

B. COM- IAF
Bachelor of Commerce
(International Accounting & Finance)
CHOICE BASED CREDIT SYSTEM (CBCS)

SYLLABUS

2020 – 2021



DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)

(Established Under Section 3 of UGC Act, 1956)

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FACULTY OF ARTS, SCIENCE AND HUMANITIES

UNDER-GRADUATE PROGRAMMES

REGULAR MODE

REGULATIONS - 2020

The following Regulations are effective from the academic year 2020-2021 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2020-2021 onwards.

1 PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 U.G. Programmes Offered

A candidate may undergo a programme in any one of the under graduate programme approved by the KAHE as given below.

S. No.	DEGREE	DISCIPLINE
1	B. Sc.	Biochemistry
2	B. Sc.	Biotechnology
3	B. Sc.	Computer Science
4	B.Sc.	Mathematics
5	B.Sc.	Physics
6	B. Sc.	Chemistry
7	B. Sc.	Microbiology
8	B. Sc.	Information Technology
9	B. Sc.	Computer Technology
10	B.Sc.	Computer Science with Cognitive Systems
11	BCA	Computer Application
12	B.Sc.	Applied Science (Material Science)
13	B.Sc.	Applied Science (Foundary Science)
14	B. Com.	Commerce
15	B.Com (CA)	Commerce with Computer Applications
16	B. Com. (PA)	Commerce with Professional Accounting
17	B. Com. (BPS)	Commerce with Business Process Services
18	B.B.A.	Business Administration

1.2 Mode of Study

Full-Time

All programs are offered under Full-Time Regular mode. Candidates admitted under 'Full-Time' should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.

1.3 Admission Requirements (Eligibility)

A candidate for admission to the first year of the UG Degree programme shall be required to have passed the Higher Secondary Examination (10 + 2) [Academic or Vocational] prescribed by the Government of Tamil Nadu Board or any similar examination of any other Board accepted by the KAHE as equivalent thereto.(Annexure I)

2. DURATION OF THE PROGRAMMES

2.1 The minimum and maximum period for the completion of the U.G. Programmes are given below:

Programme	Min. No. of Semesters	Max. No. of Semesters
B.Sc., B.Com, BCA, BBA	6	12

2.2 Each semester normally consists of 90 working days or 450 Instructional hours of study. Examination shall be conducted at the end of every semester for the respective courses.

3. CHOICE BASED CREDIT SYSTEM

3.1. All programmes are offered under Choice Based Credit System with a total credit of 140 for UG Programmes.

3.2. Credits

Credit means the weightage given to each course of study by the experts of the Board of Studies concerned. Total credits 140 as per UGC Guidelines for the UG programme (Three Years).

4. STRUCTURE OF THE PROGRAMME

4.1 Tamil or any one of the Indian / Foreign Languages *viz*, Malayalam, Hindi, French, Sanskrit are offered as an additional course for Science Programme. Four credits are awarded for each course and the examinations will be conducted at the end of the each semester.

For Arts programme, there are two additional courses (English III and IV) offered during the Second year - third and fourth semesters. Six credits are awarded for each course, and the examinations will be conducted at the end of the respective semester.

4.2. Core Course, Discipline Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement Course are part of curricular structure.

4.2.1. Core Course

Core course consists of theory and practical for Department domains for which examinations shall be conducted at the end of each semester. The students have to study 12 Core Courses compulsorily.

4.2.2. Discipline Specific Electives (DSE)

DSE is offered in the fifth and sixth semesters of third year. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose the elective courses in V semester and VI Semester from the list of elective courses given in the curriculum, in addition to the project work.

4.2.3. Generic Elective

Generic elective is an elective course chosen generally from an unrelated discipline/subject, with an intention to provide exposure in other areas of interest also to students.

The students have to choose two Generic Electives- one each in the First year (3 or 4 courses) and second year (3 or 4 courses) of the programme from the list of elective courses given in the curriculum.

Note: A particular elective course will be offered only if at least one third of the students in a class opt that course. If less, the elective selected has to be studied as a self-study course only.

4.2.4. Skill Enhancement Courses

Skill Enhancement Courses are offered in the third and fourth semesters of second year programme and in the fifth and sixth semesters of the third year programme. Second year students (III and IV Semesters) will have to choose atleast one elective course each in both III and IV Semesters from the list of elective courses given in the curriculum. Similarly final year students (V and VI Semesters) will have to choose atleast one elective course each in both V and VI Semesters from the list of elective courses given in the curriculum. The examination shall be conducted at the end of each semester.

Note: A particular elective course will be offered only if at least one third of the students in a class opt that course. If less, the elective selected has to be studied as a self-study course only.

4.2.5. Project Work

The project work shall start at the beginning of sixth semester and the Project Report has to be submitted at the end of the sixth semester. The project may be an individual or group task. HoD of the department concerned shall assign a project supervisor who in turn shall monitor the project work of the student(s). A project/ dissertation work may be given *in lieu* of a discipline-specific elective paper.

4.2.6. Ability Enhancement Course

Ability Enhancement Course-1

The course (English for Science Programme / Business Communication for Arts Programme) shall be offered during the first and second semester for which examinations shall be conducted at the end of the semester. And Business Communication for Arts Programme shall be offered during the first semester for which examinations shall be conducted at the end of the semester.

Ability Enhancement Compulsory Course-2

Students shall study the course Environmental Studies in the First / Second Semester for which examinations shall be conducted at the end of the semester.

4.2.7. Internship

The student shall undergo 15 days internship in the end of II and IV semester.

5.0 Value Added Courses

Courses of varying durations but not less than 30 hours which are optional and offered outside the curriculum that add value and helping the students in getting placement. Students of all programmes are eligible to enroll for the value added course. The student can choose one Value-added course per semester from the list of Value-added courses available in KAHE. The examinations shall be conducted at the end of the value added course at the Department level and the student has to secure a minimum of 50% of marks to get a pass. The certificate for the value added course for the passed out students shall be issued duly signed by the HOD and Dean of the Faculty concerned.

6.0 Online Course

Student shall study at least one online course from SWAYAM / NPTEL / MOOC in any one of the first five semesters for which examination shall be conducted at the end of the course by the respective external agencies if any. The student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies before the end of the fifth semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the credits minimum required to earn a particular degree.

7.0 Extension Activities

Every student is encouraged to participate in at least any one of the following Extension activities:

- NSS
- NCC
- Sports / Mass drill
- YRC
- Club activities
- Other Co-curricular and Extra curricular activities

The student's performance shall be examined by the staff in-charge of Extension Activities along with the faculty mentor and the Head of the respective department on the following parameters.

- 75 % weightage for active participation in Extension Activities in / out of the KAHE.
- 25 % weightage for Exemplary Awards / Honours / Prizes secured.

8.0 Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the Sixth End Semester Examinations.

The above activities shall be conducted outside the regular working hours of the KAHE.

5. MEDIUM OF INSTRUCTION

The medium of instruction and examinations for the courses under Language I – Tamil / Hindi / Malayalam / French / Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination shall be in English.

6. MAXIMUM MARKS

Each of the theory and practical courses shall carry a maximum of 100 marks. Out of which 40 marks is awarded for Continuous Internal Assessment (CIA) and 60 marks for End Semester Examinations (ESE).

Evaluation: Evaluation in the courses comprises two parts, one is the Continuous Internal Assessment (CIA) and the other one is the End Semester Examination (ESE).

7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

a. Ideally, every student is expected to attend all classes and secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75% of the classes and the conduct of the candidate has been satisfactory during the course.

b. A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) or due to participation in University

/ District / State / National / International level sports or due to participation in Seminar / Conference / Workshop / Training Programme / Voluntary Service / Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed minimum attendance requirements and shall be permitted to appear for the examination on the recommendation of the Head of the Department concerned and Dean to condone the shortage of attendance. The Head of the Department has to verify and certify the genuineness of the case before recommending to the Dean concerned. However, the candidate has to pay the prescribed condonation fee to the KAHE.

c. However, a candidate who has secured attendance less than 64% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary examinations, if any and he/she has to re-do the same semester with the approval of the “Students’ Affairs Committee” and Registrar.

8. a. FACULTY MENTOR

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot twenty students to a faculty who will function as faculty mentor throughout their period of study. Faculty mentor shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The Faculty mentor is also responsible to inform the parents of their wards’ progress. Faculty mentor shall display the cumulative attendance particulars of his / her ward students’ periodically (once in 2 weeks) on the Notice Board to enable the students, know their attendance status and satisfy the **clause 7** of this regulation.

b. ONLINE COURSE COORDINATOR

To help students in planning their online courses and for general advice on online courses, the HOD shall nominate a coordinator for the online courses. The Online course coordinator shall identify the courses which students can select for their programme from the available online courses offered by the different agencies periodically and inform the same to the students. Further, the coordinators shall advise the students regarding the online courses and monitor their course.

9. CLASS COMMITTEE

Every class shall have a Class Committee consisting of the faculty members of the various courses of the class concerned, student representatives (Minimum 2 boys and 2 girls of various capabilities and Maximum of 6 members) and the concerned HoD / senior faculty as Chairperson. The objective of the Class Committee Meeting is all about the teaching – learning process. Class Committee shall be convened at least once in a month. The functions of the Class Committee shall include

- Analysing and solving problems experienced by students in the class room and in the laboratories.
- Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
- The Class Committee of a particular class of any department is normally constituted by the HoD / Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the Class Committee shall be constituted by the respective Dean of the Faculty.
- The class committee shall be constituted during the first week of each semester.

- The HoD / Chairperson of the Class committee is authorized to convene the meeting of the class committee.
- The respective Dean of the Faculty has the right to participate in any Class committee meeting.
- The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson immediately.

10. COURSE COMMITTEE FOR COMMON COURSES

Each common theory course offered to more than one discipline or department shall have a "Course Committee" comprising all the teachers handling the common course with one of them nominated as Course Coordinator. The nomination of the course coordinator shall be made by the respective Dean depending upon whether all the teachers handling the common course belong to a single department or to various other departments. The 'Course Committee' shall meet in order to arrive at a common scheme of evaluation for the tests to ensure a uniform evaluation of the tests. If feasible, the course committee shall prepare a common question paper for the Internal Assessment test(s).

11. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

11.1 Attendance and assessment: Every Faculty is required to maintain an **Attendance and Assessment Record (Log book)** which consists of attendance of students marked for each lecture / practical / project work class, the test marks and the record of class work (topic covered), separately for each course. This should be submitted to the HoD once in a fortnight for checking the syllabus coverage and the records of test marks and attendance. The HoD shall sign with date after due verification. The same shall be submitted to respective Dean once in a month. After the completion of the semester the HoD should keep this record in safe custody for five years. Because records of attendance and assessment shall be submitted for Inspection as and when required by the KAHE / any other approved body.

11.2 Continuous Internal Assessment (CIA): The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below:

Theory Courses

S. No.	Category	Maximum Marks
1.	Assignment*	5
2.	Attendance	5
3	Seminar	5
4.	Test – I (1 ½ units- Unit I and II)	8
5	Test – II (1 ½ units Unit II and III)	8
6	Test III (2 units Unit IV and V)	9
Continuous Internal Assessment : Total		40

* Two Assignments (Assignment I before Internal Test – I and assignment II before Internal Test – II).

Practical Courses

S. No.	Category	Maximum Marks
1.	Attendance	5

2.	Observation work	5
3.	Record work	5
4.	Model Examination	20
5.	<i>Viva – voce</i> [Comprehensive]*	5
Continuous Internal Assessment: Total		40

* Includes *Viva- voce* conducted during the model Exam practical.

Every practical Exercise / Experiment shall be evaluated based on the conduct of Exercise/ Experiment and records maintained.

11.3 Pattern of Test Question Paper

Portions for Internal Test – I : First 1 ½ Units (Unit I and II)

Portions for Internal Test – II : Second 1 ½ Units (Unit II and III)

Portions for Internal Test – III : Two units (Unit IV and V)

11.4 Attendance

Marks Distribution for Attendance

Instruction		Remarks
Maximum Marks		50 marks
Duration		2 Hours
Part – A		Objective type (20x1=20)
Part - B		Short Answer Type (3 x 2 = 6)
Part - C		3 Eight mark questions ‘either – or’ choice (3 x 8 = 24 Marks)
S. No.	Attendance (%)	Maximum Marks
1	91 and above	5.0
2	81 - 90	4.0
3	76 - 80	3.0
4	Less than 75	0

12. ESE EXAMINATIONS

12.1 End Semester Examination (ESE): End Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum 60 marks.

Pattern of ESE Question Paper:

Instruction	Remarks
Maximum Marks	60 marks for ESE.
Duration	3 hours (½ Hr for Part – A Online & 2 ½ Hours for Part – B and C
Part - A	20 Questions of 1 mark each (20 x 1 = 20 Marks) Question No. 1 to 20 Online Multiple Choice Questions
Part- B	5 Questions of 2 marks each (5 x 2 = 10 Marks) Covering all the five units of the syllabus Question No. 21 to 25
Part- C	5 six mark Questions of 6 marks each (5 x 6 = 30 Marks.) Question No. 26 to 30 will be 'either-or' type, covering all five units of the syllabus; i.e., Question No. 26: Unit - I, either 26 (a) or 26 (b), Question No. 27: Unit - II, either 27 (a) or 27 (b), Question No. 28: Unit - III, either 28 (a) or 28 (b), Question No. 29: Unit - IV, either 29 (a) or 29 (b), Question No. 30: Unit - V, either 30 (a) or 30 (b)

12.2 **Practical:** There shall be combined valuation. The pattern of distribution of marks shall be as given below.

Experiments	: 40 Marks
Record	: 10 Marks
Viva-voce	: 10 Marks
Total	: 60 Marks

Record Notebooks for Practical Examination

Candidate taking the practical examination should submit Bonafide Record Notebook prescribed for the practical examination; failing which the candidate will not be permitted to take the practical examination.

In case of failures in Practical Examination, the marks awarded for the Record at the time of first appearance of the Practical Examination shall remain the same at the subsequent appearance also by the candidate.

12.3. Evaluation of Project Work

12.3.1 The project work shall carry a maximum of 100 marks. (CIA - 40 and ESE – 60*)

*Combined valuation of Internal and External Examiners.

12.3.2 The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.

12.3.3 The evaluation of the project will be based on the project report submitted and a *viva-voce* Examination by a team consisting of the supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the COE. In case the guide is not available, the HoD shall act as an Internal Examiner for the same.

12.3.4 If a candidate fails to submit the project report on or before the specified date given by the Examination Section, the candidate is deemed to have failed in the Project Work and shall re-enroll for the same in a subsequent semester.

If a candidate fails in the respective viva-voce examinations he/she has to resubmit the Project Report within 30 days from the date of declaration of the results. For this purpose the same Internal and External examiner shall evaluate the resubmitted report.

12.3.5 Copy of the approved project report after the successful completion of *viva-voce* examinations shall be kept in the KAHE library.

13. PASSING REQUIREMENTS

13.1 Passing minimum: There is a passing minimum 20 marks out of 40 marks for CIA and the passing minimum is 30 marks out of 60 marks in ESE. The overall passing in each course is 50 out of 100 marks (Sum of the marks in CIA and ESE examination).

13.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 13.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till he / she receives a pass both in CIA and ESE (vide Clause 2.1).

13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.

13.4 CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE

13.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have **failed** in that examination.

14. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

Candidates desirous to improve the marks secured in a passed course in their first attempt shall reappear once (**only in ESE**) in the subsequent semester. **The improved marks shall be considered for classification but not for ranking.** If there is no improvement there shall be no change in the marks awarded earlier.

15. AWARD OF LETTER GRADES

All assessments of a course will be done on absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

Letter grade	Marks Range	Grade Point	Description
O	91 - 100	10	OUTSTANDING
A+	81- 90	9	EXCELLENT
A	71-80	8	VERY GOOD
B+	66- 70	7	GOOD
B	61 – 65	6	ABOVE AVERAGE
C	55 - 60	5	AVERAGE
D	50 - 54	4	PASS
RA	<50	-	REAPPEARANCE
AAA	-	-	ABSENT

16. GRADE SHEET

After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:

- The list of courses enrolled during the semester and the grade scored.
- The Grade Point Average (**GPA**) for the semester and
- The Cumulative Grade Point Average (**CGPA**) of all courses enrolled from first semester onwards.
- Remark on Extension Activities (only in the 6th Semester Grade Sheet)

GPA of a Semester and CGPA of a programme will be calculated as follows.

$$\text{GPA of a Semester} = \frac{\text{Sum of the product of the GP by the corresponding credits of the courses offered in that Semester}}{\text{Sum of the credits of the courses of that Semester}}$$

$$\text{i.e. GPA of a Semester} = \frac{\sum_i C_i G P_i}{\sum_i C_i}$$

Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme

$$\text{CGPA of the entire programme} = \frac{\text{Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

$$\text{i.e. CGPA of the entire programme} = \frac{\sum_n \sum_i C_{ni} G P_{ni}}{\sum_n \sum_i C_{ni}}$$

where,

C_i is the credit fixed for the course 'i' in any semester
GP_i is the grade point obtained for the course 'i' in any semester
'n' refers to the Semester in which such courses are credited.

Note: RA grade will be excluded for calculating GPA and CGPA.

17. REVALUATION

A candidate can apply for revaluation and retotalling of his / her semester examination answer script (**theory courses only**), within 2 weeks from the date of declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. **A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time.** The Controller of Examination will arrange for the revaluation and the results will be intimated to the candidate through the HoD concerned. Revaluation is not permitted for supplementary theory courses.

18. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Re-totalling is allowed on representation (clause 17). Student may get the Xerox copy of the answer script on payment of prescribed fee, if he / she wishes. The student may represent the grievance, if any, to the Grievance Committee, which consists of Dean of the Faculty, (if Dean is HoD, the Dean of another Faculty nominated by the KAHE), HoD of the Department concerned, the faculty of the course and Dean from other discipline nominated by the KAHE and the CoE. If the Committee feels that the grievance is genuine, the script may be sent for external valuation; the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.

19. ELIGIBILITY FOR THE AWARD OF THE DEGREE

A student shall be declared to be eligible for the conferment of the Degree if he / she has

- Successfully completed all the components prescribed under Parts I to Part IV in the CBCS pattern to earn the minimum required credits as specified in the curriculum corresponding to his / her programme within the stipulated period vide class 2.1.
- Not any disciplinary action pending against him / her.
- The award of the degree must be approved by the Board of Management.

