Lease financing: Concept, types. Advantages and disadvantages of leasing. Capital Structure:  Determinants of Capital Structure, Capital Structure Theories, Cost of Capital Operating and Financial Leverage. | | | | | | | | | |
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| **Unit:4** | | **Working Capital** | | **12-- hours** | | | | | |
| Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital. | | | | | | | | | |
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| **Unit:5** | | **Dividend Theories** | | **12-- hours** | | | | | |
| Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA and CAPM | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **60-- hours** |
| **Text Book(s)** | | | |
| 1 | N Maheshwari, Financial Management Principles and Practice. | | |
| 2 | Khan and Jain, Financial Management. | | |
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|  | | | |
| **Reference Books** | | | |
| 1 | Sharma and Sashi Gupta, Financial Management. | | |
| 2 | I M Pandey, Financial Management. | | |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/88S1wZGfuqk | | |
| 2 | https://youtu.be/p1KD-Y1e2Hg | | |
| 3 | https://youtu.be/qrs3taWpuD8 | | |
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| Course Designed By: | | | |

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| **Mapping with program outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | S | M |
| **CO2** | S | M | S | S | S |
| **CO3** | S | M | S | M | S |
| **CO4** | S | S | S | S | M |
| **CO5** | S | M | S | S | S |

S- Strong; M-Medium; L-Low





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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | **P** | **C** |
| **Core- 9** | | | **Computer Applications: Practical 1** | **-** | | **-** | **3** | **3** |
| **Pre-requisite** | | | **Basic knowledge in Computer** | **Syllabus Version** | | | **2021-**  **22** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   1. To familiarize with working in MS-WORD 2. To understand the working in MS-EXCEL 3. To understand the working in MS- POWERPOINT | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| 1 | Recall various techniques of working in MS-WORD  Understand the preparation of appropriate personal bio data | | | | | | K1 | |
| 2 | K2 | |
| 3 | Analyze financial data using EXCEL tools | | | | | | K3 | |
| 4 | Understand various tools used in MS-EXCEL | | | | | | K2 | |
| 5 | Understand the presentations for seminars and lectures using animations | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | |
|  | | | | | | | | |
| **Unit:1** | | **MS-WORD** | | | **15-- hours** | | | |
| 1. Create the front page of a News Paper. 2. Type a document and perform the following:    1. Change a paragraph into two column cash book.    2. Change a paragraph using bullets (or) numbering format.    3. Find any word and replace it with another word in document. 3. Prepare a class time table using a table menu. 4. Prepare a mail merge for an interview call letter. 5. Create a resume wizard. 6. Design a cheque book of a bank. 7. Create a table with the following field name: EMP-no, Emp-name, designation, department, experience. | | | | | | | | |
| **Unit:2** | | **MS-EXCEL** | | | **20-- hours** | | | |
| 1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result). 2. Design a chart projecting the cash estimate of a concern in the forth coming years. 3. Create a Pivot table showing the performance of the salesmen’s. | | | | | | | | |
| **Unit:3** | | **MS POWERPOINT** | | **10-- hours** | | | | |
| 1. Design slide for a product of your choice, includes the picture of the product and Demonstration and working (minimum three slides) 2. Prepare an organization chart for a company. 3. Create a show projecting the activities of your department during the academic year. | | | | | | | | |
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|  | | **Total Lecture hours** | | **45-- hours** | | | | |

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| Text Book(s) | | |
| 1 | | Understanding MSword 2016, George Wempen |
| 2 | | Word for Beginners, L.Humphery |
| 3 | | MS Excel 2019 Bible, John Walkenbach |
|  | | |
| Reference Books | | |
| 1 | MS Excel 2007 Bible, John Walkenbach | |
|  | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | |
| 1 | https://youtu.be/RdTozKPY\_OQ | |
| 2 | https://youtu.be/yCVy5Kw0l8s | |
| 3 | https://youtu.be/W2SdgnKHoPw | |
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| Course Designed By: | | |

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| **Mapping with program outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | S | M |
| **CO2** | M | M | S | S | S |
| **CO3** | S | s | S | M | S |
| **CO4** | M | S | S | S | M |
| **CO5** | S | M | S | S | S |

S- Strong; M-Medium; L-Low



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| **Course code** | | |  | **BUSINESS ECONOMICS** | **L** | | | | **T** | | **P** | **C** |
| **Allied:III** | | | | KNOWLEDGE IN BASIC ECONOMICS | **4** | | | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Syllabus Version** | | | | | **2021-2022** | | |
| **Course Objectives:** | | | | | | | | | | | | |
| The main objectives of this course are:   1. Impart the knowledge of students on economics and its theories. 2. Understand the law of demand 3. Make the students to understand the cost concepts, Market Structure and National Income. | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | |
| 1 | Explain the basic concept of Business economics. | | | | | | | K2 | | | | |
| 2 | Understand the law of demand | | | | | | | K2 | | | | |
| 3 | Understand the cost concepts | | | | | | | K2 | | | | |
| 4 | To know the Market Structure | | | | | | | K2 | | | | |
| 5 | To study the National Income | | | | | | | K2 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | | | |
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| **Unit:1** | | | **BUSINESS ECONOMICS** | | | | **12 hours** | | | | | |
| Business Economics – Meaning - Definition - Scope of Business Economics - Micro and Macro Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist | | | | | | | | | | | | |
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| **Unit:2** | | | **LAW OF DEMAND** | | | | **12 hours** | | | | | |
| Law of Demand - Determinants of Demand - Demand Distinctions - Indifference Curve Analysis - Consumer's  Equilibrium - Elasticity of Demand - Types - Measurement - Demand Forecasting - Methods of Demand Forecasting | | | | | | | | | | | | |
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| **Unit:3** | | | **COST CONCEPTS** | | | **11 hours** | | | | | | |
| Cost Concepts - Cost-Output Relationship - Production Function – Iso - quants - Law of Variable Proportions - Returns to Scale - Producer's Equilibrium. | | | | | | | | | | | | |
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| **Unit:4** | | | **MARKET STRUCTURE** | | | **12 hours** | | | | | | |
| Market – Meaning - Market Structure - Perfect Competition – Features – Imperfect Competition – Features - Monopoly - Monopolistic Competition - Oligopoly: Cartels, Price Leadership and Price Rigidity – Pricing under Perfect and Imperfect Competition – Price Discrimination under Monopoly | | | | | | | | | | | | |
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| **Unit:5** | | | **NATIONAL INCOME** | | | **11 hours** | | | | | | |
| National Income - Definition - Concepts of National Income – Uses - Methods of Calculating National Income – Difficulties in Estimation of National Income – National Income and Economic Welfare. | | | | | | | | | | | | |
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| **Unit 6** | | | **Contemporary issues** | | | **2 hours** | | | | | | |
|  | | | **Expert lectures and seminars** | | |  | | | | | | |
|  | | | **Total Lecture hours** | | | **60 hours** | | | | | | |
| **Text Book(s)** | | | | | | | | | | | | |
| 1 | | Sankaran : Business Economics, | | | | | | | | | | |

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| 2 | D M Mithani : Business Economics |
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| **Reference Books** | |
| 1 | Mote V L peul. S & Gupta G S: Managerial Economics TMH |
| 2 | H. Craig Petersen & W. Crislewis: Managerial Economics, PHI. |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | - |
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| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | M | M |
| **CO3** | S | M | S | S | M |
| **CO4** | S | S | S | S | M |
| **CO5** | S | S | M | M | S |

S- Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | | **P** | **C** |
| **Skill based Subject I** | | | **Business Organisation and Office Management** | **4** | | **-** | | | **-** | **3** |
| **Pre-requisite** | | | **Basic knowledge on business organization** | **Syllabus Version** | | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To enable the students to learn principles and concepts of business 2. To identify the types of business organization 3. To gain knowledge about office layout and accommodation, filing and indexing. 4. To develop the business communication. | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Recall the various forms of business organization | | | | | | K1 | | | |
| 2 | Understand the knowledge on Location of Business | | | | | | K2 | | | |
| 3 | Understand on office layout and accommodation. | | | | | | K2 | | | |
| 4 | To study the filing and Indexing | | | | | | K2 | | | |
| 5 | Apply the office communication in real time situation. | | | | | | K3 | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **INTRODUCTION** | | | **15 hours** | | | | | |
| Nature and Scope of Business - Forms of Business Organization –Sole Trader Partnership Firm, Joint Stock Company and Co-operative Society – Public Enterprises. | | | | | | | | | | |
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| **Unit:2** | | **BUSINESS LOCATION** | | | **10 hours** | | | | | |
| Office – Functions and Significance – Location of Business – Factors influencing location - Localization of industries- Size of Firms. | | | | | | | | | | |
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| **Unit:3** | | **OFFICE LAYOUT** | | **10 hours** | | | | | | |
| Office Layout and Office Accommodation – Advantages and disadvantages – planning the office space – open & private offices- Office Machines and Equipments | | | | | | | | | | |
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| **Unit:4** | | **FILING AND INDEXING** | | **15 hours** | | | | | | |
| Filing and Indexing- Office records – Meaning, significance essentials of a good filing system-E-Filing – Data Processing System – EDP –Uses and Limitations. | | | | | | | | | | |
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| **Unit:5** | | **OFFICE COMMUNICATION** | | **08 hours** | | | | | | |
| Office Communication – Meaning – Importance, Types - Internal and External Communication. | | | | | | | | | | |

