



**Adamas University  
School of Business**

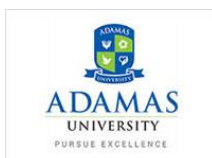
**Department of Commerce**

**B. Com. Curriculum  
(Under CBCS)**

**2023-27**

**For students registered from  
July 2023 onwards**

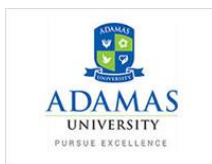
## Semester - I



COM101		Principles of Accounting	L	T	P	C
		<b>Contact Hours - 60</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basics of Accounting				
Co-requisites						
<b>Course Objectives</b>						
<b>01</b>	This course will enable the students to have knowledge about the basics of accounting with concepts, principles and conventions.					
<b>02</b>	The students of this course will learn recording of transactions in journal, posting them to ledger and checking the authenticity of records by preparing trial balance.					
<b>03</b>	The course will help the students in understanding the method of preparation of the cash book and Bank Reconciliation Statement.					
<b>04</b>	The students on this course will learn depreciation accounting required in the preparation of financial statements.					
<b>05</b>	The students on this course will have the ability to prepare Financial Statements of different forms of business entities.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>CO1</b>	<b>Discuss</b> the basics of accounting with concepts, principles and conventions.					
<b>CO2</b>	<b>Record</b> transactions in journal, post it to ledger and check the authenticity of records by preparing trial balance.					
<b>CO3</b>	<b>Prepare</b> cash book and evaluate the reasons of difference between cash book and passbook balance and prepare Bank Reconciliation Statement.					
<b>CO4</b>	<b>Apply</b> the knowledge of depreciation accounting in preparation of financial statements.					
<b>CO5</b>	<b>Prepare</b> Financial Statements of different forms of business entities.					
<b>Course Description</b>						
Financial Accounting refers to information describing the financial resources, obligations, and activities of an economic entity. The term financial position is used to describe an entity's financial resources and obligations at one point in time, and the term results of operations is used to describe its financial activities during the year. The course focuses on detailed understanding of accounting information systems, accounting concepts, accounting principles, accounting cycle, recording of transactions, and financial statement concepts.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Introduction</b>					<b>(6 L)</b>
Nature of accounting; Users of accounting information; Financial & Management Accounting; Qualitative characteristics of accounting information; Double entry bookkeeping system - Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses; Accounting Cycle, Accounting Concepts and Conventions.						
<b>Unit-2</b>	<b>Journal, Ledger and Trial Balance</b>					<b>(20 L)</b>

Journal: Introduction, need, functions, advantages of Journal, recording of entries in Journal with narration; Double entry system. Ledger: Features and functions of ledger, posting from journal to respective ledger. Trial Balance: Introduction, need and limitations of trial balance, preparation and application of trial balance, errors and types of errors.			
<b>Unit-3</b>	<b>Cash Book and Bank Reconciliation Statement</b>		<b>(8 L)</b>
Cash Book: Introduction, features, functions, advantages, types of cash book-single column, double column, triple column and petty cash book. Bank Reconciliation Statement: Banking transactions in the Cash Book and Bank Pass Book; Causes of Disagreement between the balances as per Cash Book and Bank Statement; Practical steps for preparation of Bank Reconciliation Statement.			
<b>Unit-4</b>	<b>Depreciation</b>		<b>(6 L)</b>
The nature of depreciation - The accounting concept of depreciation - Factors in the measurement of depreciation - Methods of computing depreciation: straight line method and diminishing balance method - Disposal of depreciable assets - change in method of charging depreciation - Accounting for depreciation: Asset-depreciation, Asset-provision.			
<b>Unit-5</b>	<b>Final Accounts</b>		<b>(20 L)</b>
Preparation of Financial Statements: Sole Proprietorship business entities from a Trial Balance - Manufacturing, Trading, P/L A/c and Balance Sheet. Financial Statements of Not-for-Profit Organisations.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. Sukla, Grewal, Gupta: Advanced Accountancy, Vol. I, S. Chand			
2. Sehgal & Sehgal, Advanced Accountancy, Vol. I, Taxman Publication			
3. Hanif & Mukherjee, Financial Accounting, TMH			
<b>Reference Books:</b>			
4. Tulsian, Financial Accounting, Pearson			
5. Mukherjee and Mukherjee, Financial Accounting Volume I, Oxford Publication			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	End Term	Total
Weightage (%)	<b>50</b>	<b>50</b>	<b>100</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Discuss</b> the basics of accounting with concepts, principles and conventions		<b>PO1, PO2, PO5</b>
<b>CO2</b>	<b>Record</b> transactions in journal, post it to ledger and check the authenticity of records by preparing trial balance.		<b>PO1, PO2, PO5</b>
<b>CO3</b>	<b>Prepare</b> cash book and evaluate the reasons of difference between cash book and pass book balance and prepare Bank Reconciliation Statement.		<b>PO2, PO4, PO5</b>

<b>C04</b>	<b>Apply</b> the knowledge of depreciation accounting in preparation of financial statements.				<b>P01, P02, P05</b>	
<b>C05</b>	<b>Prepare</b> Financial Statements of different forms of business entities.				<b>P02, P03, P05</b>	
		Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or Marketing or Capital	Analytical skills for Decision Making and Research
<b>Course Code</b>	<b>Course Title</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>COM101</b>	<b>Principles of Accounting</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

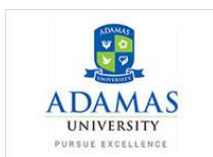


COM102		Business Law	L	T	P	C	
		<b>Contact Hours -60</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		Basic idea of Law.					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	This course will enable the students to appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.						
<b>02</b>	This course will give the students the knowledge of the legal environment in which consumers and businesses operates.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>C01</b>	Understand the general legal boundaries that define the regulation of business, including the general parameters of commercial and Mercantile Law.						
<b>C02</b>	Recognize the most common forms of business associations, including Partnerships & Limited Liability Partnership.						
<b>C03</b>	Understand the rules governing formation, management and dissolution of the most common forms of business associations, as well as the implications of choosing one form of association over others.						
<b>C04</b>	Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to Contract, Consumer Protection, Partnership, LLP and Negotiable Instrument.						
<b>C05</b>	Exercise of proper Professional and Ethical responsibilities.						
<b>Course Description</b>							
To develop an understanding of significant provision of select Business Law to acquire the ability to address application-oriented issues.							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>The Indian Contract Act, 1872</b>					<b>15L</b>	
General nature of contract, consideration, other essential elements of a valid contract, performance of contract, breach of contract, Contingent and Quasi Contract, Contract of Indemnity and Guarantee, Bailment and Pledge							
<b>Unit-2</b>	<b>The Sale of Goods Act, 1930</b>					<b>10L</b>	
Formation of the contract of sale, Conditions and Warranties. Transfer of ownership and delivery of goods, unpaid seller and his rights.							
<b>Unit-3</b>	<b>The Indian Partnership Act, 1932 and LLP Act, 2008</b>					<b>10L</b>	
General Nature of Partnership, Rights and duties of partners Reconstitution of firms, Registration and dissolution of a firm. Introduction-covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations.							
<b>Unit-4</b>	<b>The Consumer Protection Act, 2019</b>					<b>5L</b>	
Important Definition, Consumer Protection Council, consumer disputes redressal commission (District, State, National) Level. Information Technology Act, 2000.							
<b>Unit-5</b>	<b>: The Negotiable Instrument Act, 1881</b>					<b>10L</b>	

Promissory Notes, Bills and Cheque, Parties to Negotiable Instrument, Negotiation, Presentment and Discharge, Notice of Dishonor, Noting and Protest, penalties in case of dishonor of certain cheques for insufficiency of funds in the accounts.		
<b>Unit-6</b>	<b>Companies Act, 2013</b>	<b>10L</b>
Introduction to company, Formation of a company, Company administration, Share capital and Debenture, Corporate meetings.		
<p><b>Suggested Readings:</b></p> <p><b>Textbooks:</b></p> <p>1. Legal Aspects of Business 3rd Edition, Ravinder Kumar, Cengage Learning</p> <p><b>Reference Books:</b></p> <p>1. Elements of Mercantile Law by N.D. Kapoor, Sultan Chand &amp; Sons</p> <p>2. Business Law by N.D. Kapoor, Sultan Chand &amp; Sons</p> <p>3. Legal Aspects of Business by Akhileshwar Pathak, Tata McGraw Hill</p> <p>4. Business Law by Tejpal Sheth, PEARSON</p> <p>5. Business Law by D. Chandra Bose, PHI Learning Private Limited</p> <p>6. Business Law (6th Edition) by MC Kuchhal &amp; Vivek Kuchhal, Vikas.</p> <p>7. Mercantile Law (8th Edition) by MC Kuchhal &amp; Vivek Kuchhal, Vikas</p> <p>8. Mercantile Law (3rd Edition) by S.S. Gulshan, Excel Books</p> <p>9. Business and Corporate Laws by G. Prasad, Jai Bharat Publications</p> <p>Company Law (12th Edition) by AshokK Bagrial, Vikas Publishing House Pvt. Ltd.</p>		
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>		
<b>Examination Scheme:</b>		
Components	Internal	End Term
Weightage (%)	<b>50</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>		
<b>Mapping between COs and Pos</b>		
	<b>Course Outcomes (COs)</b>	<b>Mapped Program Outcomes</b>
<b>CO1</b>	Understand the general legal boundaries that define the regulation of business, including the general parameters of commercial and Mercantile Law.	<b>PO1, PO3, PO5</b>
<b>CO2</b>	Recognize the most common forms of business associations, including Partnerships & Limited Liability Partnership.	<b>PO3, PO5</b>
<b>CO3</b>	Understand the rules governing formation, management and dissolution of the most common forms of business associations, as well as the implications of choosing one form of association over others.	<b>PO2, PO3, PO5</b>
<b>CO4</b>	Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to Contract, Consumer Protection, Partnership, LLP and Negotiable Instrument.	<b>PO3, PO4</b>
<b>CO5</b>	Exercise of proper Professional and Ethical responsibilities	<b>PO1, PO3</b>

		Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or	Analytical skills for Decision Making and Research
Course Code	Course Title	P01	P02	P03	P04	P05
COM102	Business Law	3	1	2	1	2
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

**MINOR: SEMESTER I (To be offered to other departments)**



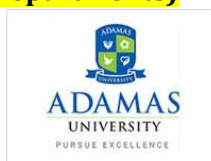
<b>COM105</b>		<b>Principles of Accounting</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>Contact Hours - 60</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basics of Accounting							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	This course will enable the students to have knowledge about the basics of accounting with concepts, principles and conventions.								
<b>02</b>	The students of this course will learn recording of transactions in journal, posting it to ledger and checking the authenticity of records by preparing trial balance.								
<b>03</b>	The course will help the students in understanding the method of preparation of cash book and Bank Reconciliation Statement.								
<b>04</b>	The students of this course will learn depreciation accounting required in the preparation of financial statements.								
<b>05</b>	The students of this course will have the ability to prepare Financial Statements of different forms of business entities.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Discuss</b> the basics of accounting with concepts, principles and conventions.								
<b>CO2</b>	<b>Record</b> transactions in journal, post it to ledger and check the authenticity of records by preparing trial balance.								
<b>CO3</b>	<b>Prepare</b> cash book and evaluate the reasons of difference between cash book and pass book balance and prepare Bank Reconciliation Statement.								
<b>CO4</b>	<b>Apply</b> the knowledge of depreciation accounting in preparation of financial statements.								
<b>CO5</b>	<b>Prepare</b> Financial Statements of different forms of business entities.								
<b>Course Description</b>									
Financial Accounting refers to information describing the financial resources, obligations, and activities of an economic entity. The term financial position is used to describe an entity's financial resources and obligations at one point in time, and the term results of operations is used to describe its financial activities during the year. The course focuses on detailed understanding of accounting information system, accounting concepts, accounting principles, accounting cycle, recording of transactions, and financial statement concepts.									



<b>Course Contents</b>			
<b>Unit-1</b>	<b>Introduction</b>		<b>(6 L)</b>
Nature of accounting; Users of accounting information; Financial & Management Accounting; Qualitative characteristics of accounting information; Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses; Accounting Cycle, Accounting Concepts and Conventions.			
<b>Unit-2</b>	<b>Journal, Ledger and Trial Balance</b>		<b>(20 L)</b>
Journal: Introduction, need, functions, advantages of Journal, recording of entries in Journal with narration; Double entry system. Ledger: Features and functions of ledger, posting from journal to respective ledger. Trial Balance: Introduction, need and limitations of trial balance, preparation and application of trial balance, errors and types of errors.			
<b>Unit-3</b>	<b>Cash Book and Bank Reconciliation Statement</b>		<b>(8 L)</b>
Cash Book: Introduction, features, functions, advantages, types of cash book-single column, double column, triple column and petty cash book. Bank Reconciliation Statement: Banking transactions in the Cash Book and Bank Pass Book; Causes of Disagreement between the balances as per Cash Book and Bank Statement; Practical steps for preparation of Bank Reconciliation Statement.			
<b>Unit-4</b>	<b>Depreciation</b>		<b>(6 L)</b>
The nature of depreciation - The accounting concept of depreciation - Factors in the measurement of depreciation - Methods of computing depreciation: straight line method and diminishing balance method - Disposal of depreciable assets - change in method of charging depreciation - Accounting for depreciation: Asset-depreciation, Asset-provision.			
<b>Unit-5</b>	<b>Final Accounts</b>		<b>(20 L)</b>
Preparation of Financial Statements: Sole Proprietorship business entities from a Trial Balance – Manufacturing, Trading, P/L A/c and Balance Sheet.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. Sukla, Grewal, Gupta: Advanced Accountancy, Vol. I, S. Chand			
2. Sehgal & Sehgal, Advanced Accountancy, Vol. I, Taxman Publication			
3. Hanif & Mukherjee, Financial Accounting, TMH			
<b>Reference Books:</b>			
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5. Mukherjee and Mukherjee, Financial Accounting Volume I, Oxford Publication			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	End Term	Total
Weightage (%)	50	50	100
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	Discuss the basics of accounting with concepts, principles and conventions		<b>P01, P02, P05</b>

<b>C02</b>	<b>Record</b> transactions in journal, post it to ledger and check the authenticity of records by preparing trial balance.	<b>P01, P02, P05</b>				
<b>C03</b>	<b>Prepare</b> cash book and evaluate the reasons of difference between cash book and pass book balance and prepare Bank Reconciliation Statement.	<b>P02, P04, P05</b>				
<b>C04</b>	<b>Apply</b> the knowledge of depreciation accounting in preparation of financial statements.	<b>P01, P02, P05</b>				
<b>C05</b>	<b>Prepare</b> Financial Statements of different forms of business entities.	<b>P02, P03, P05</b>				
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>COM105</b>	<b>Principles of Accounting</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>3</b>
1=Weakly mapped	2=Moderately mapped	3=Strongly mapped				

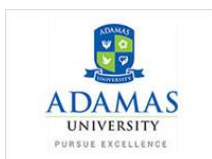
**MDC: SEMESTER I (To be offered to other departments)**



<b>COM111</b>	<b>Fundamentals of Banking</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>Contact Hours - 45</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
Pre-requisites/Exposure	Basics of Commercial bank				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To enable the students to acquire the conceptual knowledge of banking system.				
<b>02</b>	To acquaint the students with the specialized financial institution.				
<b>03</b>	To provide required knowledge of regulatory framework of banking.				
<b>04</b>	To impart knowledge of various banking compliances.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>C01</b>	<b>Able</b> to understand the concept of banking system.				
<b>C02</b>	<b>Know</b> the specialized financial institution.				
<b>C03</b>	<b>Develop</b> knowledge of regulatory framework.				
<b>C04</b>	<b>Know</b> the various banking compliances.				
<b>Course Description</b>					
This course provides basic idea of banking system.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Overview of Banking System</b>				<b>(8 L)</b>
Indian Banking System – Evolution, Reserve Bank of India as a Central Bank of the Country, State Bank of India and Its associate (Subsidiaries) Banks, Nationalization of Banks, Regional Rural Banks, Local Area Banks, New Private Sector Banks, Different Types of Banks in India, Commercial Banks, Co-Operative Banking System, Functions of Commercial Banks					
<b>Unit-2</b>	<b>Specialised Financial Institution</b>				<b>(7 L)</b>