20. CLASSIFICATION OF THE DEGREE AWARDED

20.1 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses in his / her first appearance, within the specified minimum number of semesters and securing a **CGPA not less than 8** shall be declared to have passed the examination in **First Class with Distinction**.

20.2 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a **CGPA not less than 6.5** shall be declared to have passed the examination in **First Class**.

20.3 All other candidates (not covered in clauses 20.1 and 20.2) who qualify for the award of the degree (vide Clause 19) shall be declared to have passed the examination in **Second Class**.

21. PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION

21.1 Candidate, may for valid reasons and on prior application, be granted permission to withdraw from appearing for the examination of any one course or consecutive examinations of more than one course in a semester examination.

- 21.2 Such withdrawal shall be permitted only once during the entire period of study of the degree programme.
- 21.3 Withdrawal of application is valid only if it is made within 10 days prior to the commencement of the examination in that course or courses and recommended by the HoD / Dean concerned and approved by the Registrar.
- 21.3.1 Notwithstanding the requirement of mandatory TEN days notice, applications for withdrawal for special cases under extraordinary conditions will be considered on the merit of the case.
- 21.4 Withdrawal shall not be construed as an appearance for the eligibility of a candidate for First Class with Distinction. This provision is not applicable to those who seek withdrawal during **VI semester**.
- 21.5 Withdrawal from the End semester examination is **NOT** applicable to arrears courses of previous semesters.
- 21.6 The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

22. PROVISION FOR AUTHORISED BREAK OF STUDY

- 22.1 **Break of Study shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme.** However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but not later than the last date for registering for the end semester examination of the semester in question, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.
- 22.2 The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.
- 22.3 The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.
- 22.4 The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 22.1) in order that he/she may be eligible for the award of the degree.
- 22.5 If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted 'Break of Study' or 'Withdrawal' (Clause 21 and 22) is not applicable for this case.

23. RANKING

A candidate who qualifies for the UG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme of study from Semester I through Semester VI to the programme shall be eligible for ranking. Such ranking will be confined to 10% of the total number of candidates qualified in that particular programme of study subject to a maximum of 10 ranks.

24. SUPPLEMENTARY EXAMINATION

Supplementary Examination will be conducted only for the final semester students within ten days from the date of publication of results for students who have failed in one theory course only. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

25. DISCIPLINE

25.1. If a student indulges in malpractice in any of the Internal / External Examination he / she shall be liable for punitive action as prescribed by the KAHE from time to time.

25.2. Every student is required to observe discipline and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the KAHE. The erring students will be referred to the disciplinary committee constituted by the KAHE, to enquire into acts of indiscipline and recommend the disciplinary action to be taken.

26. REVISION OF REGULATION AND CURRICULUM

The KAHE may from time to time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.

Course code	Name of the course	Course Category	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks			Page No
					/ week							
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – I												
20LAU101	Language - I	AEC	I, II, III	a, e	6	0	0	6	40	60	100	23
20ENU101	English – I	AEC	I, II, III	a, e	4	0	0	4	40	60	100	26
20AFU101	Basics of Financial Accounting F3	CC	I, II, III, IV	a, c, d,e, h,i	6	2	0	6	40	60	100	27
20AFU102	Organization Management F1	CC	I, II, III	a, b, c, d,e,h	6	2	0	6	40	60	100	29
20AEC101	Business Communication	AEC	I, II, III	a, e, g, f	4	0	0	4	40	60	100	31
Semester Total					26	4	0	26	200	300	500	
SEMESTER – II												
20LAU201	Language – II	AEC	I, II, III	a, e	6	0	0	6	40	60	100	32
20ENU201	English – II	AEC	I, II, III	a, e	4	0	0	4	40	60	100	35
20AFU201	Basics of Cost Accounting F2	CC	I, II, III, IV	a, c, d,e, h,i	7	2	0	6	40	60	100	36
20AFU202	Business Law F4	CC	I,II,III,IV	a,c,d,e,h,i	8	0	0	6	40	60	100	38
20AEC201	Environmental Studies	AEC	I,III, IV	a, e,h, i	3	0	0	2	40	60	100	39
Semester Total					28	2	0	24	200	300	500	
SEMESTER – III												
20AFU301	Financial Reporting I F7	CC	I, II, III, IV	a, c, d,e, h,i	6	0	0	6	40	60	100	41
20AFU302	Taxation I F6	CC	I, II, III, IV	a, c, d,e, h,i	4	2	0	5	40	60	100	43
20AFU303	Company Law	CC	I, II, III, IV	a,c,d,e,h,i	6	0	0	4	40	60	100	44
20AFU304	Business Mathematics and Statistics	CC	I, II, III	a, c, d,e, h	4	2	0	4	40	60	100	46
20AFU305A	Management Information System	SEC	I, II, III	a,c,d,e,h	4	0	0	3	40	60	100	48
20AFU305B	Principles of insurance	SEC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	50
20AFU311A	Management Information System (Practical)	SEC	I, II, III, IV	a, b, c, d,e, h,i	0	0	2	1	40	60	100	52
20AFU311B	Principles of Insurance (Practical)	SEC	I, II, III, IV	a, c, d,e, h,i	0	0	2	1	40	60	100	58
Semester Total					24/28	4	2/4	23	240	360	600	

Course code	Name of the course	Course Category	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks			Page No
					/ week							
			PEOs	POs	L	T	P		CIA	ESE	Total	
									40	60	100	
SEMESTER – IV												
20AFU401	Management Accounting- I F5 -1	CC	I, II, III	a, e	6	2	0	6	40	60	100	54
20AFU402	Taxation II F6 - 2	CC	I, II, III	a, c, d,e,h	6	0	0	6	40	60	100	56
20AFU403	Principles of ManagementF 1	CC	I, II, III, IV	a, c, d,e, h,i	4	0	0	3	40	60	100	58
20AFU404	Financial Reporting II F7 -2	CC	I, II, III	a, c, d,e, h	6	0	0	5	40	60	100	60
20AFU405A	Marketing Management	SEC	I, II, III	a,c,d,e, h	4	0	0	3	40	60	100	62
20AFU405 B	International Business	SEC	I, II, III	a,c,d,e, h	4	0	0	3	40	60	100	64
20AFU411A	Marketing Management (Practical)	SEC	I, II, III	a,c,d,e, h	0	0	2	1	40	60	100	66
20AFU411B	International Business (Practical)	SEC	I, II, III	a,c,d,e, h	0	0	2	1	40	60	100	68
Semester Total					26/30	2	2/4	24	240	360	600	
SEMESTER – V												
20AFU501A	Management Accounting- II F5 – 2	DSE	I, II, III, IV	a, c, d,e, f,g,h,i	6	2	0	6	40	60	100	70
20AFU501B	Investment Management	DSE	I, II, III	a, c, d,e, f,g,h	6	2	0	6	40	60	100	72
20AFU502A	Financial Services and Markets	GE	I, II, III	a, c, d,e, h	6	0	0	5	40	60	100	74
20AFU502B	Human Resource Management	GE	I, II, III	a, c, d,e, h	6	0	0	5	40	60	100	76
20AFU503A	Research Methodology	SEC	I, II, III	a, c,d,e, h	6	0	0	5	40	60	100	78
20AFU503B	Consumer Behaviour	SEC	I, II, III	a, e, h	6	0	0	5	40	60	100	80
20AFU504A	Audit & Assurance F8	GE	I, II, III	a,e,h	6	2	0	6	40	60	100	82
20AFU504B	Business Ethics	DSE	I, II, III	a, c,d, e,h	6	2	0	6	40	60	100	84
20AFU511A	Research Methodology (Practical)	SEC	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	86
20AFU511B	Consumer Behaviour (Practical)	SEC	I, II, III	a, c, d,e,f,g, h	0	0	2	1	40	60	100	87
Semester Total					24/48	4/8	2/4	23	240	300	500	

Course code	Name of the course	Course Category	Objectives and outcomes		Instruction hours			Credit(s)	Maximum Marks			Page No	
					/ week								
			PEOs	POs	L	T	P		CIA	ESE	Total		
									40	60	100		
SEMESTER – VI													
20AFU601A	Financial Management F 9	DSE	I, II, III	a, c,d, e,h	6	2	0	6	40	60	100	89	
20AFU601B	Project Management	DSE	I, II, III	a, b, c, d,e,h	4	0	0	4	40	60	100	91	
20AFU602A	Banking and Insurance	GE	I, II, III	a,e,h	6	2	0	6	40	60	100	93	
20AFU602B	Business Environment	DSE	I, II, III	a, b, c, d,e,h	4	0	0	4	40	60	100	95	
20AFU603A	Entrepreneurship	SEC	I, II, III	a, b, c, d,e,h	4	0	0	3	40	60	100	97	
20AFU603B	Service Marketing	SEC	I, II, III	a, c, d,e,f,g,h	4	0	0	3	40	60	100	99	
20AFU611A	Entrepreneurship (Practical)	SEC	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100	101	
20AFU611B	Service Marketing (Practical)	SEC	I, II, III	a, c, d,e,f,g,h	0	0	2	1	40	60	100	10.3	
20AFU691	Project	DSE	I, II, III, IV	a,c,d,e,h,i	8	0	0	6	40	60	100	105	
ECA/NCC/NSS/Sports/General Interest etc												Good	
Semester Total					22/36	2/4	2/4	20/34	200	300	500		
Programme Total								140	1320	1920	3200		

ABILITY ENHANCEMENT COURSES		
Semester	Course code	Name of the course
I	20LAU101	Language - I
	20ENU101	English – I
	20AEC101	Business Communication
II	20LAU201	Language – II
	20ENU201	English – II
	20AEC201	Environmental Studies

CORE COURSES		
Semester	Course code	Name of the course
I	20AFU101	Basics of Financial Accounting F3
	20AFU102	Organisation Management F1
II	20AFU201	Basics of Cost Accounting F2
	20AFU202	Business Law F4
III	20AFU301	Financial Reporting -I F7
	20AFU302	Taxation – I F6 - 1
	20AFU303	Company Law
	20AFU304	Business Mathematics and Statistics
IV	20AFU401	Management Accounting F5 -1
	20AFU402	Taxation – II –F6 – 2
	20AFU403	Principles of Management F1
	20AFU404	Financial Reporting -II F7 -2

SKILL ENHANCEMENT COURSES		
Semester	Course code	Name of the course
III	20AFU305A	Management Information System
	20AFU311A	Management Information System (Practical)
	20AFU305B	Principles of Insurance
	20AFU311B	Principles of Insurance(Practical)
IV	20AFU405 A	Marketing Management
	20AFU405 B	International Business
	20AFU411 A	Marketing Management (Practical)
	20AFU411 B	International Business (Practical)
V	20AFU503A	Research Methodology
	20AFU503B	Consumer Behaviour
	20AFU511A	Research Methodology (Practical)
	20AFU511B	Consumer Behaviour(Practical)
VI	20AFU603A	Entrepreneurship
	20AFU611 A	Entrepreneurship (Practical)
	20AFU603 B	Service Marketing
	20AFU611 B	Service Marketing (Practical)

DISCIPLINE SPECIFIC ELECTIVES		
Semester	Course code	Name of the course
V	20AFU501A	Management Accounting- II F5 - 2
	20AFU501B	Investment Management
	20AFU601B	Audit and Assurance F8
	20AFU504B	Business Ethics
VI	20AFU602A	Project Management
	20AFU602B	Business Environment
	20AFU691	Project

GENERIC ELECTIVE		
Semester	Course code	Name of the course
V	20AFU502 A	Financial Services and markets
	20AFU502B	Human Resource Management
VI	20AFU601A	Banking and Insurance
	20AFU504A	Financial Management F9

PROGRAM OUTCOMES [PO]

- a. Graduates will have solid foundation in bookkeeping, accounting, computers and professional fundamentals required to record the business transaction ability.
- b. Graduates will apply technological skills in accounting, taxation by creating and applying the appropriate software and software tools for business management.
- c. Graduates will obtain the ability to analyze and develop programs for system-based applications which will help in solving complex business problems to make effective decisions.
- d. Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.
- e. Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.
- f. Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.
- g. Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

PROGRAM SPECIFIC OUTCOMES (PSO)

- h. Graduates will apply a lifelong learning gained through knowledge and skills in continuous adaption of new technologies and the changes in environment factors pertaining to accounting, IT, and finance.
- i. Graduates will demonstrate legal, ethical compliance (including IT norms) and socially sustainable code of conduct in both personal and professional decision making process.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

- I. Graduates will acquire knowledge in accounting, taxation, finance, management concepts and computer applications and apply it in business to become qualified professionals.
- II. Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies, KPO/BPO field of IT sector and entrepreneurial ventures.
- III. Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.
- IV. Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	i
Graduates will acquire knowledge in accounting, taxation, finance, management concepts and computer applications and apply it in business to become qualified professionals.	√	√							
Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies, KPO/BPO field of IT sector and entrepreneurial ventures.	√	√	√	√	√	√	√		
Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.		√	√	√	√	√	√	√	√
Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.		√	√	√	√	√	√	√	√

பாடத்திட்டப்பொதுநோக்கம்

- கற்றல் வழி சிந்தனைத் திறனையும், கருத்து வெளிப்பாட்டுத் திறனையும், ஆய்வுநோக்கையும்மேம்படுத்துதல்.
- இலக்கியங்கள் உணர்த்தும் வாழ்வின் நுட்பமான பகுதிகளை உணர்த்துதல்.
- மனித மனத்தினைப் பக்குவப்படுத்துதலில் இலக்கியம் தரும் பங்கினை உணர்த்துதல்.
- வளர்ந்து வரும் சமூகத்தில் அறஉணர்வு, பண்பாடு போன்றவை குறித்து அறிவூட்டல்.
- அரசுத் தேர்வுகளுக்கு மாணவர்களை ஆயத்தமாக்குதல்.

பாடத்திட்டப்பயன்விளைவு

1. இந்தியகுடியுரிமைப்பணிமுதலானபோட்டித்தேர்வுகளில், விருப்பப்பாடமாகஇடம்பெறுகின்ற, 'தமிழ்இலக்கியவரலாறு' குறித்தமுழுமையானஅறிமுகம்பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச்சுவடியியல்மற்றும்தொல்லியல்சார்ந்தஆவணத்தேடலுக்குரியஆய்வுமனப்பாண்மையுடன், இலக்கியங்களைஅணுகுதல்.
3. தமிழின்வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்' ; 'இணையதமிழ்' குறித்தபன்னோக்குஅணுகுமுறையிலானஆய்வுச்சிந்தனைமேம்பாடு.
4. வேலைவாய்ப்புக்குரியசுயதிறன்மேம்பாட்டுடன், படைப்பாக்கத்திறன்மேம்பாடும்பெற்றிருத்தல் .
5. சமுதாயமற்றும்வாழ்வியல்மதிப்புகளைப்பேணுவதற்குக்கருவியாகஇலக்கியங்களைநாடுகின்றமனப்பான்மைவளர்ச்சி.

பகுதி – I, தமிழ், தாள் 1முதல்பருவம்20LAU101 6-H,6-C

அலகு – I : தமிழ்இலக்கியவரலாறு – I (10மணிநேரம்)

முச்சங்கவரலாறு-சங்கஇலக்கியத்தொகுப்பு-பாட்டும்தொகையும்-

சங்கஇலக்கியச்சிறப்பியல்புகள்-சங்கம்மருவியகாலம்-பதினெண்கீழ்க்கணக்குநூல்கள்-திருக்குறள்-நாலடியார்-நான்மணிக்கடிகை- பழமொழிநானூறு – பிற்காலஅறஇலக்கியங்கள்-கொன்றைவேந்தன்-நீதிநூல்- காப்பியங்கள்-தமிழில்காப்பியஇலக்கணம்- தமிழில்பெருங்காப்பியங்களும்சிறுகாப்பியங்களும்-சிலம்பும்மேகலையும்.

அலகு – II :சங்கஇலக்கியம்

(22 மணிநேரம்)

அ). எட்டுத்தொகை

நற்றிணை :

1. நோ, இனிவாழியநெஞ்சே-குறிஞ்சி – தலைவன் - 190
2. நின்றசொல்லர் -குறிஞ்சி – தலைவி - 01

குறுந்தொகை:

1. நிலத்தினும்பெரிதே – குறிஞ்சி -தோழி - 3
2. கழனிமாஅத்து- மருதம் – பரத்தை - 283

ஐங்குறுநூறு:

1. தாய்சாப்பிறக்கும் – தோழி – மருதம் – களவன்பத்து: 24

2. வாழ்ஆதன், வாழி - தோழி - மருதம் -தோழிகூற்றுப்பத்து: 01

பதிற்றுப்பத்து : ஏழாம்பத்து

1. எறிபிணம்இடறியசெம்மறுக் - 65
2. வாங்குஇருமருப்பின்தீம்தொடை- 66

பரிபாடல்: பரிபாடல்திரட்டு- வையை:

வரையனபுன்னகம்- நீர்ப்பூந்துறை 11:16-30,
பாய்இரும்பனிக்கடல் - ஓங்குவிறல்சேஎய்! 1:01-54.

கலித்தொகை:

1. அகன்ஞாலம்விளக்கும்-நெய்தல்கலி -தலைவி- 119.

அகநானூறு:

1. ஈன்றுபுறம்தந்தஎம்மும்உள்ளாள் - பாலை - நற்றாய்-35

புறநானூறு :

1. உற்றுழிஉதவியும்உறுபொருள்கொடுத்தும் -183
2. பல்சான்றீரே -பொதுவியல்-195

ஆ). பத்துப்பாட்டு: குறிஞ்சிப்பாட்டு - அறத்தொடுநிற்றல்

அலகு - III :அறஇலக்கியம்

(10 மணிநேரம்)

1. திருவள்ளுவர்- திருக்குறள்- வான்சிறப்பு-அன்புடைமை- பண்புடைமை- ஒழுக்கமுடைமை-அறிவுடைமை-பொறையுடைமை-நட்பு-வாய்மைவினைத்திட்டம்- ஆள்வினைஉடைமை- கல்வி-காலமறிதல்- சான்றாண்மைமுதலானஅதிகாரங்களிலிருந்துதேர்ந்தெடுத்த 20 குறள்கள்.
2. முன்றுறையரையனார் - பழமொழிநானூறு - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள் உணற்குஇனிய, பரந்ததிறலாரை, நெடியதுகாண்கிலாய், இனியாரும், உரைசான்ற
3. இனியவைநாற்பது - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்
4. ஔவையார் - கொன்றைவேந்தன் (1- 50 பாடல்கள்)
அன்னையும்பிதாவும் - புலையும்கொலையும்களவும்தவிர்
5. வேதநாயகம்பிள்ளை- நீதிநூல் - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்

அலகு - III :காப்பிய இலக்கியம்

(12 மணிநேரம்)

அ) சிலப்பதிகாரம்:

மங்கலவாழ்த்துப்பாடல்: பொதியில்ஆயினும்- 'கோவலன்என்பான்மன்னோ' (14-38),
'நீலவிதானத்து' - 'நோன்புஎன்னை'(48-53).

