

**FACULTY OF COMMERCE**  
**Scheme and Syllabus for the Career Related First Degree Programme in**  
**Commerce with Computer Application**  
**Under the Choice Based Credit and Semester System (CBCSS)**  
**[Schedule 2 (b)]**  
**(To be introduced from 2018 admissions)**

The Career Related First Degree Programme in Commerce with Computer Application is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world. The programme is designed with three major subjects so that a successful candidate can go for higher studies in any one of the major subjects of his/ her choice. The programme also aims at making the students fit for taking up various jobs and to initiate and run self-employment ventures. The three major subjects offered under this programme are:

- I. Business Management
- II. Accounting and Taxation
- III. Computer Application.

**Eligibility for admission**

Eligibility for admissions and reservation of seats for the programme shall be according to rules framed by the University from time to time. No student shall be eligible for admission to the programme unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling or its equivalent.

**Registration**

Each student shall register for the courses in the prescribed form in consultation with the faculty advisor within two weeks from the commencement of each semester.

**Duration**

The normal duration of the programme shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instruction in a semester. Odd semester (June-October) commences in June and even semester (November – March) commences in November every year.

**Programme Structure**

The Programme shall include:

1. Language Courses
2. Foundation Courses
3. Core Courses
4. Complementary Courses
5. Open Courses
6. Project.

**Language Courses** includes 2 courses in English. **Foundation Courses** include 2 courses which are compulsory basic courses. Foundation course one aims at providing a perspective of Business Education and foundation course two aims at providing basic education on general informatics and cyber laws. **Core courses** include 24 courses in the Multi major subjects. **Complimentary courses** include 4 courses in the allied subjects. **Open courses:** There shall be two open courses. The students attached to the department of commerce can opt one course offered by their department and another from any one of the other departments (except computer application) in the college. The open course (1) in the 5<sup>th</sup> semester is a non-major elective open to all students except to the students from the department of commerce and the open course (2) in the 6<sup>th</sup> semester is an elective course in the major subject offered to the students of the department of Commerce.

## Project Work:

Every student is required to undertake a computer based accounting /management project under the guidance and supervision of a faculty member and a report of the same has to be submitted at least 15 days before the commencement of 6<sup>th</sup> end semester examination. **All students are to carry out a project work either individually or in a group of not more than 3 under the supervision of a teacher.** The project work may commence in the 5<sup>th</sup> semester. The project is to be done on the basis of the computer languages/packages; he/she studied from first semester to fifth semester of the programme. They can do the project by using either primary data or secondary data. In that case the data must be analysed by any one of the computer application software which he studied from first to fifth semester. The topics shall either be allotted by the supervising teacher or be selected by the students in consultation with the supervising teacher.

The project work shall have the following stages:

- a. Project proposal presentation and preliminary study- **5<sup>th</sup> semester**
- b. Field work and data analysis – **6<sup>th</sup> Semester**
- c. Report writing, presentation and Final report Submission– **6<sup>th</sup> Semester**

The Report shall be printed and spiral bound with note less than 50 A4 size pages. The layout of the report is

Font : Times New Roman; Size : 12; Line Space : 1.5  
Margin : Left – 1.25, Right – 1, Top – 1, Bottom – 1 (all in inches)

## Structure of the Report:

1. Title Pages
2. Certificate of the supervising Teacher with signature
3. Contents
4. List of Tables, Figures, Charts etc
5. Chapter 1- Introduction, Review of literature, Statement of the problem, Need and Significance of the study Objectives of the study, Research Methodology, Chapterisation scheme etc (5-8 pages)
6. Chapter II - Theoretical Back ground (10-15 pages)
7. Chapter III - Data Analysis and Interpretation
8. Chapter IV Summary, Findings and Recommendations
9. Appendix Questionnaire, Specimen copies of forms, other exhibits
10. Bibliography (Books, journal articles, website etc. used for the project work)

The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn minimum of 120 credits including credits for language courses, foundation courses, core courses, and complementary courses (as the case may be), project and open courses within a minimum period of six semesters for the award of the degree excluding credits required for social service/extension activities. The minimum credits required for different courses are given below.

<b>Courses</b>	<b>Credits</b>
Language Courses	04
Foundation Courses	05
Core Courses	91
Complimentary Courses	12
Open Courses	04
Project	04
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Total	<b>120</b>

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## Social Service/Extension Activities **1**

**Notes:** Of the five instructional hours per week allotted to the practical courses of Computer application 1 hour per week shall be for theory and 4 hours per week shall be for practical. Practical records shall be prepared, duly certified by the teacher concerned and countersigned by the head of the department of commerce shall be produced at the time of practical examination and viva voce. Of the 4 credits given to each of the computer application course in the Third, Fourth, fifth and sixth semesters, 2 credits shall be for theory and 2 credits shall be for practical. The maximum Marks for evaluation of the practical examination shall be 80, distributed among the following components of evaluation:

Output of the Practical = 50 + Practical Record =15 + Viva-voce = 15

The area for practical is recommended in the syllabus of the respective courses.

**All courses included under Foundation Courses, Core Courses, Complementary Courses, Open and Elective Courses shall be handled by teachers in Commerce.**

### **Practical Sessions**

Practical sessions are included for all Core and Elective Courses of B. Com Programme. This shall be on a module basis and needs to be included for at least one module where learning through experiencing has maximum relevance. Evaluation will be done internally.

### **Objectives**

1. To impart knowledge and skills on the applications of the concepts learnt in a given context.
2. To learn by experiencing and observing
3. To document and reflect upon learnings
4. To develop exhibits of case studies undertaken, analysis made, exercises done and fact-finding missions.

### **Process**

1. Identify concepts in the module
  2. Identify real life cases/ situations/ illustrations where they find application
  3. Ascertain steps to link 1 to 2
- Collection of instruments/Vouchers/ Documents/ Annual reports/ Products/ Advertisements/ Pictures/ Charts.
  - Identify Parties involved with their functions and processes.
  - Record learning with supportive collections in a Commerce Lab Record
4. Presentations of Findings

The findings will be recorded in the Commerce Lab Record (CLR) along with the learning as the final outcomes. Based on this further assessment may be made in the form of supportive assignments, seminars, group discussions, quizzes etc. This would hammer the learning and strengthen the presentation skills of the learner.

## **VI. Industrial Visit - cum Study Tour**

Study tour to be mandatory for the B.Com Programme. It should cover an organization where functional applications of concepts/ theories covered in the Programme are being practiced. The visit should be pre- planned with an objective to learn identified applications like:-

- Accounting processes (Computerized, Digitalized operations)
- Capital Market Operations
- Auditing Practices
- Integrated Financial Services

- Payroll Management
- Production/ Marketing/ Distribution/ Logistic Management

*The total time to be devoted in the organization is one day out of **five days** set aside for the tour. The outcome of the visit to be documented in a report with the following form*

### **Student Tour Dairy**

1. Name of the College
2. Name of the Student
3. B.Com Programme .....Semester
4. Name of the Organisation
5. Date of Visit
6. Learning Objectives
  - To Observe applications of  
.....
  - To Understand processes  
.....
7. Interactions held  
.....
8. Outcome in the form of learnings  
.....
9. Observations (along with pictures, citations, illustrations)

Counter Signed by HoD

### **Social Service/Extension activities**

Students are to participate in Extension/NSS/NCC or other specified social service, sports, literary and cultural activities during 3<sup>rd</sup>/4<sup>th</sup> semester. These activities have to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits.

### **Audit courses (zero credit)**

The students are free to do additional courses (skill based, vocational courses) prescribed by the University outside the 25 hour weekly instructional period. These courses may be taken as Zero credit courses.

### **Attendance**

The minimum number of hours of lectures, seminars or practical's which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than 75% of the total number of lectures, seminars or practical sessions.

### **Evaluation**

There shall be Continuous Evaluation (CE) and End Semester Evaluation (ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall be for 20 marks and ESE shall be for 80 marks. The marks of each component of CE shall be:

Attendance	5
Assignment / Seminar	5
Test paper	10

The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may be given for punctuality in submission. Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

Attendance less than 51%	-	0 mark
51 % - 60 %	-	1 mark
61 % - 70%	-	2 marks
71 % - 80%	-	3 marks
81 % - 90 %	-	4 marks
91% and above	-	5 marks

### **Assignments / Seminars**

Each student shall be required to do one assignment or one seminar for each course. The seminars shall be organized by the teacher/ teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher/ teachers in charge of that course.

## **Tests**

For each course there shall be at least one class test during a semester in CE.

Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test.

## **End Semester Evaluation (ESE)**

End Semester Evaluation (ESE) of all courses in all semesters shall be conducted by the University. The duration of examination of all courses shall be 3 hours. In the case of the practical courses in Computer Application, the duration of the examination shall be 3 hours for theory and 2 hours for practical examination.

## **Evaluation of Project**

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the University shall evaluate the report of the project work. The viva-voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project

evaluation.

(i)	Statement of the Problem and significance of the study	-	10
(ii)	Objectives of the study	-	5
(iii)	Methodology	-	15
(iv)	Knowledge in Computer language/package used	-	15
(iv)	Presentation of the report including format	-	15
(v)	Findings and Suggestions	-	10
(vi)	Bibliography	-	5
(vii)	Viva-voce	-	25

## **Promotion to Higher Semesters**

Students who complete the semester by securing the minimum required attendance and by registering for the End Semester Examination of each semester conducted by the University alone shall be promoted to the next higher semester.

Sem No.	Courses	Instructio nal Hours Per Week	Credits	Uty Exam Duration (Hours)	Evaluatio n  Internal	Total credits  End Semester Exam	
SEMESTER I	Language Course I (English I)	3	2	3	20%	80%	
	Core Course I Foundation	5	4	3	20%	80%	
	Course I	4	3	3	20%	80%	
	Core Course II	4	3	3	20%	80%	
	Core Course III	5	4	3	20%	80%	
SEMESTER II	Complementary Course I	4	3	3	20%	80%	19
	Language Course II (English II)	2	2	3	20%	80%	
	Core Course IV	5	4	3	20%	80%	
	Foundation Course II	4	3	3	20%	80%	
	Core Course V	5	4	3	20%	80%	
SEMESTER III	Core Course VI	5	4	3	20%	80%	20
	Complementary Course II	4	3	3	20%	80%	
	Core Course VII	4	4	3	20%	80%	21

SEMESTER IV	Core Course VIII	4	3	3	20%	80%	
	Core Course IX	4	4	3	20%	80%	
	Core Course X	4	3	3	20%	80%	
	Core Course XI	5	4	3	20%	80%	
	Complementary Course III	4	3	3	20%	80%	
	Core Course XII	4	4	3	20%	80%	
	Core Course XIII	4	3	3	20%	80%	
	Core Course XIV	4	3	3	20%	80%	
	Core Course XV	4	4	3	20%	80%	
	Core Course XVI	5	4	3	20%	80%	
	Complementary Course IV	4	3	3	20%	80%	21
	Core Course XVII	4	4	3	20%	80%	18
	SEMESTER V	Core Course XVIII	5	4	3	20%	80%
Core Course XIX		5	4	3	20%	80%	
Open Course I		3	2	3	20%	80%	
Core Course XX		5	4	3	20%	80%	



SEMESTER VI	Project	3	-	-	20%	80%	
	Core Course XXI	4	4	3	20%	80%	
	Core Course XXII	5	4	3	20%	80%	
	Core Course XXIII	5	4	3	20%	80%	22
	Open Course II	3	2	3	20%	80%	
	Core Course XXIV	5	4	3	20%	80%	
	Project	3	4	-	-	100%	

### PROGRAMME STRUCTURE

SEMESTER – I								
Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical	Theory	Practical
Language Course I	EN 1111	English I	3	-	3	-	2	
Core Course I	CC1141	Introduction to IT Methodology and Perspectives of Business Education	5	-	3	-	4	
Foundation Course I	CC 1121	Environmental studies	4	-	3	-	3	
Core Course II	CC 1142	Environmental studies	4	-	3	-	3	

Core Course III	CC 1143	Management Concepts and Thoughts Managerial Economics	5	-	3	-	4
Complementary Course I	CC 1131	Economics	4	-	3	-	3
Total	25					19	

### SEMESTER II

Courses	Course Code	Course Title	Instructional Hours Per Week	End Semester Exam Hours	Theory	Practical	Credit
			Theory	Practical			
Language Course II	EN 1211	English II	2	-	3	-	2
Core Course IV	CC1241	Financial Management	5	-	3	-	4
Foundation Course II	CC 1221	Informatics and Cyber Laws	5	-	3	-	3
Core Course V	CC 1242	Financial Accounting	5	-	3	-	4
Core Course VI	CC 1243	Business Regulatory Framework	4	-	3	-	3
Complementary Course II	CC 1231	Business Mathematics	4	-	3	-	3
Total	25					19	

### SEMESTER – III

Courses	Course Code	Course Title	Instructional Hours Per Week	End Semester Exam Hours	Theory	Practical	Credit
			Theory	Practical			
Core Course VII	CC 1341	Project Finance	4	-	3	-	4
Core Course VIII	CC 1342	Entrepreneurship Development	4	-	3	-	3
Core	CC 1343	Advance	4	-	3	-	4

Course IX		Financial Accounting						
Core Course X	CC 1344	Company Administration	4	-	3	-	3	
Core Course XI	CC 1345	Computer Application for Business	1	4	3	1.5	4	
Complementary Course III	CC 1331	E-Business	4	-	3	-	3	
Total	21	4				21		

#### SEMESTER IV

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical		
Core Course XII	CC 1441	Financial Services in India	4	-	3	-	3	
Core Course XIII	CC 1442	Indian Financial Markets	4	-	3	-	3	
Core Course XIV	CC 1443	Banking and Insurance	4	-	3	-	4	
Core Course XV	CC 1444	Corporate Accounting	5	-	3	-	4	
Core Course XVI	CC 1445	Software for Data Management	1	4	3	1.5	4	
Complementary Course IV	CC 1431	Business Statistics	4	-	3	-	3	
Total	21	4					21	