National Bank for Agriculture and Rural Development (NABARD), Small Industries Development Bank of India (SIDBI), National Housing Bank (NHB), Export Import Bank of India (EXIM Bank)						
<b>Unit-3</b>	<b>Regulatory Framework</b>					<b>(15 L)</b>
Reserve Bank of India Act, 1934, Banking Regulation Act, 1949, Setting Up of a New Bank, Branch Licensing, Branch Authorisation Policy for Commercial Banks, New Bank Licensing Policy, 2013, Cash Reserve Ratio, Statutory Liquidity Ratio (SLR), Currency Chests, Quantitative/General Credit Control, Selective Credit Control, RBI as a Controller of foreign Exchange, RBI as Banker to the Government, RBI as Lender of the Last Resort, Monetary and Credit Policy						
<b>Unit-4</b>	<b>Various Banking Compliances</b>					<b>(15 L)</b>
Audit and Inspection of Banking Company, Supervision and Control of Banking Companies, Board for Financial Supervision, Winding Up – Amalgamation and Mergers of Banks, Reserve Bank as Liquidator, Disclosure of Accounts and Balance Sheets of Banks, Submission of Returns to RBI, Fraud – Classification and Reporting, Corporate Governance, Effective Corporate Governance Practices, Corporate Governance in Banks, Prevention of Money Laundering Act, 2002 (PMLA), Banking Codes and Standards Board of India (BSCSBI), The Banking Ombudsman Scheme						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Pathak, B., Indian Financial System, Pearson, New Delhi.						
2. Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		End Term		Total	
Weightage (%)	50		50		100	
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Able</b> to understand the concept of banking system.					<b>P01, P03, P05</b>
<b>CO2</b>	<b>Know</b> the specialized financial institution.					<b>P02, P03, P04, P05</b>
<b>CO3</b>	<b>Develop</b> knowledge of regulatory framework.					<b>P01, P03, P05</b>
<b>CO4</b>	<b>Know</b> the various banking compliances.					<b>P01, P03, P05</b>
			Holistic overview on Trade and Commerce	Expertise in Accounting and Management and Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or Marketing or Capital
			Analytical skills for Decision Making and Research			
<b>Course Code</b>	<b>Course Title</b>		<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>
<b>COM111</b>	<b>Fundamentals of Banking</b>		<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>
	1=Weakly mapped	2=Moderately mapped	3=Strongly mapped			

## Semester - II

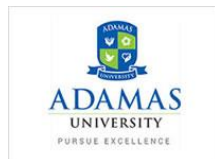


<b>COM103</b>		<b>Financial Accounting</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>Contact Hours -60</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic concepts of Accounting							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	This course will enable the students to prepare accounting records for partnership firms in case of admission, retirement and death.								
<b>02</b>	This course will enable the students to prepare accounting records for partnership firms in case of dissolution.								
<b>03</b>	The course will help the students in preparing accounting records for consignment.								
<b>04</b>	This course will enable the students to understand the difference between hire purchase and installment payment system and also do accounting for the same.								
<b>05</b>	This course will enable the students to prepare branch and departmental accounts								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>C01</b>	<b>Prepare</b> accounting records for partnership firms in case of admission, retirement and death.								
<b>C02</b>	<b>Prepare</b> accounting records for partnership firms in case of dissolution.								
<b>C03</b>	<b>Understand</b> the concept of and accounting treatment for consignment.								
<b>C04</b>	<b>Understand</b> the difference between hire purchase and installment payment system and also do accounting for the same.								
<b>C05</b>	<b>Prepare</b> branch and departmental accounts								
<b>Course Description</b>									

This course covers the accounting treatment of partnership firms in the event of admission, retirement or death of a partner and also covers the accounting treatment needed in case of dissolution of a partnership firm. It introduces accounting treatments relating to consignment and hire purchase. It also covers branch and departmental accounting.			
<b>Course Contents</b>			
<b>Unit-1</b>	<b>Partnership Accounts</b>		<b>(2 L)</b>
P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both; correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner.			
<b>Unit-2</b>	<b>Dissolution of a Partnership</b>		<b>(2 L)</b>
Dissolution of a Partnership – Accounting for dissolution of firm – Insolvency of one or more partner, consideration of private estate and private liabilities; Piecemeal distribution – surplus capital basis; maximum possible loss basis			
<b>Unit-3</b>	<b>Consignment</b>		<b>(3 L)</b>
Consignment: Basic features; difference with sales; Recording in the books of Consignor – at Cost & at invoice price, Valuation of unsold stock; Ordinary commission, treatment and valuation of abnormal & normal loss, Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C, Recording in the books of Consignee			
<b>Unit-4</b>	<b>Hire purchase and Installment payment system</b>		<b>(2 L)</b>
Meaning; difference between Hire purchase and Installment payment system; Recording of transactions in the books of buyer – allocation of interest –use of Interest Suspense a/c – partial and complete repossession in the books of seller – Stock and Debtors a/c (with repossession) in the books of seller – H.P. Trading a/c (with repossession) – Operating and Financial Lease (basic concept only).			
<b>Unit-5</b>	<b>Branch and Departmental Accounts</b>		<b>(3 L)</b>
Branch: Dependent branches - Stock and Debtors system -Distinction between wholesale profit and retail profit - Independent branch (including foreign branches). Departmental accounts: Concept, difference between Branch and Department, objectives of preparation of departmental accounts - apportionment of common costs; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter-departmental transfer of goods at cost, cost plus, and at selling price - Elimination of unrealized profit.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. Hanif & Mukherjee, Financial Accounting, Volume II, TMH			
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi			
3. Shukla & Grewal, Advanced Accounting, S. Chand, New Delhi			
<b>Reference Books:</b>			
4. T. S. Reddy & A. Murthy, Financial Accounting, Margham Publications			
5. Mukherjee and Mukherjee, Financial Accounting Volume I, Oxford Publication			
6. Hanif & Mukherjee, Modern Accountancy, Volume II, TMH			
7. Arora, Achalapathi and Brinda, Financial Accounting, Taxmann Publication			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal Assessment	End Term	Total
Weightage (%)	<b>50</b>	<b>50</b>	<b>100</b>

<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>C01</b>	<b>Prepare</b> accounting records for partnership firms in case of admission, retirement and death.				<b>PO2, PO3</b>	
<b>C02</b>	<b>Prepare</b> accounting records for partnership firms in case of dissolution.				<b>PO1, PO2, PO3</b>	
<b>C03</b>	<b>Understand</b> the concept of and accounting treatment for consignment.				<b>PO2, PO4, PO5</b>	
<b>C04</b>	<b>Understand</b> the difference between hire purchase and installment payment system and also do accounting for the same.				<b>PO2, PO4, PO5</b>	
<b>C05</b>	<b>Prepare</b> branch and departmental accounts				<b>PO1, PO2</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>COM103</b>	<b>Financial Accounting</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

Semester – II



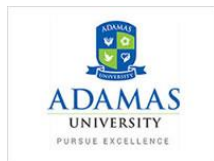
COM104		Cost and Management Accounting	L	T	P	C
		<b>Contact Hours - 60</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic knowledge of Accounting				
Co-requisites						
<b>Course Objectives</b>						
<b>01</b>	Describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses and basics of management accounting.					
<b>02</b>	Describe materials control and material control procedures and apply accounting principles to the accounting for materials.					
<b>03</b>	Describe the nature of and purposes of wages plans, explain the procedures used to control labor cost, apply accounting principles to the accounting for labor, describe the special labor cost problems that exist and how accounting can help to solve them.					
<b>04</b>	Identify cost behavior patterns and analyze semi-variable factory overhead costs.					
<b>05</b>	Learn different cost accounting techniques.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>CO1</b>	<b>Understand</b> thoroughly the conceptual framework of Cost Accounting; identification of					



	differences between different financial and cost accounting; cost concepts and elements of cost.	
<b>C02</b>	<b>Understand</b> the accounting and control of material cost.	
<b>C03</b>	<b>Understand</b> the accounting and control of labour cost.	
<b>C04</b>	<b>Develop</b> ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.	
<b>C05</b>	<b>Develop</b> ability to prepare the cost sheet and to calculate the cost of products, contracts, process and services after understanding the basic concepts and processes involved in them.	
<b>Course Description</b>		
In this course, students are introduced with the key components of costs and the procedure to prepare the cost sheet. It also covers different methods of costing like, unit, job, contract, process and service.		
<b>Course Contents</b>		
<b>Unit-1</b>	<b>Introduction to Cost and Management Accounting</b>	<b>(15 L)</b>
Meaning, objectives and advantages of cost accounting. Cost concepts and classifications, Elements of cost, Installation of a costing system. Role of a cost accountant in an organization. Management Accounting: Evolution, Meaning, Objectives and Scope, Tools and Techniques of Management Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Role of Management Accountant in Decision Making.		
<b>Unit-2</b>	<b>Materials</b>	<b>(10 L)</b>
Material/Inventory control-concepts and techniques, Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.		
<b>Unit-3</b>	<b>Labour</b>	<b>(5 L)</b>
Accounting and Control of labour cost, time keeping and time booking, Methods of remuneration, Incentive Schemes, concept and treatment of idle time, over time, labour turnover and fringe benefits.		
<b>Unit-4</b>	<b>Overhead</b>	<b>(10 L)</b>
Classification, allocation, apportionment and absorption of overhead. Under- and Over-absorption. Capacity costs. Treatment of certain items in costing like interest on capital, packing expenses, debts, research and development expenses.		
<b>Unit-5</b>	<b>Methods of Costing</b>	<b>(20L)</b>
Cost Sheet including estimated Cost Sheet, Unit Costing, Contract Costing.		
<b>Suggested Readings:</b>		
<b>Text Books</b>		
1. B. Banerjee, Cost Accounting, Prentice Hall of India Ltd., New Delhi.		
2. Jawahar Lal, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi		
3.B. M. Lall Nigam and I. C. Jain, Cost Accounting: Principles and Practice, Prentice Hall of India Ltd.		
4. D. K. Mittal and Luv Mittal, Cost Accounting, Galgotia Publishing Co., New Delhi		
5. M. N. Arora, Cost Accounting: Principles and Practice, Vikas Publishing House, New Delhi		
<b>Reference Books</b>		
6. S. N. Maheshwari and S. N. Mittal, Cost Accounting: Theory and Problems, Shri Mahabir Book Depot.		
7.S. P. Jain and K. L. Narang, Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar		
8. P. C. Tulsian, Introduction to Cost Accounting, S. Chand, Delhi		
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>		

Examination Scheme:						
Components	Internal Assessment	End Term			Total	
Weightage (%)	50	50			100	
Relationship between the Course Outcomes (COs) and Program Outcomes (POs)						
Mapping between COs and Pos						
	Course Outcomes (COs)				Mapped Program Outcomes	
<b>C01</b>	<b>Understand</b> thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost.				<b>P02, P03</b>	
<b>C02</b>	<b>Understand</b> the accounting and control of material cost.				<b>P01, P02, P03</b>	
<b>C03</b>	<b>Understand</b> the accounting and control of labour cost.				<b>P02, P04, P05</b>	
<b>C04</b>	<b>Develop</b> ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.				<b>P02, P04, P05</b>	
<b>C05</b>	<b>Develop</b> ability to prepare the cost sheet and to calculate the cost of products, contracts, process and services after understanding the basic concepts and processes involved in them.				<b>P01, P02</b>	
		Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or	Analytical skills for Decision Making and Research
<b>Course Code</b>	<b>Course Title</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>COM104</b>	<b>Cost and Management Accounting</b>	2	3	2	2	2
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

**MINOR: SEMESTER II (To be offered to other departments)**



<b>COM106</b>	<b>Cost and Management Accounting</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>Contact Hours - 60</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure	Basic knowledge of costs				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	Describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses and basics of management accounting.				
<b>02</b>	Describe materials control and material control procedures and apply accounting principles to the accounting for materials.				

<b>03</b>	Describe the nature of and purposes of wages plans, explain the procedures used to control labor cost, apply accounting principles to the accounting for labor, describe the special labor cost problems that exist and how accounting can help to solve them.	
<b>04</b>	Identify cost behavior patterns and analyze semi-variable factory overhead costs.	
<b>05</b>	Learn different cost accounting techniques.	
<b>Course Outcomes</b>		
On completion of this course the students will be able to:		
<b>C01</b>	<b>Understand</b> thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost.	
<b>C02</b>	<b>Understand</b> the accounting and control of material cost.	
<b>C03</b>	<b>Understand</b> the accounting and control of labour cost.	
<b>C04</b>	<b>Develop</b> ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.	
<b>C05</b>	<b>Develop</b> ability to prepare the cost sheet and to calculate the cost of products, contracts, process and services after understanding the basic concepts and processes involved in them.	
<b>Course Description</b>		
In this course, students are introduced with the key components of costs and the procedure to prepare the cost sheet. It also covers different methods of costing like, unit, job, contract, process and service.		
<b>Course Contents</b>		
<b>Unit-1</b>	<b>Introduction to Cost and Management Accounting</b>	<b>(10 L)</b>
Meaning, objectives and advantages of cost accounting. Cost concepts and classifications, Elements of cost, Installation of a costing system. Role of a cost accountant in an organization. Management Accounting: Evolution, Meaning, Objectives and Scope, Tools and Techniques of Management Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Role of Management Accountant in Decision Making.		
<b>Unit-2</b>	<b>Materials</b>	<b>(15 L)</b>
Material/Inventory control-concepts and techniques, Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.		
<b>Unit-3</b>	<b>Labour</b>	<b>(15 L)</b>
Accounting and Control of labour cost, time keeping and time booking, Methods of remuneration, Incentive Schemes, concept and treatment of idle time, over time, labour turnover and fringe benefits.		
<b>Unit-4</b>	<b>Overhead</b>	<b>(10 L)</b>
Classification, allocation, apportionment and absorption of overhead. Under- and Over-absorption. Capacity costs. Treatment of certain items in costing like interest on capital, packing expenses, debts, research and development expenses.		
<b>Unit-5</b>	<b>Methods of Costing</b>	<b>(10 L)</b>
Cost Sheet including estimated Cost Sheet, Unit Costing, Contract Costing.		
<b>Suggested Readings:</b>		
<b>Text Books</b>		
1. B. Banerjee, Cost Accounting, Prentice Hall of India Ltd., New Delhi.		
2. Jawahar Lal, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi		

3. B. M. Lall Nigam and I. C. Jain, Cost Accounting: Principles and Practice, Prentice Hall of India Ltd.  
 4. D. K. Mittal and Luv Mittal, Cost Accounting, Galgotia Publishing Co., New Delhi  
 5. M. N. Arora, Cost Accounting: Principles and Practice, Vikas Publishing House, New Delhi

**Reference Books**

6. S. N. Maheshwari and S. N. Mittal, Cost Accounting: Theory and Problems, Shri Mahabir Book Depot.  
 7. S. P. Jain and K. L. Narang, Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar  
 8. P. C. Tulsian, Introduction to Cost Accounting, S. Chand, Delhi

**Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam**

**Examination Scheme:**

Components	Internal	End Term
Weightage (%)	50	50

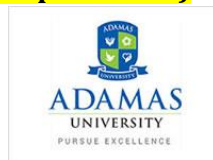
**Relationship between the Course Outcomes (COs) and Program Outcomes (POs)**

**Mapping between COs and Pos**

	Course Outcomes (COs)	Mapped Program Outcomes
<b>CO1</b>	<b>Understand</b> thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost.	<b>PO1, PO2, PO3</b>
<b>CO2</b>	<b>Understand</b> the accounting and control of material cost.	<b>PO2</b>
<b>CO3</b>	<b>Understand</b> the accounting and control of labour cost.	<b>PO2</b>
<b>CO4</b>	<b>Develop</b> ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.	<b>PO5</b>
<b>CO5</b>	<b>Develop</b> ability to prepare the cost sheet and to calculate the cost of products, contracts, process and services after understanding the basic concepts and processes involved in them.	<b>PO1, PO3, PO4, PO5</b>

		Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or	Analytical skills for Decision Making and Research
Course Code	Course Title	PO1	PO2	PO3	PO4	PO5
<b>COM106</b>	<b>Cost and Management Accounting</b>	2	3	2	1	2
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

**MDC: SEMESTER II (To be offered to other departments)**



<b>COM121</b>	<b>Basics of Insurance</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>Contact Hours - 45</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>

Pre-requisites/Exposure	Basic of Insurance	
Co-requisites		
<b>Course Objectives</b>		
<b>01</b>	To enable the students to acquire the conceptual knowledge of Insurance.	
<b>02</b>	To acquaint the students with the principles of insurance.	
<b>03</b>	To provide required knowledge of insurance contracts.	
<b>04</b>	To impart knowledge of Life insurance.	
<b>05</b>	To develop knowledge on General insurance.	
<b>Course Outcomes</b>		
On completion of this course the students will be able to:		
<b>C01</b>	<b>Able</b> to understand the concept of Insurance.	
<b>C02</b>	<b>Know</b> the principles of insurance.	
<b>C03</b>	<b>Develop</b> knowledge insurance contract.	
<b>C04</b>	<b>Know</b> the concept of Life insurance.	
<b>C05</b>	<b>Develop</b> knowledge on General insurance.	
<b>Course Description</b>		
This course provides basic idea of insurance market, it sub-divisions and their features.		
<b>Course Contents</b>		
<b>Unit-1</b>	<b>Understanding and Managing Risk</b>	<b>(5 L)</b>
Risk Management Perils Nature Risk Analysis Planning Control Mechanism for Transfer of risk Insurance and Reinsurance		
<b>Unit-2</b>	<b>General Principles and Concepts of insurance</b>	<b>(10 L)</b>
Insurable Interest Indemnity Uberrimae fidei Proximate Cause Subrogation and Contribution Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure - Moral Hazards		
<b>Unit-3</b>	<b>Insurance Contract and Indian Market Conditions</b>	<b>(10 L)</b>
Nature of Insurance Contract Features of Insurance Contract Types of Insurance Concept of Intermediaries Market Players and their Roles Agents, Brokers, Surveyors & Loss Assessors, Health Third Party Administrators, Certification of Insurance Professionals, Training Organizations.		
<b>Unit-4</b>	<b>Life Insurance Practices and Procedures</b>	<b>(10 L)</b>
Application of Principles in Life Insurance Contract Representation - Assignment and Nomination- Title and Claims - Tax Law Implications - Concept of Trusts in Life Policy Stamp Duties Role and Function of Life Insurance Companies		
<b>Unit-5</b>	<b>General Insurance Practices and Procedures</b>	<b>(10 L)</b>
Application of Principles in General Insurance Contracts Documentation-Claims Procedures- Underinsurance Condition of Average Recovery – Salvage.		
<b>Suggested Readings:</b>		
<b>Text Books:</b>		
1. M. N. Srinivasan : Principles of Insurance Law, Wadhwa & Co.		
2. Rajiv Jain : Insurance Law and Practice, Vidhi Publication Private Limited		
3. Taxmann : Insurance Manual, Taxmann Publication Private Limited		
4. Bharat : Manual of insurance Laws, Bharat Publication Private limited		

5. Dr. Avtar Singh : Law of Insurance, Universal Publication Pvt. Limited  
 6. George E. Rejda : Principles of Risk Management and Insurance

**Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam**

**Examination Scheme:**

Components	Internal	End Term	Total
Weightage (%)	50	50	100

**Relationship between the Course Outcomes (COs) and Program Outcomes (POs)**

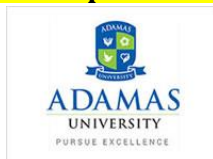
**Mapping between COs and Pos**

	Course Outcomes (COs)	Mapped Program Outcomes
<b>C01</b>	<b>Able</b> to understand the concept of Insurance.	<b>P02, P03</b>
<b>C02</b>	<b>Know</b> the principles of insurance.	<b>P01, P02, P03</b>
<b>C03</b>	<b>Develop</b> knowledge insurance contract.	<b>P02, P04, P05</b>
<b>C04</b>	<b>Know</b> the concept of Life insurance.	<b>P02, P04, P05</b>
<b>C05</b>	<b>Develop</b> knowledge on General insurance.	<b>P01, P02</b>

Course Code	Course Title	Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or	Analytical skills for Decision Making and Research
		P01	P02	P03	P04	P05
<b>COM121</b>	<b>Basics of Insurance</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



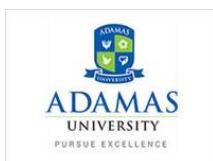
**SEC: SEMESTER II & III (To be offered to other departments)**



<b>COM131</b>	<b>Basics of Stock Market</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>Contact Hours - 30</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>
Pre-requisites/Exposure	Basics of Indian Financial System				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To enable the students to acquire the conceptual knowledge of securities market.				
<b>02</b>	To acquaint the students with the types of securities and their features.				
<b>03</b>	To provide required knowledge on public issue.				
<b>04</b>	To impart knowledge of secondary market.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Acquire</b> the conceptual knowledge of securities market.				
<b>CO2</b>	<b>Know</b> the types of securities and their features.				
<b>CO3</b>	<b>Develop</b> knowledge on public issue.				
<b>CO4</b>	<b>Know</b> about the secondary market.				
<b>Course Description</b>					
This course provides basic idea of stock market, its sub-divisions and securities traded in the market along with their features.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Introduction</b>				<b>(4 L)</b>
Securities Markets: Structure and Participants, Role of Securities Markets, Technological advancements in the securities market					
<b>Unit-2</b>	<b>Securities</b>				<b>(10 L)</b>
Securities available in the securities market, Equity and Debt Financing, Characteristics and role of equity capital, Characteristics and role of debt capital, Hybrid Instruments, Characteristics and role of Commodities, Derivatives, Asset Allocation and Diversification, Factors underlying the investment process Various aspects of investing in Equity, Equity Investing Process Various aspects of investing in Debt securities, Debt Investing Process					
<b>Unit-3</b>	<b>Public Issue</b>				<b>(8 L)</b>
Types of Public Issue of Equity Shares, Pricing a Public Issue, Issue Process of equities, Prospectus, Applying to a Public Issue, Listing of Shares, Rights Issue, Regulatory requirements for a Public Issue of Debt Securities, Public issue process for debt securities, Private Placements in Equity and Debt					
<b>Unit-4</b>	<b>Secondary Markets</b>				<b>(8 L)</b>
Role and Function of the Secondary Market, Types of secondary markets for different securities, Market Structure and Participants, Brokers and Client Acquisition, Trade Execution, Clearing and					

Settlement of Trades, Market Information and Regulation, Risk Management Systems, Rights, Obligations and Grievance Redressal, Secondary market trading and reporting for debt securities.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Indian Financial System. B.V. Pathak. Pearson						
2. Financial Markets and Institutions. L.M. Bhole, Mcgraw-Hill.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		End Term		Total	
Weightage (%)	50		50		100	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Acquire</b> the conceptual knowledge of securities market.					<b>PO1, PO3</b>
<b>CO2</b>	<b>Know</b> the types of securities and their features.					<b>PO1, PO2, PO3</b>
<b>CO3</b>	<b>Develop</b> knowledge on public issue.					<b>PO2, PO4, PO5</b>
<b>CO4</b>	<b>Know</b> about the secondary market.					<b>PO1, PO3, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>COM131</b>	<b>Basics of Stock Market</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

Semester - III

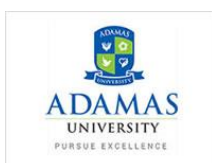


COM201		Corporate Accounting	L	T	P	C
		<b>Contact Hours - 60</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic idea of Accounting and Company Law.				
Co-requisites						
<b>Course Objectives</b>						
<b>01</b>	This course will enable the students to acquire the conceptual knowledge related to issue of equity shares, right shares, bonus shares and underwriting of shares.					
<b>02</b>	The course will provide knowledge to the students required for maintaining accounting records for companies in case of issue and redemption of debentures.					
<b>03</b>	The course will provide knowledge to the students required for preparing accounting records related to buy-back of equity shares and redemption of preference shares.					
<b>04</b>	This course will enable the students to prepare financial statement of companies.					
<b>Course Outcomes</b>						
<b>C01</b>	<b>Understand</b> the provisions and accounting treatment related to issue of equity shares, right shares and bonus shares					
<b>C02</b>	<b>Prepare</b> accounting records for companies in case of issue and redemption of debentures.					
<b>C03</b>	<b>Understand</b> the provisions and accounting treatment related to buy-back of equity shares and redemption of preference shares,					
<b>C04</b>	<b>Apply</b> Accounting standard for Investment.					
<b>C05</b>	<b>Prepare</b> financial statement of companies as per Schedule III of Companies Act, 2013.					
<b>Course Description</b>						
This course gives the students an overall idea about the accounting process of companies.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Preparation of the Statement of Profit and Loss and Balance Sheet (As per Schedule III of Companies Act, 2013)</b>					<b>(15 L)</b>
Statement of Profit and Loss (as per Division I of Schedule III), Balance Sheet (As per Division I of Schedule III) along-with Notes to Accounts.						
<b>Unit-2</b>	<b>Accounting for Shares</b>					<b>(10 L)</b>
Introduction, Issue of Shares for Cash, Subscription of Shares, Shares Issued at Discount, Shares Issued at Premium, Over Subscription and Pro-Rata Allotment, Calls-In-Arrears and Calls-In-Advance, Interest on Calls-in-Arrears and Calls-in-Advance, Forfeiture of Shares, Re-issue of Forfeited Shares, Issue of Shares for Consideration other than Cash ;Issue of Bonus shares and Right						

Issue Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period, Accounting for ESOP.			
<b>Unit-3</b>	<b>Issue and Redemption of Debentures</b>		<b>(15 L)</b>
Introduction, Meaning, Features of Debentures, Distinction Between Debentures and Shares, Types of Debentures, Issue of Debentures at Par, Premium and Discount, Issue of Debentures as Collateral Security, Issue of Debentures in Consideration other than for Cash, Treatment of Discount/Loss on Issue of Debentures, Interest on Debentures. Meaning of Redemption of Debentures, Rules for Redemption of Debentures, Where there is no Sinking Fund/Debenture Redemption Reserve Fund, Sources of Redemption of Debentures, Methods of Redemption of Debentures, Purchase in the Open Market, Treatment of Interest on Own Debentures, Where there is Sinking Fund/Debenture Redemption Reserve Fund, Definition of Sinking Fund, Purchase in the Open Market (where there is sinking fund) for Immediate Cancellation, Purchase in the Open Market (where there is sinking fund) as Investment.			
<b>Unit-4</b>	<b>Buy back of Equity share and Redemption of Preference Shares</b>		<b>(12 L)</b>
Meaning of buy-back of securities; Provisions of the Companies Act regarding buy-back of securities, Accounting Treatment buy-back of securities. Introduction to Redemption of Preference share, Purpose of Issuing Redeemable Preference Shares, Provisions of the Companies Act (Section 55), Methods of Redemption of Fully Paid-Up Preference Shares, Redemption of Preference Shares by Capitalization of Undistributed divisible Profits, Redemption of Partly Called-Up Preference Shares, Redemption of Fully Called but Partly Paid-Up Preference Shares.			
<b>Unit-5</b>	<b>Accounting for Investments (Accounting Standard 13)</b>		<b>(8L)</b>
Introduction, Definition of the terms used in the Standard, Forms of Investments, Classification of Investments, Cost of Investments, Carrying Amount of Investments, Preparation of Investment Accounts, Disposal of Investments, Reclassification of Investments, Disclosure. Ind AS 32 Financial Instruments: Presentation-Definitions, Scope and Objectives.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. Shukla, Grewal, and Gupta: Advanced Accountancy, Vol. I & II, S. Chand			
2. R. L. Gupta & Radheswamy, Advanced Accountancy, Vol. I & II, S. Chand			
3. Maheshwari & Maheshwari, Advanced Accountancy, Vol. I & II, Vikash Publishing			
4. Sehgal & Sehgal, Advanced Accountancy, Vol. I & II, Taxman Publication			
5. Hanif & Mukherjee, Corporate Accounting, Mc Graw Hill			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	End Term	Total
Weightage (%)	<b>50</b>	<b>50</b>	<b>100</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>	<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Understand</b> the provisions and accounting treatment related to issue of equity shares, right shares and bonus shares	<b>PO1,PO4</b>	
<b>CO2</b>	<b>Prepare</b> accounting records for companies in case of issue and redemption of debentures.	<b>PO4,PO5</b>	

<b>C03</b>	<b>Understand</b> the provisions and accounting treatment related to buy-back of equity shares and redemption of preference shares,				<b>P01, P02, P05</b>	
<b>C04</b>	<b>Apply</b> Accounting standard for Investment.				<b>P02, P03</b>	
<b>C05</b>	<b>Prepare</b> financial statement of companies as per Schedule III of Companies Act, 2013.				<b>P02, P04</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>COM201</b>	<b>Corporate Accounting</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

Semester – III



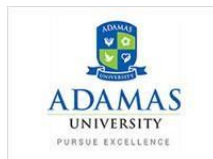
COM202		Advanced Cost & Management Accounting	L	T	P	C
		<b>Contact Hours - 60</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic knowledge of Cost Accounting and Financial Accounting				
Co-requisites						
<b>Course Objectives</b>						
<b>01</b>	To identify and learn cost accounting book keeping systems.					
<b>02</b>	To describe the concepts of Marginal Costing and cost-volume-profit analysis and break-even analysis.					
<b>03</b>	To learn the managerial decision making process using marginal costing.					
<b>04</b>	To acquaint the students with the budgetary control techniques.					
<b>05</b>	To learn standard costing system as a tool of managerial control and Variance analysis.					
<b>Course Outcomes</b>						
<b>On completion of this course the students will be able to:</b>						
<b>C01</b>	<b>Understand</b> cost accounting book keeping systems and reconciliation of cost and financial account profits.					
<b>C02</b>	<b>Know</b> the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.					
<b>C03</b>	<b>Understand</b> the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.					
<b>C04</b>	<b>Develop</b> the concept of budget and different types of it along with their applications.					
<b>C05</b>	<b>Understand</b> standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales.					
<b>Course Description</b>						

This course delivers advanced cost and management accounting techniques which will enable students to take effective decision-making in realistic situations.			
<b>Course Contents</b>			
<b>Unit-1</b>	<b>Activity Based Costing</b>		<b>(6L)</b>
Problem of Traditional Costing System, Usefulness of Activity Based Costing (ABC), Cost Allocation under ABC. Different level of activities under ABC, Stages, advantages, and limitations of ABC, Requirements in ABC implementation, Concept of Activity Based Management (ABM), Concept of Activity Based Budgeting (ABB).			
<b>Unit-2</b>	<b>Absorption and Marginal Costing</b>		<b>(12L)</b>
Meaning and Characteristics of Marginal Costing, Meaning of CVP Analysis and application of the same in making short-term managerial decisions, Meaning and application of Break-even point, Margin of safety, Angle of incidence, contribution ratio and computation of same. Various formulae used in CVP analysis, Concepts of marginal costing and CVP analysis in short-term decision making, Differentiate between Marginal Costing and Absorption Costing.			
<b>Unit-3</b>	<b>Applications of Marginal Costing in Decision Making</b>		<b>(12L)</b>
Pricing Decision, Make or Buy decisions, Accept an Order or Reject Optimum Utilization of Factors of Production [Limiting Factor Analysis], Replacement Decision, Evaluation of Alternative Choices, Subcontracting and Ancillarisation, Expansion of Business, Shutdown or Continue			
<b>Unit-4</b>	<b>Budget and Budgetary Control</b>		<b>(12L)</b>
Budget and Budgetary Control: Meaning; Objectives, Merits and Limitations; Types of Budgets: Cash Budget, Functional Budgets, Master Budget; Fixed and Flexible Budgets.			
<b>Unit-5</b>	<b>Standard Costing and Variance Analysis</b>		<b>(18L)</b>
Meaning of standard cost and standard costing, Types of standard, Process of standard costing, Setting up of standard cost, Classification of Variance, Material and Labour Variances, Variable Overhead Variance, Fixed Overhead Variance, Sales Variance, Interpretation of Variances and Inferences Drawn, Advantages and Criticism of Standard Costing.			
<b>Suggested Readings:</b>			
<b>Text Books</b>			
1. Horngren, Foster, Datar, et al., Cost Accounting - A Managerial Emphasis, Pearson.			
2. B. Banerjee, Cost Accounting, PHI.			
3. M. Y. Khan & P. K. Jain, Management Accounting, TMH			
4. R. Anthony, Management Accounting, Taraporewala			
5. Colin Drury, Cost Accounting and Control, Philippine Edition			
<b>Reference Books</b>			
6. Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier 11..			
6.S. P. Jain and K. L. Narang, Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar			
7. Ravi M. Kishore, Cost and Management Accounting, Taxmann			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	End Term	Total
Weightage (%)	<b>50</b>	<b>50</b>	<b>100</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			