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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **60 hours** |
| **Text Book(s)** | | | |
| 1 | Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons | | |
| 2 | Shukla - Business Organisation and Management – S.Chand & Company Ltd., | | |
| 3 | Saksena – Business Administration and Management – Sahitya Bhavan | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons | | |
| 2 | R.K.Chopra – Office Management – Himalaya Publishing House | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | <https://definitions.uslegal.com/b/business-organization/> | | |
| 2 | [https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-](https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-business-organization) [business-organization](https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-business-organization) | | |
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| Course Designed By: | | | |

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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | M | S | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | M | S | S | M | S |
| **CO5** | S | M | S | S | S |

\*S-Strong; M-Medium; L-Low



Fourth Semester



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-10** | | | **Higher Corporate Accounting** | **6** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic accounting knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To provide insight about the accounting treatment for merger and absorption 2. To promote the knowledge about the reconstruction of companies 3. To promote understanding about maintaining books of accounts of Banking companies 4. To enrich the understanding about preparation of Insurance company accounts 5. To facilitate knowledge about the preparation of holding company accounts | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Remember the preparation of accounts relating to merger and absorption | | | | | | | K1 | |
| 2 | Understand the preparation of accounts for Reconstruction of Companies | | | | | | | K2 | |
| 3 | Apply accounting provisions for the preparation of banking company accounts | | | | | | | K3 | |
| 4 | Analyze the format for the preparation of Insurance Company accounts | | | | | | | K4 | |
| 5 | Understand the preparation of holding company accounts | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
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| **Unit:1** | | **Merger and Absorption** | | | **20-- hours** | | | | |
| Accounting for Merger – Absorption | | | | | | | | | |
| **Unit:2** | | **Reconstruction of Companies** | | | **18-- hours** | | | | |
| Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of schemes) | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Banking Company Accounts** | | **20-- hours** | | | | | |
| Banking Company Accounts – Preparation of Profit and Loss Account and Balance Sheet (New format only) - Treatment on Rebate on Bills Discounted - Treatment on Interest on Doubtful  Debts | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Insurance Company accounts** | | **15-- hours** | | | | | |
| Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | **Holding Company Accounts** | | **15-- hours** | | | | | |
| Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings) | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | **Corporate Accounting:** Reddy & Murthy, Margham Publications, Chennai **Advanced** | | |
| 2 | **Accountancy:** Shukla M.C., & Grewal T.S. & Gupta S.L., S. Chand & Co., New Delhi Corporate Accounting : S.N. Maheshwari | | |
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| **Reference Books** | | | |
| 1 | **Corporate Accounts:** Theory Method and Applications : Gupta R.L. & Radhaswamy M, Sultan Chand & Co., New Delhi, 13th Revised Edition | | |
| 2 | **Advanced Accountancy :** S.P. Jain and K.L. Narang | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/U\_J13WQi\_nw | | |
| 2 | https://youtu.be/vX2u\_WElGc0 | | |
| 3 | https://youtu.be/l7jWwA\_8xGY | | |
|  | | | |
| Course Designed By: | | | |



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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | M | S | S | S |

S- Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-11** | | | **Financial Services** | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic business knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the concepts of lease financing 2. To compare and contrast various classification of mutual fund industry 3. To understand the basics of constructing optimum portfolio 4. To understand the basics of mergers and acquisition 5. To evaluate the functions of depository system | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:**  On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the concepts relating to alternate financing | | | | | | | K1 | |
| 2 | Compare the various types of mutual funds | | | | | | | K2 | |
| 3 | Apply the principles for forming an optimum portfolio with proper planning | | | | | | | K3 | |
| 4 | Compare and contrast between mergers and acquisitions | | | | | | | K4 | |
| 5 | Understand the functions of depository system | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
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| **Unit:1** | | **Lease Financing** | | | **13-- hours** | | | | |
| Lease Financing and Decisions: Concepts; Types of leases; leasing decisions; Evaluation of leases | | | | | | | | | |
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| **Unit:2** | | **Mutual Funds** | | | **15-- hours** | | | | |
| Mutual Funds: Introduction: Classification: Mutual funds in India | | | | | | | | | |
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| **Unit:3** | | **Portfolio Management and Venture Capital** | | **15-- hours** | | | | | |
| Portfolio Management and venture Capital: Portfolio management - Introduction, Principles, steps, qualifications, and obligations, Responsibilities of portfolio manager; venture capital - introduction, scope steps to provide venture capital, mode of funding. | | | | | | | | | |
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| **Unit:4** | | **Mergers and Acquisition** | | **15-- hours** | | | | | |
| Mergers and Acquisition: Need, types of mergers; Financial, legal, and human consideration in merger and acquisitions; Effectiveness of mergers and acquisitions. | | | | | | | | | |
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| **Unit:5** | | **Depository system in India** | | **15-- hours** | | | | | |
| Depository and custodial Services: Depository - introduction, concepts, constitution of  depository system; Functioning of depository system; Depository system in India; Custodial services - meaning; Registration; Obligation and responsibilities of custodians; Code of conduct | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | Pahwa H.P.S; Project Financing: Bharat Law House, New Delhi | | |
| 2 | Khan M Y: Financial Management - Theory concepts and problems - Incorporating the emerging Trend in Indian Capital Market; Galgotia, New Delhi | | |
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| **Reference Books** | | | |
| 1 | Rustagi R.P: Financial Management - Theory Concepts and problems - incorporating the emerging trends in Indian Capital Market; Galgotia, New Delhi. | | |
| 2 | Financial Management - S.C. Kuchhal | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/p1KD-Y1e2Hg | | |
| 2 | https://youtu.be/Kc4kaAKzyr4 | | |
| 3 | https://youtu.be/oUMMPARe6dU | | |
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| Course Designed By: | | | |



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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | M | S |
| **CO2** | S | S | M | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | M | M | S |

S- Strong; M-Medium; L-Low



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | **P** | **C** |
| **Core- 12** | | | | **Computer Applications: Practical II** | **-** | | **-** | **5** | **3** |
| **Pre-requisite** | | | | **Basic knowledge in Computer** | **Syllabus Version** | | | **2021-**  **22** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To provide practical knowledge in working with MS- ACCESS 2. To understand the basics of working in Tally accounting package 3. To provide insights about the usefulness of internet in business purpose | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | | Understanding the basics of working in MS-ACCESS using various tools | | | | | | K2 | |
| 2 | | Preparing personal bio data using MS ACCESS tools | | | | | | K3 | |
| 3 | | Analyzing business transactions using computerized packages | | | | | | K4 | |
| 4 | | Analyzing inventory management using various techniques | | | | | | K4 | |
| 5 | | Applying internet for business purposes and communications | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | | **MS-ACCESS** | | | **35-- hours** | | | |
| 1. Create a Student database with the following Tables : i). Students Personal Details  ii). Students Mark Details Perform the following : a). Relate the Tables  b). Create a query to the students passed in all subjects. c). Create a form and report | | | | | | | | | |
| **Unit:2** | | | **TALLY** | | | **40-- hours** | | | |
| 1. Company Creation and Alteration 2. Creating and Displaying Ledger 3. Voucher Creation 4. Voucher Alteration and Deletion 5. Inventory Information – Stock Summary 6. Inventory Information – Goodown Creation and alteration 7. Final Accounts 8. Accounting and Inventory Information’s 9. Bill wise Statements. 10. Balance sheet | | | | | | | | | |
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|  | | | **Total Lecture hours** | | **75-- hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | TALLY.ERP 9 WITH GST@ E -Way Bill, Rajesh Chedda | | | | | | | | |
| 2 | Ms Access 2000 Programming by Example, Julitta Korol | | | | | | | | |
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| **Reference Books** | |
| 1 | Microsoft Office 2019, Peter Weverka |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/\_Ghu1JlnoZI |
| 2 | https://youtu.be/Ipz1VVQGXEc |
| 3 | https://youtu.be/OlKM-lTf1UQ |
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| Course Designed By: | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | M | S |
| **CO2** | S | S | M | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | M | M | S |