மனையறம்படுத்தகாதை : 'வார்ஓலிகூந்தலை' - 'சிறப்பின்கண்ணகிதனக்குஎன்' (84-90)

அரங்கேற்றுகாதை : 'மாமலர்நெடுங்கண்' - 'அகம்மறந்து' (170-175).

மதுரைக்காண்டம் :கொலைக்களக்காதை : 'இருமுதுகுரவர்' - 'எழுந்தனன்யான்' (67-83),
'வினைவிளைகாலம்' - ' கொணர்கஈங்குஎன்' (148-153).

கட்டுரைகாதை : 'கடிபொழில்' - 'இல்சாபம்பட்டனிர்' (138-170).

வழக்குரைக்காதை : 'அல்லவைசெய்தார்க்கு' - 'தோற்றான்உயிர்' (82-93).

வஞ்சிக்காண்டம் :நடுகல்காதை - 'மதுரைமுதூர்' - 'மன்னவர்ஏறு' (218-234)

வாழ்த்துக்காதை : 'என்னேஇஃது' - 'தோன்றுமால்' (9)

ஆ)மணிமேகலை: விழாவறைகாதை : 'தேவரும்மக்களும்' - 'மருங்குஎன்' (66-72).

ஊரலர்உரைத்தகாதை : 'நாவல்ஓங்கிய' - 'உண்டுகொல்'(1-17),

'கற்றுத்துறைபோகிய' - 'தீத்தொழில்படாஅள்' (32-57).

பாத்திரம்பெற்றகாதை : 'போதிநீழல்' - 'நல்அறம்கண்டனை' (73-98).

சிறைக்கோட்டம்அறக்கோட்டம்ஆக்கியகாதை :

'வாழிஎம்கோ' - 'அரசுஆள்வேந்துஎன்' (129-163).

அலகு - IV :சிறுகதை இலக்கியம்

(8 மணிநேரம்)

1. மகாமசானம் - புதுமைப்பித்தன்
2. அப்பாவின்வேஷடி - பிரபஞ்சன்
3. அந்நியர்கள்- ஆர். சூடாமணி
4. இந்நாட்டுமன்னர்- நாஞ்சில்நாடன்

அலகு- V :அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும் - I

(10மணிநேரம்)

எழுத்து, சொல், பொருள் இலக்கணம்

அ). முதல்மற்றும்சார்பெழுத்துகள்- பெயர், வினை, இடை,
உரிச்சொல்முதலானஅடிப்படைஇலக்கணவிளக்கப்பயிற்சிகள்அகத்திணைமற்றும்புறத்தி
ணைஇலக்கணம்.

ஆ). கடிதப்பயிற்சி

1. தன்விவரக்குறிப்புடன்வேலைவேண்டிவிண்ணப்பம்எழுதுதல்
2. பல்கலைக்கழகப்பன்னாட்டுக்கருத்தரங்கச்செய்தியைநாளிதழில்வெளியிடவேண்டிநாளி
தழின்பதிப்பாசிரியருக்குக்கடிதம்
3. கருத்தரங்கப்பங்கேற்புக்குஅனுமதிக்கடிதம்
4. பல்கலைக்கழகவிழாவுக்குத்தலைமையேற்கவேண்டி,
மாவட்டஆட்சியருக்குவிண்ணப்பம்
5. கல்விகடன்வேண்டிவங்கிமேலாளருக்குவிண்ணப்பம்
6. வசிப்பிடத்திற்குஅடிப்படைவசதிவேண்டிவட்டாட்சியருக்குவிண்ணப்பம்
7. தேசியவிருதுபெற்றநண்பனுக்குப்பாராட்டுக்கடிதம்
8. தேர்த்திருவிழாவைக்கொண்டாட, உறவினருக்குஅழைப்புக்கடிதம்.

B.Com (IAF)		2020 - 2021	
20ENU101	ENGLISH - I	Semester – I	
		4H	– 4C
Instruction Hours / week: L: 4 T: 0 P: 0		Marks: Internal: 40	External: 60
		Total: 100	
		End Semester Exam: 3 Hours	

COURSE OBJECTIVE:

1. To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
2. To provide aesthetic pleasure through literature.

COURSE OUTCOME:

1. Retrieve fundamentals of English language to construct error free sentences
2. Establish and maintain social relationships
3. Develop communication skills in business environment
4. Refine communication competency through LSRW skills
5. Improving intrapersonal skills through literary works

UNIT - I: Grammar

Types of Sentences, Subject and Predicate, Parts of Speech and Articles

UNIT – II: Interpersonal Skills

Greetings & Introduction- Giving & Denying Permission- Telephone Etiquette- Oral Presentation – Plan, PowerPoint Presentation- Preparation of Speech- Audience psychology- Secrets of Good Delivery

UNIT - III: Communication Exercise

Importance of Business Language- Words often Confused- Words often Misspelt- Common Errors in English-Charts and Pictorial Writing.

UNIT - IV: LSRW Skills

Listening- Listening and its types, Basic Listening Lessons

Speaking- Basics of speaking, Regular English, Business English, Interview English

Reading- Reading and its purposes, Types of Reading, Reading Techniques

Writing- Types of Writing, Components of Writing, Language and Style with accordance to the contexts

UNIT - V: Literature

Prose: Let's Do What India Needs from Us -Dr.A.P.J. Abdul Kalam

Poem: Prayer for My Daughter - W.B. Yeats, **Short Story:** Sparrows- K. Ahmad Abbas

SUGGESTED READINGS:

Hewings Martin, 2013 Advanced Grammar in Use, Cambridge, University Press

Haines Simon, 2015 Advanced Skills, A resource Book of Advanced- Level Skill Activities

20AFU101

BASICS OF FINANCIAL ACCOUNTING F3

Semester – I

6 H – 6 C

Instruction Hours/ week: L: 6 T: 2 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations like consignment, joint venture and Non – trading concern.
4. To know the accounting procedure for branches and also to ascertain the financial position of each branch separately.
5. To learn and apply the accounting procedures for partnership firm.

COURSE OUTCOMES:**Learners should be able to**

1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Prepare the final accounts and compute inventory valuation.
3. Recognize the accounting process of financial statement and critically think in preparing accounts, rectification of errors, Consignment and Joint Venture.
4. Acquire knowledge on accounting for branches and also to ascertain the financial position of each branch separately.
5. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.

UNIT -I : Purpose of Financial Accounting–Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses-prudence.

UNIT- II : Qualitative characteristics of financial statements–Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

UNIT-III : Accounting records & double entry accounting system -Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts..

UNIT-IV : Recording transactions -Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements.

UNIT-V : Trial Balance, Financial Statements- Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilisation-Describe the principle of the equity method of accounting for Associate entities

Note: Distribution of Marks - 20% theory and 80% problems

SUGGESTED READINGS:

1. S. N. Maheshwari , Suneel K Maheshwari (2018) *Financial Accounting*, 6th Edition, Vikas Publishing House, NewDelhi
2. Dr S N Maheshwari & Dr Suneel K Maheshwari (2018), *Problems and Solutions in Advanced Accountancy* . 6th edition, Vikas Publishing House, New Delhi
3. S.P. Jain and K.L.Narang (2016) *Advanced Accountancy Principles of Accounting*, Kalyani Publishers, Ludhiana
4. Shukla,M.C. Grewal T.S. Gupta. S.C. (2016) , *Advanced Accounts. Vol.-I.*, 19th Edition, S. Chand & Co., New Delhi.
5. Deepak Sehgal. (2016) ,*Financial Accounting*.1st edition, VikasPublishing House, New Delhi,
6. CA &Dr.P C Tulsian& CA Bharat Tulsian (2016) *Financial Accounting*, 2nd Edition,Chand Publishing. New Delhi

COURSE OBJECTIVES:

The course underpins the way different types of organisations are managed. The students will be able to understand the business and its environment. This course also introduces the students to the framework of ethics and governance and the influence they create on a business organisation

COURSE OUTCOMES:**Learners should be able to**

- Understand the types of business & the way they are structured
- Understand the role of corporate governance
- Understand the impact of external environment on the organisation

UNIT I

Types of organisation & stakeholder analysis - Definition and common features of business organisation, the purpose & types of organisation and their main features such as profit-oriented, not-for-profit, public sector, Co-operatives and Non-government (NGOs)

Stakeholders of an organisation – internal & external – objectives of stakeholders – how an organisation should satisfy these objectives – the power & interest of stakeholders in the organisation (use of Mendelow matrix).

UNIT II -Effect of environment on organisation- Political & legal factors – how the policy framework of political system & legal framework influence the business organisation in terms of employment, consumer protection, data security

Macro-economic factors – understanding the effect of macro-economic policies, inflation, interest rates, unemployment, fiscal & monetary policies, global economic environment

Social & demographic factors – impact of changes in social structure, values and demographic changes

Technological factors – information technology – automation, digitisation.

UNIT III -Competition analysis - Understanding the role of competition and its impact on the business organisation, use of competition data to evaluate performance; Understand the influence of competition on business using Porter's Five Forces model; Understand the competitive position of an organisation by analysing competitive factors using SWOT analysis and Porter's Value Chain

UNIT IV -Organisation structure-The formal & informal structures – types of structures such as entrepreneurial, functional, divisional, matrix and boundary-less organisations – suitability and relative merits & demerits of the types of organisation; Principles of business governance – separation of ownership from management – concept of span of control; Centralisation vs decentralisation of business functions – shared services approach – offshoring & outsourcing of business functions – Hierarchical levels of business organisation

UNIT V -Governance -Principles of corporate governance – stewardship function of the Board; Role of committees in governance such as audit committee, remuneration committee, recruitment committee, shareholders relations committee; Governance & social responsibility of an organisation – role of ethics in business.

SUGGESTED READINGS

1. C.B. Gupta (2017), Business Organization and Management, Sultan Chand and Sons, New Delhi
2. C R Basu (2017), Business Organization and Management, Mc Graw Hill Education, Bengaluru
3. Bhushan, Y.K. (2014), Business Organization and Management, 18th Edition, Sultan Chand and Sons., New Delhi.
4. Kaul, V.K., (2013), Business Organization and Management, Pearson Education, New Delhi.
5. Chhabra, T.N., (2009), Business Organization and Management, Sun India Publications, New Delhi.
6. Gupta CB, (2014), Modern Business Organization, Mayur Paperbacks, New Delhi.
7. Koontz & Weihrich, (2010), Essentials of Management, Mc Graw Hill Education, Bengaluru.

COURSE OBJECTIVES:**To make the students**

1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization
3. To be aware of the different types of reports prepared for the organization.
4. To understand the importance of vocabulary in business communication.
5. To be aware of the use of technology and the oral presentation techniques used in communication.

COURSE OUTCOMES:**Learners should be able to**

1. Communicate effectively with the optimal mix of verbal and nonverbal communication mitigating the barriers.
2. Draft business correspondence for the organization requirement.
3. Prepare business reports for organization needs.
4. Use appropriate technology for business communication.
5. Draft the resume and develop the skills to face the interview.

UNIT-I : Communication - Nature of Communication: Process of Communication - Types of Communication (Verbal and Non-Verbal) - Importance of Communication - Different forms of Communication; Barriers to Communication Causes – Methods to Overcome Communication Barriers – Non-Verbal Communication - Business Etiquettes – Phone etiquettes- Handshake Etiquettes - Cubical Etiquettes- Office Etiquette - Business Meal Etiquette - Business Card Etiquette.

UNIT-II :Business Correspondence - Letter Writing – Presentation - Inviting Quotations - Sending Quotations - Placing Orders - Inviting Tenders - Sales Letters - Claim and Adjustment Letters and Social Correspondence – Memorandum – Inter-office Memo – Notices – Agenda - Minutes. Application Letters – Preparation of Resume.

UNIT-III :Report Writing - Business Reports – Types – Characteristics – Importance - Elements of structure - Process of writing - Order of writing - The Final Draft - and Check lists for Reports.

UNIT-IV :Vocabulary and Listening - Vocabulary: Words often Confused - Words often Misspelt - Common errors in English. Introduction to Phonetics - Need and use of it - Word Stress and Sentence Stress- Contrastive Stress in sentences to Highlight Different Words – Intonation- Rising and Falling tone - Falling -Rising tone- Word Power – Vocabulary – Jargon – Rate of speech- Pitch- Tone – Clarity of voice.**Listening** - Meaning-Importance of Listening - Barriers to Listening- Strategies for Effective Listening- Listening in a Business Context.

UNIT- V: Use of Technology and Interview - Appropriate use of technology - EMail - Webpage Communication - Voice and Wireless Communication – Modern Communication Devices – Recent Development. **Oral Presentation:** Importance - Characteristics- Presentation Plan - Power Point Presentation - Visual Aids. **Interview:** Meaning – Objectives and Techniques of various types of interviews – public speech – Characteristics of a good Speech – Resume Writing.

SUGGESTED READINGS:

1. Bovee, and Thill (2017), Business Communication Today, 13th Edition, Pearson Education, New Delhi
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, Neerja Pande (2017), Business Communication: Making Connections in a Digital World, (2017) 11th edition, McGraw Hill Education, New Delhi
3. Herta Murphy, Herbert Hildebrandt and Jane Thomas (2017), Effective Business Communication, 7th edition, McGraw Hill Education, New Delhi
4. Asha Kaul (2015), Effective Business Communication, 2nd edition, Prentice Hall India Learning Private Limited, New Delhi.
5. Rajendra Pal, J.S. Korhalli, (2014), Essentials of Business Communication, 1st edition, S Chand Publishing, NewDelh

பாடத்திட்டப்பொதுநோக்கம்

1. கற்றல்வழிசிந்தனைத்திறனையும், கருத்துவெளிப்பாட்டுத்திறனையும், ஆய்வுநோக்கையும்மேம்படுத்துதல்.
2. இலக்கியங்கள்உணர்த்தும்வாழ்வினுட்பமானபகுதிகளைஉணர்த்துதல்.
3. மனிதமனத்தினைப்பக்குவப்படுத்துதலில்இலக்கியம்தரும்பங்கினைஉணர்த்துதல்.
4. வளர்ந்துவரும்சமூகத்தில்அறஉணர்வு, பண்பாடுபோன்றவைகுறித்துஅறிவூட்டல்.
5. அரசுத்தேர்வுகளுக்குமாணவர்களைஆயத்தமாக்குதல்.

பாடத்திட்டப்பயன்விளைவு

1. இந்தியகுடியுரிமைப்பணிமுதலானபோட்டித்தேர்வுகளில், விருப்பப்பாடமாகஇடம்பெறுகின்ற, 'தமிழ்இலக்கியவரலாறு'குறித்தமுழுமையானஅறிமுகம்பெற்றிருத்தல்.
2. கல்வெட்டியல், ஓலைச்சுவடியியல்மற்றும்தொல்லியல்சார்ந்தஆவணத்தேடலுக்குரியஆய்வுமனப்பான்மையுடன், இலக்கியங்களைஅணுகுதல்.
3. தமிழின்வளர்ச்சித்துறையாகிய, 'அறிவியல்தமிழ்' ; 'இணையதமிழ்' குறித்தபன்னோக்குஅணுகுமுறையிலானஆய்வுச்சிந்தனைமேம்பாடு.
4. வேலைவாய்ப்புக்குரியசுயதிறன்மேம்பாட்டுடன், படைப்பாக்கத்திறன்மேம்பாடும்பெற்றிருத்தல் .
5. சமுதாயமற்றும்வாழ்வியல்மதிப்புகளைப்பேணுவதற்குக்கருவியாகஇலக்கியங்களைநாடுகின்றமனப்பான்மைவளர்ச்சி.

அலகு – I : தமிழ்இலக்கியவரலாறு- II**(7மணிநேரம்)**

தமிழ்இலக்கியவரிசையில்திருமுறைகளும்நாலாயிரத்திவ்யப்பிரபந்தமும்- பன்னிருதிருமுறைகள்அறிமுகம்- திருமுறைஆசிரியர்களின்இலக்கியப்பங்களிப்பு- திருமுறைகளில்பக்திநெறியும்சமுதாயநோக்கும்-சமயக்குரவரின்அருள்நெறி- பன்னிருஆழ்வார்கள்வரலாறு-ஆழ்வார்களின்இலக்கியப்பங்களிப்பு- திவ்யப்பிரபந்தத்தில்பக்திநெறியும்இலக்கியநயமும்- தமிழில்சிற்நிலக்கியக்காலமும்சுருத்தும்- தொண்ணூற்றாறுவகைச்சிற்நிலக்கியவரிசை- தமிழ்மொழியின்நாவல், சிறுகதை-கட்டுரை-கவிதை- திறனாய்வுநூல்களின்தோற்றம்- வளர்ச்சி-உத்திகள்-நாட்டுப்புறஇலக்கியங்கள்-கொங்குநாட்டார்வாய்மொழிவழக்கானுகள்.