	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Understand</b> cost accounting book keeping systems and reconciliation of cost and financial account profits.				<b>P01, P02, P03</b>	
<b>CO2</b>	<b>Know</b> the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.				<b>P01, P02, P04</b>	
<b>CO3</b>	<b>Understand</b> the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.				<b>P02, P03, P04</b>	
<b>CO4</b>	<b>Develop</b> the concept of budget and different types of it along with their applications.				<b>P01, P02, P05</b>	
<b>CO5</b>	<b>Understand</b> standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales.				<b>P01,P04</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>COM202</b>	<b>Advanced Cost and Management Accounting</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



**Minor: SEMESTER III (To be offered to other departments)**

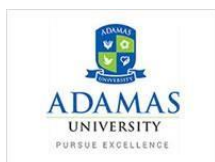


<b>COM206</b>		<b>Introduction to Financial Management</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>Contact Hours - 60</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>		
Pre-requisites/Exposure	Basic Knowledge of Finance								
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To develop an understanding of the concept and management of finance.								
<b>02</b>	To understand the concept of Time Value of Money.								
<b>03</b>	To know the different techniques of computation of Cost of Capital and theories of Capital Structure.								
<b>04</b>	To develop an idea of risk and return.								
<b>05</b>	To learn different aspects of Leverages								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>C01</b>	<b>Understand</b> the role and functions of Finance.								
<b>C02</b>	<b>Know</b> the concept of Time Value of Money.								
<b>C03</b>	<b>Develop</b> knowledge on Cost of Capital and Capital Structure.								
<b>C04</b>	<b>Understand</b> the concept of risk and return.								
<b>C05</b>	<b>Develop</b> an idea on the Leverages.								

<b>Course Description</b>			
This course enables the students to learn the basics of finance and working capital.			
<b>Course Contents</b>			
<b>Unit-1</b>	<b>Fundamentals of Financial Management</b>		<b>(10L)</b>
Introduction to Financial Management, Fundamentals, Objective of Financial Management, Scope and Functions of Financial Management, Profit Optimisation and Value Maximisation Principle, Dynamic Role of a CFO in Emerging Business Environment, Financial Distress and Insolvency, Agency Cost and its mitigation, Agency Problem and Agency Cost. Risk and Return, Various Connotations of Return, Ex-ante and Ex-post Return, Types of Risks, Calculation of Return and Risk.			
<b>Unit-2</b>	<b>Time Value of Money</b>		<b>(10L)</b>
Basic Concepts of Time Value of Money: Compounding and Discounting Techniques, Rationale, Techniques, Future Value and Present Value of a Single Cash Flow, Annuity and Perpetuity, Compound Annual Growth Rate (CAGR), Practical Applications.			
<b>Unit-3</b>	<b>Institutions and Instruments in Financial Markets</b>		<b>(12 L)</b>
Financial Institutions-Reserve Bank of India, Commercial Banks, NBFCs, Insurance Companies, Pensions Funds, Alternative Investment Funds (AIF): Angels, Venture Capital, Private Equity and Hedge Funds. Capital Market- Primary and Secondary Markets and its Instruments, Compulsory /Optionally Convertible Financial Instruments, Deep Discount Bonds, Dematerialization, Re-materialisation and Depository System, Initial Public Offering (IPO), Follow on Public Offer (FPO), Book Building, Green-shoe Option, Offer for Sale, Private Placement and Preferential Allotment. Money Market-Call Money, Treasury Bills, Commercial Bills, Commercial Paper, Certificate of Deposits, Repo, Reverse Repo, Promissory Notes and Government Securities.			
<b>Unit-4</b>	<b>Leverages</b>		<b>(8L)</b>
Leverage Analysis; Meaning of Risk; Meaning of Operating Risk; Meaning of Financial Risk; Meaning of Leverage; Operating Leverage; Measurement of Operating Leverage; Financial Leverage; Measurement of Financial Leverage; EBIT-EPS analysis; Indifference Point; Combined Leverage.			
<b>Unit-5</b>	<b>Cost of Capital and Capital Structure</b>		<b>(20L)</b>
Meaning of Cost of Capital, Components and determination of Cost of Capital - (i) Cost of Debt (Debentures & Loans) Capital, (ii) Cost of Preference Capital, (iii) Cost of Equity Capital; Weighted Average Cost of Capital; Marginal Cost of Capital. Meaning and significance of Capital Structure, Capital Structure theories i.e., Net Income (NI) Approach, Traditional Approach, Net Operating Income (NOI) Approach, Modigliani and Miller (MM) Approach, Trade-off Theory and Pecking Order Theory, features of capital structure of an entity, optimal capital structure.			
Suggested Readings: Text Books:			
<ol style="list-style-type: none"> <li>1. Chandra, P., Financial Management: Theory and Practice, McGraw Hill</li> <li>2. Banerjee, B. Financial Policy and Management Accounting, PHI</li> <li>3. Khan, M. Y. and P. K. Jain, Financial Management: Text and Problems, McGraw Hill</li> <li>4. Pandey, I. M., Financial Management, Vikas Publications</li> <li>5. Sana, A., Biswas, B. and Das, S., Financial Management, McGraw Hill</li> </ol>			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal Assessment	End Term	Total
Weightage (%)	<b>50</b>	<b>50</b>	<b>100</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			

<b>Mapping between COs and POs</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>C01</b>	<b>Understand</b> the role and functions of Finance.				<b>P01, P03, P04</b>	
<b>C02</b>	<b>Know</b> the concept of Time Value of Money.				<b>P02, P05</b>	
<b>C03</b>	<b>Develop</b> knowledge on Cost of Capital and Capital Structure.				<b>P02, P04, P05</b>	
<b>C04</b>	<b>Understand</b> the concept of risk and return.				<b>P02</b>	
<b>C05</b>	<b>Develop</b> an idea on the Leverages.				<b>P03, P04, P05</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management</b>	<b>Specific Trade and Commerce</b>	<b>Knowledge on Accounting/Management Accounting or Finance</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>COM206</b>	<b>Introduction to Financial Management</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

**MDC: SEMESTER III (To be offered to other departments)**



COM211		Basics of Custom Law	L	T	P	C
		<b>Contact Hours - 45</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
Pre-requisites/Exposure		Basics of Indirect Taxation				
Co-requisites		Knowledge of legal provisions enshrined in laws related to Custom Act, 1962 and appreciate their applicability in business operations.				
<b>Course Objectives</b>						
<b>01</b>	To help the students gain in-depth knowledge about the principles underlying the Indirect Taxation Statutes (with reference to Customs Act).					
<b>02</b>	To acquaint the students with the basics of GST.					
<b>03</b>	Understand legislative and procedural framework of the Customs law in India					
<b>04</b>	Interpret basic trade terms and documents for Customs compliance process					
<b>05</b>	To acquaint the students with the concepts of Customs Laws and its various types.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>C01</b>	<b>Learn</b> how to read Customs Tariff and other statutory references used for determining classification.					
<b>C02</b>	<b>Identify</b> transactions where you need to discharge Customs duty and obtain license.					
<b>C03</b>	<b>Determine</b> the value of the transaction on which Customs duty needs to be paid.					
<b>C04</b>	<b>Develop</b> an understanding on the Customs Laws and its different types and related provisions.					
<b>C05</b>	<b>Learn</b> how to read Customs Tariff and other statutory references used for determining classification.					
<b>Course Description</b>						
This course enables the students to learn different aspects of Customs law including their practical applicability.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Customs Act-Basic Concepts and Definitions</b>					<b>(15 L)</b>
Basic concepts of customs law, Important Definition, Constitutional provisions behind customs law, provisions relating to customs law, Determination of Assessable Value, analysis of determining factors to levy customs duty, identify the points and circumstances of levy of customs duty, Computation of Duty liability, Classes of Officers of Custom and Power of the officers.						
<b>Unit-2</b>	<b>Types of Duties</b>					<b>(20 L)</b>
Types of duties/taxes leviable under Customs law, analyse and apply basic customs duty, integrated tax, goods and services tax, GST compensation cess, social welfare surcharge and agriculture infrastructure and development cess on importation, Application of basic Custom Duty, protective duties, safeguard duty. Countervailing duty on subsidized articles, and anti-dumping duty, Emergency power of Central Government to impose or enhance import and export duties.						
<b>Unit-3</b>	<b>Classification of Imported and Export Goods</b>					<b>(10 L)</b>

Classification of goods and appreciate the various rules of classification, Concept of HSN based classification system along with explanatory notes of the First Schedule to the Customs Tariff Act, 1975, Concept of project imports.

**Suggested Readings:**

**Text Books:**

1. V.S. Datey, GST Law & Practice with Customs & FTP, Taxmann
2. CA Pushendra Sisodia, Comprehensive book on Indirect Tax Laws, Bharat Publishers.

**Reference Book:**

3. Jaya Bhasuvedan Suseela, Indirect Taxes (GST & Other Indirect Taxes), EBC Publishers.
4. Milind Kumar, Goods and Services Tax: Law And Practice, EBC Publishers.
5. Study materials issued by ICAI, ICMAI and ICSI.

**Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam**

Examination Scheme:

Components	Internal Assessment	End Term	Total
Weightage (%)	50	50	100

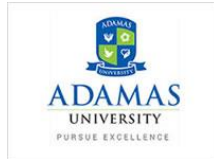
**Relationship between the Course Outcomes (COs) and Program Outcomes (POs)**

**Mapping between COs and POs**

	Course Outcomes (COs)	Mapped Program Outcomes
<b>CO1</b>	<b>Learn</b> how to read Customs Tariff and other statutory references used for determining classification.	<b>PO1, PO4</b>
<b>CO2</b>	<b>Identify</b> transactions where you need to discharge Customs duty and obtain license.	<b>PO1, PO4</b>
<b>CO3</b>	<b>Determine</b> the value of the transaction on which Customs duty needs to be paid.	<b>PO1, PO3, PO4</b>
<b>CO4</b>	<b>Develop</b> an understanding on the Customs Laws and its different types and related provisions.	<b>PO2, PO3, PO5</b>
<b>CO5</b>	<b>Learn</b> how to read Customs Tariff and other statutory references used for determining classification.	<b>PO3, PO5</b>

		Holistic overview on Trade and Commerce	Expertise in Accounting and Management	Specific Trade and Commerce	Knowledge on Accounting/Management Accounting or Finance	Analytical skills for Decision Making and Research
Course Code	Course Title	PO1	PO2	PO3	PO4	PO5
<b>COM211</b>	<b>Basics of Custom Law</b>	3	2	3	3	2
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

**Semester - IV**



COM203		Direct Tax Law	L	T	P	C
		<b>Contact Hours -60</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Components of salary, Various Income and Finance Budget				
Co-requisites						
<b>Course Objectives</b>						
This course will develop a student's knowledge of and appreciation for the						
<b>01</b>	To help the students gain knowledge about the direct tax laws in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for various assessee.					
<b>02</b>	To make the students understand the basic principles underlying the Income Tax Act regarding residential status of a person.					
<b>03</b>	To acquaint the students with the ideas regarding the incomes that are exempt from tax.					
<b>04</b>	To help the students assess the income of an individual under different heads of income as per the Income Tax Act.					
<b>05</b>	To acquaint the students with the concepts of deductions as per Chapter VIA and the assessment procedure regarding tax liability for an individual.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>C01</b>	<b>Demonstrate</b> the rudiments of Income Tax through various terminologies.					
<b>C02</b>	<b>Assess</b> the residential status of a person.					
<b>C03</b>	<b>Identify</b> the incomes that falls under different Heads.					
<b>C04</b>	<b>Learn</b> how to assess the income for an assesses under different heads of Income.					
<b>C05</b>	<b>Analyse</b> the deductions that can be claimed by an assesses under Chapter VI-A and total income and defining tax complicacies and structure.					
<b>Course Description</b>						
In this course, the focus will be on understanding the basic concepts, provisions, exemptions and deductions of Direct Tax laws that are in force for the relevant previous year and computing the total income and tax liability of an assessee.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Introduction to Direct Tax</b>					<b>(7 L)</b>
Introduction, What is the meaning of tax?, Why are taxes levied?, Power to levy taxes, Overview of Income-tax law in India, Charges of Income-tax, Important Definitions- Assessee [Section 2(7)], Person [Section 2(31)], Income [Section 2(24)], India (Section 2(25A)], Agricultural Income [Section 2(1A)], Assessment year (Section 2(9)), Previous year [Section 3], Assessment [Section 2(8)], Certain cases when income of a previous year will be assessed in the previous year itself, Undisclosed source of Income, Rates of Tax, Surcharge & Cess of Individual/HUF/AoP/Bol/Artificial Juridical Person/Firm/LLP/Local authority/Co-operative Society/Domestic Company/Foreign Company, Rebate for Resident Individuals [Section 87A], Partial integration of agricultural income with non-agricultural income, Tax Evasion, Tax Avoidance, Tax Planning. Brief idea of Direct Tax Code.						
<b>Unit-2</b>	<b>Residential Status</b>					<b>(8 L)</b>

Residential Status [Section 6], Residential status of Individuals, Residential status of HUF, Residential status of firms, AoPs and Bols, Residential status of companies, Residential status of local authorities and artificial juridical persons, Scope of Total Income, Meaning of "Income received or deemed to be received", Meaning of income 'accruing' and 'arising', Income deemed to accrue or arise in India [Section 9].		
<b>Unit-3</b>	<b>Heads of Income -I</b>	<b>(15 L)</b>
<b>Salary</b> -Introduction, Basis of Charge [Section 15],Salary, Perquisite and Profits in lieu of Salary [Section 17], Deductions from Salary [Section 16], Relief under section 89, <b>Income from House Property</b> -Chargeability [Section 22], Conditions for Chargeability, Composite Rent, Income from house property situated outside India, Determination of Annual Value [Section 23], Deductions from Annual Value [Section 24], Computation of "Income from house property" for different categories of property, Inadmissible Deductions [Section 25], Provision for Arrears of Rent and Unrealized Rent received subsequently [Section 25A], Treatment of income from Co-owned Property [Section 26], Deemed Ownership [Section 27], <b>Income from Other Sources</b> -Introduction, Method of Accounting [Section 145), Incomes chargeable under this head [Section 56], Applicable rate of tax in respect of Casual Income other than winnings from any online games [Section 11588], Applicable rate of tax in respect of winnings from any online games [Section 115BB], Deductions Allowable (Section 57), Deductions Not Allowable [Section 58], Deemed Income chargeable to tax [Section 59]		
<b>Unit-4</b>	<b>Heads of Income-II</b>	<b>(15 L)</b>
<b>Profit or Gain from Business and Profession</b> -Meaning of 'Business' and 'Profession', Method of Accounting, Income chargeable under this Head [Section 28], Speculation Business, Computation of Profits and Gains from Business or Profession [Section 29], Admissible Deductions (Sections 30 to 37), Inadmissible Deductions [Section 40], Expenses or Payments Not Deductible in certain circumstances (Section 40A), Profits chargeable to tax [Section 41], <b>Capital Gain</b> - Introduction, Capital Asset, Short Term and Long Term Capital Assets, Transfer: What it Means? [Section 2(47)], Scope and year of Chargeability [Section 45), Transactions not regarded as transfer [Section 47], Important Definitions, Mode of computation of Capital Gains [Section 48), Ascertainment of cost in specified circumstances [Section 49), Cost of Acquisition (Section 55(2), Cost of Improvement [Section 55(1)), Exemption of Capital Gains (Sections 54 to 54F), Tax on short-term capital gains in respect of equity shares/units of an equity oriented fund [Section 111A), Tax on long-term capital gains [Section 112), Tax on long-term capital gains on certain assets [Section 112A).		
<b>Unit-5</b>	<b>Deductions under Chapter VI-A &amp; Income Tax Liability</b>	<b>(8 L)</b>
Deductions from Gross Total Income- Deduction in respect of investment in specified assets [Section 80C], Deduction in respect of contribution to Agnipath Scheme [Section 80CCH) , Deduction in respect of medical insurance premium [Section 80D], Deduction in respect of maintenance including medical treatment of a dependent disabled [Section 80DD], Deduction in respect of interest loan taken for higher education [Section 80E], Deduction for interest on loan borrowed for acquisition of residential house property by an individual [Section 80EE], Deduction for interest payable on loan borrowed for acquisition of residential house property [Section 80EEA), Deduction in respect of interest payable on loan taken for purchase of electric vehicle [Section 80EEB), Deduction in respect of donations to certain funds, charitable institutions etc. [Section 80G],Deduction in respect of interest on deposits in savings accounts [Section 80TTA), Deduction in respect of interest on deposits in case of senior citizens [Section 80TTB), Other Deductions. Income to be considered while computing Total Income of Individuals, Computation of Total Income and Tax Payable by an Individual, Tax liability as per default scheme and Old scheme, Tax Planning Considerations in respect of Salary Income		
<b>Note: If any new legislation(s) are enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in the place of the existing legislation(s) with effect from the date to be notified by the University. Similarly, if any existing legislation(s) on income tax law ceases to be in force, the syllabus will accordingly exclude such legislation(s) with effect from the date to be notified by the University Specific inclusions/exclusions in a topic may also arise due to additions/deletions</b>		

made every year by the Annual Finance Act.