#### SEMESTER V

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical	Theory	Practical
Core Course XVII	CC 1541	Fundamentals of Income Tax	5	-	3	-	4	
Core Course XVIII	CC 1542	Accounting Cost	5	-	3	-	4	
Core Course XIX	CC 1543	Marketing Management	4	-	3	-	4	
Open Course I	CC 1551	Open Course – 1/2/3 Web	3	-	3	-	2	
Core Course XX	CC 1544	Designing and Production for Business	1	4	3	1.5	4	
Project 4	-	Project 4	3	-	-	-	-	
<b>Total</b>	<b>21</b>	<b>4</b>				<b>18</b>		

#### SEMESTER VI

Courses	Course Code	Course Title	Instructional Hours Per Week		End Semester Exam Hours		Credit	
			Theory	Practical	Theory	Practical	Theory	Practical
Core Course XXI	CC 1641	Auditing	4	-	3	-	4	
Core Course XXII	CC 1642	Applied Costing	5	-	3	-	4	
Core Course XXIII	CC 1643	Management Accounting	5	-	3	-	4	
Open Course II	CC 1651	Open Course – 1/2/3	3	-	3	-	2	
Core Course XXIV	CC 1644	Computerised Accounting	1	4	3	1.5	4	
Project 4	CC 1644	Project 4	3	-	-	-	4	
<b>Total</b>	<b>21</b>	<b>4</b>				<b>22</b>		

Grand  
Total  
(SI+SII  
+SIII+S  
IV+SV+  
SVI) 120

#### OPEN COURSES

Semester	Course Code	Course Title
<b>V</b>	CO 1551.1	Fundamentals of Financial Accounting
(for students from disciplines other than Commerce)	CO 1551.2	Principles of Management
	CO 1551.3	Capital Market Operations
<b>VI</b>	CO 1651.1	Practical Accounting
(for students from the Department of Commerce)	CO 1651.2	Management of Foreign Trade
	CO 1651.3	Strategic Management

## SEMESTER – I

### Core Course I: CC 1141 - INTRODUCTION TO INFORMATION TECHNOLOGY

No. of instructional hours per week: 5

No. of credits: 3

**Aim of the course:** To introduce and improve the basic to modern technology in the field of Information Technology

**Course objectives:**

1. Basic Concept of Information Technology.
2. To create an awareness about the different areas of Information Technology.
3. To create awareness about the modern digital technologies like social Medias, digital banking etc.

**Module I:** Fundamentals of Computer Technology- History – Generation of Computers, different types of computers used in present past and future eras Micro – Mini – Mainframe – Super. Introduce famous computer scientist and their works (20 hrs)

**Module II:** Different units of Computers – ALU-Control-Memory. Workingof a Modern Computer – Computer Arithmetic’s – Binary, Octal Hexadecimal and decimal number systems – conversion of numbers from one system to another (20 hrs)

**Module III:** Different types of hardware – CPU, Display Unit, Printers, RAM, ROM, BIOS, Disk, Data transmission devices like modem, NIC card, Flash Memory, Nano memory, Artificial Intelligence, Robotics etc., (20 hrs)

**Module IV:** Introduction to Software - Operating System – overview, history and introduction of modern computer and mobile operating systems(15 hrs.)

**Module V:** IT and Society – Mobile technology overview – 2G, 2.5G, 3G, 4G, 4GVOLT, 5G etc. Introduction to social Medias – Twitter, Facebook, Whatsapp, etc. (15 hrs.)

Books Recommended:

1. Computer Fundamentals by Anitha
2. Computer Basics Absolute Beginner's Guide, Windows 8 Edition
3. Introduction to Information Technology by Rajaraman

### **Foundation Course I: CC 1121**

#### **METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION**

No of instructional hours per week: 4

No of credits: 2

**Aim of the course:** To provide the methodology for pursuing the teaching learning process with a perspective of higher learning in business education.

**Course Objectives:**

1. To create a basic awareness about the business environment and the role of business in economic development.
2. To provide a holistic, comprehensive and integrated perspective to business education
3. To give a fundamental understanding about ethical practices in business.

**Module I:** - Meaning of business information- learning business information - methods and techniques of collecting and learning business information- business linkages between business and different economic systems- meaning of economic systems - their functioning - different economic systems and their features - capitalism, socialism, communism and mixed economy. Different forms of business organizations - individual and organized, family and corporate, business for profit and business not for profit. Business entities - Individual, partnerships, co-operatives, trusts, undivided families, joint stock companies, Joint ventures –MNCs. (Basic concepts only) (15 Hours)

**Module II:** - Economic sectors of the Economy: An Overview – primary sector, secondary sector, tertiary sector - business examples in different sectors. Emerging areas in Service sector- Tourism, IT, Healthcare, KPO, BPO, Event Management etc. (A brief study only) (10 Hours)

**Module III:** - Business – objectives -economic - social. Establishing business - steps - environmental analysis: legal, physical, financial, social, economic, technical etc. - idea generation- mobilization of financial resources – sources- savings –loans and advances – shares.Role of entrepreneur. Payment to government – taxes, direct and indirect.( a brief study only) Economic development- meaning, measures of economic development- role of business in economic development - company, industry and economy interrelationship. Role of business (public sector and private sector) in economic development. New Economic Policy - Liberalization, Privatization and Globalization - merits and demerits. Managerialism- features. Infrastructure for industrialization and economic growth of an economy.(20 Hours)

**Module IV:** - Trained manpower for quality enhancement- role of trained manpower for quality at individual level, family level, organizational level and national level - Human Capital Management - concept, importance and benefits. Quality of life and Quality of Work Life - Quality circle. Management problems in small, medium and large organizations. Use of technology in business (a brief study only).

Business ethics - concept, need and importance.

Social ethics, social responsibility and social service – role of NCC and NSS in promoting social values among students. (a brief study only) (15 Hours)

**Module V:** - Individual and team presentations by observation, reading techniques - listening to lectures, note taking- seminars and workshops - conferences and symposiums, field studies, case studies and project reports ( a brief study only) (12 Hours)

Note:

1. A field study on how far privatisation and globalisation enhance the quality of manpower.
2. Students are to be organised into groups of five and should be required to present papers on topics relating to the role of business in economic development and ethical practices in business. The assignments are to be based on the presentations made in the specified areas.

**Books recommended:-**

1. Keith Davis and William Frederic. C. *Business and Society: Management, Public policy, Ethics*, International student Edition McGraw- Hill Book Co New Delhi
2. Cherunilam Francis: *Business Environment* - Himalaya Publishing House, New Delhi.
3. C.B.Gupta: *Business Organisations and Management*- Sultan Chand , 8th Edition 2013
4. Murthy CSV: *Business Ethics and Corporate Governance*, Himalaya Publishing House
- 5.N.M.Khandelwal :*Indian Ethos and Values for Managers*
6. R. R. Gaur, R. Sanghal, G. P. Bagaria; *Human Values and Professional Ethics*.
7. Andrew Crane: *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, DIRIC Matteu Oxford University Press, New Delhi.
8. Aswathappa, K: *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.
9. Dutt R. and Sundharam K.P.M.: *Indian Economy*, S. Chand, Delhi.
10. DuttRuddar: *Economic Reforms in India-A Critique*; S. Chand, New Delhi.
11. Misra S.K. and Puri V.K.: *Indian Economy*- Himalaya Publishing House, New Delhi.

## **Core I: CC1142- ENVIRONMENTAL STUDIES**

**No. of instructional hours per week: 4**

**No. of Credits: 3**

**Aim of the course:** To develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment

### **Course objectives:**

1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.
2. To give awareness about the need and importance of environmental protection.

**Module I: Environmental studies** –meaning–scope–importance (4hrs)

**Module II : Ecology and Eco Systems, Biodiversity and its Conservation, and Natural resources** - meaning of ecology - structure and function of eco system – producers – consumers – decomposers - energy flow in the eco system - ecological succession - food chain - food webs and ecological pyramids. Eco system – concept - types of eco systems - structure and functions of forest eco system, grass land ecosystem - desert ecosystem, aquatic ecosystem. Bio diversity and its conservation – introduction, definition, genetic, species and ecosystem diversity - value of biodiversity - biodiversity at global, national and local levels - India as a mega diversity nation - hot spots of diversity - threats to diversity - conservation of diversity in in-situ, ex-citu. Natural resources – features - air resources, forest resources, water resources, mineral resources, food resources - energy resources, land resources -over exploitation of natural resources – consequences - conservation of natural resources - role of an individual in conservation of natural resources. (25hrs)

**Module III: Industry and environment** - pollution–environmental pollution–soil pollution–air pollution – water pollution – thermal pollution – noise pollution – causes, effect and control measures – waste management – waste minimisation through cleaner technologies – reuse and recycling - solid waste management. (18hrs)

**Module IV: Social issues and environment** - Unsustainable to sustainable development–urban problems related to energy - water conservation - water harvesting - resettlement and rehabilitation of people - environment ethics - waste land reclamation - consumerism and waste products.(15hrs)



**Module V: Human Population and environment** –population growth –variation among nations – population explosion – environment and human health – human rights – value education – women and child welfare.(10hrs)

*Note:* All students must visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies.

**Books Recommended:**

1. Misra.S.P and Pandey.S.N : Essential Environmental Studies
2. Kiran. B. Chokkas and others : Understanding Environment
3. Arumugam N. and Kumaresan V. :Environmental Studies
4. Benny Joseph : Environmental Studies

## **Core Course II: CC 1143MANAGEMENT CONCEPTS AND THOUGHT**

No: of instructional hours per week: 4No: of credits: 3

**Aim of the course:** To provide a comprehensive perspective on management theory and practice

**Course objectives:**

- 1) To equip learners with knowledge of management concepts and their application in contemporary organizations
- 2) To facilitate overall understanding of the different dimensions of the management process.

**MODULE-I:** Nature and Evolution of Modern Management - Meaning and Definition of Management-Effective Management- Concept and Need-Qualities and styles of an effective manager-Empowerment style, Participation style, Guidance style -Management skills-Technical, Interpersonal, Conceptual, Diagnostic and Political skills- Mintzberg's Managerial roles- Schools of Management Thought-The Classical School -Human Relations School and the Hawthorne Studies-Behavioural Science School-The Systems School- The Contingency School -Contemporary management Thought-Drucker, Porter, Prahlad, Hamel and Tom Peters (15hrs)

**MODULE-II:** Overview of the Management Process - Planning: Meaning – Definition – Importance- Organizing: Meaning and Definition- Concepts of Authority, Responsibility and Accountability –Delegation and Decentralization - Organization Culture-Types of Organisational Culture-Staffing -Significance of Staffing- Staffing Process(overview only) Directing-Concept-Elements of the Direction function - Controlling- Steps in the Process of Controlling (15 hrs)

**MODULE-III:** Leadership - Meaning - Leadership Qualities- Leadership Styles-Leadership Theories-Trait Theory – Charismatic Leadership Approach - Managerial Grid Theory -Contingency Theory- Fiedler's Model- Situational Leadership Theory -Transactional and Transformational Leadership.(12 hrs)

**MODULE-IV:** Motivation and Communication-Motivation-Meaning and Importance, Intrinsic and Extrinsic motivation, Positive and negative motivation; Motivational Theory-Carrot and stick theory, Maslow's Hierarchy of Human Needs Herzberg's Two Factor theory, Alderfer's ERG theory, Vroom's-Expectancy theory, David McClelland's Need based Motivational Models-Factors determining motivational policy. Communication-Meaning, Need, Process, Types-Verbal, Non-verbal, Visual, Internal, External, Formal, Informal; Barriers to Communication-Physical, psychological, Attitudinal, Semantic, Cross-cultural, Gender; Guidelines for effective communication.(21 hrs)

**MODULE-V:** New Horizons of Management (Conceptual Framework only) TQM-Meaning-Principles of TQM-Deming's 14 points, Barriers to TQM, Customer requirements- The Five Fs-Change Management – Concept and Importance, Knowledge Management- Concept and Importance- Concept of Learning Organisation. (9hrs)

Recommended Practicals:

- 1) Collect Vision/Mission Statements of leading organizations. Examine ways in which elements of these statements are being put into practice.
- 2) Identify Best Practices of business concerns in your locality with regard to different managerial functions.

- 3) Study the Reward and Recognition system used by any leading business organization in your local area.
- 4) Conduct an interview with a successful business leader. Identify the leadership style followed by the leader based on the information collected.
- 5) Study the Quality Management Practices adopted by any business concern.

Recommended Books:

1. Principles of Management, 5/Edn- Tripathi, P.C. McGraw Hill Education Pvt Ltd, New Delhi.
2. Essentials of Management,10/Edn- Harold Koontz, McGraw Hill Education Pvt Ltd, New Delhi.
3. Management Theory and Practice- Mahajan. Ane Books Pvt Ltd, New Delhi
4. Principles of Management:Text and Cases, Bhattacharyya, Pearson Education , New Delhi
5. Principles of Management :Ramaswamy, Himalaya Publishing House, Bangalore.
6. Principles of Management- Govindarajan, PHI Learning, Pvt Ltd, New Delhi.
7. Principles of Management-Gupta Meenakshi
8. Total Quality Management, 2/Edn – CharantimathPoornima M, Pearson Education , New Delhi

## Complementary Course I: CC 1131 – MANAGERIAL ECONOMICS

No. of instructional hours per week: 4

No. of credits: 3

**Aim of the course:** To acquaint the students with the application of economics in managerial decision making.

**Course objectives:**

1. To familiarise students with the economic principles and theories underlying various business decisions.
2. To equip the students to apply the economic theories in different business situations.