அலகு – II : பக்திஇலக்கியமும்சிற்நிலக்கியமும்**(15மணிநேரம்)****பக்திஇலக்கியம்**

1. **சைவம்-** (15 பாடல்கள்)பெரியபுராணம் – திருமூலநாயனார்புராணம் – அந்திஇளம்பிறைக்கண்ணி, மற்றுஅவர்தாம்அணிமா, காவிரிநீர்பெருந்தீர்த்தம், அந்நிலைமைத்தானத்தை, அந்தணர்தம்சாத்தனார், மற்றுஅதன்தன்உடம்பினை, இவன்உயிர்பெற்றெழில், பாய்த்தியபின்திருமூலராய், வெய்யசுடர்கதிரவனும், அங்கவளம், பித்துஉற்றமையல்அன்று, இந்தநிலைமையில், ஆவடுதண்துறை, ஊன்உடம்பில், முன்னியஅப்பொருள்.
2. **வைணவம் – ஆண்டாள்நாச்சியார்திருப்பாவை:** (11 பாடல்கள்):மார்கழித்திங்கள், வையத்து வாழ்வீர்காள், ஓங்கிலகளந்த, ஆழிமழைக்கண்ணா, மாயனைமன்னுவடமதுரை, சிற்றம்சிறுகாலே, ஒருத்திமகனாய், மாலைமணிவண்ணா, கூடாரைவெல்லும், கறவைகள்பின்சென்று, வங்கக்கடல்கடைந்த.

3. சிற்றிலக்கியம்

1. முக்கூடற்பள்ளு - 2 பாடல்கள் - சித்திரக்காலிவாலான் (நெல்வகைகள்) குற்றாலத்திரிகூடமால்வரை (மீன்வகைகள்)
2. நந்திகலம்பகம் - 5 பாடல்கள் - என்னையேபுகழ்ந்தேன், பதிதொறுபுயல்பொழி, இந்தப்புவிபி, அடிவிளக்கும்துகில், வானுறுமதியை
3. மதுரைச்சொக்கநாதர்தமிழ்விடுதாது - தமிழின்சிறப்பு பாடியருளபத்துப்பாட்டும் - விளம்பக்கேள்.
4. தமிழலங்காரம் - 10 பாடல்கள்
5. கடல்நீரில்கல்மிதக்கும், 2. வண்டமிழ்ஆற்றுதி, 3. கோளத்தைமுட்டி4. எக்காலம்என்று, 5. கடலூர்மயானத்தொர், 6. தேவாதிதேவன், 7. விண்மாரி, 8. தேவர்முனிவர், 9. விண்மாரி, 10. அத்தனைபொத்து.

அலகு - III :இக்காலஇலக்கியம்: (20 மணிநேரம்)

1. மகாகவிபாரதியார் -யோகசித்தி-தேடிச்சோறு .
2. பாரதிதாசன் - தமிழின்இனிமை.
3. கவிமணிதேசிகவிநாயகம்பிள்ளை -வாழ்க்கைத்தத்துவங்கள்.
4. கண்ணதாசன் - சுயதரிசனம்.
5. கவிக்கோ. அப்துல்ரகுமான் - மண்.
6. மு.மேத்தா - மரங்கள்
7. கவிஞர்வைதீஸ்வரன்- விரல்மீட்டியமழை .
- 8 ஈரோடுதமிழன்பன் -இன்னொருசுதந்திரம் .
9. நர்மதா -பெண்ணேஉனக்காக .
10. பெரு.மதியழகன் - புதுமைக்குயில் .

அலகு - IV : கட்டுரைகள் (8 மணிநேரம்)

1. தனிப்பாடல்கள் - பேரா. வ. சுப. மாணிக்கனார்
2. கலைச்சிறப்பு -முத்தமிழ்க்காவலர்கி.ஆ.பெ. விசுவநாதம்
3. காளத்திவேடனும்கங்கைவேடனும் -சொல்லின்செல்வரா.பி.சேதுப்பிள்ளை
4. ஏட்டில்இல்லாதஇலக்கியம் - ஒளவைதுரைசாமி

அலகு- V : அடிப்படைஇலக்கணமும்பயன்பாட்டுத்தமிழும்- II(10 மணிநேரம்)

இலக்கணப்பயிற்சி: அணிஇலக்கணம்

உவமையணி-பிறிதுமொழிதல்அணி-சிலேடைஅணி-தீவகஅணி-ஏகதேசஉருவகஅணி-வேற்றுமையணி-பின்வருநிலையணி

வாக்கியஅமைப்பு:தனிவாக்கியம்-தொடர்வாக்கியம்-கலவைவாக்கியம்-

தன்வினைவாக்கியம்-பிறவினைவாக்கியம்- செய்வினை, செயப்பாட்டுவினைவாக்கியம், கட்டளைவாக்கியம்-வினாவாக்கியம்-உணர்ச்சிவாக்கியம். வினா-விடைவகைகள்.

துறைசார்கலைச்சொல்பயன்பாட்டாக்கம்

படைப்பிலக்கியப்பயிற்சிகள்

1. மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, கட்டுரைபடைப்பாக்கஉத்திகள்-பயிற்சிகள்-நேர்காணல்வினாநிரல்தயாரித்தல்நுட்பங்கள்)

மொழிபெயர்ப்புப்பயிற்சிகள்:

1. தமிழ்-ஆங்கிலமொழிபெயர்ப்புப்பயிற்சிகள் -2.
2. ஆங்கிலம்-தமிழ்மொழிபெயர்ப்புப்பயிற்சிகள்-2.

பாடநூல்:கற்பகச்சோலை – தமிழ்ஏடு.

கற்பகம்உயர்கல்விகலைக்கழகத்தமிழ்த்துறைவெளியீடு.

B. Com (IAF)

2020 - 2021

20ENU201

ENGLISH-II

Semester – II

4H 4C

Instruction Hours / week: L: 4 T: 0 P: 0 Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

1. To refresh the grammar knowledge of the students to improvise their language.
2. To make the students understand different kinds of communication involved in the business environment.
3. To help the students develop their listening, speaking, reading and writing skills.
4. Introducing literary works to the students to enhance their analytical and aesthetic skills.

COURSE OUTCOMES:

1. Strengthen the foundation of the language to elevate the command of standard grammar.
2. Formulate and communicate persuasive arguments for specific business outcome.

3. Apply fundamentals of language for reading, writing and effective communication.
4. Standardize and demonstrate understanding of LSRW skills.
5. Introduce literature to enhance the moral and aesthetic values.

UNIT-I :Grammar - Tenses, Voice, Idioms and Phrases and Clauses

UNIT- II:Business and Technical Reports - Business Correspondence –Memo, Notices, Agenda, Minutes- Resume Writing- Report Writing- Letter Writing- Personal and Social Letters- E-mail Writing.

UNIT- III: Communication Practice - Verbal and Non-Verbal Communication- Group Discussion and Seminars- Note-Taking and Note-Making

UNIT-IV :LSRW Skills - Listening Skills- Listening Talks and Presentations - **Speaking Skills-** Public Speaking- Preparatory steps, Time Management, Handling Questions and Meeting unexpected situations - **Reading Skills-** Language of Newspapers, Magazines and Internet - **Writing Skills-** Writing Paragraphs and Essays- Content Writing.

UNIT-V : Literature - Prose- Morals in the Indian Context by Francis Nicholas Chelliah. **Poetry-** Telephone Conversation by Wole Soyinka - **Short Stories-**The Last Leaf by O' Henry.

SUGGESTED READING:

Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 CU Press Sound Business, Julian Treasure 2012 OUP

COURSE OBJECTIVES**To make the students**

- To understand the principles of cost & management accounting for application to the management functions of planning, decision-making & control.
- To apply the cost accounting methods & techniques to various business contexts.

COURSE OUTCOMES:**Learners should be able to**

- Knowledge and understanding of nature, purpose and scope of managerial information
- Understanding the concept of costs
- Methods of costing - absorption & marginal costing
- Use of budgets and standard costs for planning & control

UNIT-I : Information for management- Sources of data (internal & external) –concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres- Data analysis and statistical technique

UNIT -II : Accounting for costs – Material & labour -Accounting for material costs – ordering, receiving & issuing material –methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios

UNIT -III : Accounting for costs – Overheads-Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs

UNIT-IV : Methods of costing -Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

UNIT -V : Budgeting & standard costs -Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards.

Note: Theory 20% and Problems 80%

SUGGESTED READINGS:

1. Jain, S.P., & Narang. (2018). Financial Accounting, Kalyani Publishers, Ludhiana.
2. Shukla, M.C., Grewal, T.S., & Gupta, S.C. (2016). *Advanced Accounts*, Sultan Chand and Sons, New Delhi:
3. Gupta, R.L., (2014). *Advanced Accountancy*. Sultan Chand and Sons, New Delhi:

4. Maheswari, S.N., C A Sharad, K. Maheswari and K. Maheswari Suneel (2017). *Advanced Accounting*. Vikas Publishing House Pvt. Ltd., New Delhi.
5. Arulanandam, M.A., & Raman, K.S. (2016). *Advanced Accountancy*, Vikas Publishers, New Delhi.
6. Gupta, R.L., & Rathaswamy. (2014). *Advanced Accounting*. Sultan Chand & Sons, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 2030.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 2032.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.

COURSE OUTCOMES:**Learners should be able to**

1. Identify the basic legal principles behind contractual agreements.
2. Understand the relevance of business law in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
4. Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.
5. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.

UNIT- I: The Indian Contract Act, 1872: General Principles of Contract-Contract – Meaning, Characteristics and Kinds- Essentials of a Valid Contract - Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objects- Void Agreements- Discharge of a Contract – Modes of Discharge, Breach and Remedies against Breach of Contract- Contingent contracts- Quasi – Contracts.

UNIT- II: The Indian Contract Act, 1872: Specific Contracts - Contract of Indemnity and Guarantee- Contract of Bailment- Contract of Agency-**The Sale of Goods Act, 1930** - Contract of sale, Meaning and Difference Between Sale and Agreement to Sale - Conditions and Warranties- Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller against the Goods and the Buyer.

UNIT- III: The Partnership Act, 1932: Nature and Characteristics of Partnership- Registration of a Partnership Firms- Types of Partners- Rights and Duties of Partners- Implied Authority of a Partner- Incoming and outgoing Partners- Mode of Dissolution of Partnership.

UNIT-IV:The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque-Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation - Types of Endorsements- Crossing of Cheque - Bouncing of Cheque.

UNIT-V :The Limited Liability Partnership Act, 2008: Salient Features of LLP- Differences Between LLP and Partnership, LLP and Company- LLP Agreement - Partners and Designated Partners- Incorporation Document- Incorporation by Registration- Partners and their Relationship. Information Technology Act – Introduction – Cyber Law – Features – Importance of Cyber Law – Digital Signature – Cyber Crimes. Intellectual Property Act – Meaning, Importance – Advantages.

SUGGESTED READINGS:

1. Kuchhal,M.C.& Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2014), *Business Law*, New Delhi.National Publishing House
3. Agarwal S K, (2017), *Business Law*, New Delhi ,Galgotia Publishers Company,.
4. P C Tulsian& Bharat Tulsian (2017), *Business Law*, McGraw Hill Education
5. Sharma, J.P. &SunainaKanojia (2017), *Business Laws*,New Delhi, Ane Books Pvt. Ltd.,
6. KapoorN.D.(2014), *Elements of Mercantile Law*, New Delhi.S.Chand& Co,

20AEC201		ENVIRONMENTAL STUDIES		Semester – II	
				3 H	– 2C
Instruction Hours/ week: L: 3 T: 0 P: 0		Marks: Internal: 40	External: 60	Total: 100	
End Semester Exam: 3 Hours					

COURSE OBJECTIVES:**To make the students**

1. To create the awareness about environmental problems among people.
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.

COURSE OUTCOMES:**Learners should be able to**

1. Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
2. Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
5. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
6. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
7. Demonstrate proficiency in quantitative methods, qualitative analysis, critical thinking, and written and oral communication needed to conduct high-level work as interdisciplinary scholars and / or practitioners.

UNIT -I: Introduction - Environmental Studies & Ecosystems - Environment Definition, Scope and importance; Ecosystem, Structure and functions of ecosystem. Energy flow, Food chains and food webs, Ecological succession. Classification of ecosystem. Forest ecosystem, Grassland Ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

UNIT-II: Natural Resources - Renewable And Non-Renewable Resources - Natural resources - Renewable and Non – Renewable resources. Land resources and land use change, Land degradation, soil erosion and desertification. Forest resources - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water resources - Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water. Use of alternate energy sources, growing energy needs, case studies. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT- III: Biodiversity And Its Conservation - Levels of biological diversity - genetic, species and ecosystem diversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. Bio-geographical classification of India. Biodiversity patterns (global, National and local levels). Hot-spots of biodiversity. India as a mega-diversity nation. Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

UNIT- IV: Environmental Pollution - Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution. Nuclear hazards and human health risks. Solid waste management and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Case studies.

UNIT -V: Social Issues and the Environment - Concept of sustainability and sustainable development. Water conservation - Rain water harvesting, watershed management. Climate change, global warming, ozone layer depletion, acid rain and its impacts on human communities and agriculture. Environment Laws (Environment Protection Act, Air Act, Water Act, Wildlife Protection Act, Forest Conservation Act). International agreements

(Montreal and Kyoto protocols). Resettlement and rehabilitation of project affected persons. Disaster management (floods, earthquake, cyclones and landslides). Environmental Movements (Chipko, Silent valley, Bishnois of Rajasthan). Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). Human population growth: Impacts on environment, human health and welfare.

SUGGESTED READINGS:

1. Anonymous. 2004. A text book for Environmental Studies, University Grants Commission and Bharat Vidapeeth Institute of Environmental Education Research, New Delhi.
2. Anubha Kaushik., and Kaushik, C.P. 2004. Perspectives in Environmental Studies. New Age International Pvt. Ltd. Publications, New Delhi.
3. Arvind Kumar. 2004. A Textbook of Environmental Science. APH Publishing Corporation, New Delhi.
4. Daniel, B. Botkin., and Edward, A. Keller. 2005. Environmental Science John Wiley and Sons, Inc., New York.
5. Mishra, D.D. 2010. Fundamental Concepts in Environmental Studies. S.Chand & Company Pvt. Ltd., New Delhi.
6. Odum, E.P., Odum, H.T. and Andrews, J. 2001. Fundamentals of Ecology. Philadelphia: Saunders.
7. Rajagopalan, R. 2016. Environmental Studies: From Crisis to Cure, Oxford University Press.
8. Sing, J.S., Sing. S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand & Publishing Company, New Delhi.
9. Singh, M.P., Singh, B.S., and Soma, S. Dey. 2004. Conservation of Biodiversity and Natural Resources. Daya Publishing House, New Delhi.
10. Tripathy. S.N., and Sunakar Panda. (2004). Fundamentals of Environmental Studies (2nd ed.). Vrianda Publications Private Ltd, New Delhi.
11. Verma, P.S., and Agarwal V.K. 2001. Environmental Biology (Principles of Ecology). S. Chand and Company Ltd, New Delhi.
12. Uberoi, N.K. 2005. Environmental Studies. Excel Books Publications, New Delhi.

B. Com (IAF)		2020 - 2021	
20AFU301	FINANCIAL REPORTING I F7		Semester – III
			6 H – 6C
Instruction Hours / week:	L: 6 T: 0 P :0	Marks: Internal: 40	External: 60
			Total: 100
			End Semester Exam: 3 Hours

COURSE OBJECTIVES

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

COURSE OUTCOMES

Learners should be able to :

- Understand the use and application of the IFRS (and Ind AS in India)
- Accounting for transactions using accounting standards
- Preparation of single entity financial statement
- Analysis & interpretation of accounting statements

UNIT 1 - Use of IFRS and Ind AS-Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time

UNIT 2 -Application of IFRS (Ind AS) for transactions- Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

UNIT 3 -Revenue recognition- Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

UNIT 4 - Preparation & presentation of financial statements- Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

UNIT 5 - Analysis of financial statements- Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average

SUGGESTED READINGS:

1. Subramanyam, K. R. and John, J.W.(2014), “Financial Statement Analysis”, 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman(2014) “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi.

3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine , Daniel Collins , Bruce Johnson , Fred Mittelstaedt , Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor's Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi.

20AFU302		TAXATION – I F6		Semester – III	
				4 H	– 5 C
Instruction Hours/ week:	L: 4 T: 2 P: 0	Marks: Internal: 40	External: 60	Total: 100	
End Semester Exam: 3 Hours					

COURSE OBJECTIVES:**To make the students**

1. To familiarize on various forms of returns
2. To acquaint with assessment of Individual Tax
3. To prepare income tax assessment of partnership firms
4. To compute assessment of companies
5. To follow procedure for recovery of taxes

COURSE OUTCOMES:**Learners should be able to**

1. Filing of various returns
2. Compute of Individual Tax
3. Calculate income tax assessment of partnership firms
4. Compute income assessment of companies and co-operative societies
5. Recovery of excess taxes

UNIT-I: Tax Administration: Various Authorities – Powers – Appointment – Jurisdiction – Functions. Procedure for assessment – Income Tax Returns – Various types of returns – Types of Assessment.

UNIT- II: Individuals and HUF: Assessment of Individuals - Assessment of Hindu Undivided Family.

UNIT- III: Partnership Firms and Association of Persons: Assessment of Partnership Firms and Association of Persons – Deductions allowable from Gross Total Income in respect of certain payment and receipts (Sec 80).

UNIT- IV: Companies and Co-operative Societies: Assessment of Companies – Assessment of Co-operative Societies.

UNIT-V: Collection and Recovery of Taxes: Deduction of Tax at source – Advance tax – Direct payment of Tax – Payment of Tax – Modes of Recovery of Tax – Penalties and Prosecutions.

Note: Distribution of marks for theory and problems shall be 60 % and 40 % respectively.

TEXT BOOK

Gaur and Narang, (2015) Income Tax Law and Practice. Kalyani Publishers. Ludhiana

SUGGESTED READINGS:

1. Dr. H.C Malhotra, Dr. S P Goyal (2020), Income Tax Law and Practice, 60th edition, Sathya Bawan Publication, New Delhi.
2. Monica Singhanian Vinod K Singhanian (2020), Students Guide To Income Tax including GST, 61st edition, Taxmann Publication Pvt Limited, New Delhi.
3. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10th Edition Wolters Kluwer India Pvt Ltd, New Delhi.
4. CA Atin Harbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2nd Edition Bharat Law House Pvt Ltd, New Delhi.
5. Dr. Vinod K. Singhanian, Dr Kapil Singhanian (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
6. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers

20AFU303				COMPANY LAW		Semester – III	
						6 H	– 4 C
Instruction Hours/ week:		L: 6 T: 0 P : 0	Marks: Internal: 40		External: 60	Total: 100	
End Semester Exam: 3 Hours							

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.

COURSE OUTCOMES:**Learners should be able to**

1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyze few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.