**Suggested Readings:**

**Text Book(s):**

1. Singhania, V. K., and Singhania, K, Direct Tax Law and Practice, Taxmann
2. Lal and Vashist, Direct Taxes, Pearson

**Reference Book(s):**

3. Ahuja and Gupta, Direct Taxes Law and Practice, Bharat
4. Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS

**Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam**

Examination Scheme:

Components	Internal Assessment	End Term	Total
Weightage (%)	50	50	100

**Relationship between the Course Outcomes (COs) and Program Outcomes (POs)**

**Mapping between COs and Pos**

	Course Outcomes (COs)	Mapped Program Outcomes
<b>CO1</b>	<b>Demonstrate</b> the rudiments of Income Tax through various terminologies.	<b>P05</b>
<b>CO2</b>	<b>Assess</b> the residential status of a person.	<b>P01, P02, P05</b>
<b>CO3</b>	<b>Identify</b> the incomes that falls under different Heads.	<b>P01, P05</b>
<b>CO4</b>	<b>Learn</b> how to assess the income for an assesses under different heads of Income.	<b>P05</b>
<b>CO5</b>	<b>Analyse</b> the deductions that can be claimed by an assesses under Chapter VI-A and total income and defining tax complicacies and structure.	<b>P01, P02, P05</b>

Course Code	Course Title	Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or	Analytical skills for Decision Making and Research
<b>COM203</b>	<b>Direct Tax Law</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>

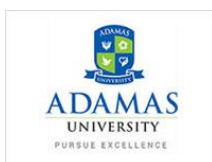
1=Weakly mapped

2=Moderately mapped

3=Strongly mapped



## Semester – IV

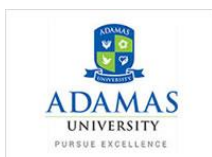


<b>COM204</b>		<b>Advanced Corporate Accounting</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>Contact Hours-60</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic knowledge of Corporate Accounting							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	This course will enable the students to acquire the conceptual knowledge of global accounting standards.								
<b>02</b>	The course will provide knowledge to the students required for preparing the financial statements of holding and subsidiary companies.								
<b>03</b>	The course will provide knowledge to the students required for preparing the financial statements of companies in case of amalgamation & absorption.								
<b>04</b>	This course will enable the students to acquire the conceptual knowledge of IndAS 1 and IndAS 33								
<b>05</b>	The course will provide knowledge to the students required for preparing the financial statements of companies applying Ind AS.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>C01</b>	<b>Understand</b> the need and importance of global accounting standards.								
<b>C02</b>	<b>Prepare</b> accounting records for holding and subsidiary companies.								
<b>C03</b>	<b>Prepare</b> accounting records in case of amalgamation & absorption								
<b>C04</b>	<b>Understand</b> Ind AS and Financial Statement as per companies Act, 2013								
<b>C05</b>	<b>Examine</b> IndAS 1 and IndAS 33								
<b>Course Description</b>									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction to Accounting Standards</b>							<b>(8 L)</b>	
Introduction, Standards Setting Process, Status of Accounting Standards, Need for Convergence towards Global Standards, International Accounting Standard Board, International Financial Reporting Standards as Global Standards, Becoming IFRS Compliant, What are Carve Outs/Ins in Ind AS?, Convergence to IFRS in India, Concept of Indian Accounting Standards (Ind AS), List of Ind AS, Roadmap for Implementation of Indian Accounting Standards (Ind AS), Status of Accounting Standards, Applicability of Accounting Standards.									
<b>Unit-2</b>	<b>Consolidated Financial Statements (AS 21)</b>							<b>(12 L)</b>	
Concept of Group, Holding Company and Subsidiary Company, Objectives of AS 21, Wholly Owned and Partly Owned Subsidiaries, Purpose of Preparing the Consolidated Financial Statements, Scope									

of AS 21, Control, Exclusion from Preparation of Consolidated Financial Statements, Advantages of Consolidated Financial Statements, Components of Consolidated Financial Statements, Consolidation Procedures (One subsidiary only), Calculation of Goodwill/Capital Reserve (Cost of Control), Minority Interests, Profit or Loss of Subsidiary Company, Consolidation Adjustments, Preparation of Consolidated Statement of Profit and Loss, Uniform Accounting Policies, Treatment of Subsidiary Company having Preference Share Capital.			
<b>Unit-3</b>	<b>Amalgamation of Companies</b>		<b>(15 L)</b>
Introduction, Meaning of Amalgamation, Types of Amalgamation, Purchase Consideration, Methods of Accounting for Amalgamations, Journal Entries to close the books of Vendor Company, Entries in the books of Purchasing Company.			
<b>Unit-4</b>	<b>Introduction to Indian Accounting Standards &amp; Division II of Schedule III of the Companies Act, 2013.</b>		<b>(9 L)</b>
Process of development and finalisation of Indian Accounting Standards, Transition from AS to Ind AS, Concept of Indian Accounting Standards, How Ind AS have been numbered?, How Ind AS have been structured?, Roadmap for applicability of Ind AS for Listed Entities, Ind AS Roadmap for Non-Banking Financial Companies (NBFC), Ind AS Roadmap for Banking and Insurance Companies, Ind AS Roadmap for Mutual Funds, Ind AS relevant Statutory Provisions, Relevant Sections referring to Ind AS in the Companies Act, 2013 and Rules, Relevant SEBI Rules and Regulations, Format of Division II to Schedule III to the Companies Act - Structure			
<b>Unit-5</b>	<b>IndAS 1 "Presentation of Financial Statements &amp; IndAS 33 "Earnings per Share"</b>		<b>(7 L)</b>
Ind AS 1 'Presentation of Financial Statements' - Introduction, Objective, Scope, Definitions, Purpose of financial statements, Complete set of financial statements, General features of financial statements, Presentation of True and Fair View and compliance with Ind AS, Going concern, Accrual basis of accounting, Materiality and aggregation, Offsetting, Frequency of reporting, Comparative information, Consistency of presentation. Introduction, Objective, Limitation of EPS, Scope, Definitions, Measurement, Measurement of basic earnings per share-Meaning and formula/ Measurement of earnings/ Shares, Diluted earnings per share-Scope, meaning and formula/Earnings/Shares, Retrospective adjustments, Presentation, Disclosure			
<b>Suggested Readings:</b>			
<b>Text Book(s):</b>			
1. Shukla, Grewal, and Gupta: Advanced Accountancy, Vol. I & II, S. Chand			
2. R. L. Gupta & Radheswamy, Advanced Accountancy, Vol. I & II, S. Chand			
3. CA Ravi Kanth Miriyala and CA Sunitanjani Miriyala, IndAS made Easy, Vol. I, Taxmanns'			
4. Sehgal & Sehgal, Advanced Accountancy, Vol. I & II, Taxman Publication			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and POs</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	Understand the need and importance of global accounting standards.		<b>PO1, PO3</b>

<b>C02</b>	<b>Prepare</b> accounting records for holding and subsidiary companies.	<b>P01, P03</b>				
<b>C03</b>	<b>Prepare</b> accounting records in case of amalgamation & absorption	<b>P01, P03</b>				
<b>C04</b>	<b>Understand</b> Ind AS and Financial Statement as per companies Act, 2013	<b>P02, P03, P04</b>				
<b>C05</b>	<b>Examine</b> IndAS 1 and IndAS 33	<b>P02, P04, P05</b>				
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>COM204</b>	<b>Advanced Corporate Accounting</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

## Semester – IV



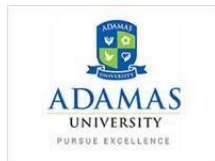
<b>COM205</b>		<b>Indian Financial System</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>Contact Hours - 60</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic knowledge of Financial system							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To acquaint the students with the various aspects of Indian Financial system.								
<b>02</b>	To make the students familiar with the Financial Institutions of India.								
<b>03</b>	To make the students aware about the Financial Markets in India.								
<b>04</b>	To introduce the students with various Financial Instruments available in India.								
<b>05</b>	To make the students familiar with the Financial Services in India.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>C01</b>	<b>Know</b> the Indian Financial System.								
<b>C02</b>	<b>Have</b> a comprehensive overview of Financial Institutions in India.								
<b>C03</b>	<b>Develop</b> knowledge on Financial Markets in India.								
<b>C04</b>	<b>Develop</b> an idea on various Financial Instruments available in India.								
<b>C05</b>	<b>Acquaint</b> with the Financial Services in India.								
<b>Course Description</b>									
This course explains the role of financial system in India. The course also provides a comprehensive overview of the different components of the financial system and their roles, like regulatory authorities, different financial institutions, financial markets and financial services.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Indian Financial System</b>								<b>(5 L)</b>
Indian Financial System: Introduction – Meaning, Definition, Objectives, and Importance – Organisation, Components, and Structure: Institutions, Markets, Instruments, and Services – Liberalisation of the system in tune with economic liberalization in India.									
<b>Unit-2</b>	<b>Financial Institutions</b>								<b>(13 L)</b>
Financial Institutions (Intermediaries): Nature and Role – Banking Institutions - Non-Banking Financial Institutions (NBFIs): Types, Functions, a brief overview of Regulations - Development Banks – Other Institutions: Life Insurance Corporation of India, and General Insurance Corporation of India (with its fully owned subsidiaries) - Regulatory Institutions: Reserve Bank of India (Major									

functions) Insurance Regulatory and Authority of India – Securities and Exchange Board of India (SEBI) – SEBI’s role in Primary and Secondary Markets. Mutual Funds: Meaning and Concepts, Functions, Types and Classification, calculation of NAV.		
<b>Unit-3</b>	<b>Financial Markets</b>	<b>(9 L)</b>
Financial Markets: Components, Structure, and Functions – Classification: Money, Equity, Debt Market, Concepts of Stock Exchanges, Primary Market, Secondary Market.		
<b>Unit-4</b>	<b>Financial Instruments</b>	<b>(5 L)</b>
Types of Instruments, classifications, specific markets for Equity, Bond, Preferred Stock, Debentures, Derivatives.		
<b>Unit-5</b>	<b>Financial Services</b>	<b>(13 L)</b>
Financial Services: Meaning and concept – Overview of major financial services: Factoring, Forfaiting, Venture Capital, Angel Investing, Securitization of Debts, Merchant Banking and Investment Banking, Leasing, Credit Rating, Stock broking services		
<b>Suggested Readings:</b>		
<b>Text Books:</b>		
1. Pathak, B., Indian Financial System, Pearson, New Delhi.		
2. Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.		
<b>Reference Books:</b>		
3. Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.		

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)						
Mapping between COs and Pos						
	Course Outcomes (COs)	Mapped Program Outcomes				
<b>CO1</b>	<b>Know</b> the Indian Financial System.	<b>PO1, PO3</b>				
<b>CO2</b>	<b>Have</b> a comprehensive overview of Financial Institutions in India.	<b>PO1, PO4</b>				
<b>CO3</b>	<b>Develop</b> knowledge on Financial Markets in India.	<b>PO2, PO4, PO5</b>				
<b>CO4</b>	<b>Develop</b> an idea on various Financial Instruments available in India.	<b>PO1, PO2, PO3</b>				
<b>CO5</b>	<b>Acquaint</b> with the Financial Services in India.	<b>PO2, PO3, PO4</b>				
		Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or	Analytical skills for Decision Making and Research
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>COM205</b>	<b>Indian Financial System</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>

1=Weakly mapped	2=Moderately mapped	3=Strongly mapped	
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
Examination Scheme:			
Components	Internal Assessment	End Term	Total
Weightage (%)	<b>50</b>	<b>50</b>	<b>100</b>

**Minor: SEMESTER IV (To be offered to other departments)**



COM207		Direct Tax Law				L	T	P	C
		<b>Contact Hours - 60</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>		
Pre-requisites/Exposure		Components of salary, Various Income and Finance Budget							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To help the students gain knowledge about the direct tax laws in force for the relevant previous Year and to provide an insight into procedural aspects for assessment of tax liability for various Assessee.								
<b>02</b>	To make the students understand the basic principles underlying the Income Tax Act regarding Residential status of a person.								
<b>03</b>	To acquaint the students with the ideas regarding the incomes that are exempt from tax.								
<b>04</b>	To help the students assess the income of an individual under different heads of income as per the Income Tax Act.								
<b>05</b>	To acquaint the students with the concepts of deductions as per Chapter VIA and the assessment Procedure regarding tax liability for an individual.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>C01</b>	<b>Demonstrate</b> the rudiments of Income Tax through various terminologies.								
<b>C02</b>	<b>Assess</b> the residential status of a person.								
<b>C03</b>	<b>Identify</b> the incomes that falls under different Heads.								