S- Strong; M-Medium; L-Low

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| **Course code** | | |  | **Company Law** | **L** | | **T** | | **P** | **C** |
| **Core XIII** | | | |  | **5** | | **-** | | **-** | **3** |
| **Pre-requisite** | | | | Basic knowledge of Company Law | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   * To familiarize the fundamental concepts of Companies Act 2013 * To provide an insight into the different types of Companies and their provisions * To familiarize with various documents involved in a Joint Stock Company. | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Understand the formation and kinds of companies. | | | | | | | K1 | |
| CO2 | | Acquire knowledge on basic documents in a company and various methods of rising of capital. | | | | | | | K2 | |
| CO3 | | Understand the provisions of Companies Act relating to meetings, resolutions and Company Management. | | | | | | | K2 | |
| CO4 | | Understand the Issue of share, allotment and E filing of a Company | | | | | | | K2 | |
| CO5 | | Understand about the methods of borrowings and registration | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **20 hours** | | | | |
| Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment , legal position – Qualification –  duties and liabilities of a secretary. | | | | | | | | | | |
| **Unit:2** | | |  | | | **13 hours** | | | | |
| Memorandum of association- forms – contents – articles of association – forms and contents- procedures for alteration - the Doctrine of Indoor management- distinguish between  memorandum and articles. | | | | | | | | | | |
| **Unit:3** | | |  | | **12 hours** | | | | | |
| Prospectus – contents – statement in lieu of prospectus – legal formalities | | | | | | | | | | |
| **Unit:4** | | |  | | **15 hours** | | | | | |
| Share Capital – kinds of capital – alteration– issue and allotment of shares- book building scheme- share certificate – transfer and transmission of shares –E-filing. | | | | | | | | | | |
| **Unit:5** | | |  | | **13 hours** | | | | | |
| Borrowing powers – methods of borrowing – mortgages and charges – registration. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | N.D.Kapoor – Company Law And Secretarial Practice | | | | | | | | | |
| 2 | P.P.S. Gogna – Text book of Company Law | | | | | | | | | |
| 3 | P.K. Ghosh - Text book of Company Secretarial Practice | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
| Kuchaal M.C- Secretarial Practice | | | | | | | | | | |
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| **Mapping with Programme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | S | M |
| **CO4** | S | M | M | S | S |
| **CO5** | M | S | S | S | M |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Allied - IV** | | | **PRINCIPLES OF MANAGEMENT** | | **4** |  | |  | **3** |
| **Pre-requisite** | | | **Basic knowledge in management** | | **Syllabus Version** | | **2021-22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To provide understanding about basic terminologies ofmanagement 2. To explore the fundamental principles, process and steps in management includingplanning 3. To develop knowledge about organizing function inbusiness 4. To explore the concept of motivation in organizationalcontext 5. To generate ideas about effective communication in thebusiness | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Explain the concepts based on management and its features | | | | | | | K2 | |
| 2 | Summarize the principles and importance of planning | | | | | | | K2 | |
| 3 | Interpret and evaluate the various concepts based on organization and its element | | | | | | | K2,K5 | |
| 4 | Examine and analyse the determinants of behaviour and motivation theories | | | | | | | K4 | |
| 5 | Understand the need and techniques of communication in management | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **BASIC CONCEPTSOF MANAGEMENT** | | | **12--hours** | | | | |
| Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker. | | | | | | | | | |
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| **Unit:2** | | **PLANNING** | | | **10--hours** | | | | |
| Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making. | | | | | | | | | |
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| **Unit:3** | | **ORGANISATION** | | **12--hours** | | | | | |
| Organization – Meaning, Nature and Importance – Process of Organization – Principles of SoundOrganization–OrganizationStructure–SpanofControl–OrganizationChart- Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff. | | | | | | | | | |
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| **Unit:4** | | **MOTIVATION** | | **12--hours** | | | | | |
| Motivation – Need – Determinants of behavior – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception. | | | | | | | | | |
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| **Unit:5** | | **COMMUNICATION, CO-ORDINATION AND CONTROL** | | **12--hours** | | | | | |
| Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control. | | | | | | | | | |
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| **Unit:6** | | **CONTEMPORARY ISSUES** | **2 hours** |
| Expert lectures, online seminars - webinars | | | |
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|  | | **Total Lecture hours** | **60--hours** |
| **Text Book(s)** | | | |
| 1 | The Principles of Management - Rustom S. Davan | | |
| 2 | Business Organization and Management - Y. K. Bhushan | | |
| 3 | Business Management - Chatterjee | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Principles of Management - Koontz and O’Donald | | |
| 2 | Business Management - Dinkar - Pagare | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://onlinecourses.nptel.ac.in/noc20\_mg58/preview | | |
| 2 | htt[ps://www.classc](http://www.classcentral.com/course/swayam-principles-of-management-19977)e[ntral.com/course/swayam-principles-of-management-19977](http://www.classcentral.com/course/swayam-principles-of-management-19977) | | |
| 3 | htt[ps://www.mooc](http://www.mooc-list.com/course/principles-management-saylororg)-[list.com/course/principles-management-saylororg](http://www.mooc-list.com/course/principles-management-saylororg) | | |
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| **Mapping with Programme Outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | M | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | M | S | S | M | M |

\*S-Strong; M-Medium; L-Low





Fifth Semester



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core- 14** | | | **Cost Accounting** | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in Accounting** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the concept and various components of costing 2. To provide knowledge about the different levels of material control 3. To promote knowledge about various systems of wage payment and classification of overheads 4. To assist preparation of accounts under process costing 5. To familiarize with the techniques of operating costing | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall various concepts of costing and costing methods | | | | | | | K1 | |
| 2 | Understand the various levels of material control | | | | | | | K2 | |
| 3 | Apply innovative methods of costing techniques | | | | | | | K3 | |
| 4 | Evaluate the cost under process costing | | | | | | | K5 | |
| 5 | Analyze the different costs of operations and control it | | | | | | | K4 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
| **Unit:1** | | **Nature of Cost Accounting** | | | **12-- hours** | | | | |
| Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management –– Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender. | | | | | | | | | |
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| **Unit:2** | | **Material Control** | | | **17-- hours** | | | | |
| Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of  Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue. | | | | | | | | | |
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| **Unit:3** | | **Labour Turnover** | | **17-- hours** | | | | | |
| Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead. | | | | | | | | | |
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| **Unit:4** | | **Process Costing** | | **12-- hours** | | | | | |
| Process costing – Features of process costing – process losses, wastage, scrap, normal process loss  – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production). | | | | | | | | | |
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| **Unit:5** | | **Operating Costing** | | **15-- hours** | | | | | |
| Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005 | | |
| 2 | R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004 | | |
| 3 | S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005 | | |
| **Reference Books** | | | |
| 1 | V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005 | | |
| 2 | M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005. | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/\_z4-7xr6ur8 | | |
| 2 | https://youtu.be/X3c4XOmP7AE | | |
| 3 | https://youtu.be/Ri1BQIACVpM | | |
| Course Designed By: | | | |

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| **Mapping Programme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | S | M | M | M |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-15** | | | **Commercial Bank Management** | **4** | | **-** | | **-** | **3** |
| **Pre-requisite** | | | **Basic banking knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the various management principles in banks 2. To understand the management of deposits and advances 3. To provide insights about basic concepts of investment management 4. To describe the procedures relating to management of finance 5. To familiarize with the present scenario of banking recruitment system | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall various principles used in bank management | | | | | | | K1 | |
| 2 | Exemplify the management of deposits and advances in banks | | | | | | | K2 | |
| 3 | Applying various concepts of investment management | | | | | | | K3 | |
| 4 | Compare and contrast various provisions relating to management of finance | | | | | | | K4 | |
| 5 | Understand the present scenario of banking recruitment | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
| **Unit:1** | | **Managerial Functions** | | | **12-- hours** | | | | |
| Management principles in Banks: Managerial functions in banks; Hierarchy; individual and  group behaviour; Management of personnel -V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff | | | | | | | | | |
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| **Unit:2** | | **Management of Deposits** | | | **13-- hours** | | | | |
| Management of deposits and advances: Deposit mobilization; Classification and nature of  deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security. | | | | | | | | | |
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| **Unit:3** | | **Nature of Investment Management** | | **14-- hours** | | | | | |
| Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities -V government and commercial | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | **Management of Finance** | | **10-- hours** | | | | | |
| Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit and loss account; balance sheet and statutory reports regarding cash  revenue. | | | | | | | | | |
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| **Unit:5** | | **Banking Services** | | **9-- hours** | | | | | |
| Banking Services - Recruitment system - Foreign Exchange Management | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |

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|  | | **Total Lecture hours** | **60-- hours** |
| **Text Book(s)** | | | |
| 1 | Tannan ML: Banking- Law and practice in India; Indian Law House, New Delhi | | |
| 2 | Radhaswami M and Basudevan A: Textbook of banking; s. Chand & co. New Delhi. | | |
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| **Reference Books** | | | |
| 1 | Panikar K.K Banking -V Theory & system: Chand & co. New Delhi | | |
| 2 | Natarajan & Gordon : Banking Theory and Practice | | |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/snvBHzrP4Fg | | |
| 2 | https://youtu.be/jzCTPwdnqoQ | | |
| 3 | https://youtu.be/i4Gqou6zlyY | | |
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| Course Designed By: | | | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | M | M |
| **CO2** | S | S | S | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | M | M | S | S |

\*S-Strong; M-Medium; L-Low



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core- 16** | | | | **Income Tax Law and Practices** | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in law** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the various concepts of income tax and related terminologies 2. To familiarize with calculation of income from Salaries and house property 3. To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and Income from Other Sources 4. To provide the knowledge about the provisions for calculation of income from capital gains 5. To understand the process of set off and carry forward of losses while computing total income | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | | Recall the various terminologies related to income tax | | | | | | | K1 | |
| 2 | | Understand the method of calculating and levying tax | | | | | | | K2 | |
| 3 | | Apply the various tax laws and available provisions in tax computations | | | | | | | K3 | |
| 4 | | Evaluate the set off and carry forward of losses while calculating personal income | | | | | | | K5 | |
| 5 | | Analyse self-assessment of income and tax computation | | | | | | | K4 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | | |
| **Unit:1** | | | **Income Tax Act** | | | **12-- hours** | | | | |
| Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income. | | | | | | | | | | |
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| **Unit:2** | | | **Income from Salaries and House Property** | | | **16-- hours** | | | | |
| Heads of Income: Income from Salaries – Income from House Property. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | | **Profit and Gains of Business or Profession** | | **15-- hours** | | | | | |
| Profit and Gains of Business or Profession – Income from Other Sources. | | | | | | | | | | |
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| **Unit:4** | | | **Capital Gains** | | **15-- hours** | | | | | |
| Capital Gains – Deductions from Gross Total Income. | | | | | | | | | | |
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| **Unit:5** | | | **Computation of Tax liability** | | **15-- hours** | | | | | |
| Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals. | | | | | | | | | | |
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| **Unit:6** | | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75-- hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi | | | | | | | | | |

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| **Reference Books** | |
| 1 | Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/6qD7L2W\_ssk |
| 2 | https://youtu.be/p1awhM\_Fl8Q |
| 3 | https://youtu.be/6DFkynVC54Y |
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| **Mapping Programme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | S | S | M | M |
| **CO3** | S | S | S | M | M |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | S | M | M |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | | **T** | | **P** | **C** |
| **Core-17** | | | **Banking Theory Law and Practices** | **3** | | | **-** | | **-** | **2** |
| **Pre-requisite** | | | **Basic banking knowledge** | **Syllabus Version** | | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the relationship between banker and the customer 2. To analyse the opening and functioning of bank account 3. To describe the various kinds of endorsements 4. To understand various statutory protections of the banker 5. To understand the procedure for the working of loans and advances in banks | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Understand the relationship between banker and the customer | | | | | | | | K2 | |
| 2 | Analyze the process of opening and functioning of bank account | | | | | | | | K4 | |
| 3 | Understand the procedure for endorsement of cheque | | | | | | | | K2 | |
| 4 | Describe the various statutory protection duties of the banker | | | | | | | | K2 | |
| 5 | Understand the procedure for the working of loans and advances in banks | | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | | |
| **Unit:1** | | **Banking Regulation Act 1949** | | | | **8-- hours** | | | | |
| Definition of banker and customer – Relationships between banker and customer – special feature  of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account. | | | | | | | | | | |
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| **Unit:2** | | **Procedure for Opening Bank Account** | | | | **9-- hours** | | | | |
| Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien | | | | | | | | | | |
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| **Unit:3** | | **Kinds of Endorsements** | | | **8-- hours** | | | | | |
| Kinds of Endorsements: Cheque – features essentials of valid cheque – crossing – Kinds of crossing- making and endorsement | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | **Process of Cheque** | | | **7-- hours** | | | | | |
| Payment of cheques-Collection of Cheques- statutory protection duties to paying banker and collective banker | | | | | | | | | | |
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| **Unit:5** | | **Commercial Bank** | | | **11-- hours** | | | | | |
| Loan and advances by commercial bank lending policies of commercial bank - Forms of securities  – lien pledge hypothecation and advance against the documents of title to goods – mortgage. | | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |



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|  | | **Total Lecture hours** | **45-- hours** |
| **Text Book(s)** | | | |
| 1 | Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons.,New Delhi. | | |
| 2 | Natarajan & Gordon : Banking Theory and Practice | | |
| 3 | Reddy & Appanniah : Banking Theory and Practice | | |
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| **Reference Books** | | | |
| 1 | Banking Regulation Act, 1949. | | |
| 2 | Reserve Bank of India, Report on currency and Finance 2003-2004 | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/jzCTPwdnqoQ | | |
| 2 | https://youtu.be/YkYaZOKIYu8 | | |
| 3 | https://youtu.be/n9bCm\_tNik0 | | |
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| Course Designed By: | | | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | M | S |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | M | S |
| **CO5** | S | S | S | S | S |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-18** | | | Marketing Management | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic marketing knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To conceptualize basic ideas about marketing 2. To understand the product designing strategies 3. To compare and contrast various pricing strategies 4. To analyze the role of channels and distribution in marketing 5. To evaluate various promotional decisions | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall basic ideas about marketing | | | | | | | K1 | |
| 2 | Understand the product designing strategies | | | | | | | K2 | |
| 3 | Describe the various pricing strategies to maximize profit | | | | | | | K3 | |
| 4 | Analyze the role of channels and distributions in marketing | | | | | | | K4 | |
| 5 | Evaluate promotional decisions and strategies | | | | | | | K5 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
| **Unit:1** | | **Nature of Marketing** | | | **12-- hours** | | | | |
| Evaluation of marketing –Modern views on marketing –concepts- product concept – selling  concepts-marketing concept-societal concepts- market planning process- marketing objective- marketing strategy-functions of marketing management | | | | | | | | | |
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| **Unit:2** | | **Product Decision** | | | **17-- hours** | | | | |
| Product decision –product meaning and role – product mix decision – production positioning- branding and packaging –product life cycle – marketing strategies for introduction –growth  ,maturity and declining stages –new product development process – meaning of new product – need for developing a new product –various stages in new product development process | | | | | | | | | |
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| **Unit:3** | | **Pricing decision** | | **17-- hours** | | | | | |
| Pricing decision – meaning and role of pricing – pricing objectives – pricing method – product line pricing – pricing strategy for different stages in the life cycle of a product – skimming  pricing strategy – penetration pricing strategy merits and demerits | | | | | | | | | |
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| **Unit:4** | | **Channels of Distribution** | | **15-- hours** | | | | | |
| Channel decision – role of distribution channel – classification of channel and intermediaries-  changes in channel of distribution – intensive, extensive and selection distribution – factors governing choice of channel- selection of channel for new product or new company. | | | | | | | | | |
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| **Unit:5** | | **Promotional Mix and Personal Selling** | | **12-- hours** | | | | | |
| Promotional decision – promotional mix –advertising – meaning and role of advertising –  management of advertising – personal selling – importance – status of personal selling in India- management of sales force – sales promotion – sales promotion objective- major decision in | | | | | | | | | |