UNIT I: Companies Act 1956 and Companies Act 2013– Introduction – Meaning – Definition – Characteristics of a company - Lifting of corporate veil - Types of companies including One Person Company - Small company - Associate Company - Dormant company - Producer company - Association not for profit - Illegal association - Formation of Company –Promotion - Meaning - Promoters - Functions - Duties of Promoters - Incorporation –Capital Subscription - Certificate of Commencement -Promoters and their Legal Position - Pre-incorporation Contract and Provisional contracts - Online registration of a company.

UNIT II: Documents: Memorandum of Association - Meaning - Purpose –Contents - Memorandum of Association and its alteration - Articles of Association – Meaning – Contents – Alteration of Articles - Doctrines of Constructive Notice and Indoor Management - Prospectus, Shelf Prospectus and Red Herring Prospectus - Misstatement in Prospectus – Issue - Allotment and Forfeiture of Shares - Calls on Shares - Issue of Sweat Capital - Employee Stock Option - Issue of Bonus Shares - Transfer and Transmission of Shares – Buyback - Share Certificate - D-Mat system.

UNIT III: Management of Company - Classification of Directors - Director Identity Number (DIN); Appointment - Removal of Directors - Legal Positions - Powers and Duties - Key Managerial Personnel - Managing Director – Manager -Secretary- Committees of Board of Directors– Audit Committee - Nomination and Remuneration committee - Stakeholders relationship committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading.

UNIT IV: Company Meetings - Kinds –Statutory Meeting - Annual General Meeting - Board of Directors Meeting - Extra Ordinary General Meeting - Duties of a Company Secretary to all the Company Meetings - Drafting of Correspondence Relating to the Meetings - Requisites of a valid meeting- Notice, Agenda, Chairman – Quorum – Proxy – Resolutions – Minutes - Postal Ballot - Meeting through Video Conferencing - e-voting.

UNIT V: Accounts, Audit, Dividends and Winding Up: Books of Accounts : Financial Statements - Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor's Report, Cost Audit and Special Audit. **Winding up:** Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

SUGGESTED READINGS:

1. Milind Kasodekar;ShilpaDixit;Amogh Diwan (2019), Companies Law Procedures with Compliances and Checklists, 4th Edition, Bloomsbury Professional India, New Delhi.
2. Dr. G.K. Kapoor & Sanjay Dhamija (2017), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 22nd Edition, Taxmann Publication, New Delhi.
3. Dr. G.K. Kapoor(2018), Company Law and Practice - A Comprehensive Text Book on Companies Act 2013, 23rd edition, Taxmann Publication, New Delhi.
4. M.C Bhandari (2018), Guide to Company Law Procedures, 24th Edition , LexisNexis, New Delhi
5. Sangeet Kedia (2018), Company Law, Pooja Law Publishing Company, New Delhi.
6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of matrices
2. To acquire the knowledge of differential calculus
3. To know the concepts of central tendency and dispersion
4. To understand the correlation and regression concepts
5. To be aware of the index numbers and trend analysis

COURSE OUTCOMES:**Learners should be able to**

1. Utilize the concept of matrices, differential calculus to solve business problems
2. Calculate and apply the measure of central tendency and dispersion in decision making.
3. Evaluate the relationship and association between variables to formulate the strategy in business.
4. Apply the concept of index numbers and trend analysis in business decisions.
5. Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.

UNIT- I :

Matrices & Basic Mathematics of Finance - Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of Matrices to solution of simple business and economic problems- Simple and compound interest Rates of interest; Compounding and discounting of a sum using different types of rates

UNIT- II:

Differential Calculus - Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

UNIT- III:

Uni-variate Analysis - Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

UNIT- IV:

Bi-variate Analysis - Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

UNIT- V:

Time-based Data: Index Numbers and Time-Series Analysis - Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

SUGGESTED READINGS:

1. Sreyashi Ghosh and Sujata Sinha (2018), Business Mathematics and Statistics, 1st edition, Oxford University Press; New Delhi.
2. Asim Kumar Manna (2018), Business Mathematics and Statistics, 1st edition, McGraw Hill Education, New Delhi.
3. S.P. Gupta and P.K. Gupta (2013), Business Statistics and Business Mathematics, S Chand Publishing, New Delhi.
4. Mariappan (2015), Business Mathematics, 1st edition, Pearson Education, New Delhi.
5. J.K.Sharma, (2014) Business statistics, 4th edition, Vikas Publishing House, New Delhi

20AFU305A		MANAGEMENT INFORMATION SYSTEM		Semester – III	
				4H	– 3C
Instruction Hours/ week:	L: 4 T: 0 P: 0	Marks: Internal: 40	External: 60	Total: 100	End Semester Exam: 3 Hours

COURSE OBJECTIVES :

1. To know the use and function of information systems.
2. To enable the students to learn the management information system and their applications in Management.
3. To create awareness among students in telecommunication revolution
4. To Identify and evaluate hardware and software requirements for information systems.
5. Security risks associated with management information systems.

COURSE OUTCOMES

1. Ability to use the functions of information systems
2. Able to apply the techniques learnt in management information system
3. Imbibe Telecommunication revolution
4. Knowledge to identify and evaluate hardware and software requirements for information systems.
5. Understand the risks of management information systems

UNIT-I: Introduction to Information Systems: Definition - Features - Steps in Implementation of MIS- Need for Information - Information System for Decision making- MIS as Competitive Advantages – MIS Structures.

UNIT-II: Strategic Information System : MIS - Strategic Information System - MIS Support for Planning - Organizing - controlling - MIS for Specific Functions - Personnel - Finance - Marketing Inventory Production Data Base Management System Models - Hierarchical - Network - Relational - Modular.

UNIT-III: Computer Hardware and Software : Description of Electronic Computers - CPU Operations - Classification of Computers - Main - Mini - Workstations - Micro Computers - Super Computers - Personal Computers. **Computer Software:** Types of Software - Data Representation in Computers – Introduction to Client-Server.

UNIT-IV: Input Devices : Mouse - Touch Screens - MICR - OCR - Keyboard - Pen Based Input - Digital Scanners - Voice Input Devices - Sensors. Output Devices - Impact Printers - Non- Impact Printers - Video Display Terminals - Plotters - Voice Output Devices. Secondary Storage Devices - Magnetic Disk, Floppy, Magnetic Tape, Optical Disk Storage – DROM.

UNIT-V: Telecommunication Revolution : Introduction to Email- Internet - Intranet – Teleconferencing- www Architecture - Introduction to E-Commerce - Models B_B, B_C, and EDI, EDI Applications in Business - Electronic Payment Cash - Smart Cards - Credit Cards - Fundamentals of ERP- Information Technology Act, 2000.

SUGGESTED READINGS:

1. Chopra, Abhishek, Chaudhary (2020), Mukund Implementing an Information Security Management System, Apress Publications
2. James O'Brien. (2017). Management Information System. New Delhi: Tata Mc Graw Hill.
3. Kenneth Laudon., & Jane Laudon. (2017). Management Information System- A contemporary perspective. New Delhi: Pearson Prentice Hall of India.
4. Kelly Rainer, Brad Prince, et al. (2017) Management Information Systems, Wiley Publications

COURSE OBJECTIVES:**To make the students**

1. To understand risk and significance of Insurance
2. To know various types of Life insurance
3. To gain knowledge on General Insurance
4. To be familiar with the fire and marine insurance policies
5. To understand on recent trends in insurance

COURSE OUTCOMES:**Learners should be able to**

1. Understand risk and significance of Insurance
2. Know various types of Life insurance
3. Gain knowledge on General Insurance
4. Familiar with the fire and marine insurance policies
5. Understand on recent trends in insurance

UNIT I

Risk and Uncertainty – Meaning - Classification of risk - Management of risk – loss minimization techniques. Insurance - Meaning, nature and significance of Insurance, Insurance market, principles of insurance; Evaluation insurance business in India; Insurance Regulatory Development Authority (IRDA) – Recent Developments in the Insurance sector.

UNIT II

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract - different products offered by life insurers- Premiums and bonuses - Assignment, Nomination and Surrender of policy - Policy claims; ULIPs; Postal Life Insurance; LIC - Role and functions.

UNIT III

General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance; Proposal form- Cover notes – Endorsement – Co- insurance. Underwriting policy; Role of Actuary; Renewal procedure; Claims – Surveyors and loss assessors. Reinsurance - Function of General Insurance Corporation of India.

UNIT IV

Fire insurance - various types of fire policy ; coverages; subrogation; double insurance; contribution; proximate cause; claims of recovery. .

Marine Insurance - Law relating to marine insurance; scope and nature; types of policy; insurable interest; disclosure and representation; insured perils; proximity cause; voyage; warranties; measurement; subrogation; contribution; under insurance.

UNIT V

Miscellaneous Coverages - **Motor Insurance** - Liability only policy - Package policy. **Health Insurance** – Nature- Personal Accident insurance - Burglary insurance - Legal Liability insurance- Engineering insurance - Rural insurances - Micro insurance.

Suggested Readings

1. Mishra. M.N. Insurance Principles and Practices
2. Kothari & Bahl : Principles and Practices of Insurance
3. Karam Pal, B.S. Bodla & M.C. Garg: Insurance Management – Principles and Practices
4. Davis . W. Gregg : Life and Health insurance handbook
5. John Magee & David Bickelhaup: General Insurance
6. Insurance Institute of India – Study Materials IC 01, 02 & 11

MANAGEMENT INFORMATION SYSTEM (PRACTICAL)

Semester – III

20AFU311A

2H – 1 C

Instruction Hours/ week: L: 0 T: 0 P: 2

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

Course Objective

1. To enable the students to understand the concepts of MIS
2. To enable the students to apply the MIS models
3. To know the input and output devices of computers
4. To know storage of data and its retrieval
5. To familiarize e-commerce and its importance to business

COURSE OUTCOMES:

1. Ability to use the concepts of MIS
2. Implement a model of MIS
3. Knowledge of peripherals, input and output
4. Knowledge about storing information
5. E-commerce capabilities

List of Practicals

1. What are the steps that you take in implementing an MIS? Explain why and how MIS can help your company with a competitive advantage.
2. Explain the need for an information system in a business and how it can help your business to grow.
3. Explain the role of MIS in controlling management functions specifically relating it to a textile manufacturing factory.
4. Enumerate the Marketing Inventory Production Data Base Management System Model that you feel is comfortable for a factory that produces odometer for automobiles and explain why this model is selected.
5. How client-server model can be advantageous for a business which has departments like production, marketing, finance, hr and research and development.
6. Enumerate the advantages and disadvantages that a banking business gets by using back up of their data daily. Are they doing it regularly and if they are doing it what is the technique they use.
7. How has e-commerce revolution impacted the current web scenario? What do you think technically, to be observed for increasing trust among customers?
8. Explain how B2B and B2C differs with proper examples citing any company that is currently B2B and B2C.
9. EDI and its applications to business, how can EDI be beneficial for information interchange.
10. Information Technology Act, 2000, what radical change can it bring to the current online businesses.

SUGGESTED READINGS:

1. James O'Brien. (2017). Management Information System. New Delhi: Tata Mc Graw Hill.
2. Chopra, Abhishek, Chaudhary (2020), Mukund Implementing an Information Security Management System, Apress Publications
3. Kenneth Laudon., & Jane Laudon. (2017). Management Information System- A contemporary perspective. New Delhi: Pearson Prentice Hall of India.
4. Kelly Rainer, Brad Prince, et al. (2017) Management Information Systems, Wiley Publications

COURSE OBJECTIVES:**To make the students**

1. To understand filing up of various forms of insurance
2. To understand various types of insurance policies
3. To know various norms of IRDA
4. To gain knowledge on procedures for claim settlement
5. To be familiar with rules and regulations before offering of policy

COURSE OUTCOMES:**Learners should be able to**

1. Understand filing up of various forms of insurance
2. Understand various types of insurance policies
3. Know various norms of IRDA
4. Gain knowledge on procedures for claim settlement
5. Familiar with rules and regulations before offering of policy

Exercises

Learn the process of filling the documents of Insurance

Familiarize with IRDA norms for Agency License

Draw a flow chart on various types of Insurance in India

List out the procedures to be followed before offering an Insurance policy to a customer.

Procedures for Claim Settlement in Life insurance

Procedures for renewal of lapsed policies

List of the Diseases covered under Health Insurance

Procedures for claim settlement on Motor, Fire Insurance Policies

SUGGESTED READINGS

1. Mishra. M.N. Insurance Principles and Practices
2. Kothari & Bahl: Principles and Practices of Insurance
3. Karam Pal, B.S. Bodla & M.C. Garg: Insurance Management – Principles and Practices
4. Davis . W. Gregg : Life and Health insurance handbook
5. John Magee & David Bickelhaup: General Insurance
6. Insurance Institute of India – Study Materials IC 01, 02 & 11

20AFU403				MANAGEMENT ACCOUNTING I		F5	Semester – IV	
						6 H	– 6 C	
Instruction Hours / week:		L: 6 T: 2 P: 0		Marks: Internal: 40		External: 60		Total: 100
						End Semester Exam: 3 Hours		

Course objective:

This paper underpins the knowledge and skills in the area of management accounting and apply the same to evaluate the performance of an entity with the help of budgetary control and standard costing tools. The aim is to set out performance measurement in the context of business objectives.

Learning outcomes:

- Understand & apply modern techniques of management accounting and performance management in private sector and not-for-profit organisation
- Understand & apply decision making techniques in the context of resource optimisation, risk mitigation, promote efficiency
- Divisional performance and transfer pricing and behavioural considerations in performance management

UNIT 1 -Advanced management accounting techniques- Activity-based-costing – cost drivers, calculation of costs per driver & per unit – Target costing – derive a target cost in manufacturing & service industry - Life cycle costing – costs involved at different stages of life cycle –Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs.

UNIT 2 -Advanced budgetary control and standard costing -Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets – quantitative analysis using high-low method, applying learning curve model – Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers

UNIT 3 -Pricing and decision making techniques- Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions. Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing

UNIT 4 -Performance analysis and divisional performance-Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach - Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices

UNIT 5 - Risk analysis in business decisions and behavioural considerations- Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organization.

SUGGESTED READINGS:

1. Sharma., and Gupta, S.K. (2006). Management Accounting. Kalyani Publishers, New Delhi.
2. Reddy, T.S., and Hari Prasad Reddy, Y. (2010). Management Accounting. Margham publications. Chennai.
3. Maheswari, S.N. (2004). Management Accounting. Sultan Chand & Sons, New Delhi.
4. Jain, S.P., and Narang. K.L. (2001). Cost and Management Accounting. Kalyani Publishers, New Delhi

COURSE OBJECTIVES:**To make the students**

1. To Understand the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. To know how to register GST and apply the GST provisions.
3. To communicate orally and in written form the indirect taxations concepts and provisions.
4. To be familiar with the standards and laws pertaining to the GST and customs and apply the knowledge lifelong.

COURSE OUTCOMES:**Learners should be able to**

1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Know the procedure to register GST and apply GST provisions to business situations.
3. Communicate orally and in written form the indirect taxations concepts and provisions.
4. Familiar with the standards and laws pertaining GST and customs and apply the knowledge lifelong.

Unit 1: .Introduction- Indirect Tax Levies-Distinction between direct and indirect taxes-Special features of Indirect tax levies-All Pervasive Nature, Contribution to Government Revenues- Reforms in Indirect taxation – Constitutional Provisions Authorizing the Levy and Collection of Customs and GST – New initiatives by the Central Government for central legislation- Meaning and benefits of GST- Salient features of Dual GST- Taxes subsumed under CGST Act 2017- GST Council Administration- Proper Officers- Supply of goods or services or both under CGST/SGST.

Unit 2: Levy and collection of CGST/SGST- Composition Scheme – Exemptions- Time and Valuation of taxable supply- Input Tax- Input Service Distributor- Registration under GST Migration - Tax Invoice, Credit and Debit Notes- Accounts and Record keeping.

Unit 3: Inward and Outward supplies under CGST- Filing of Returns- Payment processes- Refund Assessment procedures-Audit of tax payers- Inspection, Search and Seizure- Demand and Recovery Liability to pay tax- Advance Ruling- Offences, Penalties, Appeal and Revision- Anti Profiteering – Transitional provisions- Treatment of unavailed CEVAT.

Unit 4: Integrated GST Act 2017: Special features- Admin- Levy and collection of IGST-Supply of goods under interstate trade or commerce – Exemptions- Apportionment of Tax- Application of provisions of CGST; Union Territory GST Act 2017: Salient features- Levy and collection of UTGST- Exemptions Advance Ruling- application of provisions of CGST; GST (Compensation to States) Act 2017: Salient features- Levy and collection of Cess Compensation

Unit 5 Customs Law: Meaning - Objectives-Scope- Types of Customs Duty-Levy and collection of customs duty – Valuation of goods under the Customs Act- Duty Draw Back- Warehousing Confiscation of goods- Imposition of Penalties: Search, Seizure and Arrest- Offences and Prosecution Provisions Adjudication- Appeal and Revision- Principles and Applicability with reference to Indirect Taxes.

SUGGESTED READINGS:

1. GST Self Learning, G Sekar, B Saravana Prasath, M Saravana Prabhu, TR Srinivasan & R SBalaji.
2. T.S.Reddy&Y,Hariprasad Reddy, Business Taxation(Indirect Taxes), Margham Publications
3. GST –A practical approach by Vashishtha Chaudhary, Ashu Dalmia, Girdharwal July 2017,Taxmann
4. GST Practical Mannual, Anoop Modi, Mahesh Gupta, July 2017
5. GST Made Simple-Dr.AwdheshSingh,July 2017, Centax Publications
6. GST Law &Practice by Dr.V.Balachandran& Sultan Chand & Sons, New Delhi July 2017.
7. GST , Keshav R.Garg, Bharat Law House, New Delhi July 2017

Course Objectives:

On successful completion of this course, the students should have understood

1. Basic management concepts and skills and the contemporary management thoughts.
2. Understand the planning and decision-making concepts and its applications.
3. To throw light on the managerial functions of organizing and staffing.
4. Importance of Motivation, communication and Leadership through Directing.
5. Knowledge about controlling process and Organisation culture.

Course Outcomes:

On successful completion of the course the students will be able to

- ✓ Understand the Management concepts and Functional areas of Management in Business Arena.
- ✓ Evaluate the conceptual framework of planning and decision-making in day today life.
- ✓ Understand the managerial functions of organizing and staffing to achieve the target of the organization.
- ✓ Analyse the theories of motivation, leadership and communication in a variety of circumstances and management practices in organizations.
- ✓ Evaluate the control process, to apply theoretical knowledge in simulated and real-life settings.