<b>C04</b>	<b>Learn</b> how to assess the income for an assessee under different heads of Income.
<b>C05</b>	<b>Analyse</b> the deductions that can be claimed by an assessee under Chapter VI-A and total income and defining tax complications and structure.
<b>Course Description</b>	
In this course, the focus will be on understanding the basic concepts, provisions, exemptions and deductions of Direct Tax laws that are in force for the relevant previous year and computing the total income and tax liability of an assessee.	
<b>Course Contents</b>	
<b>Unit-1</b>	<b>Introduction to Direct Tax</b> <span style="float: right;"><b>(7 L)</b></span>
Introduction, What is the meaning of tax?, Why are taxes levied?, Power to levy taxes, Overview of Income-tax law in India, Charges of Income-tax, Important Definitions- Assessee [Section 2(7)], Person [Section 2(31)], Income [Section 2(24)], India (Section 2(25A)], Agricultural Income [Section 2(1A)], Assessment year (Section 2(9)), Previous year [Section 3], Assessment [Section 2(8)], Certain cases when income of a previous year will be assessed in the previous year itself, Undisclosed source of Income, Rates of Tax, Surcharge & Cess of Individual/HUF/Firm/LLP/Domestic Company/Foreign Company, Rebate for Resident Individuals [Section 87A), Tax Evasion, Tax Avoidance & Tax Planning. Brief study of Direct Tax Code.	
<b>Unit-2</b>	<b>Residential Status</b> <span style="float: right;"><b>(8 L)</b></span>
Residential Status [Section 6], Residential status of Individuals, Residential status of HUF, Residential status of firms, AoPs and BOPs, Residential status of companies, Residential status of local authorities and artificial juridical persons, Scope of Total Income.	
<b>Unit-3</b>	<b>Heads of Income - I</b> <span style="float: right;"><b>(15 L)</b></span>
Salary-Introduction, Basis of Charge [Section 15], Salary, Perquisite and Profits in lieu of Salary [Section 17], Deductions from Salary [Section 16], Relief under section 89, Income from House Property-Chargeability [Section 22], Conditions for Chargeability, Composite Rent, Determination of Annual Value [Section 23], Deductions from Annual Value [Section 24], Computation of "Income from house property" for different categories of property, Treatment of income from Co-owned Property [Section 26], Deemed Ownership [Section 27], Income from Other Sources-Introduction, Method of Accounting [Section 145], Incomes chargeable under this head [Section 56], Applicable rate of tax in respect of Casual Income other than winnings from any online games [Section 115BB], Applicable rate of tax in respect of winnings from any online games [Section 115BB], Deductions Allowable (Section 57), Deductions Not Allowable [Section 58], Deemed Income chargeable to tax [Section 59]	
<b>Unit-4</b>	<b>Heads of Income-II</b> <span style="float: right;"><b>(15 L)</b></span>
Profit or Gain from Business and Profession-Meaning of 'Business' and 'Profession', Method of Accounting, Income chargeable under this Head [Section 28], Computation of Profits and Gains from Business or Profession [Section 29], Admissible Deductions (Sections 30 to 37), Inadmissible Deductions [Section 40], Expenses or Payments Not Deductible in certain circumstances (Section 40A). Capital Gain- Introduction, Capital Asset, Short Term and Long Term Capital Assets, Transfer: What it Means? [Section 2(47)], Scope and year of Chargeability [Section 45], Transactions not regarded as transfer [Section 47], Important Definitions, Mode of computation of Capital Gains [Section 48), Cost of Acquisition (Section 55(2), Cost of Improvement [Section 55(1)), Exemption of Capital Gains (Sections 54), Tax on short-term capital gains and in respect of equity shares/units of an equity oriented fund [Section 111A), Tax on long-term capital gains [Section 112], Tax on long-term capital gains on certain assets [Section 112A).	
<b>Unit-5</b>	<b>Deductions under Chapter VI-A &amp; Income Tax Liability-</b> <span style="float: right;"><b>(8 L)</b></span>

Deductions from Gross Total Income- Deduction in respect of investment in specified assets [Section 80C], Limit on deductions under sections 80C, 80CCC & 80CCD(1) [Section 80CCE] , Deduction in respect of contribution to Agnipath Scheme [Section 80CCH) , Deduction in respect of medical insurance premium [Section 80D], Deduction in respect of maintenance including medical treatment of a dependant disabled [Section 80DD], Deduction in respect of interest loan taken for higher education [Section 80E], Deduction in respect of interest payable on loan taken for purchase of electric vehicle [Section 80EEB], Deduction in respect of donations to certain funds, charitable institutions etc. [Section 80G], Deduction in respect of interest on deposits in savings accounts [Section 80TTA], Deduction in respect of interest on deposits in case of senior citizens [Section 80TTB]S. Income to be considered while computing Total Income of Individuals, Computation of Total Income and Tax Payable by an Individual, Tax liability as per default scheme and Old scheme, Tax Planning Considerations in respect of Salary Income

**Note: If any new legislation(s) are enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in the place of the existing legislation(s) with effect from the date to be notified by the University. Similarly, if any existing legislation(s) on income tax law ceases to be in force, the syllabus will accordingly exclude such legislation(s) with effect from the date to be notified by the University.**

**Specific inclusions/exclusions in a topic may also arise due to additions/deletions made every year by the Annual Finance Act.**

**Suggested Readings:**

**Text Book(s):**

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**Reference Book(s):**

3. Ahuja and Gupta, Direct Taxes Law and Practice, Bharat
4. Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS

**Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam**

**Examination Scheme:**

Components	Internal Assessment	End Term	Total
Weightage (%)	50	50	100

**Relationship between the Course Outcomes (COs) and Program Outcomes (POs)**

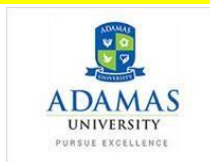
**Mapping between COs and POs**

	Course Outcomes (COs)	Mapped Program Outcomes
<b>CO1</b>	<b>Demonstrate</b> the rudiments of Income Tax through various Terminologies.	<b>PO1, PO3</b>
<b>CO2</b>	<b>Assess</b> the residential status of a person.	<b>PO1, PO3</b>
<b>CO3</b>	<b>Identify</b> the incomes that are exempt from Income Tax.	<b>PO1, PO3</b>
<b>CO4</b>	<b>Learn</b> how to assess the income for an assessee under different heads of Income.	<b>PO2, PO3, PO4</b>
<b>CO5</b>	<b>Analyze</b> the deductions that can be claimed by an assessee under Chapter VI-A and total income and defining tax complicacies and Structure.	<b>PO2, PO4, PO5</b>



SEC

## SEMESTER IV (To be offered to other departments)



SEC165	Introduction to GST	L	T	P	C
	<b>Contact Hours - 30</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>
Pre-requisites/Exposure	Basics of Direct Tax.				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To help the students gain in-depth knowledge of the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act).				
<b>02</b>	To acquaint the students with the composition of GST and the registration procedures.				
<b>03</b>	To enable the students, learn how to determine the assessable value of transactions related to goods and services for levy and determination of duty liability.				
<b>04</b>	To help the students identify and assess the procedural aspects under different applicable statutes related to indirect taxation.				
<b>05</b>	To acquaint the students with the concepts of GST and its various types.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>C01</b>	<b>Demonstrate</b> the essentials of Goods and Services Tax through various terminologies.				
<b>C02</b>	<b>Determine</b> the composition of GST about its registration procedures.				
<b>C03</b>	<b>Develop</b> an in-depth knowledge on the provisions related to Supply of Goods and Services				
<b>C04</b>	<b>Demonstrate</b> the ideas behind practical applications of GST.				
<b>C05</b>	<b>Develop</b> an understanding of charge of GST.				
<b>Course</b>					

<b>Description</b>			
This course enables the students to learn different aspects of Goods and Services Tax including their practical applicability.			
<b>Course Contents</b>			
<b>Unit-1</b>	<b>Introduction to GST</b>		<b>(10 L)</b>
Introduction, Implementation, Genesis of GST in India, Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefits of GST, Input Tax Credit of GST, Constitutional provisions, E-waybill, RCM, QRMP Scheme, Revenue Distribution, GST Council, GSTN,			
<b>Unit-2</b>	<b>Supply of Goods and Services</b>		<b>(10 L)</b>
Introduction, Relevant definitions, Concept of supply (Section 7 of CGST Act), Composite and mixed supplies [Section 8].			
<b>Unit-3</b>	<b>GST Registration</b>		<b>(5 L)</b>
Introduction, Relevant Definitions, Concept of taxable person (Section 2(107)), Persons Liable for Registration [Section 22], Compulsory Registration in Certain Cases [Section 24], Persons Not Liable for Registration [Section 23], Procedure for Registration [Sections 25, 26 & 27], Amendment of Registration (Section 28), Cancellation or Suspension of Registration and Revocation of Cancellation (Sections 29 & 30).			
<b>Unit-4</b>	<b>Charge of GST</b>		<b>(3 L)</b>
Introduction, Relevant definitions, Extent & Commencement of GST Law, Levy & collection of CGST & IGST [Section 9 of the CGST Act & Section 5 of The IGST Act], Composition levy [Section 10 of the CGST Act].			
<b>Unit-5</b>	<b>Exemptions from GST</b>		<b>(2 L)</b>
Introduction, Power to grant exemption from tax [Section 11 of the CGST Act/section 6 of the IGST ACT, Goods Exempt from Tax, List of Services Exempt from Tax.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. V.S. Datey, GST Law & Practice with Customs & FTP, Taxmann			
2. CA Pushendra Sisodia, Comprehensive book on Indirect Tax Laws, Bharat Publishers.			
<b>Reference Book:</b>			
3. Jaya Bhasuvedan Suseela, Indirect Taxes (GST & Other Indirect Taxes), EBC Publishers.			
4. Milind Kumar, Goods and Services Tax: Law And Practice, EBC Publishers.			
5. Study materials issued by ICAI, ICMAI and ICSI.			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal Assessment	End Term	Total
Weightage (%)	<b>50</b>	<b>50</b>	<b>100</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and POs</b>			
	<b>Course Outcomes (COs)</b>	<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Demonstrate</b> the essentials of Goods and Services Tax through various terminologies.	<b>PO1, PO4</b>	
<b>CO2</b>	<b>Determine</b> the composition of GST with regard to its registration procedures.	<b>PO1, PO4</b>	

<b>C03</b>	<b>Develop</b> an in-depth knowledge on the provisions related to Time, Value and Place of Supply of goods and services, Input Tax Credit and the related provisions for GST return filing.					<b>P01, P02, P03, P04</b>	
<b>C04</b>	<b>Demonstrate</b> the ideas behind practical applications of GST.					<b>P02, P03, P05</b>	
<b>C05</b>	<b>Develop</b> an understanding on the Customs Laws and its different types and related provisions.					<b>P03, P05</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management</b>	<b>Specific Trade and Commerce</b>	<b>Knowledge on Accounting/Management Accounting or Taxation</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>SEC165</b>	<b>Introduction to GST</b>		<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped			





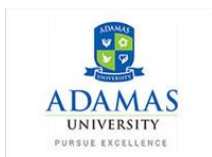
**Adamas University**  
**School of Business & Economics**

**Department of Economics and Commerce**

**B.Com (Hons) Curriculum**  
**Specialisation in**  
**Accountancy / Marketing / Capital Markets**  
**(under CBCS)**

**2022-25**

**For students registered from**  
**July, 2022 onwards**

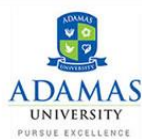


<b>FAC11003</b>		<b>Principles of Accounting</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basics of Accounting							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	This course will enable the students to have knowledge about the basics of accounting with concepts, principles and conventions.								
<b>02</b>	The students of this course will learn recording of transactions in journal, posting it to ledger and checking the authenticity of records by preparing trial balance.								
<b>03</b>	The students of this course will learn depreciation accounting required in the preparation of financial statements.								
<b>04</b>	The course will help the students in understanding the method of preparation of cash book and Bank Reconciliation Statement.								
<b>05</b>	The students of this course will have the ability to prepare Financial Statements of different forms of business entities.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Discuss</b> the basics of accounting with concepts, principles and conventions.								
<b>CO2</b>	<b>Record</b> transactions in journal, post it to ledger and check the authenticity of records by preparing trial balance.								
<b>CO3</b>	<b>Apply</b> the knowledge of depreciation accounting in preparation of financial statements.								
<b>CO4</b>	<b>Prepare</b> cash book and evaluate the reasons of difference between cash book and pass book balance and prepare Bank Reconciliation Statement.								
<b>CO5</b>	<b>Prepare</b> Financial Statements of different forms of business entities.								
<b>Course Description</b>									
Financial Accounting refers to information describing the financial resources, obligations, and activities of an economic entity. The term financial position is used to describe an entity's financial resources and obligations at one point in time, and the term results of operations is used to describe its financial activities during the year. The course focuses on detailed understanding of accounting information system, accounting concepts, accounting principles, accounting cycle, recording of transactions, and financial statement concepts.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction</b>								<b>(3 L)</b>
Nature of accounting; Users of accounting information; Financial & Management Accounting; Qualitative characteristics of accounting information; Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses; Accounting Cycle									
<b>Unit-2</b>	<b>Accounting Concepts and Conventions</b>								<b>(3 L)</b>

Bases of accounting: Cash basis and Accrual basis, Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.			
<b>Unit-3</b>	<b>Journal and Ledger</b>		<b>(8 L)</b>
Journal: Introduction, need, functions, advantages of Journal, recording of entries in Journal with narration; Double entry system Ledger: Features and functions of ledger, posting from journal to respective ledger.			
<b>Unit-4</b>	<b>Trial Balance</b>		<b>(4 L)</b>
Introduction, need and limitations of trial balance, preparation and application of trial balance, errors and types of errors			
<b>Unit-5</b>	<b>Depreciation</b>		<b>(5 L)</b>
The nature of depreciation - The accounting concept of depreciation - Factors in the measurement of depreciation - Methods of computing depreciation: straight line method and diminishing balance method - Disposal of depreciable assets - change in method of charging depreciation - Accounting for depreciation: Asset-depreciation, Asset-provision.			
<b>Unit-6</b>	<b>Cash Book and Bank Reconciliation Statement</b>		<b>(7 L)</b>
Cash Book: Introduction, features, functions, advantages, types of cash book-single column, double column, triple column and petty cash book. Bank Reconciliation Statement: Banking transactions in the Cash Book and Bank Pass Book; Causes of Disagreement between the balances as per Cash Book and Bank Statement; Practical steps for preparation of Bank Reconciliation Statement.			
<b>Unit-7</b>	<b>Final Accounts</b>		<b>(10 L)</b>
Preparation of Financial Statements: Sole Proprietorship business entities from a Trial Balance – Manufacturing, Trading, P/L A/c and Balance Sheet.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. Sukla, Grewal, Gupta: Advanced Accountancy, Vol. I, S. Chand			
2. Sehgal & Sehgal, Advanced Accountancy, Vol. I, Taxman Publication			
3. Hanif & Mukherjee, Financial Accounting, TMH			
<b>Reference Books:</b>			
4. Tulsian, Financial Accounting, Pearson			
5. Mukherjee and Mukherjee, Financial Accounting Volume I, Oxford Publication			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Discuss</b> the basics of accounting with concepts, principles and conventions		<b>PO1, PO2, PO5</b>
<b>CO2</b>	<b>Record</b> transactions in journal, post it to ledger and check the authenticity of records by preparing trial balance.		<b>PO1, PO2, PO5</b>
<b>CO3</b>	<b>Apply</b> the knowledge of depreciation accounting in preparation of financial statements.		<b>PO1, PO2, PO5</b>

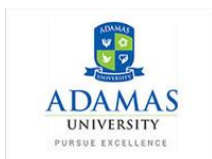
<b>CO4</b>	<b>Prepare</b> cash book and evaluate the reasons of difference between cash book and pass book balance and prepare Bank Reconciliation Statement.					<b>PO2, PO4, PO5</b>	
<b>CO5</b>	<b>Prepare</b> Financial Statements of different forms of business entities.					<b>PO2, PO3, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11003</b>	<b>Principles of Accounting</b>		<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped			





<b>ECO11001</b>		<b>Microeconomics</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version 1.0		Contact Hours - 40			3	1	0	4	
Pre-requisites/Exposure		School level knowledge in English and Mathematics							
Co-requisites		School level knowledge in Accounts or Book Keeping							
<b>Course Objectives</b>									
<b>01</b>	To explain the microeconomic concepts with examples.								
<b>02</b>	To teach to apply microeconomic concepts to decision making.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Learn</b> more complicated issues of microeconomics around different market structures under imperfect competition like monopoly, monopolistic competition, and oligopoly.								
<b>CO2</b>	<b>Build</b> knowledge on the conflicts of efficiency versus equity along with general idea of welfare discussed.								
<b>CO3</b>	<b>Inculcate</b> an understanding of the economic process that governs the production, distribution and consumption decisions and fundamentals of accounting those activities in various micro levels.								
<b>CO4</b>	<b>Acquire</b> adequate knowledge and technical skills to be able to imbibe enough global competent to excel in career.								
<b>Course Description</b>									
This course delivers the microeconomic concepts which enable the students to learn about market, demand, supply, production and its factors. It provides an essential foundation for the further courses in the area of Commerce.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Demand, Supply and Market equilibrium</b>							<b>(10 L)</b>	
Individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply; Theory of consumer behavior: cardinal utility theory, ordinal utility theory(indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and giffen goods).									
<b>Unit-2</b>	<b>Producer and optimal production choice</b>							<b>(10 L)</b>	
Optimizing behavior in short run(geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behavior in long run (isoquants, isocost line, optimal combination of resources) Costs and scale: traditional theory of cost (short run and long run, geometry of cot curves, envelope curves), modern theory of cost (short and long run), economies of scale, economies of scope.									
<b>Unit-3</b>	<b>Theory of firm and market organization</b>							<b>(10 L)</b>	
Perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multiplant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run									