**Module I:** Introduction – Economics – managerial economics – distinction between managerial economics and traditional economics – characteristics of managerial economics – scope of managerial economics – Application of economic theories in business decisions – role and responsibility of a managerial economist. (12hrs)

**Module II:** Demand Estimation – Demand– elasticity of demand – price – income – advertisement cross – uses – measurement. Demand forecasting – short- term and long- term forecasting – methods of forecasting – forecasting the demand for new products. (15hrs)

**Module III:** Theory of Production – Production function – Cobb Douglas Production function – Laws of production–Law of Diminishing Returns–Law of returns to scale–economies and diseconomies of scale–Isoquant curve – Iso cost curve–optimum combination of inputs. (15hrs)

**Module IV:** Pricing Policy and Practices – Market structures – Perfect competition, Monopoly, Monopolistic competition and Oligopoly (concepts and features only) Pricing objectives – role of cost in pricing – demand factor in pricing – factors to be considered when formulating a pricing policy – cost plus pricing marginal cost pricing – going rate pricing – Breakeven point pricing – Product Line pricing – Pricing of a new product – Pricing over the life cycle of a product. (15hrs)

**Module V:** Business Cycles – Introduction – phases of a business cycle – causes and indicators – Theories of business cycles – control of business cycles. (15hrs)

*Notes:*

1. *Conceive a new product idea, fix a suitable price and justify it. The students may develop the various aspects regarding product features, product content, pricing and promotional strategies. (For module IV).*
2. *Study the growth stages of a company – its origin – vision and mission statement – objectives – market access – expansion and diversification. (For module V).*

**Books Recommended:**

1. Maheswari.K.L and Varshney. *Managerial Economics* , Sultan Chand &Sons, New Delhi.
2. Mote V.L, Samuel Paul and Gupta G.S. *Managerial Economics*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
3. Gupta G.S. *Managerial Economics*, Tata McGraw-Hill Publishing Co. Ltd. NewDelhi.
4. Dwivedi N.D. *Managerial Economics*, Vikas Publishing House, New Delhi.
5. Reddy P.N and Appanniah. H.R .*Principles of Business Economics*, S. Chand &Co.Ltd. New Delhi.



**SEMESTER – II**  
**Core Course IV: CC1241 - FINANCIAL MANAGEMENT**

No. of instructional hours per week: 5 No. of credits: 4

**Aim of the course:** To provide conceptual and analytical insights to make financial decisions skillfully.

**Course objectives:**

1. To familiarise the students with the conceptual framework of financial management.
2. To enable the students to understand the practical application of financial management.

**Module I:** - Financial Management– Meaning, Scope, importance – objectives - Key decisions of Financial Management. (10hrs)

**Module II:** - Cost of capital – cost of debt – cost of preference capital – cost of equity – cost of retained earnings – composite cost of capital. (15 Hrs)

**Module III:** - Financing Decision –Sources of Finance (Brief Study only) - Capital structure – meaning, designing capital structure, Optimal Capital Structure, factors determining capital structure –Capital Structure Theories – Net Income Approach, NOI, MM and Traditional –capital gearing – types of Leverage - operating leverage, financial leverage, combined Leverage. (25hrs)

**Module IV:** - Investment and Dividend Decisions– Investment Decisions – meaning, significance, techniques of investment decisions- Capital Budgeting (Theory Only) - Dividend policy – Forms of Dividend- Types of Dividend Policies - Factors determining dividend – Theories of Dividend Policies –Walter’s Model, Gordon and MM -.Stock Splits – Stock repurchase. (20hrs)

**Module V:** - Management of Working Capital – Meaning, Concept, types, determinants – Estimation of working capital requirements – Working Capital Cycle - Management of Cash – Receivables management- Inventory management. (20hrs)

**Recommended structure for preparing question papers for ESE: Theory 60% Problems 40%**

**Recommended Practical**

1. Collect the published financial reports of some companies and identify the capital structure, financial structure and capitalization of each company.
2. From the above reports identify the different sources of finance used by each company.
3. Collect the newspaper cuttings related to companies' dividend policies, dividend decision etc.
4. Illustrate the industry wise working capital cycle of various companies.
5. Identify the modern cash and inventory management techniques used by companies.

**Books Recommended:**

1. Shashi. K. Gupta and Sharma R.K. *Financial Management*, Kalyani Publishers, New Delhi.
2. Pandey.I.M. *Financial Management*, Vikas Publishing House, New Delhi.
3. Prasanna Chandra .*Financial Management*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
4. Khan. M.Y and Jain. P.K. *Financial Management: Text and Problems*, Tata McGraw-Hill Co. Ltd., New Delhi.
5. Srivastava.R.M. *Financial Management*, Pragati Prakashan, Meerut.
6. BhabatoshBanarjee. *Fundamentals of Financial Management* ,PHI, New Delhi.
7. James C Van Horne. *Fundamentals of Financial Management*, PHI, New Delhi.
8. Preeti Singh. *Fundamentals of Financial Management* ,Ane Books Pvt.Ltd. NewDelhi.
9. Kulshestia.R.S. *Financial Management*, SahityaBhawan Publications, Agra.
10. Sharan.V. *Fundamentals of Financial Management*, Pearson Education

11. Viswanath.S.R. *Financial Management*, Sage Publications, New Delhi

## **Foundation Course II: CC 1221-INFORMATICS AND CYBER LAWS**

No. of instructional hours per week: 5

No. of credits: 3

Aim of the course: To update and expand informatics skills and attitudes relevant to the emerging knowledge society and to equip the students to effectively utilise the digital knowledge resources for business studies.

Course objectives:

1. To review the basic concepts and fundamental knowledge in the field of informatics.
2. To create an awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
3. To create an awareness about the cyber world and cyber regulations.

**Module I:** Overview of Informatics- meaning, feature and importance - Computer networks and Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee and warranty. New development in informatics.(12hrs)

**Module II:** Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, open access publishing models, introduction to the use of IT in teaching and learning - Educational softwares, Academic services – INFLIBNET, NICNET, BRNET. (15hrs)

**Module III:** Social Informatics - IT and Society– issues and concerns– digital divide, IT and development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio- computing. Health issues – guidelines for proper usage of computers, internet and mobile phones. E-wastes and green computing, impact of IT on language and culture - localization issues (18hrs)

**Module IV:** CYBER WORLD - Cyber space, information overload, cyber ethics, cyber addictions, Digital Signatures and Digital Certificates – authentication of electronic records- IT Act 2000 – electronic contracts – electronic evidences (an overview) (12 hrs.)

**Module V:** CYBER CRIMES – Nature and scope of cybercrimes, - cyber offences under IT Act, Cyber Terrorism, Types of Cybercrimes. (15 hrs.)

Books Recommended:

4. Ramesh Bangia. *Learning Computer Fundamentals*, Khanna Publishers, New Delhi.
5. Rajaraman, *Introduction to information Technology*, PHI, New Delhi.
6. Alexis Leon & Mathews Leon. *Fundamentals of Information Technology*, Vikas Publishing House, New Delhi.
7. Ramachandran et.al , *Informatics and Cyber laws*, Green Tech Books, Thiruvananthapuram
8. Barbara Wilson. *Information Technology: The Basics*, Thomson Learning.
9. George Beekman, Eugene Rathswohl. *Computer Confluence*, Pearson Education, New Delhi.
10. IT Act 2000,

11. Rohas Nagpal, IPR & Cyberspace – Indian Perspective.

## **Core Course V: CC 1242 - FINANCIAL ACCOUNTING**

No. of instructional hours per week: 4

No. of credits: 3

### Course Objectives

1. To familiarize the students with different methods of depreciation.
2. To equip the students to prepare the accounts of specialised business enterprises.

**Module1-Introduction to accounting.** Review of Financial Accounting- Concepts- Principles- Preparation of Accounts for sole trader.

**Depreciation Accounting-** Meaning -Fixed and reducing balance methods with adjustments – Annuity method – Depreciation fund method – insurance policy method - Revaluation method- estimated life and estimated resale value as per AS 6 Depreciation. (20 hrs)

**Module 2- Accounts of Hire Purchase and Installment purchase system-** Meaning – difference between Hire Purchase and Installment- Accounting entries in the books of purchaser and vendor- Default in payment- Complete and partial repossession – Installment system – Entries in the books purchaser and seller. (15 hrs)

**Module 3- Voyage, Packages and containers accounts** –Voyage Accounts Meaning- Advantages- Preparation of voyage accounts- Voyage in progress – Accounting for packages and containers – Accounting treatment – Containers trading account- Containers provision account. (12 hrs)

**Module 4- Investment Accounts-** Fixed income bearing securities- Variable income bearing securities- Purpose of Investment ledger-Cum Interest- Ex Interest- Difference- Columnar Investment Accounts- Adjustment for Equity shares Investment accounts- Dividend received-Bonus share- Right Shares. (12 Hrs)

**Module5- Insurance Claims-** Types of risks- preparation of statement to ascertain value of stock on the date of fire – Treatment of salvage – valuation of stocks prior to date of fire — Treatment of Average Clause, Treatment of Abnormal items Claims for loss of stock- Average Clause- Journal entries- calculation of Amount of Claim- Loss of Profits on insurance (13Hrs)

**Recommended Structure of questions for ESE:-.** Theory 30% Problem 70%

### **Recommended Practicals:**

1. Collection of details of Repossessed Assets which were sold on hire purchase system and making a presentation on their actual accounting treatment.
2. Collection and evaluation of the statements from insurance companies to ascertain the value of stock at the date of fire and to understand the settlement.

### **Books Recommended**

1. Gupta R. L. and Radhaswamy .M. *Advanced Accounting* , Sultan Chand & Sons , New Delhi.
2. Shukla M. C .Grewal .T. S. and S.C. Gupta. *Advanced Accounts* S. Chand &Co. Ltd. New Delhi.
3. Jain S.P. and Narang K. L. *Financial Accounting* , Kalyani Publishers , New Delhi.
4. NaseemAhmed ,Nawab Ali Khan and Gupta . M. L. *Fundamentals of Financial Accounting Theory and Practice* ,Ane Books Pvt . L td.New Delhi.
5. A Mukharjee and M Hanif ,*Modern Accountancy*, TATA McGraw Hill Publishing Company Ltd. New



Delhi.

### **Core Course IV: CC1243 BUSINESS REGULATORY FRAMEWORK**

No. of instructional hours per week: 4

No. of credits: 3

**Aim of the course:** To acquaint the students with the legal framework influencing business decisions and operations.

**Course objective:**

1. To provide a brief idea about the framework of Indian business Laws
2. To enable the students to apply the provisions of business laws in business activities

Module 1: Introduction to law- Meaning of law- definition of law – importance of law- branches of law –sources of law- mercantile law- importance- sources- other business regulations – statutory and professional- objectives(basic study only) (4 hrs)

Module 2: Law of contracts- The Indian Contract Act 1872- definition of contract – law of contracts- nature of contracts- classification- essential elements of a contract- offer and acceptance – considerations- capacity of parties- coercion- undue influence, fraud, mistake, misrepresentation, free consent legality of object and considerations- performance of contract- discharge of contract- breach of contract- remedies for breach of contract. (25 hrs)

Module 3: Special contracts- Bailment and pledge- bailment definition- essential elements- rights and duties of bailer and bailee – finder of lost goods. Pledge - essentials- rights and duties of Pawner and Pawnee. Indemnity and guarantee- indemnity –definition- nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. Law of agency – essentials, kinds of agents- rights and duties agent and principal - creation of agency, termination of agency contract. (15 hrs)

Module 4: Sale of Goods Act 1930-meaning of contract of sale- formation of contract of sale – Goods and their classification- condition and warranties- transfer of property in goods- performance of contract of sale- unpaid seller and his rights. (8 hrs)

Module 5: Regulatory authorities - salient features and functions, IRDA, TRAI, Intellectual Property Rights - meaning – patent rights- trademarks- copy rights-plagiarism. Right to Information Act, 2005- objects of the Act- information to be disclosed by public authorities- exemption from disclosure of information- request for obtaining information- Central Information Commission- State Information Commission- powers and functions of Information Commission. (20 hrs)

**Recommended Practical**

- 1) Prepare model of a (a) Power of Attorney Contract (b) Indemnity Bond (c) Contract of Guarantee
- 2) Collect newspaper cuttings relating to Right to Information Act, TRAI and Intellectual Property Rights, with special focus on recent legal judgments.
- 3) Prepare a Model RTI Application for obtaining information under the Right to Information Act.

**Books Recommended**

1. Kapoor. N .D, *Business law*, Sultan Chand and Sons
2. Chandha P.R, *Business law* gajgotia, New Delhi

3. Garg K.C, V.K Surendran, Mahesh Sharma and Chawla R.C, *Business regulatory frame work*, Kalyani Publishers, New Delhi
4. Tulsian P.C, *Business Laws*, Tata McGraw-Hill publishing Co.Ltd, New Delhi
5. B S Moshal, *Modern Business law*, Ane books, New Delhi
6. Awathar Singh, *Company Law*, Eastern Law Books
7. BARE Acts: *Contract Act, Sale of Goods Act, RTI Act 2005 IRDA, TRAI*

## **Complementary Course II: CC 1231 –BUSINESS MATHEMATICS**

No. of instructional hours per week: 4

No. of Credits: 3

**Aim of the Study:** To enable students to acquire knowledge in applying basic mathematical tools in practical business decisions.