UNIT -I: Levels of management in an organisation -Understand the functions, role and information needs of various levels of management such as strategic, middle management & operational levels – delegation of authority – communication – formal & informal organisation

UNIT –II: Management functions- Understand the role of different functions within an organisation such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources – relationship between accounting and other business functions

UNIT -III: Functions of management- Understand the fundamental functions of management such as planning, organising, decision-making, communicating, coordinating and control

UNIT – IV: Management and Leadership theories- Management theories founded by Taylor, Fayol, Mayo, Mintzberg and Drucker - Define leadership – different types of leadership styles – Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – managing teams

UNIT –V: Use of financial systems and IT in organisation management-

1. Role of financial systems in the organisation with respect to data capturing, accounting and control of business
2. Understand the linkage between financial systems and other functions of management and departments
3. Understand importance of IT systems in planning, monitoring & controlling the activities of business functions

TEXT BOOK:

Principles of Management – P C Tripathi, P N Reddy, Mc Graw Hill Publishers, 6th edition, 2017.

SUGGESTED READINGS:

1. Fundamentals of Management, Stephen P. Robbins, Mary Coulter, David De Cenzo,
2. Pearson Education India, 9th edition, 2016.
3. Essentials of Management: An International, Innovation and Leadership Perspective, by Harold Koontz & Heinz Weihrich, Mc Graw Hill Publishers, 10th Edition, 2015.
4. Principles and practice of Management – L.M. Prasad, Sultan Chand & Sons, 8th Edition, 2013.

COURSE OBJECTIVE:

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

COURSE OUTCOMES:

- Application of the IFRS (and Ind AS in India) to various business contexts
- Preparation of single entity financial statement and simple group financial statements

UNIT 1 -APPLICATION OF ACCOUNTING STANDARDS- Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement

UNIT 2 PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS - Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in unit I.

UNIT 3 - GROUP ACCOUNTS – BASICS- Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements

UNIT 4 - PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS- Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements

UNIT 5 - CURRENT DEVELOPMENTS IN FINANCIAL ACCOUNTING-

Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting

SUGGESTED READINGS:

1. Subramanyam, K. R. and John, J.W.(2014), “Financial Statement Analysis”, 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman(2014) “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi.
3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine , Daniel Collins , Bruce Johnson , Fred Mittelstaedt , Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor’s Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi.

Course Objectives:

- To understand the concepts of marketing management
- To learn about marketing process for different types of products and services
- To understand the tools used by marketing managers in decision situations
- To understand the marketing environment

Course Outcome:

- Students will demonstrate strong conceptual knowledge in the functional area of marketing management.
- Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.
- Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.
- Apply contemporary marketing theories to the demands of business and management practice.
- Conduct the process of inquiry, and respond to feedback, accounting for ethical, social and cultural issues.

UNIT-I: Introduction: Marketing Concepts and Tasks, Defining and delivering customer value and satisfaction - Value chain - Delivery network, Marketing environment, Adapting marketing to new liberalized economy - Digitalization, Customization, Changing marketing practices, e-business - setting up websites; Marketing Information System, Strategic marketing planning and organization.

UNIT-II: Consumer Behavior: Nature and Importance, Consumer Buying Decision Process; Factors influencing Consumer Buying Behavior. **Market segmentation:** Concept, Importance and Bases; Target market selection; Positioning concept, Importance and Bases; Product line decisions, Branding and Packaging- Product differentiation vs. Market Segmentation.

UNIT-III:Product: Concept and importance, Product classifications; Concept of product mix; Branding, Packaging and Labeling; Product-Support Services; Product life cycle strategies; New Product Development Process; Consumer adoption process

UNIT-IV: Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.
Distribution Channels and Physical Distribution: Marketing channel system - Functions and flows; Channel design, Channel management - Selection, Training, Motivation and evaluation of channel members; Channel dynamics - Market logistics decisions. E-tailing, Physical Distribution.

UNIT-V: Promotion: Nature and importance of promotion; Customer Relationship marketing - Customer database, Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, rural marketing; Consumerism

SUGGESTED READINGS:

Text Book:

1. Philip Kotler. (2003). *Marketing Management*. New Delhi: Prentice Hall of India Pvt. Ltd

Reference Books:

1. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Principles of Marketing* [13th edition]. New Delhi, Pearson Education.
2. CB Gupta and Dr. Rajan Nair (2014). *Marketing Management*. New Delhi, Sultan Chand & Sons.
3. William D. Perreault, and McCarthy, E. Jerome (2005), *Basic Marketing*. New Delhi, .Pearson Education
4. Neeru Kapoor (2005). *Principles of Marketing*. New Delhi: Prentice Hall of India Pvt. Ltd
5. Rajendra Maheshwari (2010) *Principles of Marketing* [2nd Edition]. New Delhi, International Book House.

Course Objectives

- The course demonstrates how international business variables affect the trade process.
- It aims to highlight the realities of international business
- To identify International Business advantages and its problems that come when business is conducted on the international stage.
- To identify Government and Institutional Support facilities available in International Business

Course Outcome

- Conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities.
- Conduct, evaluate and present market research to support an organization's international business decision-making.
- Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.
- Develop and present an international business plan.
- Select and apply current technologies to support an organization's integrative trade initiatives.

UNIT-I: Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. Domestic business: Complexities of International business; Reason of entry in International Marketing-Modes of entry into international business.

International Business Environment: National and Foreign Environments and their components -economic, cultural and political-legal environments

UNIT- II: International Policy: Recent Import Export Policies and Procedures, Facilities and Incentives relating to Export Business, Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of Payment account and its components.

International Organizations and Arrangements: WTO – Its objectives, principles, Organizational Structure and Functioning; An overview of other Organizations – UNCTAD,; Commodity and other Trading Agreements (OPEC).

UNIT-III:Regional Economic Co-operation: Forms of Regional Groupings; Integration efforts among Countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) . International Financial Environment: International Financial System and Institutions (IMF and World Bank – Objectives and Functions); Foreign exchange Markets and Risk Management; Foreign Investments - Types and Flows; Foreign Investment in Indian Perspective, Labeling, Packaging, Packing and Marketing Goods for Orientation to GATT and functions of W.T.O

UNIT- IV:Organisational structure for international business operations; International Business Negotiations. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Arranging Finance for Exports: Financial and fiscal incentives provided by the Government and Foreign exchange facilities by the R.B.I. and EXIM Bank.

UNIT- V: Foreign Trade Promotion Measures and Organizations in India; Special Economic Zones (SEZs) and Export Oriented Units (EOUs), ; Measures for Promoting Foreign investments into and from India; Indian Joint Ventures and Acquisitions Abroad. b. Financing of Foreign Trade and Payment terms – Sources of Trade Finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and Forms of Payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

International Human Resources: Human resource management in an international firm, HR function changes as a firm goes global, differences and similarities of training employees in different countries

SUGGESTED READINGS :

Text Book

1.Subba Rao,(2008) International Business. New Delhi, Himalaya Publishing House.

Reference Books:

1. Charles W.L. Hill and Arun Kumar Jain. (2008). International Business. New Delhi, McGraw Hill.
- 2.Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business [15th Edition]. New Delhi, Pearson Education,
3. Johnson, Derbe. and Colin Turner(2015). International Business - Themes & Issues in the Modern Global Economy. [2nd Edition] London: Routledge
4. Cherunilam, Francis. International Business: Text and Cases [5th Edition]. New Delhi, PHI
5. Michael R. Czinkota. et al. International Business [9th Edition]. Fortforth, The Dryden Press
6. Bennett, Roger (2003). International Business. New Delhi, Pearson Education
7. Peng and Srivastav (2011). Global Business. New Delhi,Cengage Learning
8. SumatiVarma, International Business [2nd Edition] New Delhi, Pearson Education

Course Outcome

- Conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities.
- Conduct, evaluate and present market research to support an organization's international business decision-making.
- Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.
- Develop and present an international business plan.
- Select and apply current technologies to support an organization's integrative trade initiatives.

List of Practical

1. Prepare and Present the Development of Market Segmentation for any FMGC products
2. Give a Presentation of the Selection of distribution channel for Baby Product
3. Present in which media of Advertisement will you select for Cosmetic products
4. How to develop online marketing for apparels? Present and Defend
5. Give a Brief Account on Social Marketing
6. Give a Presentation on the following:

i.Green Marketing ii.Rural Marketing iii.Service Marketing

7. Design a presentation on Consumer Exploitation - Food Products
8. Discuss in Group – “The Consumer Movements in India”

Note: Record note to be submitted and Viva-voce will be conducted.

Suggested Readings:**Text Book:**

1. Philip Kotler. (2003). *Marketing Management*. New Delhi: Prentice Hall of India Pvt. Ltd

Reference Books :

1. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Principles of Marketing* [13th edition]. New Delhi, Pearson Education.
2. CB Gupta and Dr. Rajan Nair (2014). *Marketing Management*. New Delhi, Sultan Chand & Sons.
3. William D. Perreault, and McCarthy, E. Jerome (2005), *Basic Marketing*. New Delhi, Pearson Education
4. Neeru Kapoor (2005). *Principles of Marketing*. New Delhi: Prentice Hall of India Pvt. Ltd
5. Rajendra Maheshwari (2010) *Principles of Marketing* [2nd Edition]. New Delhi, International Book House.

Course Objectives:

- To analyze the various types of documents required for International Trade
- To learn the functions export documents
- To learn the different types of documents of origin that evidence the origin of products.
- To analyze the various commercial and administrative documents.
- To examine other documents that may be required in International business transactions.

Course Outcome

- Conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities.
- Conduct, evaluate and present market research to support an organization's international business decision-making.
- Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.
- Develop and present an international business plan.
- Select and apply current technologies to support an organization's integrative trade initiatives.

List of Practical

1. Prepare the following documents:
 - a. Documents of origin
 - b. Certificate of origin
2. Procedure to fill up the following documents:
 - a. Commercial documents
 - b. Proforma Invoice
 - c. Invoice
 - d. Packing List/Packing specialization
3. Steps to prepare Transport documents:
 - a. Shipping Bill
 - b. ARE 1
 - c. Master's Receipt
 - d. Bill of Lading
 - e. Airway Bill
4. Illustrate Administrative documents.
5. Group interaction and discussion on the other documents required for import and export.
6. Prepare the procedure for
 - Documents needed for export to Brazil.
7. Prepare the Documentation for export of fish to Angola

Note: Record note to be submitted and Viva-voce will be conducted.

Suggested Readings:

Text Book

1. SubbaRao,(2008) *International Business*. New Delhi, Himalaya Publishing House.

Reference Books:

1. Johnson, Derbe, Colin Turner(2015). *International Business - Themes & Issues in the Modern Global Economy*. [2nd Edition] London: Roulledge.
2. Peng and Srivastav (2011). *Global Business*. New Delhi,Cengage Learning.
3. Charles W.L. Hill and Arun Kumar Jain. (2008). *International Business*. New Delhi, McGraw Hill.
4. Cherunilam, Francis. *International Business: Text and Cases* [5th Edition]. New Delhi, PHI
5. Michael R. Czinkota. et al. *International Business* [9th Edition]. Fortforth, The Dryden Press
6. Bennett, Roger (2003). *International Business*. New Delhi, Pearson Education
7. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business* [15th Edition]. New Delhi, Pearson Education,
8. SumatiVarma, *International Business* [2nd Edition] New Delhi, Pearson Education

COURSE OBJECTIVES:

This paper underpins the knowledge and skills in the area of management accounting and apply the same to evaluate the performance of an entity with the help of budgetary control and standard costing tools. The aim is to set out performance measurement in the context of business objectives.

COURSE OUTCOMES:

- Understand & apply modern techniques of management accounting and performance management in private sector and not-for-profit organisation
- Understand & apply decision making techniques in the context of resource optimisation, risk mitigation, promote efficiency
- Divisional performance and transfer pricing and behavioural considerations in performance management

UNIT- I: Advanced management accounting techniques - Activity-based-costing – cost drivers, calculation of costs per driver & per unit – Target costing – derive a target cost in manufacturing & service industry - Life cycle costing – costs involved at different stages of life cycle –Throughput accounting – theory of constraints –Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs

UNIT- II: Advanced budgetary control and standard costing -Budgetary systems such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets, flexed budgets – quantitative analysis using high-low method, applying learning curve model – Advanced variance analysis with material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances – assigning the variances to the managers

UNIT- III: Pricing and decision making techniques -Concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship –Break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions. Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing.

UNIT- IV: Performance analysis and divisional performance -Understand & apply financial & non-financial performance indicators (KPIs) – using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach - Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices.

UNIT- V: Risk analysis in business decisions and behavioural considerations- Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information - Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organisation

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS :

1. V S Datey, Indirect taxes Law and Practice (2020), 42nd Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
3. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
4. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/
<https://icmai.in/TaxationPortal/GST/index.php>

COURSE OBJECTIVES:**To make the students**

1. To learn various forms of investment avenues
2. To compute risk and return and valuation of securities
3. To understand the fundamental and technical analysis
4. To evaluate their portfolios
5. To aware on investor protection measures of SEBI

COURSE OUTCOMES:**Learners should be able to**

1. Ascertain various forms of investment avenues
2. Compute risk and return and valuation of securities
3. Understand the fundamental and technical analysis
4. Evaluate their portfolios
5. Gain knowledge investor protection measures of SEBI

UNIT -I: Investment and Investment Avenues -Nature - Meaning and Scope of Investment - Importance of Investment - Factors Influencing Investment - Investment Media - Features of an Investment Programme - Investment Process - Alternative Forms of Investment- Mutual Funds.

UNIT-II:Risk and Return and Valuation of Securities - Concept of total risk, factors contributing to total risk : default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk,. Risk & risk aversion. Capital allocation between risky & risk free assets-Utility analysis. Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

UNIT- III: Fundamental Analysis, Technical Analysis and Market Efficiency - EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, OT analysis, financial analysis of an industry; Company analysis. Technical Analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages. Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH

UNIT- IV: Portfolio Management and portfolio Theory - Portfolio Management – Portfolio creating process - Portfolio Analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio. Portfolio Theory : Capital asset pricing model – Arbitrage pricing theory – assumptions, significances and limitations of each theory Performance Evaluation using Sharpe's Treynor's and Jensen's measures. Meaning – needs – Sharpe's performance measures – Treynor's Performance Index – Jensen's Performance Index – their significance and limitations – Portfolio revision (Problems)

UNIT-V:Investor Protection:Role of SEBI and Stock Exchanges in Investor Protection - Investor Grievances and their Redressal System, Insider Trading, Investors' Awareness and Activism.

Note: Distribution of marks - 80% theory and 20% problems

SUGGESTED READINGS:

1. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5th Edition, McGraw Hill
2. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd Edition, PHI, New Delhi.
3. Dhanesh Kumar Khatri (2010), Investment Management and Security Analysis – Text and Cases, 2nd Edition, Laxmi Publications, New Delhi.
4. M. Ranganatham, R. Madhumathi (2011), Security Analysis and Portfolio Management, 2nd Edition, Pearson Education.
5. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th Edition, McGraw-Hill.

Course Objectives:

To make the students

1. To acquire knowledge Indian Financial Sector
2. To gain knowledge of Merchant Banking
3. To understand the concepts hire purchase and leasing
4. To learn the concepts on mutual funds, discount and derivatives
5. To understand the importance of credit rating

Course Outcomes:

Learners should be able to

1. Acquire knowledge Indian Financial Sector
2. Gain knowledge of Merchant Banking
3. Understand the concepts hire purchase and leasing
4. Learn the concepts on mutual funds, discount and derivatives
5. Understand the importance of credit rating

UNIT-I:Financial Services - Meaning, Scope and Innovations – Meaning of Financial Services – Features of Financial Services – Importance of Financial Services – Classification of Financial Service Industry – Scope of Financial Services – Causes for Financial Innovation – Financial Services and Promotion of Industries – New Financial Products and Services – Innovative Financial Instruments – Classification of Equity Shares – Challenges Facing the Financial Service Sector.

UNIT-II:Merchant Banking - Introduction – Definition – Origin – Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Banks – Merchant Bankers as Lead Managers – Qualities Required for Merchant Bankers – Guidelines for Merchant Bankers – Merchant Bankers' Commission – Merchant Bankers in the Market-making Process – Progress of Merchant Banking in India – Problems of Merchant Bankers.

UNIT-III:Hire Purchase and Leasing - Features of Hire Purchase Agreement – Legal Position – Hire Purchase and Credit Sale – Hire Purchase and Instalment Sale – Hire Purchase and Leasing – Origin and Development – **Leasing** - Concept of Leasing – Steps Involved in Leasing Transaction – Types of Lease – Advantages of Lease – Disadvantages of Leasing – Legal Aspects of Leasing - Problems of Leasing.

UNIT-IV:Mutual Funds - Introduction – Scope of Mutual Fund – Definition – Types of Funds – Importance of Mutual Funds – Selection of a Fund – Reasons for Slow Growth.

Discounting, Factoring and Forfaiting - Introduction – Discounting – Factoring – Meaning – Definition – Modus Operandi – Terms and Conditions – Functions – Types of Factoring – Factoring vs. Discounting – Cost of Factoring – Costing and Pricing Technique – Benefits – Factoring in India – International Factoring – Factoring in Other Countries – Accounting

Treatment in the Books of Factor and Firm – Edifactoring – Forfaiting – Working of Forfaiting – Benefits of Forfaiting – Forfaiting in India

Derivatives - Kinds of Financial Derivatives – Features of Forward Contracts – Financial Forwards – Futures – Types of Futures – Forwards vs. Futures Contract – Advantages – Options – Types of Options – Features of Option Contract – Benefits – Swaps – Types of Credit Default Swap – Advantages – Importance of Derivatives.

UNIT-V:Credit Rating - Meaning of Credit Rating – Functions of Credit Ratings – Origin – Credit Rating in India – Benefits of Credit Rating – Benefits to Rated Companies – Credit Rating Agencies in India – SEBI Guidelines.

SUGGESTED READINGS :

- 1.E.Gordon and K.Natarajan (2016), Financial Markets and Institutions, Himalaya Publishing House, New Delhi.
2. M.Y.Khan (2019), Financial Services, Mc Graw Hill, Bengaluru
3. Sandeep Goel (2018), Financial Markets Institutions and Services, PHI Learning Private Limited, New Delhi.