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| sales promotion at dealers and at dealers and at customers level. | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **75-- hours** |
| **Text Book(s)** | | | |
| 1 | Marketing management - C.B.Mamoria and Sathish mamoria | | |
| 2 | An introduction to marketing - D.Amarchand and B.Varadharajan | | |
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| **Reference Books** | | | |
| 1 | Principles and practice of marketing in India - C.M.Mamoria and R.L.Joshi | | |
| 2 | Marketing – A Management Introduction - J.C.Gandhi | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/uTIfDBH80HU | | |
| 2 | https://youtu.be/rG2Ui\_BKpBY | | |
| 3 | https://youtu.be/s4Kh3c4ln1k | | |
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| Course Designed By: | | | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | S | S | M | S |
| **CO2** | S | M | M | S | M |
| **CO3** | M | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | S | S | S |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **Fundamental of IT** | | **L** | **T** | | **P** | **C** |
| **Skill Based Subject 3** | | |  | | **3** | **-** | | **-** | **2** |
| **Pre-requisite** | | | Basic knowledge Computer Application | | **Syllabus rsion** | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To identify common software architectures, development techniques, and the relationship between software and its environment. * To explain the structure and function of databases * To explain the role of technology in today’s business environment and describes basic concepts of project management. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO 1 | Understanding the concept of input and output devices of Computers and how it works and recognize the basic terminology used in computer programming | | | | | | | K1 | |
| CO 2 | To impart knowledge of the concepts related to database and operations on databases. | | | | | | | K2 | |
| CO 3 | To hold a program of a model which can be explored in many different way | | | | | | | K1 | |
| CO 4 | To automatically correct or modify certain parameters of a system under control. | | | | | | | K2 | |
| CO 5 | To demonstrate an understanding of the theory underlying exact approaches to  combinatorial optimization problems, prove & interpret standard results in graph theory & develop, implement & critically evaluate the correctness and perform | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
| **Unit:1** | |  | | | **8 hours** | | | | |
| Introduction to Computer: Computer Characteristics, Concept of Hardware, Software , Evolution of computer and Generations, Types of Computer – Analog and Digital computers, Hybrid Computers, General Purpose and Special Purpose Computer, Limitations of Computer Applications of Computer in  Various Fields. | | | | | | | | | |
| **Unit:2** | |  | | | **9 hours** | | | | |
| Introduction to Computer: Computer Characteristics, Concept of Hardware, Software , Evolution of computer and Generations, Types of Computer – Analog and Digital computers, Hybrid Computers, General Purpose and Special Purpose Computer, Limitations of Computer Applications of Computer in Various Fields. | | | | | | | | | |
| **Unit:3** | |  | | **8 hours** | | | | | |
| nput/Output Devices: Input Device – Keyboard, Mouse, Scanner, MICR, OMR. Output Devices – VDU, Printers – Dot Matrix, Daisy-wheel, Inkjet, Laser, Line Printers and Plotters. | | | | | | | | | |
| **Unit:4** | |  | | **7 hours** | | | | | |
| Computer Language and Software: Algorithm, Flowcharts, Machine Language, Assembly Language, High Level Language, Assembler, Compiler, Interpreter. Characteristics of Good Language. Software – System  and Application Software. | | | | | | | | | |
| **Unit:5** | |  | | **11 hours** | | | | | |
| perating System: Operating System, Evolution of Operating System. Functions of Operating System. Types of Operating Systems. Detailed Study of Windows Operating System. Introduction and Features of LINUX OS. | | | | | | | | | |
| **Unit:6** | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
|  | | **Total Lecture hours** | | **45 hours** | | | | | |

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| **Text Book(s)** | |
| 1 | Fundamentals of Computer by E Balagurusamy,Tata McGraw Hill EducationPvt. Ltd, New Delhi |
| 2 | Fundamentals of Computer by V Rajaraman; Prentice Hall of India Pvt. Ltd., New Delhi |
| 3 | Computer Fundamentals by RS Salaria; Khanna Book Publishing Co. (P) Ltd., New Delhi |
| 4 | Today by SK Basandara, Galgotia publication Pvtltd. Daryaganj, New Delhi. |
| 5 | Computer Fundamentals and Programming in C by ReemaThareja; Oxford University Press, New Delhi |
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| **Reference Books** |
| Natarajan & Gordon : Banking Theory and Practice |

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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |

\*S-Strong; M-Medium; L-Low



Sixth Semester



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-19** | | | **Management Accounting** | **6** | | **-** | | **-** | **5** |
| **Pre-requisite** | | | **Basic accounting knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To conceptualize management accounting 2. To analyse the financial statements using ratio analysis 3. To analyse the working capital of business 4. To assist decision making using marginal costing 5. To assist in preparing budget and budgetary control | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall various concepts of management accounting | | | | | | | K1 | |
| 2 | Analyze the financial statements using ratio analysis | | | | | | | K4 | |
| 3 | Determine the working capital of the business | | | | | | | K3 | |
| 4 | Justify decision making using marginal costing | | | | | | | K4 | |
| 5 | Formulate budget and exercising budgetary control | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Nature of Management Accounting** | | | **15-- hours** | | | | |
| Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting. | | | | | | | | | |
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| **Unit:2** | | **Ratio Analysis** | | | **20-- hours** | | | | |
| Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet | | | | | | | | | |
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| **Unit:3** | | **Working Capital Management** | | **20-- hours** | | | | | |
| Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis. | | | | | | | | | |
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| **Unit:4** | | **Marginal Costing and Break Even Analysis** | | **18-- hours** | | | | | |
| Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing. | | | | | | | | | |
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| **Unit:5** | | **Budgeting and Budgetary Control** | | **15-- hours** | | | | | |
| Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of  Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
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|  | | **Total Lecture hours** | **90-- hours** |
| **Text Book(s)** | | | |
| 1 | Dr. S.N. Maheswari. “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004. | | |
| 2 | Sharma and S.K.Gupta “Management Accounting”, Kalyani Publishers, New Delhi,2006. | | |
| **Reference Books** | | | |
| 1 | S.P. Jain and KL. Narang , “Cost and Management Accounting”, Kalyani Publishers, New Delhi. | | |
| 2 | S.K.Bhattacharya, “Accounting and Management”, Vikas Publishing House | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/wPZvDt-eBBk | | |
| 2 | https://youtu.be/70h\_MSyLVbs | | |
| 3 | https://youtu.be/pX7mcNU84AA | | |
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| Course Designed By: | | | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | M | S |
| **CO2** | S | S | M | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | S | S | S | S |

\*S-Strong; M-Medium; L-Low





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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core- 20** | | | **Principles of Auditing** | **5** | | **-** | | **-** | **5** |
| **Pre-requisite** | | | **Basic knowledge in auditing** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the various concepts of auditing and audit programmes 2. To promote the knowledge about the procedure for the conduct of internal audit 3. To provide knowledge about the Verification and Valuation of Assets and Liabilities 4. To familiarize with the process of audit of Joint stock companies 5. To understand the process of investigation and Electronic Auditing | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the important concept and rules relating to auditing | | | | | | | K1 | |
| 2 | Understand the techniques and applicability of internal audit | | | | | | | K2 | |
| 3 | Analyze the valuation of assets and liabilities in business | | | | | | | K4 | |
| 4 | Analyze the accounts and auditing the joint stock companies | | | | | | | K4 | |
| 5 | Understand about investigation and auditing the computerized accounts | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
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| **Unit:1** | | **Nature of Audit** | | | **13-- hours** | | | | |
| Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes | | | | | | | | | |
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| **Unit:2** | | **Internal Control and Audit** | | | **16-- hours** | | | | |
| Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers.  Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger. | | | | | | | | | |
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| **Unit:3** | | **Verification and Valuation of Assets and Liabilities** | | **14-- hours** | | | | | |
| Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation  and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves. | | | | | | | | | |
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| **Unit:4** | | **Audit of Joint Stock Companies** | | **16-- hours** | | | | | |
| Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share  Capital and Share Transfer Audit – Audit Report – Contents and Types. | | | | | | | | | |
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| **Unit:5** | | **Investigation** | | **14-- hours** | | | | | |
| Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
|  | | **Total Lecture hours** | | **75-- hours** | | | | | |

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| **Text Book(s)** | |
| 1 | B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd |
| **Reference Books** | |
| 1 | .R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London |
| 2 | Spicer and Pegler, “Auditing: Khatalia’s Auditing” 4. Kamal Gupta, “Auditing “ , Tata Mcgriall Publications |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/I7QAOuwm6Qg |
| 2 | https://youtu.be/RXhVlO94ss4 |
| 3 | .https://youtu.be/ZuXFt-Uywdw |
| Course Designed By: | |