**Objectives:**

1. To familiarise the students with the basic mathematical tools.
2. To impart skills in applying mathematical tools in business practice

**Module1:-** Number sense:- fractions and mixed numbers and their operations, percentage, comparing and ordering fractions and decimals, changing from decimals to percentage and decimals to fractions, calculating and converting percentages, fractions and decimals, unit conversions, order of operations in Mathematics, bar diagram and pie diagram, interpreting graphical representations. Permutations and Combinations (an overview).(12 hours)

**Module 2:** Matrix: - Matrices– Matrix operations ( addition, subtraction, constant multiplication and multiplication)- Determinants-Minors and cofactors-ad joint -Inverse of a Matrix, solving linear equation with matrix using Cramer’s Rule and Inverse- Set theory: definition-Null set- Subset-Power set-Equal set-Union, Intersection etc. (15 hours)

**Module 3:** - Basic Algebra: Linear equation- simultaneous linear equations, extrapolation & interpolation with line graphs. Quadratic equations, quadratic equation by factoring, polynomial problems. Calculus: Concept and rules of differentiation-Partial Differentiation- Integration – Standard equations (Simple Problems only) (18 hours)

**Module 4:** - Mathematical application in business: -Depreciation- methods of depreciation, partial year depreciation and changes in estimates, accelerated depreciation methods. Payroll cost calculations, Property tax calculations, exchange rates and currency conversion. (12 hours)

**Module 5:** - Mathematics for Financial Analysis: - Present and Future Value: Calculating the time value of money; Value of an Annuity and Present value of an annuity; pricing cost: markup and break-even pricing; financial ratio-calculation and analysis; dividend and interest calculation on investments. (15 hours)

**Reference Books:**

1. *Mathematics for Economics and Finance:* Martin Anthony, Norman Biggs, Cambridge lowprice editions, 2000.
2. *Business Mathematics:* D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons Publications, 2006.
3. *Business Mathematics,* J.K. Singh, Himalaya Publishing House.
4. *Mathematics for Business and Economics:* J.D. Gupta, P.K. Gupta, Man Mohan, Tata McGraw Hill Publishing Company Ltd.
5. *Mathematics of Finance :*2<sup>nd</sup> Edition Schaum’s Outline Series Peter Zima, Robert Browns Tata McGraw Hill Publishing Company Ltd

6. *Business Mathematics* : Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
7. *Business Mathematics*: Bari – New Literature publishing company, Mumbai
8. *Mathematics for Economics and Business*: RS Bhardwaj, 2010, Excel Books
9. *Business Mathematics*: Zameerudin, Qazi, V.K. Khanna & S.K. Bhambri, Vikas Publishing House Pvt. Ltd, New Delhi.

## SEMESTER – III

### Core Course CC 1341 - PROJECT FINANCE

No. of instructional Hours per week: 4    No of credits: 3

**Aim-** To provide an understanding of the process and issues relating to project preparation, appraisal, administration, review and monitoring of projects.

**Course Objectives:**

1. To familiarise the students with the types of project appraisal, risk analysis, project financing costing and valuing;
2. To provide an overview of global project appraisal issues.

**Module 1:** Project Finance - Concept - Overview of project finance, project life cycle and its impact on the feasibility – Project identification and formulation – Different types of projects under BMRED (Balancing, Modernization, Replacement, Expansion and Diversification) – Considerations involved in decision under each of these types – Macro parameters in project selection – Different considerations for project under private, public and joint sectors – Project formulation: preparation of project profile, project report – Broad criteria for pre-investment decisions. (12hrs)

**Module 2:** Project appraisal - Different types of appraisal – Technical, economic, organizational and managerial, commercial and financial – Financial techniques for project appraisal and feasibility – discounted cash flow and non-discounted cash flow methods – Social cost benefit analysis and economic rate of return – Non-financial justification of project appraisal. (12 hrs)

**Module 3:** Project Risk Analysis - Risk Analysis in Capital Investment Decisions – Concept of Risk – Types of Risk – Measurement of Risk – Method of Incorporating Risk into Capital Budgeting – Monte Carlo Simulation – Deal structuring through risk identification, assessment and mitigation – Managing Project Risks. (18 hrs)

**Module 4:** Project Financing - Pattern of financing – Sources of finance – conventional and alternative finance - Impact of taxation – Public loans – Foreign aid – Public sector project financing – Role of tax planning in project financing – Loan Syndication – Various debt instruments and innovative Structures – Equator principles – securitizing project loans – PPP Models of Project Finance – PPP and CPPP models – Management Agreements – Leasing, DBO, BOT, BOO, Privatization – Infrastructure Project Financing (18 hrs)

**Module 5:** Global Projects– Issues - World Bank Project Reports - Project Initiation and Resource Allocation – Importance of Economic Allocation of Resources – Process of Resource Allocation at the Corporate Level, at Business Unit Level – Political and Currency Risk Analysis. (12 hrs)

**Recommended Practicals**

1. Identify some business projects and classify them on the basis of their nature.

2. Develop a business Plan for a small scale project with imaginary figures and assess the economic feasibility.
3. Prepare a Project Report related to any business.
4. Visit some business units and collect data on the methods adopted for financing at different stages.

**Books Recommended**

1. Finnerty, John D (2007), *Project Financing: Asset Based Financial Engineering*, 2nd Ed. John Wiley & Sons Inc.
2. Chandra, Prasanna (2006), *Projects: Planning, Analysis, Financing, Implementation, and Review*, 6th Ed., Tata McGraw Hill.
3. Nevitt, Peter K., Fabozzi, Frank J. (2000), *Project Financing*, 7th Ed. Euromoney Books.
4. Benjamin, C. (2003), *Modern Project Finance: A Casebook*, John Wiley & Sons, Inc. • 5. Grundy, Tony (2003), *Strategic Project Management*, 1st ed. PA (I) Pvt. Ltd.

**Core Course V: CC 1342-ENTREPRENEURSHIP DEVELOPMENT**

No of instructional hours per week: 4

No. of credits: 3

**Aim of the Course:** To equip the students to have a practical insight for becoming an entrepreneur

**Course Objectives:**

1. To familiarize the students with the latest programmes of Government in promoting small and medium industries.
2. To impart knowledge regarding starting of new ventures.

**Module I:** Entrepreneurial Competencies:- Entrepreneurship - concept-Entrepreneurship as a career-Entrepreneurial Personality- characteristics of a successful entrepreneur- qualities and skills of successful entrepreneur-classification of entrepreneur-Entrepreneurial Functions-factors affecting entrepreneurial growth- women entrepreneurs- problems. (12 Hrs)

**Module II:** Entrepreneurial Environment: - Business Environment-Role of family and Society-Entrepreneurship Development - Training and other Support Organizational Services- phases of EDP -Central and State Govt Industrial Policies and Regulations-MSME Act 2006. (15 hrs)

**Module III:** Business Plan And Feasibility Study: - Sources of Project Idea-Feasibility Study-Criteria for Selection of Project-techniques for Project appraisal-preparation of Feasibility Report-Profile Preparation -matching Entrepreneur with the Project-Feasibility Report Preparation and Evaluation Criteria-factors affecting Project Development. (15 hrs)

**Module IV:** Project Report Preparation: - Project Report-Requirements of a good report- General Principles of a Good Report-Performa of a Project Report (15 hrs)

**Module V:** Launching of Small Business: - Finance and Human Resource Mobilization- Operations Planning-Market and Channel Selection-Growth Strategies-Product Launching-Incubation, Venture Capital, startups-Techno parks-Industrial Estates-Incentives-Institutional Support Subsidies-DIC-SIDBI-SISI-KVIC-NIESBUD- Single window - Margin Money-Seed Capital-Registration-Industrial Sickness - Causes and Prevention - Rehabilitation - Effective Management of Small Business. (15 hrs)

**Recommended Practicals:**

1. Interview a local entrepreneur and acquire practical knowledge in starting business.
2. Visit any institution supporting entrepreneurship and prepare visit report.
3. Generate unique project ideas and prepare feasibility report.
4. Prepare a project report for establishing a new business.

**Books Recommended**

1. Vasanth Desai, *Small Business Entrepreneurship*, Himalaya Publications
2. Sangram Keshrai Mohanty, *Fundamentals of Entrepreneurship*, PHI, New Delhi.
3. Sontakki C N, *Project Management*, Kalyani Publishers, Ludhiana.
4. MSME Act 2006
5. Peter F. Drucker- *Innovation and Entrepreneurship*
6. Nandan H. *Fundamentals of Entrepreneurship*, PHI, New Delhi
7. Shukla M.B *Entrepreneurship and small Business Management*, Kitab Mahal Allahabad
8. Sangam Keshrai Mohanty. *Fundamentals of Entrepreneurship*, PHI, New Delhi.

### **Core Course VI: CC 1343 - ADVANCED FINANCIAL ACCOUNTING**

No. of instructional hours per week: 4

No. of credits: 4

**Aim of the course:** To equip the students with the preparation of accounts of various business areas.

**Course Objectives**

1. To create awareness of accounts related to dissolution of partnership firms.
2. To acquaint students with the system of accounting for different branches and departments.
3. To enable students to prepare accounts of consignments.

**Module 1:** Partnership Accounts – Introduction- features- Dissolution of Partnership Firm- preparation of Realisation Accounts and Capital Accounts- insolvency of a partner- application of the decision in Garner vs. Murray- insolvency of all partners – Piece - meal Distribution- Dissolution of Limited Liability Partnerships. (15 hrs)

**Module 2:** Accounting for consignment- meaning – terms- used in consignment accounting – difference between consignment and sales. Accounting treatment in the books of the consignor and consignee- cost price method and invoice price method – valuation and treatment of unsold stock- loss of stock- normal and abnormal- loss in transit. (15 hrs)

**Module 3:** Joint venture: Meaning- features- difference between joint venture and partnership – joint venture and consignment- Accounting treatment when one of the ventures is appointed to manage the venture- When separate set of books are not maintained for recording joint venture transaction- when separate set of books are kept for the venture – when memorandum method is followed. (15 hrs)

**Module 4:** Branch Accounts- meaning, features and types of branch accounting- accounting for the branches not keeping full system of accounts- Debtors system, Stock and Debtors system, final accounts – wholesale branch- accounting for branches keeping full system of accounts- adjustment for depreciation of fixed assets, expenses met by Head office for the branch and reconciliation- incorporation of branch Trial Balance in the Head Office books. (15 hrs)

**Module 5:** Departmental Accounting- meaning - features- advantages- objectives- methods of departmental accounts- allocation and apportionment of departmental expenses- difference between departmental accounts and branch accounts- inter departmental transfers- preparation of departmental trading and profit and loss account. (12 hrs)

**Structure for preparing question paper:** Theory 30% Problem 70%

**Recommended Practicals**

1. Visit some branches and identify their accounting methods.
2. Collect data from one or two partnership firms/ joint ventures on the accounting procedure adopted.

**Books Recommended:**

1. Gupta R.L. and Radhaswamy. M. *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.
2. Shukla M.C., Grewal T.S and Gupta S.C. *Advanced Accounts*, S. Chand & Co. Ltd., New Delhi.
3. Jain S.P. and Narang. K.L. *Advanced Accountancy*, Kalyani Publishers, New Delhi.
4. Naseem Ahmed, Nawab Ali Khan and Gupta M.L. *Fundamentals of Financial Accounting Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
5. Maheswari S.N. and Maheswari S.K. *Advanced Accountancy*, Vikas Publishing House, New Delhi.

## **Core Course VII CC 1344: COMPANY ADMINISTRATION**

No: of Instructional Hrs per week – 4

No: of credits: 3

**Objectives:**

1. To familiarize the students about the salient provisions of Indian Companies Act 2013.
2. To acquaint the students with Management and Administration of Companies, Compliance requirements, investigation into the affairs of the company and Winding up procedure.

**Module I:** Introduction to Company Law: - Definition. Types of Companies-Public Company-Private Company-One man Company-Government Company-Guarantee Company-Incorporation of companies-Memorandum of Association-Articles of Association-Table A and its contents. (15Hrs.)

**Module II:** Management and Administration:- Constitution of Board of Directors- - Appointment – functions and responsibilities of Board of Directors - Board Committees- Audit Committee--Board Meetings- General Body Meetings- Voting- Quorum- Minutes- Proxy- Resolutions—Special— Ordinary—By circulation— e-resolution. (15Hrs)

**Module II:** Disclosure and Transparency: - Annual return- Boards report- report on AGM- Promoters holdings- Interested directors- Related party disclosures- Online Filing of Documents- Directors' Identification Number. (15Hrs)

**Module IV:** Compliances, Governance and CSR – Key managerial Personnel – Secretarial Audit – Corporate Social Responsibility – Responsibilities and challenges of Company Secretary. (15Hrs)

**Module V:** Winding Up: -Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Summary Procedure for Liquidation. (12 Hrs)

**Recommended Practicals**

- 1) Prepare Model Notice and Minutes for different types of Company Meetings:
  - a) Statutory Meeting
  - b) Annual General Meeting
  - c) Extra-ordinary General Meeting

- 2) Prepare a record compiling all the essential documents needed at various stages of the formation of a Public Limited Company
- 3) Visit a company in your locality for which CSR compliance is mandatory under requirements of the Companies Act, 2013. Collect details of their CSR Action Plans and CSR initiatives implemented by them and prepare a report.

### References

1. *Indian Companies Act 2013*
2. *Elements of Company Law*- N.D. Kapoor, Sultan Chand and Sons, New Delhi
3. *The Company Law*- Avatar Singh
4. *Company Law*- Majumdar.
5. Kuchal M C, *Secretarial Practice*, Vikas Publications, New Delhi.

## Core Course X: CC 1345 - COMPUTER APPLICATION FOR PUBLICATIONS

No. of instructional hours per week: 5 (1 hour theory and 4 hrs practical)      No. of credits: 4

**Aim of the study:** To update and expand skills in electronic data processing and computer application in business operations.

**Course objectives:**

1. To give functional knowledge in the field of free software.
2. To develop practical skills in document preparation, publishing and business presentation.

**Module I:** Free software - meaning uses advantages. LaTeX Introduction - Basic commands of LaTeX, Page Creation, Header-Footer Settings, Exporting, Graph Setting, Picture management, Photo Enlargement etc.(25hrs)

**Module II:** Word processing - Opening Microsoft Word, Word Adjusting, adding or deleting text, selecting blocks of text, copying text, moving text, search and replace, Saving, editing and designing a document, character formatting and style, page formatting - headers, footers, page numbers, bullets, margin settings and column, justifying of text, line spacing, tab settings, automating tasks, creating tables - entering text into tables, inserting rows and columns in the table, deleting a row and column from the table formatting the text in the table. (10hrs)

**Module III:** Advanced uses of MS Word - Mail Merge - creating the main document, creating a mail merge document, modifying the records in the data source, merging the main document with the data, sending the merged document to the printer. Creating documents using templates - Adding and removing digital signatures in documents (15hrs)

**Module IV:** Adobe InDesign - creation and opening, working, setting defaults and preferences, viewing pages, using toolbox, working with text and graphics, moving between pages, adding and deleting pages, naming and saving a file. (20 Hrs)



**Module V:** Microsoft PowerPoint - Introduction, creating presentations - using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transition, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip (an overview only) (20 hrs.)