COURSE OBJECTIVES:

To make the students

1. To acquire knowledge in human resource management, HR audit, and HR analytics.
2. To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. To understand the concepts and practical implications of performance management, Training methods and career planning.
4. To know about compensation and reward management and its practice in industry.
5. To be familiar with Employee relations and its application for the development of Human resources.

COURSE OUTCOMES:

Learners should be able to

1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.

UNIT- I: HRM and latest trends in HR- Introduction: Human resource management - introduction to Human Resource Management- Functions and importance of HRM – Globalization and challenges to HR manager –Diversity management – Strategic Human resource management – HR audit accounting - HR analytics

UNIT- II: HRP, Selection, Recruitment and Job Analysis-Human Resource Planning and Staffing - Human resource planning and forecasting – Job Analysis –Recruitment – Employee testing and selection – Interviewing for selection – Employee Socialization – Employee termination and Exit interviews. Job analysis and Design – Process of Job Analysis - Job description, Job specification, Job rotation, Job enrichment- Job enlargement – Job enhancement - Recruitment and selection: Sources of recruitment, Recruitment process – Process of selection - Induction and Placement.

UNIT- III: Training, Performance Management and career development- Training Need assessment - Designing Training Programs – Methods and Techniques of Training and Development – training evaluation – Management development programs - Talent Management – techniques of performance appraisal – Orientation – Socialization – Process of socialization – Strategies. Training – Training process - Performance appraisal- Process – Traditional and Modern Methods - 360⁰ - 720⁰ feedback – Ethics of performance appraisal - challenges to performance appraisal – career and development planning- mentoring – coaching – succession planning.

UNIT- IV: Compensation & Managing Quality Establishing Pay plans- Basics of compensation - factors determining pay rate - Current trends in compensation - Job evaluation - pricing managerial and professional jobs - Computerized job evaluation. **Pay for performance and Financial incentives:**

Money and motivation - incentives for operations employees and executives - Organization wide incentive plans - Practices in Indian organizations. Benefits and services: Statutory benefits - non-statutory (voluntary) benefits - Insurance benefits - retirement benefits and other welfare measures to build employee commitment.

UNIT- V: Labour relations and employee security- Industrial relation and collective bargaining: Trade unions - Collective bargaining - future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation.

Labour Welfare: Importance & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function.

SUGGESTED READINGS:

1. Dessler, G. and Bijju Varkkey (2017). Human Resource Management, 15th edition, Pearson Education, New Delhi.
2. Aswathappa, K. (2017). Human Resource Management, 68th edition, McGraw Hill Education, New Delhi.
3. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11th edition, Wiley, New Delhi.
4. George W. Bohlander and Scott, Snell, (2016). Principles of Human Resource Management, 16th edition, Cengage India, New Delhi.
5. Scott Snell, George Bohlander, Veena Vohra (2013), Human Resources Management: A South Asian Perspective, 1st edition, Cengage India, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To Critically formulate the research design and sampling design suitable for the problem.
4. To communicate orally and written form the research problem, research design, sampling techniques.
5. To design a report to communicate the findings and suggestion to make business decision.

COURSE OUTCOMES:**Learners should be able to**

1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
2. Analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. Critically formulate the research design and sampling design suitable for the problem.
4. Communicate orally and written for the research problem, research design, sampling techniques.
5. Design a report to communicate the findings and suggestion to make business decision

UNIT-I: Research: Meaning – Objectives – Types of Research – Significance of Research – Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.

UNIT-II: Sampling: Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error.

UNIT-III: Sources of Data: Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation

UNIT-IV: Analysis of Data: Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chi-square test – t test – F test – ANOVA – Scaling Techniques.

UNIT-V: Interpretation and Report Writing: Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution for Writing Research Reports.

Note: Distribution of marks - 90% theory and 10% problems

SUGGESTED READINGS

1. **Dr.R.Velmurugan and Dr.M.Suryakumar (2019)**, Text Book on Research Methodology, Karpagam Publication, Coimbaotre
2. **C.R. Kothari , Gaurav Garg (2018)**, Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
3. **Uma Sekaran, Roger Bougie (2018)**, Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
4. **Donald Cooper and Pamela Schindler (2017)**, Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
5. **Zikmund William G. et.al (2016)**, Business Research Methods, Cengage India, New Delhi.
6. **Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015)**, Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.

Course Objectives

- To understand consumer behavior in an informed and systematic way.
- To analyze personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
- To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behavior.
- To give the students a perspective to understand the application of market research in framing effective marketing strategies.

Course Outcome

- Demonstrate how knowledge of consumer behavior can be applied to marketing.
- Identify and explain factors which influence consumer behavior.
- Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
- Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
- In a team, work effectively to prepare a research report on consumer behavior issues within a specific context.

UNIT-I: Introduction to Consumer Behaviour and Consumer Research: Introduction, Consumer Behaviour – Definition, Consumer and Customers, Buyers and Users, Organisations as Buyers, Development of Marketing Concept, Consumer Behaviour and its Applications in Marketing, Consumer Research Process.

UNIT-II: Marketing Segmentation and Positioning: Introduction, Requirements for Effective Segmentation, Bases for Segmentation, Determining How Many Segments to Enter, Product Positioning: An Introduction, Positioning Strategy, Positioning Approaches, Positioning Errors.

UNIT-III: Consumer Motivation: Introduction, Needs and Goals, motivational Conflict, Défense Mechanisms, Motive Arousal, Motivational Theories, Maslow's hierarchy of needs, Motivation Research.

UNIT-IV: Consumer Personality and Perception: Introduction, Self-concept, personality Theories, Brand Personality, emotions. Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions.

UNIT-V:Organizational Buying Behaviour: Introduction, Organizational Buyer Characteristics, Purchase and Demand Patterns, Factors Influencing Organizational Buyer Behaviour, organizational Buyer Decision Process, Organizational Buying Roles.

Reference Books.

1. Blackwell, Miniard, Engel, Consumer Behavior, Cengage Learning, New Delhi, 2012.
2. Del I. Hawkins, Roger J. Best, Kenneth A. Coney and Amit Mookerjee, Consumer Behavior, Building Marketing Strategy, 9/e, Tata McGraw Hill, New Delhi, 2007
- 3.Jay D. Lindquist and M. Joseph Sirgy, Shopper, Buyer and Consumer Behavior, Biztantra, New Delhi, 2007.
- 4.Leon G. Schiffman, Kanuk Leslie Lazar, Consumer Behavior, PHI Learning, New Delhi, 2008.
- 5.Michael R. Soloman, Consumer Behavior, PHI Learning, New Delhi, 2009.
- 6.Ramanuj Majumdar, Consumer Behavior, PHI Learning, New Delhi, 2010.

COURSE OBJECTIVES:

This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing.

COURSE OUTCOMES:

Learners should be able to

- Understand the concept of audit & assurance and the functions of audit
- Securing and handling audit assignments, audit risks
- Comprehension and evaluation of internal controls, techniques & audit tests
- Gathering & managing audit evidence and review and reporting

UNIT-I: Audit framework & regulation-Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit.

UNIT- II: Audit planning & risk assessment -Obtaining & planning for audit assignments – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, working papers

UNIT- III: Internal control & audit tests- Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts and questionnaires.

UNIT- IV: Audit evidence & reporting:Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – review procedures including subsequent events, going concern, written representations – auditor's report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance.

UNIT- V: Audit of specific items - Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration – details of audit checks for these items and reporting thereof – use of management representation

TEXT BOOKS

1. Sundaram KPM & Sundaram EN-(2000), Business Economics, Sultan Chand and sons, New Delhi.
2. Ravilochanan.P,(1992), Business Economics, ESS PEE KAY Publishing House, Chennai.
3. Drivedi DN, (2002), Managerial Economics, Vikas Publishing House (P) Ltd, New Delhi

SUGGESTED READINGS:

1. Geetika and Piyali Ghosh (2017), Managerial Economics, 3rd edition , McGraw Hill Education, New Delhi.
2. H. L. Ahuja, (2017), Managerial Economics, 9th edition, S Chand Publishing, New Delhi
3. Christopher R.Thomas and S.Charles Maurice, Managerial Economics : foundation of business analysis and strategy, 10th edition, McGraw Hill Education, New Delhi.
4. D.N. Dwivedi (2017), Macroeconomics: Theory and Practice, 4th edition, McGraw Hill Education, New Delhi
5. D.N. Dwivedi (2016), Microeconomics, 4th edition, McGraw Hill Education, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To understand significance of finance planning
2. To understand the ethical issues in Human Resource Management
3. To know the ethical practices to be followed on marketing of goods
4. To learn ethical practices to be followed on finance handling
5. To understand the Professional Code of Ethics of Accountants and Company Secretary

COURSE OUTCOMES:**Learners should be able to**

1. Understand significance of finance planning
2. Aware on ethical issues in Human Resource Management
3. Know the ethical practices to be followed on marketing of goods
4. Learn ethical practices to be followed on finance handling
5. Understand the Professional Code of Ethics of Accountants and Company Secretary

UNIT- I:Introduction to Business Ethics: Definition – Meaning – Nature and Objectives of Ethics, Factors Affecting business ethics – Ethical Organization – Characteristics of an Ethical Organization - Corporate Moral Excellence –Corporate Citizenship, Theories of Ethics – Utilitarian, Separatist and Integrative view of Ethics; Stages of Ethical Consciousness in Business - Relationship between Law and Moral Standards.

UNIT-II:Ethical Issues in Human Resource Management: The Principle of Ethical Hiring – Equality of Opportunity – Ethics and Remuneration – Ethics in Retirement - Ethical Issues in Operation and Purchase Management –Quality Control - Ethical Problems and Dilemmas in Operations Management - Role of Purchase Manager – Code of Ethics for Purchases - Ethical Issues in Global buyer – Supplier Relationships.

UNIT-III:Ethical Issues in Marketing Strategy: Ethical Issues in Marketing Mix – Product – Price – Promotion – Place – Process – People – Physical Evidence - Ethical Issues and Consumerism – Consumer Protection- Consumer Welfare – Consumer Delight – Consumer Rights.

UNIT -IV:Ethical Issues in Finance: Ethical issues in Mergers and Acquisitions – Hostile Takeovers – Insider Trading – Money Laundering; Ethical Issues in Accounting Professional Conduct of Accountants; Ethics and Financial Statements – Fictitious Revenues – Fraudulent Timing – Differences – Concealed Liabilities and Expenses – Fraudulent Disclosures and Omissions – Fraudulent Valuation of Assets – Ethical Auditing

UNIT-V:Professional Ethics – Meaning – Importance – Principles of Professional Ethics – Code of Conduct of an Accountant – Code of Conduct of a Company Secretary – Code of Conduct of Cost Accountants – Code of Conduct of Sole Proprietorship Firm - Code of Conduct of Partners – Code of Conduct of Corporates – Code of Conduct of Multinational Corporations.

SUGGESTED READINGS:

1. Business Ethics and Corporate Governance, 2013, ICFAI Centre for Management Research, Hyderabad
2. Fernando, A.C. (2009), “ *Business Ethics – An Indian Perspective*”, Pearson Education, New Delhi
3. John R Boatright (2009), *Ethics and the conduct of Business*, Delhi, Pearson Education (Singapore) Pvt. Ltd. Indian Branch,
4. Cyriac K. (2000), “ *Managerial Ethics and Social Issues – Reading and Cases*”, Reading Material for Business Ethics, XLRJ Jamshedpur
5. Fr. Mcgrarth, (2008), *Basic Managerial Skills for all*, New Delhi. Prentice Hall of India,
6. Davis Keith and Blomstrom, (1987), *Business, Society and Environment*, Tata Mc Graw Hill Ltd, New Delhi.

COURSE OBJECTIVES:**To make the students**

1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data, analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To Critically evaluate the appropriate scales and measurement to be used for capturing data.
4. To Communicate in written form and prepare report to support decision making.
5. To Work in team and exhibit leadership skills

COURSE OUTCOMES:**Learners should be able to**

1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
2. Analyse the research problem and design the instruments to capture data and analyse using appropriate statistical techniques.
3. Critically evaluate the appropriate scales and measurement to be used for capturing data.
4. Communicate in written form and prepare report to support decision making.
5. Exhibit leadership skills in team.

LIST OF PRACTICALS

1. Select a problem or issue. Collect 5-10 articles related to issues from reviewed journals available.
2. Analyse a case to understand the theory of deductive and inductive reasoning.
3. Analyse a case for the selection of appropriate research design
4. Analyse a case for the selection of appropriate sampling design
5. Provide a list of variables and request to classify them as nominal/ordinal/interval/ratio
6. Ask student to prepare a questionnaire for understanding the perception towards the usage of library among students/ Reading habits among youngsters/ environmental protection Ask students to perform analysis and hypothesis testing for the collected data
7. Ask students to prepare a technical report for the research undertaken (Minimum 30 pages)
8. Ask students to write the bibliography in MLA/CPA format for reference made.

Note : 6 – 8 (Team of 2-3 students)

SUGGESTED READINGS:

1. C.R. Kothari , Gaurav Garg (2018), Research Methodology, Fourth Edition, New Age International Publishers, New Delhi.
2. Uma Sekaran, Roger Bougie (2018), Research Methods for Business: A Skill-Building Approach, 7th edition, Wiley, New Delhi.
3. Donald Cooper and Pamela Schindler (2017), Business Research Methods, 11th edition, McGraw Hill education, New Delhi.
4. Zikmund William G. et.al (2016), Business Research Methods, Cengage India, New Delhi.
5. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), Research Methods for Business Students, 7th edition, Pearson Education, New Delhi.

Course Objectives

- To understand consumer behavior in an informed and systematic way.
- To analyze personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
- To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behavior.
- To give the students a perspective to understand the application of market research in framing effective marketing strategies.

Course Outcome

- Demonstrate how knowledge of consumer behavior can be applied to marketing.
- Identify and explain factors which influence consumer behavior.
- Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
- Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
- In a team, work effectively to prepare a research report on consumer behavior issues within a specific context.

List of Practical

1. Prepare and Present the Consumer feedback form model for any consumer durable products
2. Prepare and Present the Consumer feedback form model for any consumer FMCG products
3. Give a Presentation of the Selection of distribution channel for FMCG Product
4. Prepare and Present the Development of Market Segmentation for any Automobile products
5. Present in which media of Advertisement will you select for Cosmetic products
6. How to develop Motivation model for your company relationship executive
7. Prepare a model for Perceived Product quality
8. Give a Presentation on the following
 - i. Individual Perception

ii. Consumer Research Process

7. Design a presentation on Market Segmentation
8. Discuss in Group – —The Consumer awareness level in India.

Note: Record note to be submitted and Viva-voce will be conducted.

SUGGESTED READINGS:

1. Blackwell, Miniard, Engel, Consumer Behavior, Cengage Learning, New Delhi, 2012.
2. Del I. Hawkins, Roger J. Best, Kenneth A. Coney and Amit Mookerjee, Consumer Behavior, Building Marketing Strategy, 9/e, Tata McGraw Hill, New Delhi, 2007
3. Jay D. Lindquist and M. Joseph Sirgy, Shopper, Buyer and Consumer Behavior, Biztantra, New Delhi, 2007.
4. Leon G. Schiffman, Kanuk Leslie Lazar, Consumer Behavior, PHI Learning, New Delhi, 2008.
5. Michael R. Solomon, Consumer Behavior, PHI Learning, New Delhi, 2009.
6. Ramanuj Majumdar, Consumer Behavior, PHI Learning, New Delhi, 2010.

20AFU601A

FINANCIAL MANAGEMENT F9

Instruction Hours / week: L: 6 T: 2 P:

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:

This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of a business organisation. The paper expects the students to understand different functions of a financial manager in a globalised environment.

COURSE OUTCOMES:

Learners should be able to

- Role and purpose of finance function in an organisation
- Understanding the impact of economic environment on financial management
- Using of various tools & techniques for Working capital management
- Carrying out Investment appraisal
-

UNIT-I: Financial management function & Financial management environment -The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not for-profit organisations, The economic environment for business, The nature and role of financial markets and institutions,. The nature and role of money markets

UNIT -II: Working capital management -The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies

UNIT- III: Investment appraisal -Investment appraisal techniques, Allowing for inflation and taxation in DCF, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy, asset replacement, capital rationing).

UNIT -IV: Business finance & Business valuations -Sources of, and raising, business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium sized entities (SMEs), Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

UNIT- V: Risk management -The nature and types of risk and approaches to risk management, Causes of exchange rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk

Note: Distribution of marks - 60% theory and 40% problems

SUGGESTED READINGS:

1. Pandey. I.M. (2016). *Financial Management*, 11th edition, Vikas Publishing House, New Delhi.
2. Khan, M.K. and Jain, P.K.(2017). *Financial Management*, 7th edition, McGraw Hill, New Delhi
3. Chandra, P. (2017). *Financial Management Theory and Practice*, 9th edition, McGraw Hill, New Delhi:
4. C.Paramasivan ,T.Subramanian (2018), *Financial Management*, 1st Edition, New Age International Pvt Limited, New Delhi.
5. Eugene F. Brigham Michael C. Ehrhardt (2017), *Financial Management Theory and Practice*, 15th Edition Cengage Publication, New Delhi.
6. Vanhorne, J. C and Wachowicz, J .M Jr . (2015). *Fundamentals of Financial Management*. 13th edition. Pearson Education, New Delhi.
7. Lawrence J. Gitman , Chad J. Zutter, (2017). *Principles of Managerial Finance*, 13th edition, Pearson Education, New Delhi.

COURSE OBJECTIVES

The objectives of this course are to:

1. To make them understand the concepts of Project Management for planning to execution of projects.
2. To make them understand the feasibility analysis in Project Management and network analysis tools for cost and time estimation.
3. To enable them to comprehend the fundamentals of Contract Administration, Costing and Budgeting.
4. Make them capable to analyze, apply and appreciate contemporary project management tools and methodologies in Indian context.

COURSE OUTCOMES:

On completion of this course, the students will be able to:

- ✓ Understand project characteristics and various stages of a project.
- ✓ Understand the conceptual clarity about project organization and feasibility analyses – Market, Technical, Financial and Economic.
- ✓ Analyze the learning and understand techniques for Project planning, scheduling and Execution Control.
- ✓ Apply the risk management plan and analyse the role of stakeholders.
- ✓ Understand the contract management, Project Procurement, Service level Agreements and productivity.
- ✓ Understand the How Subcontract Administration and Control are practiced in the Industry.