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| **Mapping with programme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | M | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | S | S | S | S |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-21** | | | **MICRO FINANCE** | **4** | | **-** | | **-** | **3** |
| **Pre-requisite** | | | **Basic business knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To offer an overview about the rural financial system in India 2. To analyse the various income generating activities under microfinance 3. To apply the credit rating methodology 4. To analyze various strategies for pricing of microfinance products 5. To evaluate various measures for transforming NGO’s | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recognize the present scenario of rural financial system in India | | | | | | | K1 | |
| 2 | Categorize various income generating activities in microfinance | | | | | | | K3 | |
| 3 | Apply the credit rating methodology for rating credit worthiness | | | | | | | K3 | |
| 4 | Analyze the various strategies for pricing of microfinance products | | | | | | | K4 | |
| 5 | Understand the transforming measures of NGO’s | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Indian Rural Financial System** | | | **13-- hours** | | | | |
| Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire- purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models ( Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC  model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance. | | | | | | | | | |
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| **Unit:2** | | **Overview of Microfinance** | | | **10-- hours** | | | | |
| Microfinance, Development, Income generating activities and Micro enterprise: Market  (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring | | | | | | | | | |
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| **Unit:3** | | **Credit Delivery Methodology** | | **12-- hours** | | | | | |
| Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual,  Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks) | | | | | | | | | |
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| **Unit:4** | | **Pricing of Microfinance** | | **11-- hours** | | | | | |
| Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open biding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting  Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises | | | | | | | | | |
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| **Unit:5** | | **Commercial Microfinance** | **12-- hours** |
| Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs.  Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **60-- hours** |
| **Text Book(s)** | | | |
| 1 | Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C. | | |
| 2 | Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005. | | |
| **Reference Books** | | | |
| 1 | Malcolm Harper, “Practical Microfinance” A training Guide for South Asia, Vistaar Publication, New Delhi.2003. | | |
| 2 | C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/RIOhLPhioSw | | |
| 2 | https://youtu.be/6OPf1lYmJhg | | |
| 3 | https://youtu.be/GQcE\_1i1cv0 | | |
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| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | M | S | S |
| **CO3** | S | M | S | M | S |
| **CO4** | S | M | S | S | S |
| **CO5** | S | M | M | S | S |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core-22** | | | **Indian Capital Market and Financial System** | **4** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic financial knowledge** | **Syllabus**  **Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To identify various components of Indian Financial system 2. To understand the organization and structure of stock exchanges in India 3. To analyse the functioning of capital market 4. To understand the working of merchant banking system 5. To understand the functioning of derivative market | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the various components of Indian Financial System | | | | | | | K1 | |
| 2 | Understand the organization and stricture of stock exchange in India | | | | | | | K2 | |
| 3 | Analyze the functioning of capital market | | | | | | | K4 | |
| 4 | Explain the functioning of merchant banking system | | | | | | | K2 | |
| 5 | Describe the functioning of derivative market | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Indian Financial System** | | | **10-- hours** | | | | |
| Indian financial system – Structure and constituents of Indian financial system. Financial  institutions – Financial markets – Financial instruments and Services - Financial System and economic development. | | | | | | | | | |
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| **Unit:2** | | **Industrial Securities Market** | | | **12-- hours** | | | | |
| Industrial Securities Market – Organization and Structure of Stock exchanges, Membership – Listing, Trading and Settlement – ordinary shares, preference shares and Bonds. | | | | | | | | | |
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| **Unit:3** | | **New Issue Market** | | **12-- hours** | | | | | |
| New issue Market – Issue Mechanism – IPO, Rights issue, private placement – processes of  Book – Building – Issue of Bonus Shares – Stock Options - functions of new issue market - Overview of Bond market in India. | | | | | | | | | |
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| **Unit:4** | | **SEBI** | | **13-- hours** | | | | | |
| Merchant Bankers and new issue market, Lead managers, underwriters, Bankers to an issue –  Registrars and Share Transfer Agents \_ Brokers to the issue – Debenture Trustees Their role and functions in new issue market - SEBI Guidelines. | | | | | | | | | |
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| **Unit:5** | | **Financial Derivatives** | | **11-- hours** | | | | | |
| Market for Futures, Options and other financial derivatives – Swaps ,Warrants and Convertibles. Recent trends in derivative markets in India. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **60-- hours** |
| **Text Book(s)** | | | |
| 1 | M.Y.Khan: Indian Financial System, Fifth edition, Tata McGraw Hill. | | |
| 2 | L.M.Bhole: Financial Institutions and Markets, Fourth edition, Tata McGraw Hill | | |
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| **Reference Books** | | | |
| 1 | P.N.Varshney, D.K. Mittal: Indian Financial System, Fifth edition, Sultan Chand and sons | | |
| 2 | H.R.Machiraju: Indian Financial System, Vikas Publishing House | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/p1KD-Y1e2Hg | | |
| 2 | https://youtu.be/LMiLiCK1NkM | | |
| 3 | https://youtu.be/Wh72Ii8NxZ0 | | |
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| Course Designed By: | | | |

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| **Mapping with program outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | M | S |
| **CO2** | S | M | M | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | S | S | S |

\*S-Strong; M-Medium; L-Low



Elective Courses



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective – I A** | | | **Business Environment** | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic business knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To recall various concepts related to business environments 2. To provide an overview about economic trends 3. To discuss the problem of poverty and unemployment 4. To analyze the role of government in economy 5. To discuss about the five year plans | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall various concepts of business environment | | | | | | | K1 | |
| 2 | Understand the various economic trends in investment | | | | | | | K2 | |
| 3 | Examine the problems of poverty and unemployment | | | | | | | K2 | |
| 4 | Analyze the role of government in economy | | | | | | | K4 | |
| 5 | Analyze the policies framed under five year plans | | | | | | | K4 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
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| **Unit:1** | | **Indian Business Environment** | | | **14-- hours** | | | | |
| Indian business environment: concept, components, and importance | | | | | | | | | |
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| **Unit:2** | | **Overview of Economic Trends** | | | **16-- hours** | | | | |
| Economic trends (overview): income; savings and investment; industry; trade and balance of payments, money; finance; prices. | | | | | | | | | |
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| **Unit:3** | | **Problems** | | **15-- hours** | | | | | |
| Problems of growth; unemployment; poverty; regional imbalances; social injustice; inflation; parallel economy; industrial economy; industrial sickness. | | | | | | | | | |
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| **Unit:4** | | **Role of Government** | | **15-- hours** | | | | | |
| Role of government: monetary and fiscal policy; industrial policy; industrial licensing,  privatization; devaluation; export-import policy; regulation of foreign investment; collaborations in the light of recent changes. | | | | | | | | | |
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| **Unit:5** | | **Five –year Plan** | | **13-- hours** | | | | | |
| The current five-year plan: major policies; resource allocation. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
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|  | | **Total Lecture hours** | | **75-- hours** | | | | | |

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| **Text Book(s)** | |
| 1 | Sundaram and black: The International Business Environment; Prentice Hall, New Delhi. |
| 2 | Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi |
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| **Reference Books** | |
| 1 | Khan Farooq A: Business and society; S. Chand, Delhi. |
| 2 | Business Management – Chatterjee |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/thdikskYUcw |
| 2 | https://youtu.be/XVtvfvk9qho |
| 3 | https://youtu.be/rFUs1wYKtKI |
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| Course Designed By: | |

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| **Mapping with program outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | M | S |
| **CO2** | S | M | M | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | M | S | S |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective – I B** | | | **Business Finance** | **5** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in finance** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the various concepts relating to finance 2. To familiarize with the basics of financial planning 3. To analyze various sources and forms of finance 4. To understand the various dimensions of capital structure and their components 5. To provide knowledge about capitalization and related theories | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall various concepts relating to finance | | | | | | | K1 | |
| 2 | Understand the various techniques of financial planning | | | | | | | K2 | |
| 3 | Analyze various sources and forms of finance | | | | | | | K4 | |
| 4 | Remember the various dimensions of capital market and their components | | | | | | | K1 | |
| 5 | Apply the capitalization concept and related theories for decision making | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Nature of Business Finance** | | | **13-- hours** | | | | |
| Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions | | | | | | | | | |
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| **Unit:2** | | **Financial Plan** | | | **15-- hours** | | | | |
| Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals | | | | | | | | | |
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| **Unit:3** | | **Sources of Finance** | | **16-- hours** | | | | | |
| Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation –  Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation | | | | | | | | | |
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| **Unit:4** | | **Capital Structure and Cost of Capital** | | **15-- hours** | | | | | |
| Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital. | | | | | | | | | |
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| **Unit:5** | | **Capitalisation** | | **14-- hours** | | | | | |
| Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed  Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
|  | | **Total Lecture hours** | | **75-- hours** | | | | | |

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| **Text Book(s)** | |
| 1 | Essentials of Business Finance - R.M. Sri Vatsava |
| 2 | Financial Management – Saravanavel |
| **Reference Books** | |
| 1 | Financial Management - L.Y. Pandey |
| 2 | Financial Management - M.Y. Khan and Jain |
| 3 | Financial Management - S.C. Kuchhal |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/CCQwz\_Gwo6o |
| 2 | https://youtu.be/dgPlxTq9lLw |
| 3 | https://youtu.be/Hus0QjGA35E |
| Course Designed By: | |