**Recommended Practical**

1. Latex – creation of documents, picture creation, graphics, photo enlargement etc.
2. Word Processing – creation, editing, formatting and printing of documents (orders, memos, circulars and other formal and informal documents); creation of tables and editing of tables; inserting of images; diagrams and audio clips; mail merge, adding digital signatures in documents
3. Creating presentations with proper animation and slide transition with hyperlinks (add proper sounds and images in the slides).
4. Creation and designing Pages in Adobe InDesign

**Books Recommended:**

1. Cox et.al, 2007. *MS Office step by step*, PHI, New Delhi.
2. George Gratzer *First steps in LaTeX*
3. Stefan Kottwitz. *LaTeX Beginner's Guide*
4. George Gratzer *Practical LaTeX*
5. Michael, *Adobe InDesign Styles: How to create better, faster, Text and Layouts*
6. Pariah S Burke, *Mastering InDesign CS5 for Print Design and Production*

**Complementary Course III: CC 1331 - E-Business**

No of instructional Hours per week: 4

No. of credits: 3

Aim of the Course: To expose the students to e- business and its potentialities.

Course Objectives

1. To provide students a clear-cut idea of e-commerce and e-business and their types and models.
2. To acquaint students with some innovative e-business systems.
3. To impart knowledge on the basics of starting online business.

Module 1: E-Business - meaning- Types - Models – benefits and limitations of e-Business, E-Commerce – Models – e business vs. ecommerce, internet marketing and e-Tailing, E-Marketplace – types and features, E- Auction – types. (18Hours)

Module 2: E-business Systems (basic concept only)

Integration of e-business suits – ERP, e-SCM, CRM, e-procurement, e-payment.

(12 hours)

Module 3: e-Business Application

E-Tourism, online employment and job market, online real estate, online publishing and e-books, online banking and personal finance, e-grocers, e-shopping, online delivery of digital products, entertainment and media. E-learning and online education (14 hours)

Module 4: E-Governance Meaning, Definition, Models – G2G, G2B, G2C. ICT & E- Governance, Benefits and risks of E-Governance. Successful e-governance initiatives in Kerala and other Indian states. E-citizen, E-service – e-filing, E-society.(18 hours)

Module 5: Launching a successful online Business and EC projects -Requirements, funding options, processes, techniques, and website design (theory only).(10 hours)



## Reference books

1. *Electronic Commerce: A Managerial Perspective*, Turban, E. et al., Prentice Hall
2. *Electronic Business and Electronic Commerce Management*, Dave Chaffey, Prentice Hall
3. *E-learning Tools and Technologies*: Horton and Horton, Wiley Publishing
4. *Electronic Commerce*, Bharat Bhaskar. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
5. *E-Governance*, Pankaj Sharma. APH Publishing Corporation, New Delhi
6. *E-Business Fundamentals*, Bansal S.K. APH Publishing Corporation, New Delhi.

## SEMESTER – IV

### Core Course XII:CC1441 FINANCIAL SERVICES IN INDIA

No. of instruction hours per week: 4

No. of Credits: 4

**Aim:** To provide a general awareness about the financial services

**Objective:** To familiarize the students with the structure and functioning of financial service sector in India.

**Module1:** Introduction to Financial services- Meaning-Role of financial services in Indian Financial system- developments-classification (10 hours)

**Module 2:** Fund based financial services-Venture Capital – features, types, process, growth and major players in the Indian market. Leasing- types, advantages, limitations-Leasing institutions in India, Factoring-objectives, features, types. Forfeiting (Concept only), Infrastructure financing-features ,types, Housing Finance- features, types, institutions-NHB- securitization process.(20 Hrs)

**Module 3:** Other Fund based Financial Services: Hire purchase – features – institutions –operators, Installment – features, Insurance – type of insurance – Schemes – Modern trends in insurance sector. Mutual Funds- definition and meaning, organization structure in India-trust-sponsors- trustees, AMC; types of Schemes, NAV, Advantage and disadvantages of Investment in Mutual Fund; growth and present position of mutual fund business in India, SIP. (15 Hours)

**Module 4:** – Fee based financial services: – Merchant banking – Functions – Classification- role in primary and secondary markets -Regulation of Merchant banking in India- major players-- Underwriting- meaning- types- role in primary market- liability calculation-advantages- major players.Portfolio management services - Meaning – portfolio selection – maintenance –revision-evaluation. (20 Hours)

**Module 5:** Credit rating –objectives – Significance -credit rating methodology and factors – advantages -Credit rating agencies in India. Foreign rating agencies (a brief study only). Individual credit worthiness-The Credit Information Bureau (India) Limited (CIBIL) (7 Hours)

**Recommended practical**

1. Prepare a mutual fund monitor and gain table with fund size, latest NAV, period wise Absolute return and CAGR return. Plot the data in to a diagram.
2. Compile the data of securitization made in India for the last three years and present it in a table format.

**Books Recommended:**

1. Gupta N.K and Monika Chopra .*Financial Markets, Institutions and Services*, Ane Books India, New Delhi.
2. YogeshMaheswari .*Investment Management*, PHI, New Delhi.
3. Kevin S. *Security Analysis and Portfolio Management*, PHI, New Delhi.
4. AvadhaniV.A .*Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi.
5. Donald M. Fischer and Ronald J. Jordon.*Security Analysis and Portfolio Management*, PHI, New Delhi.
6. BholeL.M .*Financial Markets and Institutions*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
7. Bharathi. V. Pathak. *Indian Financial System*, Pearson Education, New Delhi.
8. VasanthDesai .*Indian Financial System*, Himalaya Publishing House, New Delhi.
9. Khan M.Y. *Financial Services*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
- 10 Dr S Guruswamy. *Merchant banking and financial services*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.

**Core Course XIII CC 1442 - INDIAN FINANCIAL MARKET**

No. of instructional hours per week 4

No. of credits: 3

**Aim:** To provide an in-depth knowledge on Financial Market and its Operations

**Course Objectives:** To provide a clear-cut idea about the functioning of Indian Financial Market in general and Capital market operations in particular.

**Module 1:** Financial System in India- Financial System-meaning-components-Financial market – meaning – structure of financial market–Capital market - Meaning -Instruments-IDR,ADR,GDR– Classification – Primary and secondary – Structure – Industrial securities market – Govt. Securities market – Market for mortgages. Money market-meaning, instruments- features- present scenario.(12 hours)

**Module 2:** Primary Market - Methods of floatation of capital – Public issue – IPO – FPO - Procedure of public issue – Book building process – Fixed price issue Vs Book building- Green shoe-option-ASBA – Private placement- Role of intermediaries -present scenario (10 hours)

**Module 3:** Secondary Market and Auxiliary institutions - Functions of stock exchange – Securities traded in the stock exchange –Dematerialization of securities – Major stock exchanges in India – BSE\_ NSE – Listing – Trading procedure – Online trading – Clearing and settlement – Rolling settlement – Investment Vs Speculation- types of speculators – Role of intermediaries- Unfair trade practices in the stockexchange – Membership in stock exchange - stock market indices-

large,medium,small,sectorial – Price quotes, Effective return, Real return,Yield,YTM,Annualized return, EPS, PE Ratio and Market capitalization . Depositories- Rating agencies- Current scenario of Indian stock market - (25 hours)

**Module 4:** – Derivatives - Meaning - Types of derivatives – Commodity vs financial derivatives- Forwards – Futures – Options – SWAPS- Trading mechanism (15 hours)

**Module 5:** – Regulatory framework of financial market- Securities Contract (Regulation) Act (Basics only) - Role and functions of SEBI – regulatory functions – developmental functions – Investor protection fund – purpose – operation, FEMA (relevant provisions only) (10hours)

**Recommended practical**

1. Collect and compile the data of capital raised by the Indian companies from the primary market during the last three years, document the related papers of any one of the company and present the relevant details in a table format
2. Compile and compare Nifty/Sensex for last two years with any one of the constituent stock on monthly average price basis, find out standard deviation or variance and plot it on a graph.

**Books Recommended:**

1. Khan M.Y. Indian Financial System Tata McGraw Hill Publishing Co. Ltd., New Delhi
2. Dr S Guruswamy, *Merchant Banking and Financial services*, Tata McGraw-Hill Publishing Co.Ltd.New Delhi.
3. PreethiSingh *.Dynamics of Indian Financial System*, Ane Books Pvt. Ltd., New Delhi.
4. Sojikumar.K and Alex Mathew *.Indian Financial System and Markets*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
5. Kevin S *.Security Analysis and Portfolio Management* ,PHI, New Delhi
6. Bharathi V. Pathak *.Indian Financial System* , Pearson Education,Noida.
7. Gupta S. L. Financial derivatives Theory, Concepts and Problems, Prentice hall of indiaPvt.Ltd.

## **Core Course XIV CC 1443: BANKING AND INSURANCE**

Number of instructional hours per week: 4 Number of Credits: 3

**Aim of the course:** To expose the students to the changing scenario of Indian banking and Insurance.

**Course objectives:**

1. To provide a basic knowledge about the theory and practice of banking
2. To provide a basic understanding of Insurance business.
3. To familiarize the students with the changing scenario of Indian Banking and Insurance.

**Module I:** Banking:-Banking functions -Liquidity management- credit creation- Banking and non-banking functions- CORE bank solutions- Retail bank product and services-Mergers in banking-Central bank system-Central banks in different countries - Role of RBI- General policies of RBI. (15hrs)

**Module II:** Banking Practice: Banker – customer – Definition as per Banking Regulation- – Relationship between banker and customer – General and special relationship – Negotiable instruments – differences between transferability and negotiability- opening and operation of accounts by special types of customers – minor, married woman, firms, company. (18 hrs)

**Module III:** Innovations and Reforms in Banking:- E-banking - ECS - EFT – RTGS-NEFT-SWIFT- Unified payment interface -Mobile Banking – Shift from plastic money - Apps based banking - Internet banking- Digital banking-, virtual banking- small banking- Post office banking- green banking. Banking Ombudsman.Basel Reforms- Capital adequacy norms- NPA management- Demonetization.(15 hrs)

**Module IV:** Introduction to Insurance: Meaning of risk- Classification of risk-features of insurable risk-Meaning and functions of Insurance-Importance of Insurance - classification of insurance business in India- Life – General - fire, accident, asset, medical, home, commercial travel, rural, and marine -Underwriting-meaning-procedure of life Insurance and Non-Life Insurance-Insurance premium-Insurance documents. (20 hrs)

**Module V:** Insurance Claims and regulations-Meaning-Importance-types of claims-Procedure of settlement of Life Insurance claims and Non-Life Insurance claim-Privatization of insurance industry-- Bancassurance - IRDA regulations (12 hrs)

### **Recommended Practical**

1. Collect application forms for opening Account in banks and make a presentation in class .
2. Study the Internet banking and, Mobile banking procedure and document it.
3. Collect cheques with different types of crossing and examine the differences.
4. Collect model Insurance Policy documents- Life/ General and identify different conditions and implications.

### **Books Recommended:**

1. Sundaram K.P.M and Varshney P.N. *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi.
2. Maheswari S.N. *Banking Theory Law and Practice*, Kalyani Publishers New Delhi.
3. Sekhar K.C. *Banking Theory Law and Practice*, Vikas Publishing House, New Delhi.
4. Gordon E. and Natarajan K. *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai.
5. Lall Nigam B.M. *Banking Law and Practice*, Konark Publishers Pvt. Ltd., New Delhi.
6. Radhaswami M. *Practical Banking*, Sultan Chand & Sons, New Delhi.
7. Dekock .*Central Banking*, Crosby Lockwood Staples, London.
8. O P Agarwal,*Principles and practice of insurance*.
9. M N Mishra, and S B Mishra :*Insurance Principles and Practice*, , S. Chand Publishers.

## **Core Course XV: CC 1444 – CORPORATE ACCOUNTING**

No of instructional hours per week: 5

No of credits: 4

Aim of the course: To expose the students to the accounting practices prevailing in corporate.

Course Objectives:

1. To create awareness about corporate accounting in conformity with the provisions of Companies Act, IAS and IFRS.
2. To help the students in preparation of accounts of banking and insurance companies.
3. To enable the students to prepare and interpret financial statements of joint stock companies.

**Module I:** Accounting standards-Relevance of Accounting Standards in preparation and presentation of final accounts– Indian GAAP and Global Accounting Standards-Convergence with IFRS  
(10hrs)

**Module II:** Final Accounts of Companies – company statutory records – preparation of final accounts according to revised schedule III- Form and contents of Balance Sheet (Vertical form with notes), Profit and Loss account (Vertical form with notes) – Profits prior to incorporation (20 hours)

**Module III:** Accounts of Banking and Insurance Companies –Accounts of Banking Companies-Preparation of financial statements - Statutory forms. Accounts of Insurance Companies - Life and General Insurance – Preparation of Final Accounts – Determination of profit in Life Insurance Business.  
(30hrs)

**Module IV:** Internal Reconstruction – Reorganization of capital – consolidation and sub- division of share capital – post reconstruction Balance Sheet.  
(15hrs)

**Module V:** Interpretation of Financial Statements –Familiarity with AS 20 –objectives, scope, definition, presentation, measurement –Basic EPS –Diluted EPS –Diluted Potential Equity Shares – Disclosure –EBIT –EPS Analysis  
( 15hrs)

**Practical —**

1. Create awareness on maintenance of accounts of companies on the basis of live annual reports of companies
2. Preparation of assignments on maintenance of accounts of banks and insurance companies on the basis of visit to branches, wherever available.