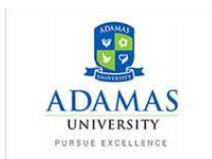
equilibrium, excess capacity) ; oligopoly.						
<b>Unit-4</b>	<b>Factor market</b>					<b>(10 L)</b>
Demand for a factor by a firm under marginal productivity theory (perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press						
2. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan						
3. Hal Varian Intermediate Microeconomics.						
<b>Reference books:</b>						
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed. ). Pearson.						
5. Lipsey and Chrystal. (2008). Economics. ( 11th ed.) Oxford University Press.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Learn</b> more complicated issues of microeconomics around different market structures under imperfect competition like monopoly, monopolistic competition, and oligopoly.					<b>PO1, PO3, PO5</b>
<b>CO2</b>	<b>Build</b> knowledge on the conflicts of efficiency versus equity along with general idea of welfare discussed.					<b>PO1, PO3</b>
<b>CO3</b>	<b>Inculcate</b> an understanding of the economic process that governs the production, distribution and consumption decisions and fundamentals of accounting those activities in various micro levels.					<b>PO2, PO4, PO5</b>
<b>CO4</b>	<b>Acquire</b> adequate knowledge and technical skills to be able to imbibe enough global competent to excel in career.					<b>PO1, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>ECO11001</b>	<b>Microeconomics</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>MTH11514</b>		<b>Business Mathematics</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		School level knowledge on Mathematics							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To learn fundamentals, theory, and methods of basic mathematics to be used in simple Business/Economics and real-life problems.								
<b>02</b>	To skill students to compute the solution of simple mathematical problems in the set theory, linear and nonlinear equations, matrix methods, differentiation and integration.								
<b>03</b>	To help students to understand the use of various mathematical tools for solving simple Business/Economics and marketing related problems.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Define</b> various terms related to the theory of sets and its properties with Venn diagrams representations.								
<b>CO2</b>	<b>Illustrate</b> the solution of linear, nonlinear equations and the problems related to the supply and demand analysis.								
<b>CO3</b>	<b>Find</b> the inverse of a matrix, determinant, and the solution of a system of linear equations arises from simple business/economics applications.								
<b>CO4</b>	<b>Define</b> the percentages, index numbers, interests, and investment appraisal.								
<b>CO5</b>	<b>Summarize</b> the theory and methods to determine the derivatives of a function of one and several variables for the extreme value of a function								
<b>CO6</b>	<b>Find</b> indefinite and definite integration								
<b>Course Description</b>									
The course is designed for students of economics, business studies, and management. It assumes very little prerequisite knowledge, so the topics of this course can be understood by students who have not undertaken a mathematics course for some time. The focus of this course is to develop the fundamental knowledge, understanding of basic mathematical tools to be used in other subjects easily. This course comprises the set theory, linear and nonlinear equations, and its applications in simple business and economics problems like supply and demands analysis, modelling of revenue etc. Also, this course covers matrix algebra and solution of a system of equations with applications in Business, and definite and indefinite. To teach this course, audio-video lecture, presentation, and assignments to be provided. Students will strongly grab the basic concepts of the course via solving exercise and interaction with course instructors.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Set theory</b>								<b>(7 L)</b>
Theory of sets- meaning, elements, types, presentation and equality of sets, union, intersection, compliment & difference of sets, Venn diagrams, Cartesian product of two sets, applications of set theory.									
<b>Unit-2</b>	<b>Linear equations</b>								<b>(7 L)</b>

Graphs of linear equations, algebraic solution of simultaneous linear equations, supply and demand analysis, algebra, modeling of supply and demand analysis, national income determination. Non-linear equations: quadratic, exponential and logarithmic equations, modeling of revenue, cost and profit.			
<b>Unit-3</b>	<b>Matrices</b>		<b>(9 L)</b>
Types, properties, addition, multiplication, transpose and inverse of matrix; properties of determinants, solution of simultaneous linear equations, differentiation and integration of standard algebraic functions, business applications of matrices.			
<b>Unit-4</b>	<b>Mathematics of finance</b>		<b>(4 L)</b>
Percentages, index numbers, and interests, compound interest, investment appraisal.			
<b>Unit-5</b>	<b>Differentiation</b>		<b>(9 L)</b>
Derivative of a function, rules of differentiation, marginal functions and elasticity, optimization of economic functions, partial differentiation, functions of several variables, partial marginal functions and elasticity, Lagrange multipliers.			
<b>Unit-6</b>	<b>Integration</b>		<b>(4 L)</b>
Indefinite integration, definite integration.			
<b>Suggested Readings:</b>			
<b>Test books:</b>			
1. Ian Jacques, Mathematics for and Economics and Business (Fifth edition), Pearson India.			
2. D.C. Sancheti, V.K. Kapoor, Business Mathematics.			
<b>Reference Books:</b>			
3. J.D. Gupta, P.K. Gupta, Man Mohan, Mathematics for Business and Economics, Tata McGraw Hill Publishing Company Ltd.			
4. Q. Zameeruddin, V. K. Khanna, S. K. Bhambri, Business Mathematics (Second Edition), Vikas Publishing House PVT LTD			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Define</b> various terms related to the theory of sets and its properties with Venn diagrams representations.		<b>PO1</b>
<b>CO2</b>	<b>Illustrate</b> the solution of linear, nonlinear equations and the problems related to the supply and demand analysis.		<b>PO1, PO3, PO4</b>
<b>CO3</b>	<b>Find</b> the inverse of a matrix, determinant, and the solution of a system of linear equations arises from simple business/economics applications.		<b>PO1, PO3, PO4</b>
<b>CO4</b>	<b>Define</b> the percentages, index numbers, interests, and investment appraisal.		<b>PO4, PO5</b>
<b>CO5</b>	<b>Summarize</b> the theory and methods to determine the derivatives of a function of one and several variables for the extreme value of a function		<b>PO5</b>
<b>CO6</b>	<b>Find</b> indefinite and definite integration		<b>PO5</b>

		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>MTH11514</b>	<b>Business Mathematics</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

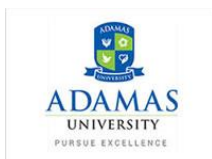


<b>MGT11001</b>		<b>Principles of Management</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Understanding concepts of Organisations							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To enable the students to know evolution of Management.								
<b>02</b>	To study the principles and functions of management.								
<b>03</b>	To learn the application of the principles in an organization.								
<b>04</b>	To help the students to develop cognizance of the importance of management principles.								
<b>05</b>	To aware the student's contemporary issues and modern approaches of management.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Have</b> a good understanding of the subject of management, the important theories, its scope and impact.								
<b>CO2</b>	<b>Develop</b> an understanding of the basic processes of planning, organising and directing.								
<b>CO3</b>	<b>Understand</b> the theories of motivation and its applications and the basic principles of management control and coordination.								
<b>CO4</b>	<b>Exposure</b> to the concepts of staffing including Job analysis, recruitment, selection. Brief idea about recent concepts such as Knowledge management, change management, technology management etc.								
<b>CO5</b>	<b>Introduction</b> to Contemporary Issues such as Social Responsibility & Ethics, Globalization, Culture etc. and their impact on management.								
<b>Course Description</b>									
Principles and practices of management is an introductory course on management process from managers' perspective. The course seeks to help students acquire the requisite knowledge, skills and abilities needed to successfully manage the organization. The course examines the logic and working of organizations and outlines the major functions of management. The main objective of this course is to help the students to get aware towards varied management principles and practices. This course covers the explanations about the fundamentals of management discipline in organizational context. It details the different functions of management such as planning, organizing, staffing, directing, and controlling. The course also emphasizes on identification of critical issues and framing of strategies and scenarios required to execute management functions.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Evolution &amp; Growth of Management Thought</b>								<b>(8 L)</b>
Concepts, Theory and Practice: The Evolution of Management Thought – Scientific Management School, Behavioural School, Quantitative School, Integration School, Contemporary School, McKinsey's 7-S approach.									
<b>Unit-2</b>	<b>Planning, Organizing &amp; Direction</b>								<b>(8 L)</b>

<p>Planning- Nature, Purpose, Types &amp; Process of Planning; Concept of MBO, MBE &amp; MBWA.  Decision Making- Approaches, Decision Making under certainty, uncertainty &amp; risk; Group Decision Making.  Organizing- Line/ Staff Authority, Decentralization &amp; Delegation, Effective Organizing, Direction-Supervision, Span of Supervision, Graicuna’s Theory of Span of Management.</p>			
<b>Unit-3</b>	<b>Motivation, Control &amp; Coordination</b>		<b>(8 L)</b>
<p>Motivation- elements, importance, methods, theories, Controlling- Control Process, Importance, Critical Control Standards &amp; Techniques, Maintenance Vs Crisis Management, Overall Control Process, Coordination- Definition, Characteristics, Objectives, Techniques.</p>			
<b>Unit-4</b>	<b>Staffing</b>		<b>(12 L)</b>
<p>Job analysis, recruitment, selection, post selection steps, job changes: transfers/promotions, performance appraisal, training, management development, job rotation, rewards and recognition.  <b>Modern approaches to Management</b>  Concept of Knowledge management, change management, technology management, supply chain management, process and project quality standards – six sigma, CMM, CMMI, PCMM, Impact of IT quality management systems, learning organizations.</p>			
<b>Unit-5</b>	<b>Contemporary Issues</b>		<b>(4 L)</b>
<p>Social Responsibility &amp; Ethics, Globalization &amp; Management, Inventing &amp; Reinventing Organizations, Culture &amp; Multiculturalism.</p>			
<p><b>Suggested Readings:</b>  1. Koontz, Essentials of Management, Tata McGraw Hill  2. L. M. Prasad: Principles of Management, Sultan Chand &amp; Sons, 2016  3. Robbins, S. (2017). Management, (13th ed.), Pearson Education, New Delhi</p>			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	<p><b>Have</b> a good understanding of the subject of management, the important theories, its scope and impact.</p>		<b>PO1, PO3</b>
<b>CO2</b>	<p><b>Develop</b> an understanding of the basic processes of planning, organising and directing.</p>		<b>PO3</b>
<b>CO3</b>	<p><b>Understand</b> the theories of motivation and its applications and the basic principles of management control and coordination.</p>		<b>PO3</b>
<b>CO4</b>	<p><b>Exposure</b> to the concepts of staffing including Job analysis, recruitment, selection. Brief idea about recent concepts such as Knowledge management, change management, technology management etc.</p>		<b>PO1, PO5</b>
<b>CO5</b>	<p><b>Introduction</b> to Contemporary Issues such as Social Responsibility &amp; Ethics, Globalization, Culture etc. and their impact on management.</p>		<b>PO1, PO5</b>

		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>MGT11001</b>	<b>Principles of Management</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

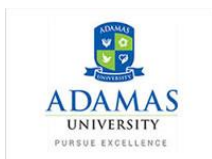




ENG11049		Communicative English				L	T	P	C
Version 1.0		Contact Hours - 20				2	0	0	2
Pre-requisites/Exposure		Basic knowledge of English Language							
Co-requisites									
<b>Course Objectives</b>									
01	To help students to improve their spoken English skills to enable them to communicate more effectively in English.								
02	To enhance their grammatical skills.								
03	To develop students' writing skills for official communication.								
04	To expose the students to the employment opportunities, challenges and job roles.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
CO1	<b>Have</b> a basic understanding of communication processes and to know the practical implications and its challenges at the work place.								
CO2	<b>Understand</b> the practical uses of English grammar and to use grammar correctly and unambiguously.								
CO3	<b>Develop</b> the ability to identify difficult sounds, words and phrases to support listening comprehension and be familiar with the various strategies of reading and develop the ability to read texts with fluency, understanding and competence.								
CO4	<b>Acquire</b> fluency in speaking English in order to carry out effective professional communication.								
CO5	Be <b>familiar</b> with different formats of business communication like reports, letters, CVs and other technical writings.								
<b>Course Description</b>									
<p>The course will consist of classroom lectures, theoretical discussion, practical exercises and tutorials covering the entire syllabus accordingly. Since it is a course that requires practical, hands-on experience besides a fair understanding of the theories governing such knowledge, emphasis is given on demonstrations and display of skills acquired by the learners in this course over the semester. It aims to equip the learners with comprehensive understanding of the course with its theoretical concerns and practical utility.</p> <p>The teaching methods include, but are not limited to:</p> <ol style="list-style-type: none"> <li>1. Interactions, debate and discussions of topics, ideas and theories.</li> <li>2. Use of realia (real-life teaching aids), audio-visual, interactive technological interface in classrooms.</li> <li>3. Demonstrations and poster-presentations by students.</li> </ol>									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Communication</b>								<b>(4 L)</b>
	<ol style="list-style-type: none"> <li>a) Basics of Communication</li> <li>b) Means of Communication</li> <li>c) Types of Communication – Verbal, Non-Verbal, Vocal and Non-Vocal</li> <li>d) Barriers to Communication</li> </ol>								

<b>Unit-2</b>	<b>Grammar and Syntax</b>	<b>(4 L)</b>	
	a) Tense b) Parts of Speech c) Articles d) Prepositions e) Sentence-Making f) Voice change g) Synonyms and antonyms		
<b>Unit-3</b>	<b>Reading and Listening skills</b>	<b>(4 L)</b>	
	a) Active Listening b) Types of Listening c) Listening Exercises d) Reading Types e) Reading Exercises		
<b>Unit-4</b>	<b>Speaking skills</b>	<b>(4 L)</b>	
	a) Introduction b) Description c) Narration d) Extempore		
<b>Unit-5</b>	<b>Writing Skills</b>	<b>(4 L)</b>	
	a) Composition b) Letter writing- CV and application letter c) Report Writing		
<b>Suggested Readings:</b>			
1. Kaul Asha, <i>Effective Business Communication</i> . PHI Learning Pvt. Ltd. 2014.			
2. Wren and Martin. <i>High School Grammar and Composition</i> . S. Chand, 1995.			
3. Lewis, Norman. <i>Word Power Made Easy</i> . Anchor: 2014.			
4. Riordan, Daniel G & Pauley Steven A.: <i>Technical Report Writing Today</i> . 2004.			
5. Hamp-Lyons and Heasley, B., <i>Study Writing: A Course in Written English. For Academic and Professional Purposes</i> , Cambridge Univ. Press, 2006.			
6. Quirk R., Greenbaum S., Leech G., and Svartik, J. <i>A Comprehensive Grammar of the English language</i> , Longman: London, 1985.			
7. Gupta, A., <i>English Reading Comprehension</i> . Ramesh Publishing House, 2009.			
8. Balasubramaniam, T., <i>A Textbook of English Phonetics for Indian Students</i> . Macmillan: 2012			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>	<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Have</b> a basic understanding of communication processes and to know the practical implications and its challenges at the work place.	<b>PO3, PO5</b>	
<b>CO2</b>	<b>Understand</b> the practical uses of English grammar and to use grammar	<b>PO1, PO3</b>	

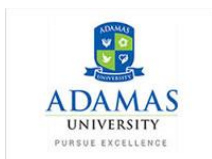
	correctly and unambiguously.					
<b>CO3</b>	<b>Develop</b> the ability to identify difficult sounds, words and phrases to support listening comprehension and be familiar with the various strategies of reading and develop the ability to read texts with fluency, understanding and competence.	<b>PO1</b>				
<b>CO4</b>	<b>Acquire</b> fluency in speaking English in order to carry out effective professional communication.	<b>PO3</b>				
<b>CO5</b>	Be <b>familiar</b> with different formats of business communication like reports, letters, CVs and other technical writings.	<b>PO5</b>				
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>ENG11049</b>	<b>Communicative English</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