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| **Mapping program outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | M | S | S | S |
| **CO4** | S | S | M | S | M |
| **CO5** | S | S | M | M | M |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | | **T** | | **P** | **C** |
| **Elective – I C** | | | **Brand Management** | **5** | | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in marketing** | **Syllabus Version** | | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the basic concepts of branding 2. To compare and analyze brand positioning and brand image building 3. To analyze the impact of brand on customer behavior 4. To familiarize with brand rejuvenation and monitoring 5. To provide insight on essential branding strategies | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Recall the basic concepts of branding and related terms | | | | | | | | K1 | |
| 2 | Compare brand image building and brand positioning strategies | | | | | | | | K2 | |
| 3 | Analyze the impact of brand on customer behavior | | | | | | | | K4 | |
| 4 | Understand the concepts of brand rejuvenation and brand monitoring process | | | | | | | | K2 | |
| 5 | Apply various strategies for brand building and monitoring | | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **Nature of Brand** | | | | **15-- hours** | | | | |
| Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private  brand – selecting a brand name – functions of a brand – branding decisions – influencing factors. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | **Brand Associations** | | | | **12-- hours** | | | | |
| Brand Associations:Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building | | | | | | | | | | |
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| **Unit:3** | | **Brand Impact** | | | **15-- hours** | | | | | |
| Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance -  purchase and R & D – brand audit | | | | | | | | | | |
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| **Unit:4** | | **Brand Rejuvenation** | | | **15-- hours** | | | | | |
| Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding. | | | | | | | | | | |
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| **Unit:5** | | **Brand Strategies** | | | **16-- hours** | | | | | |
| Brand Strategies: Designing and implementing branding strategies – Case studies | | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
|  | | **Total Lecture hours** | | | **75-- hours** | | | | | |

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| **Text Book(s)** | |
| 1 | Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003. |
| 2 | Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002 |
| 3 | Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005 |
| **Reference Books** | |
| 1 | Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992 |
| 2 | Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000 |
| 3 | S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002 |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/5cvp0H0JQSY |
| 2 | https://youtu.be/BqwFpLCGl6c |
| 3 | https://youtu.be/nwc68CNAxTM |
| Course Designed By: | |

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| **Mapping program outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | S | M | M | S | M |
| **CO4** | S | M | S | S | M |
| **CO5** | S | S | M | S | S |

\*S-Strong; M-Medium; L-Low





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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective – II A** | | | **Supply Chain Management** | **4** | | **-** | | **-** | **3** |
| **Pre-requisite** | | | **Basic knowledge in marketing** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the importance of supply chain management 2. To provide insight about various strategies of supply chain management 3. To understand the importance of strategic alliance in supply chain management 4. To understand the process of procurement and outsourcing 5. To acquaint knowledge about smart pricing strategies and customer value measures | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the importance of supply chain management in the modern times | | | | | | | K1 | |
| 2 | Understand the various strategies in supply chain management | | | | | | | K2 | |
| 3 | Critiquing the concept of retailer supplier partnership | | | | | | | K3 | |
| 4 | Analyze the process of procurement, outsourcing and e-procurement | | | | | | | K4 | |
| 5 | Apply innovative ideas about smart pricing strategies and measuring customer values | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Nature of Supply Chain Management** | | | **13-- hours** | | | | |
| Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Strategies of Supply Chain** | | | **12-- hours** | | | | |
| Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | **Strategic Alliances** | | **11-- hours** | | | | | |
| Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration | | | | | | | | | |
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| **Unit:4** | | **Procurement and Outsourcing** | | **11-- hours** | | | | | |
| Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement | | | | | | | | | |
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| **Unit:5** | | **Pricing** | | **11-- hours** | | | | | |
| Dimension of customer Value – conformance of requirement – product selection – price and brand  – value added services – strategic pricing – smart pricing – customer value measures | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | |
|  | | **Total Lecture hours** | | **60-- hours** | | | | | |

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| **Text Book(s)** | |
| 1 | Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page. |
| 2 | Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32 |
| **Reference Books** | |
| 1 | Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/raqi4gjMLm8 |
| 2 | https://youtu.be/abBvHqf26H8 |
| 3 | https://youtu.be/l9mebE3CGBQ |
| Course Designed By: | |

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| **Mapping with program outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | M | S |
| **CO2** | S | S | M | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | M | S | M |
| **CO5** | S | S | M | S | S |

\*S-Strong; M-Medium; L-Low



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| **Course code** | | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective – II B** | | | | **Industrial law** | **4** | | **-** | | **-** | **3** |
| **Pre-requisite** | | | | **Basic industrial law** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand about provisions of factories act 2. To know about workman compensation act 3. To know about payment of bonus act 4. To understand about employees provident fund and miscellaneous provisions act 5. To provide information about payment of gratuity act | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | | Recall the various concepts of factories act | | | | | | | K1 | |
| 2 | | Explain the provisions of workman compensation act | | | | | | | K1 | |
| 3 | | Discuss the payment of bonus act | | | | | | | K2 | |
| 4 | | Describe the employee provident fund and miscellaneous provisions act | | | | | | | K1 | |
| 5 | | Understand about the information and payment of gratuity act | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | | |
| **Unit:1** | | | **Nature of Factories Act, 1948** | | | **13-- hours** | | | | |
| Factories Act, 1948 | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | | **Nature of Workmen’s compensation Act, 1923** | | | **11-- hours** | | | | |
| Workmen’s compensation Act, 1923 | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | | **Nature of The Payment of Bonus Act, 1965** | | **12-- hours** | | | | | |
| The Payment of Bonus Act, 1965 | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | | **Nature of Employees Provident Fund and Miscellaneous Provisions Act, 1952** | | **10-- hours** | | | | | |
| The Employees Provident Fund and Miscellaneous Provisions Act, 1952 | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:5** | | | **Nature of The Payment of Gratuity Act, 1972** | | **12-- hours** | | | | | |
| The Payment of Gratuity Act, 1972 | | | | | | | | | | |
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| **Unit:6** | | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars – webinars | | | | | | | | | | |
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|  | | | **Total Lecture hours** | | **60-- hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | A textbook of Mercantile Law , P.P.S. Gonga , S.Chand 2008 | | | | | | | | | |
| 2 | Business and Corporate Law, C.C.Bansal , Excel Books 2007 | | | | | | | | | |
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| **Reference Books** | |
| 1 | Mercantile Law , M.C.Kuchhal , Vikas publishing house 6th edition |
| 2 | Elements of Industrial Law , N.D.Kapoor, Sultan Chand & sons |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | |
| 1 | https://youtu.be/rpIIj8kbPBQ |
| 2 | https://youtu.be/y18f9WQmvY4 |
| 3 | https://youtu.be/dvxC82GZphA |
| Course Designed By: | |

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| **Mapping with program outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | S | S | S |

\*S-Strong; M-Medium; L-Low





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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | | **T** | | **P** | **C** |
| **Elective – II C** | | | **Cyber Law** | **4** | | | **-** | | **-** | **3** |
| **Pre-requisite** | | | **Basic law** | **Syllabus Version** | | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To conceptualize about cyber law 2. To provide information about various security aspects 3. To provide insights about various evidence aspects 4. To provide knowledge about global trends in cyber law 5. To provide insights about IT act 2000 | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Recall various provisions of cyber law | | | | | | | | K1 | |
| 2 | Understand the various security aspects | | | | | | | | K2 | |
| 3 | Explain the various evidence aspects | | | | | | | | K2 | |
| 4 | Understand the global trends in cyber law | | | | | | | | K2 | |
| 5 | Describe the insights about information technology act | | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
| **Unit:1** | | **Nature of Cyber Law** | | | | **14-- hours** | | | | |
| Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E- Commerce-cyber law in E-Commerce-Contract Aspects. | | | | | | | | | | |
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| **Unit:2** | | **Security and Intellectual Property Aspects** | | | | **12-- hours** | | | | |
| Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security.  Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works. | | | | | | | | | | |
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| **Unit:3** | | **Evidence Aspects** | | | **11-- hours** | | | | | |
| Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer  Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860. | | | | | | | | | | |
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| **Unit:4** | | **Electronic Data Interchange** | | | **10-- hours** | | | | | |
| Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism Electronic Data Interchange Scenario in India | | | | | | | | | | |
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| **Unit:5** | | **The Information Technology Act 2000** | | | **11-- hours** | | | | | |
| The Information Technology Act 2000-Definitions-Authentication of Electronic Records- Electronic Governance-Digital Signature Certificates. | | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
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|  | | **Total Lecture hours** | **60-- hours** |
| **Text Book(s)** | | | |
| 1 | The Indian Cyber Law : Suresh T.Viswanathan,Bharat Law House, New Delhi | | |
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| **Reference Books** | | | |
| 1 | An Introduction To Cyber Law (English, Paperback, J.P. Mishra) | | |
| 2 | Cyber Law, Anirudh Rastogi | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/F7mH5vz1qEI | | |
| 2 | https://youtu.be/Vbqi0z\_48bA | | |
| 3 | https://youtu.be/L7XzK5i8usE | | |
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| **Mapping with program outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | M | S |
| **CO2** | S | S | M | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | S | M |
| **CO5** | S | S | M | S | S |