UNIT-I: Introduction -Generation & Screening of project idea, Preliminary Screening, Project Rating Index, Entrepreneurial Skills, Market & demand analysis, Collection of Primary & Secondary information, Demand forecasting, Market planning.

UNIT-II:– Project Preparation : Technical Feasibility, Marketing feasibility and Technical Feasibility estimation of cost and demand analysis and commercial viability (This includes various methods such as Qualitative methods like Jury of Executive Method and Delphi Method

and Time Series Methods like Trend Projection Method, Chain Ratio, Consumption Level Method, Basics of Econometric, Regression Methods etc.) Cost of projects, Techniques of risk analysis (measurement of risk – Standard Deviation, Co-variance, Range, Coefficient of Correlation,

UNIT-III:– SWOT Analysis : SWOT Analysis, Sensitivity Analysis, Scenario Analysis, Decision Tree etc. (only theoretical and conceptual) Collaboration arrangement (It includes Merger, Acquisition, Amalgamation, Joint Venture, Takeover, PPP, Turnkey, financial planning (only conceptual part), overview of projected cash flow, Balance Sheet Budget, Sources of funds (short term and long term), Loan Syndication background knowledge only) Tax consideration in project preparation and legal aspects (It includes exempted project Incomes and deduction available and basic legal aspects of Patents, Trademarks, Copy right, Design Act.

UNIT-IV:Project Appraisal : Business Criterion of growth (elementary) Liquidity and Profitability (This included Liquidity ration i.e. Current Ratio and Liquid Ratio and Profitability Ratio)[Numerical question of Liquidity Ratio], Social Cost benefit analysis in public and private sectors (Rational only) Investment Criterion and choice of techniques (This includes Non Discounted Technique like Payback method, ARA (Accounting Rate of Return and Discounted Technique, Like Net Present Value (NPV) Profitability Index, IRR (Internal Rate of Return).

UNIT-V:Issues in Project Planning and Management -Cost and Time management issues in Project Planning and management (This include Conceptual framework of PERT (Programme Evaluation and Review Technique) and CPM (Critical Path Method)

Suggested Readings

1. Clifford Gray and Erik Larson, Project Management, Tata McGraw Hill Edition, 6e,2014
2. John M. Nicholas, Project Management for Business and Technology - Principles and Practice, Second Edition, Pearson Education,5th Edition 2016.
3. Gido and Clements, Successful Project Management, sixth Edition, Cengage, 2015.
4. Harvey Maylor, Project Management, Fourth Edition, Pearson Education, 2010.

B. Com (IAF)	2020 - 2021
20AFU602 A	BANKING AND INSURANCE
Instruction Hours / we L: 6 T: P : 0	Semester – VI
	6 H – 6 C
	Marks: Internal: External: 60
	Total: 100
	End Semester Exam: 3 Hours

COURSE OBJECTIVES:

- 1) To impart knowledge about the basic principles of the banking and insurance.
- 2) To acquaint students with the fundamentals of banking.
- 3) To give through knowledge of banking operations.
- 4) To enlighten the students regarding the new concepts introduced in banking system.
- 5) To develop the capability of students for knowing banking and insurance concepts

COURSE OUTCOMES:

- 1) Students will be able to gain an understanding on the importance of security, privacy and ethical issues as they relate to banking and insurance.
- 2) Students will be able to describe fundamental concepts behind modern e-banking / digital banking technologies.
- 3) Students will be able to learn relevant careers skills both qualitative and quantitative knowledge in their future careers in banking sectors.
- 4) Students will be able to involve in various co-curricular activities to demonstrate relevancy of fundamental and theoretical knowledge in banking sectors.
- 5) Students will be able to acquire the skills like decision-making, problem solving in day-to-day business affairs.

UNIT- I : Introduction: Origin of banking- Definition – RBI - Role and Functions of RBI- Powers of RBI- Origin and growth of Commercial banks in India.-Public Sector- Private Sector Banks- and Foreign Banks- Difference between Public Sector and Private Sector banks- Banker and Customer Relationship - General and special types of Customers- Types of Deposits.

UNIT- II :Banking: Definition and meaning - Cheque –Types of Cheques- Crossing and endorsement - meaning- definitions- types and rules of crossing. Role of collecting bankers- Cheque Transaction System- Principles of sound lending- secured vs. Unsecured advances- Types of advances- Advances against various securities.

UNIT- III : Digital Banking Services: Need and Importance of technology in banking- Meaning and Benefits- Home banking- Mobile banking- Virtual banking- E-payments- ATM Card/Biometric card- Debit/Credit card- Smart card- NEFT- RTGS- ECS (credit/debit)- E-money- Electronic purse- Digital cash.

UNIT- IV :Insurance: Meaning and definition of Insurance- Types of Insurance: Life and Non-life- Evolution and Importance of Life and General Insurance- Need and scope – Principles and functions of general insurance- Need and scope – Principles and functions of life insurance.- Organisation and administration of general insurance and life insurance in India.

UNIT- V :Risk: Basic concept of risk- Types of business risk- Assessment and transfer- Basic principles of utmost good faith- Indemnity- Economic function- Proximate cause- Subrogation and contribution- Re-insurance- Risk and return relationship- Need for coordination. Power- Functions and Role of IRDA- Online Insurance.

Suggested Readings:

Text Book:

1. Dr. P.K. Gupta (2015), *Insurance and Risk Management*. New Delhi, Himalaya Publishing House
2. Varshney, P.N (2014). *Banking Law and Practice*[20th edition]. New Delhi, Sultan Chand and Sons

Reference Books

1. Agarwal, O.P.(2011). *Banking and Insurance*. New Delhi, Himalaya Publishing House
2. Satyadevi, C(2009), *Financial Services Banking and Insurance* New Delhi, S.Chand& Co.
3. Suneja, H.R (2007). *Practical and Law of Banking*. New Delhi, Himalaya Publishing House.
4. Chabra, T.N.(2008). *Elements of Banking Law*, New Delhi, Dhanpat Rai and Sons,
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*. [8th Edition]. Tata McGraw Hill.
6. Saxena, G.S. (2005). *Legal Aspects of Banking Operations*. New Delhi, Sultan Chand and Sons
7. Jyotsna Sethi and NishwanBhatia(2012). *Elements of Banking and Insurance*. New Delhi, PHI Learning.

COURSE OBJECTIVES:

1. The basic objective of the course is to develop understanding and provide knowledge about business environment to the management students.
2. To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business.
3. The provide knowledge about the Indian and international business environment.

COURSE OUTCOMES:

- ✓ Ability to understand the nature and role of legal, economic, Political and technological environment
- ✓ Gaining in-depth knowledge in industrial policy and its impact on privatization
- ✓ Capable of understanding the concept of globalization , FDI,MNCs and its importance

UNIT I – INTRODUCTION TO BUSINESS ENVIRONMENT- Business Environment- Concepts-Significance-Types of Environment-Inter Relationship between economic and non - economic environment-Impact of environment on business -Social Responsibilities of Business.

UNIT II – INDUSTRIAL POLICY- Industrial Policies and Regulations -Industrial Policy up to1991 -New Industrial Policy -Public, Private, Joint and Co-operative Sectors -Privatization and Disinvestment -Benefits and Arguments against Privatization -Privatization in India

UNIT-III ECONOMIC AND POLITICAL ENVIRONMENT-Economic Systems –Meaning –Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy -Economic planning -Nature, Scope and Significance of Economic Planning in India -Achievements and Failures of Economic Planning. Political Environment –political system - functions of state.

UNIT-IV LEGAL AND TECHNOLOGICAL ENVIRONMENT –MNC's- Legal Environment – bases for legal system -Technological environment-Factors Governing Technological EnvironmentManagement of Technology -Patents and Trademarks--Multinational Corporation –Meaning -Merits and Demerits -Control over MNC's-MNC in India.

UNIT-V GLOBALISATION- Globalisation - Meaning -Features of Current Globalisation - Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment – Concept - Advantages, Disadvantages and Determinants-India's policy towards FDI

Suggested Readings :

1. Francis Cherunilam-“ Business Environment” 24th Edition 2017,Himalaya Publishing House
2. Dr.C.B.Gupta –“Business Environment” -10th Edition- 2017 Sulthan Chand & Sons.
3. K. Aswathappa - Essentials of Business environment –14th Edition, 2017 - Himalaya publishing house.

ENTREPRENEURSHIP

Semester – VI

20AFU603 A

4 H – 4 C

Instruction Hours / week: L: 4 T: 0 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

COURSE OBJECTIVES:**To make the students**

1. To understand the concepts of Entrepreneurship
2. To know various forms of business entities
3. To understand the concept of women entrepreneurship
4. To ascertain the source of business ideas and method of conducting feasibility studies
5. To ascertain the Government assistance for the promotion of entrepreneurship

COURSE OUTCOMES:**Learners should be able to**

1. Understand the concepts of Entrepreneurship
2. Know various forms of business entities
3. Understand the concept of women entrepreneurship
4. Ascertain the source of business ideas and method of conducting feasibility studies
5. Ascertain the Government assistance for the promotion of entrepreneurship

UNIT -I:Entrepreneurship - Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff's Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer's Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT-II :Types Of Business Entities - Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business

UNIT- III:Women Entrepreneurship - Introduction - Concept - Definition of Women Entrepreneur - Economic Empowerment and Entrepreneurship - Functions of Women Entrepreneurs - Growth and Development of Women Entrepreneurship - Areas for Development of Women Entrepreneurs - Problems of Women Entrepreneurs

UNIT- IV: Sources of Business Ideas and Feasibility Studies- Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT- V:Government Assistance for the Promotion of Entrepreneurship - Business Incubation - Introduction - Evolution of Business Incubators – Definition - Historic Development of Business Incubators - Establishing Business Incubator - Types of Incubators - Value Framework of Business Incubator - Performance of Business Incubator in Industrially Developed Countries - What makes a Business Incubator Successful? - Business Incubators and

Facilitators in India - How do Incubators help Start-ups get Funding? - Role of Business Incubator in the Present Scenario – Startup – Standup- Mudra – ASPIRE.

SUGGESTED READINGS:

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, McGrawHill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.

Course Objectives:

- To provide students with an appreciation of concepts, functions, and techniques of the craft of marketing services.
- Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
- Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;
- Demonstrate ability in evaluating service designs;
- To provide an in-depth appreciation and understanding of the unique challenges inherent in managing and delivering quality services.
- To promote a customer service-oriented mindset.

Course Outcomes:

- The students will be able to provide a theoretical basis for assessing service performance using company examples
- The students will be able to explain the nature and scope of services marketing
- The students will be able to explain describe and utilize key services frameworks and concepts including the 7Ps of marketing, the Gaps Model, customer satisfaction, loyalty, and customer lifetime value.
- The students will be able to explain service blueprinting, the integration of new technologies, and other key issues facing today's customer service providers and service managers.
- Effectively understand what quality means in service delivery and how perceptions of service quality are developed by customers.
- Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
- Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;

Unit -I:Introduction — What are services? — The Services Sector in the Indian Economy — Components of services economy — Distinctive characteristics of services — Importance of services — Classification of services — Players in services sector — Evolution and growth of service sector — Differences between goods and services

Unit -II: Service marketing system — Importance of services in marketing — Expanded marketing mix Services marketing mix — Service product planning — Service pricing strategy — Services distributions — Employees' and Customers' Roles in Service Delivery — Services promotions — Physical evidence — Role of technology in services marketing.

Unit -III: Service quality — Understanding customer expectations and perceptions— Measuring service quality — Gap model of service quality — SERVQUAL — Service Quality

function development — Service Quality Management — Quality Function Deployment for Services

Unit-IV:Services from sectoral perspective — Hospitality – Travel & Tourism – Financial – Logistics – Educational – Entertainment – Healthcare & Medical — Telecom Services

Unit -V:Marketing the Financial Services — Devising of Strategies in financial Services marketing mix. Education as service — Marketing of educational services — Strategies for educational marketing.

SUGGESTED READINGS:

- 1.Lovelock – Services Marketing: People, Technology and Strategy (Pearson Education,5th edition) 2001.
2. RajendraNargundkar – Services Marketing - McGraw Hill Edn (India) p ltd 3rded 2010
3. Harsh V. Verma – Service-Marketing: Text and Cases, 2/Ed 2011
4. Zeithaml VA – Services Marketing: Integrating Customer Focus Across the Firm – McGraw Hill Edn India 2013 6th ed.
5. Rama MohanaRao K – Services Marketing (Pearson Education). 2nded (2011).
6. GovindApte – Services Marketing 1st ed. 2004 - Oxford Univ. Press
7. R. Srinivasan – Services Marketing - The Indian Context, 3rd Ed. (2012) PHI Learning

COURSE OBJECTIVE:

The objectives of the practical work are:

- To introduce the students to the world of business by developing in them the core skills and competencies required for an entrepreneur.
- To develop in the students qualities such as leadership, self-confidence, initiative, facing uncertainties, commitment, creativity, people and team building, integrity and reliability.
- To enable the students to acquire the skills and knowledge needed for conducting surveys, collecting, recording and interpreting data and preparing simple estimates of demand for products and services.
- To instill in the students important values and entrepreneurial discipline.

COURSE OUTCOME

By the end of the programme, students will have knowledge and understanding of:

- Key concepts underpinning entrepreneurship and its application in the recognition and exploitation of product/ service/ process opportunities
- Key concepts underpinning innovation and the issues associated with developing and sustaining innovation within organisations
- How to design creative strategies for pursuing, exploiting and further developing new opportunities
- Issues associated with securing and managing financial resources in new and established organisations

LIST OF PRACTICALS:

- 1) Drawing a profile of a successful entrepreneur.
- 2) Studying a public sector undertaking and highlighting its success/failure, by analyzing the factors responsible.
- 3) Studying a small scale unit in the locality to bring out the procedures and processes adopted by the unit to become a feasible business venture.

- 4) A study of competition in business by choosing two or more rivals in the market and analyzing their strengths and weaknesses.
- 5) Take the school itself for a case study and analyze any two aspects of the school plant for chalking out a plan of action: Infrastructure, academics, co-curricular activities etc.
- 6) A case study on a thriving fast food shop/restaurant in your locality. What makes it so popular? A case study on the ways in which a business unit has mobilized its financial resources.
- 7) A case study on the enterprise management techniques adopted by a business house.
- 8) A case study on the marketing strategies of a successful consumer durable company.
- 9) A case study on the financial management of a Public Limited Company.
- 10) A case study on any Specialized Institution that supports and guides the establishment of a small scale unit.
- 11) Studying the balance sheets of two big private companies to assess their trade and credit worthiness.
- 12) Studying the inventory management of a large manufacturing industry to ascertain the processes involved for optimizing cost.
- 13) Carrying out a case study on an established industrial house/company to find out the value system of the company and how it fulfills its social commitment/obligations.
- 14) Carrying out a case study on an established industry to ascertain the processes followed to reduce/prevent pollution.
- 15) Study on environment friendly companies and their contribution to preservation.

Text Books:

1. Vasant Desai. (2006), *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.

Reference Books:

1. Singh, Nagendra P (2015), *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED
2. SS Khanka. (2009). *Entrepreneurial Development*, New Delhi, S. Chand & Co
3. K Ramachandran.(2008). *Entrepreneurship Development*, New Delhi, McGraw-Hill Education.
4. C.B.Gupta and N.P.Srinivasan (2008). *Entrepreneurial Development* [5th Edition]. New Delhi, Sultan Chand and sons.

Course Objectives:

- To provide students with an appreciation of concepts, functions, and techniques of the craft of marketing services.
- Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
- Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;
- Demonstrate ability in evaluating service designs;
- To provide an in-depth appreciation and understanding of the unique challenges inherent in managing and delivering quality services.
- To promote a customer service-oriented mindset.

Course Outcomes:

- The students will be able to provide a practical basis for assessing service performance using company examples
- The students will be able to explain the nature and scope of services marketing
- The students will be able to explain service blueprinting, the integration of new technologies, and other key issues facing today's customer service providers and service managers.
- Effectively understand what quality means in service delivery and how perceptions of service quality are developed by customers.
- Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
- Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;

List of Practical

1. Prepare a presentation on basic concept of services
2. The Services Sector in the Indian Economy – Give a Presentation
3. Prepare a presentation on Differences between goods and services
4. Role of technology in services marketing – Give a Team Presentation
5. Give a Group Role Play on “Gap model of service quality”
6. Discuss in group on the following
 - a. Classification of services
 - b. Major Players in services sector

- c. Service marketing system
- d. Service pricing strategy
- e. Services marketing mix
- f. Service Quality Management

7. Design Presentation slides on the following topics

- a. Evolution and growth of service sector
- b. Employees' Roles in Service Delivery
- c. Customers' Roles in Service Delivery
- d. Services promotions
- e. SERVQUAL Model

Note: Record note to be submitted and Viva-voce will be conducted.

Reference Book

- 1. R. Srinivasan – Services Marketing - The Indian Context, 3rd Ed. (2012) PHI Learning
- 2. Harsh V. Verma – Service-Marketing: Text and Cases, 2/Ed 2011
- 3. Lovelock – Services Marketing: People, Technology and Strategy (Pearson Education, 5th edition) 2001.
- 4. Zeithaml VA – Services Marketing: Integrating Customer Focus Across the Firm – McGraw Hill Edn India 2013 6th ed.
- 5. Rama Mohana Rao K – Services Marketing (Pearson Education). 2nd ed (2011).
- 6. Rajendra Nargundkar – Services Marketing - McGraw Hill Edn (India) p ltd 3rd ed 2010
- 7. Govind Apte – Services Marketing 1st ed. 2004 - Oxford Univ. Press

COURSE OBJECTIVES:**To make the students**

1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilize the IT applications for analysis and preparation of report

COURSE OUTCOMES:**Learners should be able to**

1. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
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5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills
7. Utilize the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other areas related to commerce.

Report should contain

- Introduction
 - Introduction about the industry
 - Introduction about the Company
 - Review of literature – Minimum 10 papers from referred journal
 - Need for the Study
 - Objectives
- Research Methodology
 - Research Design

- Sampling Design
 - Sources of Data Collection
 - Tools used for analysis
 - Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)