**Recommended structure for preparing question paper: Theory 30% Problems 70%**

**Books recommended:**

1. Jain S.P and NarangK.L. *Corporate Accounting*, Kalyani Publishers, New Delhi.
2. Maheswari S.N. and Maheswari S.K. *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Pillai R.S N, Bhagavathi and Uma S. *Fundamentals of Advanced Accounting*, S Chand & Co. Ltd., New Delhi.
4. Shukla M C, GrewalT.S.and Gupta S.C. *Advanced Accounts* S.Chand& Co. Ltd., New Delhi.
5. Paul. K.R. *Accountancy*, New Central Book Agency Pvt. Ltd. Kolkata.
6. Mukherjee A. and Hanif M. *Corporate Accounting*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
7. Nirmal Gupta and Chhavi Sharma. *Corporate Accounting Theory and Practice*, Ane Books India, New Delhi.

**Core Course XVI: CC 1445– SOFTWARE FOR DATA MANAGEMENT**

**No. of instructional hours per week: 5 (1 hour theory and 34 hour practical) No. of credits: 4**

**Aim of the course:** To update and develop theoretical and technical expertise in applying software for data management.

**Course objectives:**

1. To familiarise the students with the basics of Software for data management.
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in spread sheet application, statistical software and database application.

**Module I: Open Source Software for Data management** – Libre Office Calc, Basics. Basics of R software (theory only) (10hrs)

**Module II: Microsoft Excel** - Excel user interface, starting with excel, working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of excel charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart, converting a chart on a web page, saving a chart (10hrs)

**Module III: Advanced uses of Microsoft Excel** - Commonly used functions: – logical – AND, IF, NOT, OR, TRUE; Financial – DB, FV, IPMT, IRR, NPV, PMT, and PV; statistical –AVERAGE, COUNT, COUNTIF, MAX, MIN; mathematical – PRODUCT, SQRT, SUM, SUMIF - Pivot tables - Macros in excel creating, adding and editing of macros VBA programming in Excel (an overview) forms in excel. Introduction to VBA Programs (25 hrs.)

**Module IV: Software Package in Social Sciences (SPSS)-** Starting SPSS -Terminology –Case, Variables and levels- System missing and user-defined missing values -Identification numbers and case numbers– Procedure- Fundamental definitions– sample, descriptive statistics, nominal scales, ordinal scales, interval scales, ratio scales, quantitative data, categorical or frequency data. Dependent and Independent variables. Parametric and non-parametric data and tests (overview of few tests like chi-square test, ANOVA etc.) (25hrs)

**Module V: Microsoft Access** - Databases - creating a new database, creating tables, editing tables, entering data into a table, editing data in a table, relationship between tables - Creating a query; types of queries - Creating a report; types of reports, printing reports - Creating a simple form; modifying a form, adding control to a form, searching, sorting, Introduction to Software development in Access using VBA Code (20hrs)

**Recommended Practical:**

1. Entering and editing data in Excel sheets, formatting worksheets, creating payroll, depreciation statements, loan schedule etc. using excel, financial analysis of a company using excel, create charts for business presentations using excel. Excel forms
2. SPSS – basic skills to input data and taking statistical values like averages and prepare cross tabs and creating charts using SPSS
3. Familiarise with database, primary field, view, query etc. Create database for your educational institution for the purpose of preparing merit list and waiting list for admission of degree students.

**Books Recommended:**

1. Cox et.al. , 2007. *MS Office step by step*, PHI, New Delhi.
2. Jeremy: *SPSS for windows*, Sage Publications, New Delhi.

## Complementary Course IV: CC 1431 - BUSINESS STATISTICS

No. of instructional hours per week: 4

No. of credits: 3

Aim of the course: To develop the skill for applying appropriate statistical tools and techniques in different business situations.

Course Objectives:

1. To enable the students to gain understanding of statistical techniques those are applicable to business.
2. To enable the students to apply statistical techniques in business.

**Module I**—Introduction: - Meaning, definition, functions, and importance of statistics.- distrust of statistics – statistical studies - census study vs. sample study - collection of data – primary and secondary - methods of data collection – sampling - theoretical basis for sampling – methods of sampling – probability methods vs. non- probability methods. Classification, tabulation and presentation of data.Measures of dispersion.–Range, Quartile Deviation, Mean Deviation Standard Deviation.( a review only) (17 hrs)

**Module II**—Correlation: - Meaning and definition- correlation and causation – types of correlation – methods of measuring correlation for ungrouped data -Karl Pearson’s co-efficient of correlation and its interpretation, Probable error - , Coefficient of determination - Spearman’s rank correlation- co-efficient of Concurrent deviation- application of different measures of correlation in business. (15hrs)

**Module III**--Regression analysis: - Meaning and definition - Types of Regression -Regression lines- determination of simple linear regression-. Regression equations and their application in business. Properties of correlation and regression co-efficient – Comparison of regression and correlation (15hrs)

**Module IV**--Index numbers: - Meaning and importance-Problems in construction of index numbers- Methods of constructing of index numbers- Simple aggregative, Average of Price relatives, Laspeyer’s, Paasche’s, Dorbisch- Bowley’s, Marshall-Edge worth’s and Fisher’s ideal index numbers, Test of Consistency: Time Reversal Test and Factor Reversal Test. Chain Base Index Nos. Shifting of Base year. Cost of living Index and its use in determination of wages –Wholesale Price Index Number, Population index, inflation index, Operational indices- Sensex and Nifty. (15hrs)

**Module V**--Time series analysis: - Meaning and definition- components- Measurement of long term trend- Moving average method- Method of Least squares- Application in business. (10hrs)

### Books Recommended:

1. Gupta.S.P. *Statistical Methods*, Himalaya Publishing House, Mumbai.
2. Elhance.D.L. *Fundamentals of Statistics*, Kitab Mahal, Allahabad.
3. Gupta.B.N. *Statistics - Theory and Practice*, SahityaBhawan Publications, Agra.
4. Sanchetti D.C and Kapoor V.K. *Statistics - Theory, Methods and Application*, Sultan Chand & Sons, New Delhi.
5. Nabendu Pal and HadedSarkarS.A. *Statistics - Concept and Application*, PHI, NewDelhi.
6. Agarwal.B.M. *Business Mathematics and Statistics*, Ane Books Pvt.Ltd., New Delhi.
7. Richard I.Levin and David S. Rubin, *Statistics for Management*, Prentice Hall ofIndia, latest edition.

## SEMESTER V



## Core Course XVII CC 1541 –FUNDAMENTALS OF INCOME TAX

No. of Instructional Hours per Week: 5

No. of Credits: 4

**Aim of the Course:** To impart basic knowledge and understanding of the concepts and practices of Income Tax law in India.

### Objectives

1. To familiarize the students about the fundamental concepts of Income Tax.
2. To enable the students to acquire the basic skills required to compute the tax liability of individual assessee with more emphasis on Income from Salaries and Income from House property.

**Module I :** Introduction- Income Tax Act- Basic Concepts and Definitions of Income Tax Act- Assessment Year- Previous Year - Person – Assessee- Income- Gross Total Income- Total Income- Casual Income- Rates of Tax applicable to the Individual Assessee – Maximum Marginal Rate- Residence of Assessee (Theory only)– Scope of Total Income on the basis of Residence or Incidence of Tax ( Theory only )- Exempted Incomes- Different heads or sources of Incomes.

(10 Hrs)

**Module II:** Income from Salaries – Meaning and definition- Allowances- Perquisites- Profits-in-lieu of Salary- Provident fund – Deductions from Salary- Computation of Income from Salaries ( excluding Retirement Benefits) .

(15 Hrs)

**Module III:** Income from House Property – Basis of Charge- Exemptions- Annual Value – Deductions from Annual Value- Computation of Income from House property. (10 Hrs)

**Module IV:** Other heads of Income- Profits and Gains of Business or Profession - Chargeability- Deductions Expressly Allowed- Expenses expressly disallowed- Expenses not deductible in certain circumstances–Deductions allowable only on actual payments–Profits taxable–Maintenance of accounts–Audit of Accounts–Computation of Income from Business or Profession (Simple Illustrations)–Capital Gains-Basis of Charge–Capital Assets- Kinds of Capital Assets- Capital Gains exempt from tax- Computation of Capital Gains (theory and Simple Illustrations )- Income from Other Sources–Incomes Chargeable under the head–Kinds of Securities- Bond Washing Transactions–Deductions Allowable–Disallowed Expenses–Computation of Income from Other Sources .

(25 Hrs)

**Module V :** Computation of Tax Liability of Individual Assessee – Clubbing of Incomes and Aggregation of Incomes ( theory only )- Set off and Carry forward of Losses ( theory only ) – Computation of Gross Total Income – Deductions from Gross Total Income ( Deductions applicable to individual assessee only - 80 C, 80CCC, 80 CCD, 80 D, 80 DD, 80 DDB, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 RRB, 80 TTA, and 80 U)- Rebate and Relief of Tax – Securities Transaction Tax- Computation of Total Income and Tax Liability of Individuals .

(30 Hrs)

### Recommended Practical:

1. Identify 20 -25 households and examine and document the residential status of members.
2. Identify any 10 - 15 employees in a locality who are enjoying perquisites and make valuation of the perquisites.
3. Identify any 5 -10 individual assessee and compute their tax liability.
4. Examine how Income Tax Returns can be filed electronically and e- file 5-10 returns.

### Books Recommended:

1. Mehrotra H. C and Goyal S.P.; *Income Tax Law and Practices*, Sahitya Bhavan Publications, Agra.
2. Vinod K. Singhania and Kapil Singhania; *Direct Taxes- Law and Practice*, Taxman Publications, Agra.
3. Gaur VP and Narang DB ; *Income Tax Law and Practice*, Kalyani Publications , New Delhi
4. Lal BB: *Income Tax Law and Practice* ; Konark Publications Pvt Limited, New Delhi



## **Core Course XVIII: CC 1542 - COST ACCOUNTING**

No of instructional hours per week: 5

No of Credits: 4

**Aim of the Course:** To impart knowledge of cost accounting system and acquaint the students with the measures of cost control.

**Objectives:**

1. To familiarize the students with cost and cost accounting concepts
2. To make the students learn cost accounting as a distinct stream of accounting

**MODULE I:** Introduction to Cost Accounting—Meaning and definition—cost concepts—cost centre, cost unit, profit centre, cost control, cost reduction—objectives—Distinction between financial accounting and cost accounting—Methods and Techniques of costing—Advantages of Cost Accounting—Limitations of Cost Accounting—Installation of Costing System—Cost Accounting Standards (CAS 1-19 an overview) (12 Hours)

**MODULE II:** Accounting and control of material cost—Documentary design—EOQ—Levels of inventory - Methods of pricing issue of materials—ABC VED and FSN analyses—JIT System—Perpetual Inventory Control System-Periodical inventory System—Continuous Stock taking—Materials Losses and accounting treatment—Primary and Secondary packing materials and their accounting treatment. (20 Hours)

**MODULE III:** Accounting and control of labour cost—Time keeping—Time booking—Systems of Wage Payment—Incentive plans—Idle time—Overtime and their accounting treatment—Labour turnover—Concept of learning curve. (20 Hours)

**MODULE IV:** Accounting for overheads—Classification—Departmentalization (Allocation and Apportionment)—Absorption—Determination of overhead rates—under/over absorption—Accounting treatment—Allocation of overheads under Activity Based Costing. (20 Hours)

**MODULE V:** Cost Accounting records—Integral and non-integral Systems—Preparation and presentation of cost sheets—Unit Costing—Tender-Quotations—Reconciliation of Cost and Financial Accounts. (18 Hours)

**Recommended structure for preparing Question Paper: Theory-40% Problems—60%**

**Recommended Practicals:**

1. Prepare a list of activities those come across daily, wherein cost accounting applications can be made.
2. Prepare cost sheets in respect of milk production, farming activities, hospitals nearby, margin free shops and small and tiny enterprises in any region.
3. Analyse and present consumption of various materials in the household and explore the possibility of applying inventory control techniques.
4. Prepare comparative cost sheets of products we regularly consume by using published annual accounts.

**Books Recommended:**

- 1.SP Jain and KL Narang—*Advanced Cost Accounting*, Kalyani Publishers New Delhi
2. NK Prasad- *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd. Kolkata
3. MY Khan and PK Jain- *Advanced Cost Accounting*, Tata McGraw Hill
4. Thulsian PC- *Practical Costing*, Vikas Publishing House, New Delhi
5. MN Arora, *Principles and Practice of Cost Accounting* Vikas Publishing House, New Delhi
6. BM Nigam and Jain K *Cost Accounting* PHI, New Delhi
7. SN Maheswari- *Cost and Management Accounting*, Sultan Chand & Sons, New Delhi

## Core Course XIX CC 1543: MARKETING MANAGEMENT

No: of instructional hours per week: 4 No: of credits: 3

**Aim of the course:** To impart the knowledge of various concepts of modern marketing management

**Course objectives:**

- 1) To provide an understanding of the contemporary marketing process in the emerging business scenario.
- 2) To study various aspects of application of modern marketing techniques for obtaining a competitive advantage in business organizations.

**MODULE-I:** Meaning and Definition of Marketing -Evolution of Modern Marketing Concept- Marketing Orientation vs. Selling Orientation- Comparison- Role of Marketing in Modern Organizations- Marketing Mix- Concept and Components- New Horizons of Marketing- Global Marketing- Service Marketing- Social Marketing or Cause Marketing- Online Marketing- Sustainable Marketing- Micro marketing-Relationship Marketing- Customised Marketing.(12hrs)

**MODULE-II:** Consumer Behaviour- Concept- Process of Consumer Buying- Factors influencing Consumer Buying Decisions- Customer Relationship Management. Market Segmentation- Concept-Process- Bases for Market Segmentation- Requirements of Effective Market Segmentation – Market Targeting- Market Positioning - Concept-Importance (15 hrs)

**MODULE-III:** Product-Meaning and importance- Classification of products-Concept of product item, product line and product mix -Product Life Cycle-stages-Management strategies of different stages of Product Life cycle- New Product Development process Product innovation and product diversification-Branding ,Packaging and Labeling- Factors contributing Brand equity. (15 hrs)

**MODULE-IV:** Pricing Decisions-significance of price-pricing objectives-Factors affecting pricing decisions-internal and external factors in marketing decisions-Approaches to pricing-cost oriented, demand oriented and competition oriented pricing-Different Methods of pricing-Pricing strategies for new products.Distribution Management-Channels of distribution-Meaning-Types of distribution channels-Factors influencing Length of distribution channel-Logistics Management-Logistics decisions-Traditional Logistics management approach Vs Supply chain Management. (15hrs)

**MODULE-V:** Promotion-Nature and Importance-Concept of push and pull mix-Types of promotion: Advertising-Personal selling, sales promotion and public relations-Functions and advantages of Advertising-Advertisement copy-Requirements of good advertisement copy. - Advertising media-Factors influencing selection of advertisement media-personal selling-essentials of effective selling-Sales promotion-Meaning, functions and different methods of sales promotion. (15hrs)

**Recommended Practicals:**

1. Prepare a questionnaire and conduct a mini survey of a few customers for identifying the factors influencing the buying behaviour for any product of your choice.
2. Collect advertisements of leading brands of any five products and identify the unique selling propositions.
3. Trace the brand history of any product.
4. Identify different sales promotion techniques in foreign markets and prepare a report.