\*S-Strong; M-Medium; L-Low





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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | | **T** | | **P** | **C** |
| **Elective – III A** | | | **Indirect Tax** | **4** | | | **-** | | **-** | **3** |
| **Pre-requisite** | | | **Basic knowledge in tax** | **Syllabus Version** | | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the applicability of indirect taxes in India 2. To familiarize with the calculation and execution of goods and service tax in India 3. To provide knowledge about the Levy and Collection under GST 4. To provide insight on the Levy and Collection under Integrated Goods and Services Tax Act 5. To understand the working of custom law in India | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Recall various concepts relating to Indirect tax regime in India | | | | | | | | K1 | |
| 2 | Analyze the concept and applicability of GST in businesses | | | | | | | | K4 | |
| 3 | Compare the GST regime with other indirect tax laws prior to it | | | | | | | | K2 | |
| 4 | Implement GST system in own business and other prototyes | | | | | | | | K3 | |
| 5 | Understand the custom law and related duties and taxes | | | | | | | | K2 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | **Nature of Tax** | | | | **09-- hours** | | | | |
| Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in  India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues | | | | | | | | | | |
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| **Unit:2** | | **Good and Services Tax** | | | | **12-- hours** | | | | |
| Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of  GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions. | | | | | | | | | | |
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| **Unit:3** | | **Levy and Collection of GST** | | | **13-- hours** | | | | | |
| Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning  and Applicability. | | | | | | | | | | |
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| **Unit:4** | | **Integrated Goods and Services Tax Act** | | | **12-- hours** | | | | | |
| Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill  under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates. | | | | | | | | | | |

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| **Unit:5** | | **Customs Laws in India** | **12-- hours** |
| Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 -  Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back. | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | **Total Lecture hours** | **60-- hours** |
| **Text Book(s)** | | | |
| 1 | Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi. | | |
| 2 | Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore. | | |
| **Reference Books** | | | |
| 1 | GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi. | | |
| 2 | Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/v9M58U tPU | | |
| 2 | https://youtu.be/wlTlmee8AMA | | |
| 3 | https://youtu.be/DDuBpwPgueQ | | |
| Course Designed By: | | | |

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| **Mapping with programme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | M | M | M |
| **CO4** | S | S | M | S | M |
| **CO5** | S | S | S | S | M |

\*S-Strong; M-Medium; L-Low



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| **Course code** | |  | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Elective – III B** | | | **Advertising and Sales Promotion** | **4** | | **-** | | **-** | **3** |
| **Pre-requisite** | | | **Basic marketing knowledge** | **Syllabus Version** | | | **2021-**  **22** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To conceptualize about advertisement and its role 2. To understand about various media strategy and scheduling 3. To understand the process of advertisement execution 4. To understand the role of sales promotion 5. To offer information about sales promotion campaigns | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the various concepts and role of advertising | | | | | | | K1 | |
| 2 | Understand various media strategy and scheduling | | | | | | | K2 | |
| 3 | Analyze the process of advertisement execution | | | | | | | K4 | |
| 4 | Evaluate the effectiveness of sales promotion methods | | | | | | | K5 | |
| 5 | Apply the innovative sales promotion techniques | | | | | | | K3 | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **Nature of Advertisement** | | | **11-- hours** | | | | |
| Introduction to Advertisement-Concept and definition of advertisement – Social, Economic and  Legal Implications of Advertisements – setting advertisement objectives – Ad. Agencies – selection and remuneration – advertisement campaign. | | | | | | | | | |
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| **Unit:2** | | **Advertisement Media** | | | **10-- hours** | | | | |
| Advertisement Media -Media plan – type and choice criteria – reach and frequency of advertisements – cost of advertisements related to sales – media strategy and scheduling. | | | | | | | | | |
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| **Unit:3** | | **Advertisement** | | **12-- hours** | | | | | |
| Design and Execution of Advertisements-Message development – different types of advertisements – layout – design appeal – copy structure – advertisement production – print –  Radio. T.V. and web advertisements – Media Research – testing validity and reliability of ads – measuring impact of advertisements | | | | | | | | | |
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| **Unit:4** | | **Sales Promotion Techniques** | | **12-- hours** | | | | | |
| Introduction to Sales Promotion - Scope and role of sale promotion – definition – objective sales promotion sales promotion techniques – trade oriented and consumer oriented | | | | | | | | | |
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| **Unit:5** | | **Sales promotion campaign** | | **13- hours** | | | | | |
| Sales Promotion Campaign - Sales promotion – Requirement identification – designing of sales promotion campaign – involvement of salesmen and dealers – out sourcing sales promotion  national and international promotion strategies – Integrated promotion – Coordination within the various promotion techniques – online sales promotions. | | | | | | | | | |

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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars – webinars | | | |
|  | | | |
|  | | **Total Lecture hours** | **60-- hours** |
| **Text Book(s)** | | | |
| 1 | Kenneth Clow. Donald Baack, “Integrated Advertisements, Promotion and Marketing communication”, Prentice Hall of India, New Delhi, 2003. | | |
| 2 | S.H.H.Kazmi, Satish K Batra, “Advertising & Sales Promotion”, Excel Books, New Delhi, 2001 | | |
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| **Reference Books** | | | |
| 1 | George E Belch, Michel A Belch, “Advertising & Promotion”, McGraw Hill, Singapore, 1998. | | |
| 2 | Julian Cummings, “Sales Promotion”, Kogan Page, London 1998. E.Betch and Michael, Advertising and Promotion, MC. Graw Hill. | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | |
| 1 | https://youtu.be/0C6Kkbq\_vXA | | |
| 2 | https://youtu.be/yUkaGc63q6I | | |
| 3 | https://youtu.be/sWPNsaRUtOE | | |
| Course Designed By: | | | |

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| **Mapping with program outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | S | M |
| **CO2** | S | M | M | S | M |
| **CO3** | S | M | S | S | M |
| **CO4** | S | M | M | S | S |
| **CO5** | S | S | S | S | S |

\*S-Strong; M-Medium; L-Low



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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | **-** | **PROJECT AND VIVA VOCE** | | | | | **L** | | **T** | | **P** | **C** |
| **Elective – III C** | | | | Major Project | | | | | - | | 4 | | - | 3 |
| **Pre-requisite** | | | | Knowledge in Core, Research Methods and Analytical Tools | | | | **Syllabus Version** | | | | | **2021-22** | |
| **Course Objectives:** | | | | | | | | | | | | | | |
| The main objectives of this course are to:   1. The students will get on-the-job training and experience. 2. The students will gain knowledge on problem identification and solutions. 3. The students will gain a complete knowledge on the program and the course outcome. | | | | | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | | | |
| 1 | | Explain about how to collect literature. | | | | | | | | | | K2 | | |
| 2 | | Implement problem identification and will frame tool for collecting data | | | | | | | | | | K3 | | |
| 3 | | Evaluate and get practical exposure on the framed objective. | | | | | | | | | | K5 | | |
| 4 | | Execute and generate the procedure of compiling the collected data by using analysis | | | | | | | | | | K3,K6 | | |
| 5 | | Summarize and execute report writing, and will get complete knowledge of the course. | | | | | | | | | | K2,K3 | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6**– Create | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| **Textbook(s)** | | | | | | | | | | | | | | |
| 1 | C.R. Kothari, “Research Methodology Methods and Techniques”, Second Edition, New Delhi: New Age International publisher, 2004 | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | | |
| 1 | [Ranjit Kumar](https://us.sagepub.com/en-us/nam/author/ranjit-kumar), Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014 | | | | | | | | | | | | | |
| 2 | Robert B Burns, Introduction to Research Methods, SAGE Publications | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| Course Designed By: **Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand** | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| **Mapping with Programme Outcomes** | | | | | | | | | | | | | | |
| **COs** | | | **PO1** | | **PO2** | **PO3** | **PO4** | | | **PO5** | | | | |
| **CO1** | | | M | | S | M | S | | | S | | | | |
| **CO2** | | | S | | S | S | S | | | S | | | | |
| **CO3** | | | S | | S | S | S | | | S | | | | |
| **CO4** | | | S | | S | S | S | | | S | | | | |
| **CO5** | | | S | | S | S | S | | | M | | | | |
| \*S-Strong; M-Medium; L-Low | | | | | | | | | | | | | | |