**Recommended Books**

1. *Marketing management*-Philip Kotler, Kevin Lane Keller, Abraham Koshy and Jha, Pearson Publications.
2. *International marketing*-Philip R.Caterop, Tata McGraw Hill Publications.
3. *Marketing Management*, 5/Edn –Rajan Saxena, McGraw Hill education, New Delhi.
4. *Marketing Management :Concepts and Cases* – Sherlekar S.A., Himalaya Publishing House, New Delhi.
5. *Marketing Management*- Pillai, R.S.N., S. Chand & Co, New Delhi.

6. *Modern Marketing: Principles & Practices*, Pearson Education , New Delhi
7. *Marketing*, Verma/ Duggel, Oxford University Press, New Delhi.

**Open Courses (For students from Disciplines other than Commerce)**  
**Open Course I: CC 1551.1- FUNDAMENTALS OF FINANCIAL ACCOUNTING**

No. of instructional hours per week: 3

No. of credits: 2

Aim of the course: To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

Course objectives:

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

**Module I:** Introduction to financial accounting – Accounting – meaning, objectives – accounting concepts and conventions - systems of accounting. Accounting Standards – meaning and objectives. Double entry book keeping–basic concepts–rules of debit and credit.(8hrs)

**Module II:** Recording Business Transactions – Journal – Ledger – Subsidiary books. (8 Hrs)

**Module III:** Cash book – Simple cash book, cash book with cash and discount columns, cash book with cash, discount and bank columns – Petty Cash Book. (10hrs)

**Module IV:** Trial Balance – meaning and objectives – preparation of Trial Balance. (10 Hrs)

**Module V:** Financial Statements – Final accounts of Sole trader – Trading and Profit and Loss Account – Balance Sheet – Preparation of final accounts with adjustments (Simple Adjustments including Provision for bad debts, outstanding, prepaid expenses and incomes, bad debts, provision for bad debts and depreciation)(18hrs)

**Books Recommended:**

1. Jain S.P. and Narang K.L. *Basic Financial Accounting*, Kalyani Publishers, New Delhi.
2. Maheswari S.N and Maheswari S.K. *Advanced Accounting-Vol.I*, Vikas Publishing House, New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta. *Fundamentals of Financial Accounting – Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
4. Krishnankutty Menon M. and George Chakola. *Principles of Book-Keeping And Accountancy*, Sahitya Bhawan Publications, Agra.
5. Gupta R.L. and Gupta V.K. *Principles and Practice of Accountancy*, Sultan Chand & Sons, New Delhi.

### **Open Course: 1 - CC 1551.2 PRINCIPLES OF MANAGEMENT**

No. of instructional Hrs per week: 3 No. of Credits: 2

**Aim of the Course:** To familiarise the students from other faculties on the framework of management.

**Course objectives:** To provide knowledge on the fundamentals of management principles and functions.

**Module 1:** Introduction to Management : - Meaning and definition, scope, importance, management and administration, management levels- Management- science, art or profession- Henry Fayol's principles of management. (10 Hrs)

**Module 2:-** Planning: - Meaning, objectives, types of plans, steps in planning and limitations of planning. (9 Hrs)

**Module 3:** Organising: - Concept, significance, types- formal and informal, line and staff and functional, centralisation, decentralisation, delegation and departmentation. (15 Hrs)

**Module 4:** Staffing: - Importance, sources of recruitment and selection, training and development. (Conceptual framework only) (10 hrs)

**Module 5:** Directing and controlling : - Meaning and elements of direction -Controlling- Meaning - steps-. Methods of establishing control.(10 Hrs)

#### **Books recommended:**

1. Koontz.O. Donnel, *Principles of management*, Tata Mcgrawhill, publishing co, New Delhi.
2. L. M. Prasad, *Principles of Management*, Sultan Chand & sons, New Delhi.
3. R.C. Bhatia, *Business Organisation and Management*, Ane books, P. Ltd. New Delhi.
4. Tripathy Reddy, *Principles of Management*, Tata McGraw Hill Publishers, New Delhi.

## **Open Course 1. CC 1551.3 CAPITAL MARKET OPERATIONS**

No. of instructional Hours per week: 3 No of Credits: 2

**Aim:** To create an interest among students towards stock market investment

**Objective:** To familiarize the students with capital market operations

**Module I:** Capital Market- meaning – structure- capital market instruments (Brief discussion only) – Primary market (Meaning) Methods of public issue, Book building – meaning – procedure (10 Hrs)

**Module II:** Secondary Market – Leading stock exchanges in India – Securities traded in the stock exchange – ownership and creditor ship securities (Concept only) – Procedure for buying and selling securities – Types of orders – Online trading – Stock market indices (Meaning) (12 Hrs)

**Module III:** Dematerialization of Securities – meaning –advantages of dematerialization – Depositories – functions of depositories – Procedure of dematerialization (12 Hrs)

**Module IV:** Types of investors – Speculation Vs Investment – Types of speculators (10 Hrs)

**Module V:** Derivatives – Meaning – Forwards, Futures, Options – Put option - Call option (10 Hrs)

### **Books Recommended**

1. Kevin S .*Security Analysis and Portfolio Management* ,PHI, New Delhi.
2. PreethiSingh .*Dynamics of Indian Financial System*, Ane Books Pvt. Ltd., New Delhi.
3. Sojikumar.K and Alex Mathew .*Indian Financial System and Markets*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
4. Bharathi V. Pathak .*Indian Financial System*, Pearson Education,Noida.

## **Core Course XX: CO 1544- WEB DESIGNING AND PRODUCTION FOR BUSINESS**

No. of instructional hours per week: 5 (1 hour theory and 4 hour practical) No. of credits: 4

**Aim of the course:** To expose students to environment for web designing and developing

**Course objectives:**

1. To impart functional knowledge in the field of Web design
2. To develop practical skills in Web designing and production for business organisations.

**Module I:** Planning a site for business: - Web page overview –, Elements of a web page. Types of sites – Personal sites, Small business sites, large business sites, online business sites, Educational institution sites, Government sites, Blogs, twitters, - Matching format to audience, creating guidelines, creating a site structure, Writing for the web, download time, methods for creating pages, Publishing a site – Addressing a web site, Absolute & Relative addresses (8 hrs.)

**Module II:** HTML Basics - Head content, adding a title, Body content, Paragraph breaks, Line breaks, Horizontal lines, Fonts and text size, Text color, Headings, Aligning text, Lists, Background color. Editing - About HTML editors, - Net beans, Dream viewer the editing environment Effective Page design – Uniform style, finding design ideas, Heading, Lists, using white space, splitting the text, colors and background., Creating pages with Save As. (17hrs)

**Module III:** Frames, Forms, Images & Navigation – Frames and tables, animated effects – forms – creating forms - Images – Image formats for the web, obtaining images, image size, editing images, thumbnails, images and text, rollover images - Navigation – types of hyperlinks, navigation bars, linking to external sites, email links, creating image maps, image maps in action, site maps, three-click navigation, site linkage (20hrs)

**Module IV:** CSS, Multimedia and Publishing - CSS – creating and editing cascading style sheets, adding CSS. - Sound - types of sound files, linking to sound files, embedding sound files - Video – Analog video, Digital video, webcams, Animation – Downloading animations, flash Publishing – Testing, Transferring to the web, registering a site, marketing a site, maintaining a site, Domain names, web hosting (20hrs)

**Module V:** XML an Overview – XML – XML DTD – Physical structures in XML – XML data – creating and validating a book description document in XML – placing XSL in perspective – XSL concepts – code walk through XSL - creating XSL style sheet – creating and using COM objects in XML - Creating blogs Introduction of PHP – Introduction to Scripting Language, WAMP /LAMP installation, configuration of MySQL and local host, Develop a simple page, compile PHP Script, Export a WEB Page, Security features in Software Development etc. (25 hrs.)

**Recommended practical:**

1. Create websites for an automobile Company/an FMCG Company/dynamic website for an educational institution
2. Create an online application form for admission process.
3. Create a website for online marketing.
4. Creating a Blog using XML
5. Create a simple page by compiling PHP script.

**Books Recommended:**

1. Mary Millhollon ,et .al. *Easy Web Design*, PHI, New Delhi.
2. Nick Vandome .*Creating Web Pages*, Dreamtech Publishers,New Delhi.
3. Mike McGrath .*HTML in Easy Steps*, Dreamtech Publishers, New Delhi.,

4. Ramachandran et.al *Web designing and Production for Business*, Green Tech Books, Thiruvananthapuram.
4. NIIT. *Basics of Website Design*
5. Millhollon & Castrina. *Faster Smarter Web Page Creation*, PHI, New Delhi.

## **SEMESTER – VI**

### **Core Course XXI: CC 1641 AUDITING**

No of instructional hours per week: 4 No. of credits: 4

**Aim of the Course:** The acquaint the students with the principles and practice of auditing

#### **Course Objectives**

1. To provide students the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
2. To familiarize students with the audit of Companies and the liabilities of the auditor.

**Module 1:** Introduction – Meaning- definition- objectives, accounting ethics and auditing – Auditing and Assurance Standards- concept of auditor’s independence – concept of true and fair value–types of audit– statutory audit– internal audit– continuous audit– final audit – cost audit – management audit – tax audit – government audit – performance audit – social audit. (15 Hrs)

**Module 2:** Audit Process, Documentation and Internal Check – Preparation before audit -Audit Programme – audit process -audit note book – audit working papers – audit files – internal control – internal check – duties of auditors as regards cash transactions, purchases, sales, wages and stores. (15Hrs)

**Module 3:** Vouching and Verification - Vouching – meaning – importance – vouchers – requirements of a voucher – verification meaning – difference between vouching and verification – principles – valuation of assets – Difference between verification and valuation -verification of assets and liabilities – precautions. (15 Hrs)

**Module 4:** Auditors of Joint Stock Companies. As per Provisions in the Companies Act 2013 - Auditor’s qualifications – disqualifications – appointment – remuneration – removal –status -Removal of an auditor – powers, duties and liabilities of auditor with relevant legal judgments. Audit Report–types.(17Hrs)

**Module 5:** Investigation - Meaning – investigation vs. auditing – types of investigation – investigation on acquisition of running business – investigation when fraud is suspected.10 Hrs)

#### **Recommended Practical**

- 1) Prepare a Model Audit Programme.
- 2) Collect vouchers of different kinds of transactions. Examine whether they have all the essential requisites of a valid voucher. Prepare a record with the documents collected.
- 3) Prepare a report of legal judgements relating to liability of auditors with reference to recent cases in India as well as in the global context.

#### **Books Recommended**

1. Bhatia RC. *Auditing*, Vikas Publishing House , New Delhi
2. Jagadeesh Prakash. *Auditing:Priciples and Practices*, Chaithanya Publishing House, Allahabad
3. Kamal Gupta.*ContemperoryAuditing*,TataMcGraw Hill Publishing Co, New Delhi.
4. Saxena and Saravanavel. *Practical Auditing*, Himalaya Publishing Co, Mumbai.
5. Sharma R. *Auditing*, Lakshmi Narain Agarwal, Agra.
6. Tandon B.N. *Practical Auditing*, S Chand & Co Ltd, New Delhi



## **Core Course XXII: CC 1642: APPLIED COSTING**

No of instructional hours per week: 5 No of credits:4

**Aim of the Course:** To develop the skill required for the application of the methods and techniques of costing in managerial decisions.

### **Course objectives:**

1. To acquaint the students with different methods and techniques of costing.
2. To enable the students to apply the costing methods and techniques in different types of industries.

**MODULE I:** Specific Order Costing - Job Costing – Meaning - Accounting procedure - Batch Costing - Meaning and accounting procedure - Economic Batch Quantity - Contract Costing – Meaning - Determination of profit or loss on Contracts - Cost plus contracts - Escalation Clause - Sub-contracts. (18 Hrs)

**MODULE II:** Process Costing – Features - Treatment of Process losses and abnormal gain - Joint products and by – products - Methods of apportioning joint costs - Equivalent Production. (20 Hrs)

**MODULE III:** Service Costing—Meaning—Features—Composite Cost Unit—Service Costing applied on Transport—Hospital—Power House—Canteen. (15 Hrs)

**MODULE IV:** Marginal Costing-Meaning-Difference between marginal costing and absorption costing - Break Even Analysis - Cost Volume Profit Analysis - Decision making-Key factor- Make or buy—Product/Sales mix decisions—Pricing decisions—Capacity determination. (25 Hrs)

**MODULE V:** Standard Costing—Meaning—Difference between standard cost and estimated cost—Historical costing Vs standard costing—Constituents of standard cost—Analysis of Variance (Materials only – quantity, price, cost, mix and yield) (12 Hrs)

**Recommended structure for preparing Question Paper: Theory - 30% Problems 70%**

### **Recommended Practicals:**

1. Visit a coconut oil mill or similar process industries to have real feel of process industries and prepare process cost accounts using actual data.
2. Visit passenger transport or goods transport utilities and analyse their cost structure.
3. Visit construction sites and study the pattern of contracting, subcontracting, etc and prepare contract accounts from actual figures.

### **Books Recommended:**

1. Jain SP and Narang K.L.—*Advanced Cost Accounting*, Kalyani Publishers New Delhi.
2. Prasad N. K, *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd. Kolkata.
3. Khan M.Y and Jain PK, *Advanced Cost Accounting*, Tata McGraw Hill.
4. Thulsian P.C, *Practical Costing*, Vikas Publishing House, New Delhi.
5. Arora M.N, *Principles and Practice of Cost Accounting*, Vikas Publishing House, New Delhi.
6. Nigam B.M and Jain K, *Cost Accounting* PHI, New Delh.
7. Maheswari. S.N, *Cost and Management Accounting*, Sultan Chand & Sons, New Delhi.



## Core course XXIII: CC1643 - MANAGEMENT ACCOUNTING

No. of instructional hours per week: 5

No. of credits: 4

**Aim of the course:** *To develop professional competence and skill in applying accounting information for decision making.*

**Course objectives:**

1. *To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting*
2. *To make the students develop competence with management accounting usage in managerial decision making and control.*

**Module I:** Management Accounting – Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant - role of management accounting in decision making. Tools and techniques of management accounting - Management Reporting - essentials of a good report – methods and types of reports (15hrs)

**Module II:** Decision making: Concept and nature of decision making process; Information for decision making - Risk and uncertainty and the Decision making - Decision Analysis - Handling uncertainty, decision tree - Cost-Benefit vs. Cost-Effectiveness Analysis - Costs for decision making – fixation of selling price - Relevant Information and Short-Run Managerial Decisions - (*Theoretical aspects only*). (10hrs)

**Module III:** Fund flow analysis and cash flow analysis - Fund flow statement- Meaning - objectives- uses of Fund Flow statement- differences between Fund Flow Statement and Balance sheet- differences between Fund Flow Statement and Income statement- Preparation of Fund Flow Statement. Cash Flow statement– meaning- objectives and uses- differences between Cash Flow Statement and Fund Flow Statement- Preparation of Cash Flow Statement.(25hrs)

**Module IV:** Budgeting and Control -Meaning –Nature and functions; Preparation of Different Types of Budgets, Fixed Versus Flexible Budgeting - uses – functional budgets – cash budget – flexible budget – meaning and concept of master budget. (20hrs)

**Module V:** Capital Expenditure – Decision and Control – Need for sound capital investment policy – Average Rate of Return – Payback Method – Present Value Method – NPV – IRR - Profitability Index – Control of Capital Expenditure – Capital Rationing (20hrs)

### Recommended structure for preparing Question Paper: Theory - 30% Problems 70%

**Recommended Practical:** Students are expected to analyse live cases of cost and management accounting reports attached to Annual Reports and make a presentation in the class.

**Books Recommended:***Note: Latest edition of text book may be used.*

1. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*, Tata McGraw Hill Co. New Delhi
3. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.
4. Man Mohan, Goyal S.N. *Principles of Management Accounting*, SahityaBhawan Publications, Agra.
5. Shashi K.Gupta and Sharma R.K. *Management Accounting*, Kalyani Publishers, New Delhi.
6. Gupta S.P and Sharma R.K. *Management Accounting*, SahityaBhawan Publications, Agra.

7. Kulshustia and Ramanathan. *Management Accounting*, Sultan Chand & Sons, New Delhi.
8. Maheswari S.N. *Management Accounting and Financial Control*, Sultan Chand & Sons Delhi.
9. Shukla, M.C., T.S. Grewal and M.P. Gupta. *Cost Accounting, Text and Problems*. S. Chand & Co. Ltd., Delhi.
10. Pandey I.M *Principles of Management Accounting*, Vikas Publishing House, New Delhi.
11. Khan M.Y & Jain P.K. *Management Accounting*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
12. Revi M. Kishore. *Management Accounting*, Taxman Publications Pvt.Ltd., New Delhi.
13. Jain, S.P. and K.L. Narang. *Cost Accounting, Principles and Methods*. Kalyani Publishers, Jalandhar.

### **Open Course (For students from Department of Commerce)**

#### **CC 1651.1 PRACTICAL ACCOUNTING**

No of Instructional Hours -3(1 theory and 2 hours Practical)

No. of credits: 2

**(Note – The college shall provide pre-printed accounting documents and register to enable the students to learn accounting through practicing)**

Aim and Objectives:

1. To acquaint the students an overall idea of how accounts are maintained in a practical manner.
2. To enable the students to prepare final accounts and annual report in depth.

Module 1: Classification and Codification of Accounts - Classification of accounts – Expenses – Incomes – Assets – Liabilities – sub classification – element - wise – direct, indirect, current, fixed, short term and long- term classification – Codification of accounts and accounting nomenclature. (10 hrs)

Module 2: Account Manuals - Rules and procedures to be followed in accounting – Treatment of items in which the accountant is having discretion – disclosures to be made. (10 hrs)

Module 3: Preparation and maintenance of Vouchers, Journals, Cash Book and Ledgers. (Needs to provide the students with printed formsto do Practicals (10 hrs)

Module 4: Maintenance of Asset Registers - Preparation and maintenance of asset registers – computation of depreciation – capitalization/sale/disposal/scrappy of fixed assets – priced stores ledger – physical verification of assets, cash, stock and sub journal entries. (12 hrs)

Module 5: Preparation of Final Accounts - Trial Balance, Profit and loss account, balance sheet, notes to accounts, auditors' reports and replies thereof. (12 hrs)

**Recommended structure of question paper: Theory – 30%      Practical – 70%**

#### **Recommended Books:**

Advanced Accounts – M C Shukla & T S Grewal.  
 Advanced Accounts – P C Tulsian  
 Advanced Accounts – Jain and Narang.

## CC1651.2 STRATEGIC MANAGEMENT

No. of instructional hours per week: 3 No of credits: 2

**Aim of the course:** To enhance the decision making abilities of students in situations of uncertainty and dynamic business environment.

**Course Objectives:**

1. To give basic understanding about the concepts related to strategic management.
2. To acquaint the students with the managerial tasks associated with implementing corporate strategy.

**Module I:** Introduction to strategic management: Introduction, Concept of strategy-Meaning and definition of strategy, need for strategy, characteristics of strategy, Strategy and Tactics, levels of strategy, strategic management, nature of strategic management, importance of strategic management, characteristics of strategic management, process of strategic management, participants in strategic management, advantages of strategic management, limitations of strategic management. (12 hrs)

**Module II:** Strategic Intent and Strategic Formulation: Strategic intent, Hierarchy of strategic intent-Vision-Mission-Goals- Objectives-Plans, Strategy formulation, Approaches to Strategy formulation, Strategic business unit, Types of strategy– Stability strategy-Growth strategy- Retrenchment strategy and Combination strategy. (10hrs)

**Module III:** Strategic Analysis: Strategic analysis, Environmental Threats and Opportunity Profile (ETOP), Organisational Capability Profile (OCP), Strategic Advantage Profile (SAP), Corporate Portfolio Analysis (CPA), BCG Growth Share Matrix, Synergy and Dyssynergy, SWOT and TOWS analysis, GAP analysis. (12hrs)

**Module IV:** Strategy Implementation: Strategy implementation, Approaches to strategy implementation, Inter-relationship between strategy formulation and implementation, Issues in strategy implementation, Resource allocation. (10hrs)

**Module V:** Strategic Evaluation and Control: Strategic evaluation, Strategic control, Techniques of strategic evaluation and Strategic control. (10hrs)

### Books Recommended

1. SubhaRao P. *Business Policy and Strategic Management*. Himalaya Publishing House. Mumbai.
2. Prasad. L. M. *Strategic Management*. Sultan Chand & Sons. New Delhi.
3. Siva Ram Prasad R. *Strategic Management. Students Helpline* Publishing House. Hyderabad.
4. AzarKasmi. *Business Policy and Strategic Management*. Tata McGraw Hill Publishing Co. LTD. New Delhi.
5. Sharma R.A. *Strategic Manangement in Indian Companies*. Deep and Deep Publications Pvt. Ltd. New Delhi.
6. Ramaswamy and Namakumari.s. *Strategic Planning Formulation of Corporate Startegies*. Macmillan India Ltd. New Delhi.
7. Bhattachaya S.K and Venkataraman N. *Managing Business Enterprises: Strategic Structure and System*, Vikas Publishing House. New Delhi.
8. Vipin Gupta. Kamala Gollakota. R. Srinivasan. *Business Policy and Strategic Management. Concepts and Applications*. Prentice Hall of India, New Delhi.
9. Francis Cherunilam. *Strategic Management*. Himalaya Publishing House, Hyderabad.

## Open Course II: CC 1651.3 - MANAGEMENT OF FOREIGN TRADE

**No. of instructional hours per week: 3**

**No. of credits: 2**

**Aim of the course:** To expose the students to the overall management of foreign trade affecting International business.

**Course objectives:**

1. To acquaint the students with India's foreign trade.
2. To familiarise the students with international trade and services.

**Module I:** Introduction to Foreign Trade – basis of foreign trade – terms of trade – balance of payments – economic development and foreign trade – India's foreign trade in global context.

(8 Hrs)

**Module II:** International Socio-Economic Environment and system – Regional economic groupings – GATT, UNCATD and WTO – bilateralism vs Multilateralism – commodity agreements and commodity markets

(10 Hrs)

**Module III:** India's Foreign Trade-role of state trading in India's foreign trade; export-oriented units; export of projects and consultancy services; Free Trade Zones in India; foreign collaboration and joint ventures abroad; export-import financing institutions. (12hrs)

**Module IV:** Export and Import Procedures-central excise clearance-customs clearance-role of clearing and forwarding agents-shipment of export cargo-export credit-export credit guarantee and policies-forward exchange cover-finance for export on deferred payment terms -duty drawbacks . (14 hrs)

**Module V:** Identification of Global Markets –sources of information-marketing strategy-agencies promoting and supporting foreign trade. (10hrs)

**Book Recommended:**

1. Verma M.L. *Foreign Trade Management in India*, Vikas Publishing House, New Delhi.
2. Mahajan V.S. *India's Foreign Trade and Balance of Payments*, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Varshney R.L. *India's Foreign Trade*, Kitab Mahal, Allahabad.
4. Sindhvani. *The Global Business Game*, Macmillan India Ltd., New Delhi.
5. Mithani D.M. *International Economics: Theory and Practice*, Himalaya Publishing House, Mumbai.
6. Chadha G.K. *WTO and Indian Economy*, Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Batra G.S. and Dangwal R.C. *International Business: New Trends*, Deep & Deep Publications Pvt. Ltd., New Delhi.
8. Warren J. Keegan. *International Marketing*, PHI, New Delhi.
9. John Payerwaether. *International Marketing*, PHI, New Delhi.
10. *IIFT Dictionary of Shipping and Chartering terms*
11. *IIFT Freight Tariffs and Practices of Shipping Conferences*

## Core Course XXIV- CC 1644 - COMPUTERISED ACCOUNTING

No. of instructional hours per week: 5 (1 hour theory and 4 hours practical) No. of credits: 4

Aim of the course: To update and expand the skills in the application of accounting packages.

Course objectives:

1. To expose the students to computer application in the field of Accounting.
2. To develop practical skills in the application of Tally Package.

**Module I:** Company creation and set-up of accounts in Tally (8.1 or higher version) Startup Tally, Quitting Tally, Creation of a Company, Alteration, deleting, and shut a Company - concepts of Grouping of Accounts – Predefined account groups, display or alter groups. Creating Ledger Accounts – Predefined ledger accounts, creation, display, alter and deleting ledger accounts - Inventory – items, groups, units, creating a single stock group, creating a multiple stock group, stock items. (10 Hrs)

**Module II:** Accounting vouchers and its advanced usages - Vouchers, Types of Vouchers used in Tally, Creation of Voucher type, Types of accounting Vouchers , Accounting Features, Maintaining Bill-wise Details, Cost centre and cost category, interest calculation, Reversing journals and optional voucher, Memorandum Voucher - Inventory vouchers – delivery note, physical stock voucher, purchase order, sales order, receipt note, rejection in, rejection out, stock journal, Stock category, bill-wise details, multiple Godowns, different and actual bill quantity- Working with payroll info menu- payroll configuration and pay head creation- pay roll vouchers- payroll reports. (30 Hrs)

**Module III:** Books of accounts and its advanced usages - Cash book, Bank book, Journal Register, Ledger, Purchase, Register, Sales Register, Stock item, Stock group summary, movement analysis, sales order, purchase order, location wise stock reports, stock query, branch accounting, flexible invoicing, discount in invoicing, price list, bank reconciliation, manufacturing account (20 Hrs)

**Module IV:** Financial Management - TDS, Generation and Reconciliation of TDS Challans, Filing e-TDS return, Calculation of VAT in Tally - Fund flow, receivables turnover, budgeting and controls, variance analysis, ratio analysis, calculating key financial ratios (20 Hrs)

**Module V:** Report Generation and Printing - Display of Trial balance, profit and loss accounts, balance sheets, consolidated statements companies/branches. Printing options, quick format, printing reports, printing of primary books, printing of registers, printing of outstanding statements, printing of inventory books (10 Hrs)

**Recommended Practicals:** Application of Tally - creation of companies; creation of primary groups, secondary groups; creation of ledgers; creation of inventory – items, groups, units etc.; Creation of different types of vouchers; bills wise details; interest calculation, creation of godowns; Preparing, display and alter books of accounts, preparing stock reports, stock query, branch accounts, invoices, and price list and bank reconciliation statement.; Creating payroll vouchers in TALLY; Generating fund flow statements, ratio analysis statements, budgets; preparation of TDS return. ; Generating Trial balance, Profit and Loss Accounts, Balance Sheets, consolidated statement of companies.

**Books Recommended:**

1. Institute of Computer Accountants .*Tally*, Vikas Publishing House, New Delhi.
2. Tally Academy .*Tally Manual*.
3. TALLY 9 Upto release 3.0, Computech Publications Ltd., New Delhi.