EVS11102		Environmental Studies				L	T	P	C
Version 1.0		Contact Hours - 20				2	0	0	2
Pre-requisites/Exposure		Basic knowledge of Geography							
Co-requisites									
<b>Course Objectives</b>									
01	To impart basic knowledge about the environment and its problem.								
02	To create awareness and concern about environmental resources protection.								
03	To feel connected to the intrinsic relation between humans and environment, our position in the ecosystem around us.								
04	To make the students familiar with the good civic practices and policies pertaining to environment.								
05	Understanding multidimensional complex nature of environmental problems and policies.								
06	To motivate students for active participation in minimizing the environmental damage caused due to our action.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
CO1	<b>Distinguish</b> between various types of ecosystems, ecosystem dynamics, perceive and appreciate the surrounding nature.								
CO2	<b>Feel</b> connected with the intrinsic relation between humans and environment, our position in the ecosystem around us, and importance of biodiversity.								
CO3	<b>Comprehend</b> the presence of various pollutants, their significance, and impacts, and develop the underlying concepts involved in various air pollution prevention and mitigation measures.								
CO4	<b>Understand</b> the basic science which can explain the phenomena occurring around us.								
CO5	<b>Build</b> the in-depth knowledge about natural resources including energy resource.								
CO6	<b>Understand</b> the legal framework in our country for safeguarding the environment including pollution prevention, control, management, and wildlife management.								
<b>Course Description</b>									
We can survive without everything except food, which includes fuel and other nutrients and oxygen. For these two basic requirements, we must depend on our environment. But, over exploitation of resources, polluting the media around us, has resulted in environmental backlashes of both global and local scales. We are going through the sixth mass extinction event, the Holocene Extinction, which makes studying this subject as a compulsory course even more relevant, to develop the students into responsible citizens of the future.									
<b>Course Contents</b>									
Unit-1	<b>Fundamentals of Environmental studies</b>							(2 L)	
Multidisciplinary nature of environmental studies; scope and importance; need for public awareness; concept of sustainability and sustainable development.									
Unit-2	<b>Natural Resources</b>							(4 L)	

Renewable and non-renewable resources; Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people, Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems, Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies, Land resources: Land as a resource, land degradation, soil erosion and desertification, Energy Resources: renewable and nonrenewable energy resources, fossil fuel types and their environmental impact, solar, wind, hydropower, biomass energy and geothermal energy.		
<b>Unit-3</b>	<b>Ecosystems&amp; Biodiversity</b>	<b>(3 L)</b>
Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Food chains, food webs and ecological pyramids, Energy Flow Levels of Biodiversity: genetic, species and ecosystem diversity, Values of biodiversity, India as a mega-diversity nation, Biodiversity hotspots, Threats to Biodiversity, In-situ and Ex-situ conservation of Biodiversity.		
<b>Unit-4</b>	<b>Environmental Pollution</b>	<b>(3 L)</b>
Environmental pollution: types, causes, effects and controls; Air, water and noise pollution, Pollution case studies.		
<b>Unit-5</b>	<b>Global Issues and Environmental Policies</b>	<b>(4 L)</b>
Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents. Environment Laws: Environment Protection Act;Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).		
<b>Unit-6</b>	<b>Human Population and the Environment</b>	<b>(4 L)</b>
Human population growth: Impacts on environment, human health and welfare. Environmental movements: Chipko, Silent valley, Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Sustainable development, Water conservation, rain water harvesting, watershed management; its problems and concerns. Environmental communication and public awareness, case studies; Swachh Bharat Mission.		
<b>Suggested Readings:</b>		
<b>Text Books:</b>		
1. Principles of Environmental Science, 4 <sup>th</sup> edition by Cunningham, W.P. and Cunningham, M.A. (2002), Tata McGraw-Hill Publishing Company, New Delhi		
2. Basic Environmental Engineering & Elementary Biology by Monidranath Patra and Rahul Kumar Singha, Aryan Publishing house		
3. Introduction to Environmental Engineering and Science, by Masters, G.M., Prentice Hall of India, Second Indian Reprint.		
<b>Reference Books:</b>		
4. Wastewater Engineering: Treatment and Reuse, 4 <sup>th</sup> Edition, Metcalf and Eddy, Inc. McGraw-Hill, Inc., New York, 2002		
5. Environmental Engineering”, Howard S. Peavy, Donald R. Rowe and George Tchobanoglous, McGraw-Hill Education (India) Private Limited, New Delhi		
6. Introduction to Environmental Engineering, 2 <sup>nd</sup> Ed. by Davis, M. L. and Cornwell D. A. McGraw Hill, Singapore.		
7. Environmental Sciences: The Environment and Human Impact by Jackson, A.R.W. and Jackson, J.M. , Longman Publishers.		

<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Distinguish</b> between various types of ecosystems, ecosystem dynamics, perceive and appreciate the surrounding nature.				<b>PO1</b>	
<b>CO2</b>	<b>Feel</b> connected with the intrinsic relation between humans and environment, our position in the ecosystem around us, and importance of biodiversity.				<b>PO1</b>	
<b>CO3</b>	<b>Comprehend</b> the presence of various pollutants, their significance, and impacts, and develop the underlying concepts involved in various air pollution prevention and mitigation measures.				<b>PO1</b>	
<b>CO4</b>	<b>Understand</b> the basic science which can explain the phenomena occurring around us.				<b>PO3</b>	
<b>CO5</b>	<b>Build</b> the in-depth knowledge about natural resources including energy resource.				<b>PO3</b>	
<b>CO6</b>	<b>Understand</b> the legal framework in our country for safeguarding the environment including pollution prevention, control, management, and wildlife management.				<b>PO3, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>EVS11102</b>	<b>Environmental Studies</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

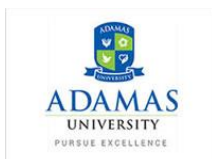


<b>DGS11001</b>		<b>Design Thinking</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Version 1.0</b>		<b>Contact Hours –20</b>				<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
Pre-requisites/Exposure		Knowledge of analyzing society problems and product usage problems and a zeal to improve the current situation, in addition to knowing to using laptop/computers, internet, social media interaction, file sharing and uploading, email and communication etiquettes.							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To enable students to acquire knowledge, imagination and be more assertive on opinions on problems in society.								
<b>02</b>	To enable students to learn basics of research, data collection, analysis, brainstorming to find solutions to issues.								
<b>03</b>	To make them understand Design Thinking methodologies to problems in field of study and other areas as well.								
<b>04</b>	To help students to understand future Engineering positions with scope of understanding dynamics of working between inter departments of a typical OEM.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Examine</b> design thinking concepts and principles.								
<b>CO2</b>	<b>Practice</b> the methods, processes, and tools of design thinking.								
<b>CO3</b>	<b>Apply</b> the Design Thinking approach and model to real world scenarios.								
<b>CO4</b>	<b>Analyze</b> the role of primary and secondary research in the discovery stage of design thinking.								
<b>Course Description</b>									
Design thinking course is a completely online course offered to the first year UG programs across all streams. This course is designed to help understand the steps followed in the process of designing a solution to a problem.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>What is Design Thinking</b>								<b>(2 L)</b>
Designers seek to transform problems into opportunities. Through collaboration, teamwork, and creativity, they investigate user needs and desires on the way to developing human-centered products and/or services. This approach is at the very heart of design thinking.									
<b>Unit-2</b>	<b>The Design Thinking Model</b>								<b>(2 L)</b>
A tool that helps guide you along a design thinking path. The model does this by providing a series of activities that that will help you effectively design a product, service or solution to a user's need. The model presents the approach as a process, allowing us to look at each step – or phase – along the journey to the development of a final design.									
<b>Unit-3</b>	<b>Phase 1: Discover</b>								<b>(3 L)</b>

Begin the design thinking process with the Discover phase, where you will identify the specific problem your design is intended to solve, as well as important usability aspects from those who will use your design. Discovery can be performed through a variety of different research methods which you will learn in this module.			
<b>Unit-4</b>	<b>Phase 2: Define</b>		<b>(2 L)</b>
In the Define phase, you come to understand the problem. We often refer to this as framing the problem. You can do this by using a variety of tools, including storytelling, storyboarding, customer journey maps, personas, scenarios, and more.			
<b>Unit-5</b>	<b>Develop</b>		<b>(3 L)</b>
Turn your attention to solving the problem. In this phase you brainstorm custom creative solutions to the problems previously identified and framed. To do this, you conceptualize in any way that helps, putting ideas on paper, on a computer, or anywhere whereby they can be considered and discussed.			
<b>Unit-6</b>	<b>Deliver</b>		<b>(3 L)</b>
This phase is all about testing and building concepts. Here you take all of the ideas that have been discussed to this point and bring them a little closer to reality by building a concept; something that makes it easier for a user to experience a design. This concept is referred to as a prototype.			
<b>Unit-7</b>	<b>Iterate</b>		<b>(3 L)</b>
You will test the prototype of your design solution, collecting and acting on feedback received. These actions may mean minor or major revisions to your design, and are repeated as often as necessary until a solution is reached. Tools such as focus groups and questionnaires are used to help you collect feedback that can help with your final design.			
<b>Unit-8</b>	<b>Beyond Design Thinking</b>		<b>(2 L)</b>
The Design Thinking Model is a tool that helps guide you along a design thinking path. The model does this by providing a series of activities that will help you effectively design a product, service or solution to a user's need. The model presents the approach as a process, allowing us to look at each step – or phase – along the journey to the development of a final design.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. All the references are available to download in the online course.			
<b>Reference Books:</b>			
2. Brown, Tim. "What We Can Learn from Barn Raisers." Design Thinking: Thoughts by Tim Brown. Design Thinking, 16 January 2015. Web. 9 July 2015.			
3. Knapp, Jake. "The 8 Steps to Creating a Great Storyboard." Co.Design. Fast Company & Inc., 21 Dec. 2013. Web. 9 July 2015.			
4. Van der Lelie, Corrie. "The Value of Storyboards in the Product Design Process." Journal of Personal and Ubiquitous Computing 10.203 (2006): 159–162. Web. 9 July 2015. [PDF].			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Examine</b> design thinking concepts and principles.		<b>PO1, PO3</b>



<b>CO2</b>	<b>Practice</b> the methods, processes, and tools of design thinking.					<b>PO3, PO5</b>	
<b>CO3</b>	<b>Apply</b> the Design Thinking approach and model to real world scenarios.					<b>PO1, PO5</b>	
<b>CO4</b>	<b>Analyze</b> the role of primary and secondary research in the discovery stage of design thinking.					<b>PO1, PO3, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	
<b>DGS11001</b>	<b>Design Thinking</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>	
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped			



<b>FAC11036</b>		<b>Financial Accounting</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic knowledge of Accounting							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	This course will enable the students to prepare accounting records for partnership firms in case of admission, retirement and death.								
<b>02</b>	This course will enable the students to prepare accounting records for partnership firms in case of dissolution.								
<b>03</b>	The course will help the students in preparing accounting records for consignment.								
<b>04</b>	This course will enable the students to understand the difference between hire purchase and installment payment system and also do accounting for the same.								
<b>05</b>	This course will enable the students to prepare branch and departmental accounts.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Prepare</b> accounting records for partnership firms in case of admission, retirement and death.								
<b>CO2</b>	<b>Prepare</b> accounting records for partnership firms in case of dissolution.								
<b>CO3</b>	<b>Understand</b> the concept of and accounting treatment for consignment.								
<b>CO4</b>	<b>Understand</b> the difference between hire purchase and installment payment system and also do accounting for the same.								
<b>CO5</b>	<b>Prepare</b> branch and departmental accounts.								
<b>Course Description</b>									
This course covers the accounting treatment of partnership firms in the event of admission, retirement or death of a partner and also covers the accounting treatment needed in case of dissolution of a partnership firm. It introduces accounting treatments relating to consignment and hire purchase. It also covers branch and departmental accounting.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Partnership Accounts</b>								<b>(15 L)</b>
P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both; correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner.									
<b>Unit-2</b>	<b>Dissolution of a Partnership</b>								<b>(5 L)</b>
Dissolution of a Partnership – Accounting for dissolution of firm – Insolvency of one or more partner, consideration of private estate and private liabilities; Piecemeal distribution – surplus capital basis; maximum possible loss basis.									
<b>Unit-3</b>	<b>Consignment</b>								<b>(5 L)</b>

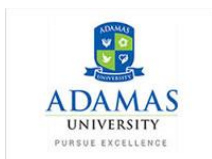
Consignment: Basic features; difference with sales; Recording in the books of Consignor – at Cost & at invoice price, Valuation of unsold stock; Ordinary commission, treatment and valuation of abnormal & normal loss, Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C, Recording in the books of Consignee			
<b>Unit-4</b>	<b>Hire purchase and Installment payment system</b>		<b>(10 L)</b>
Meaning; difference between Hire purchase and Installment payment system; Recording of transactions in the books of buyer – allocation of interest –use of Interest Suspense a/c – partial and complete repossession in the books of seller – Stock and Debtors a/c (with repossession) in the books of seller – H.P. Trading a/c (with repossession) – Operating and Financial Lease (basic concept only).			
<b>Unit-5</b>	<b>Branch and Departmental Accounts</b>		<b>(13 L)</b>
Branch: Dependent branches - Stock and Debtors system -Distinction between wholesale profit and retail profit - Independent branch (including foreign branches). Departmental accounts: Concept, difference between Branch and Department, objectives of preparation of departmental accounts - apportionment of common costs; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter-departmental transfer of goods at cost, cost plus, and at selling price - Elimination of unrealized profit.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. Hanif & Mukherjee, Financial Accounting, Volume II, TMH			
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi			
3. Shukla & Grewal, Advanced Accounting, S. Chand, New Delhi			
<b>Reference Books:</b>			
4. T. S. Reddy & A. Murthy, Financial Accounting, Margham Publications			
5. Mukherjee and Mukherjee, Financial Accounting Volume I, Oxford Publication			
6. Hanif & Mukherjee, Modern Accountancy, Volume II, TMH			
7. Arora, Achalapathi and Brinda, Financial Accounting, Taxmann Publication			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>	<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Prepare</b> accounting records for partnership firms in case of admission, retirement and death.	<b>PO2, PO3</b>	
<b>CO2</b>	<b>Prepare</b> accounting records for partnership firms in case of dissolution.	<b>PO1, PO2, PO3</b>	
<b>CO3</b>	<b>Understand</b> the concept of and accounting treatment for consignment.	<b>PO2, PO4, PO5</b>	
<b>CO4</b>	<b>Understand</b> the difference between hire purchase and installment payment system and also do accounting for the same.	<b>PO2, PO4, PO5</b>	
<b>CO5</b>	<b>Prepare</b> branch and departmental accounts.	<b>PO1, PO2</b>	

		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11036</b>	<b>Financial Accounting</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>FAC11038</b>		<b>IT and its Application in Business</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>			<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic awareness about IT						
Co-requisites								
<b>Course Objectives</b>								
<b>01</b>	To make the students familiar with the basics of information technology.							
<b>02</b>	To introduce the computer fundamentals to the students.							
<b>03</b>	To acquaint the students with Data Organization and Data Base Management System.							
<b>04</b>	To make the students understand the concepts of Data Communications and Computer Networking.							
<b>05</b>	To introduce the students with different IT Laws.							
<b>Course Outcomes</b>								
On completion of this course the students will be able to:								
<b>CO1</b>	<b>Understand</b> the basics of information technology.							
<b>CO2</b>	<b>Develop</b> in-depth knowledge on computer fundamentals.							
<b>CO3</b>	<b>Develop</b> ideas on Data Organization and Data Base Management System.							
<b>CO4</b>	<b>Understand</b> the concepts of Data Communications and Computer Networking.							
<b>CO5</b>	<b>Develop</b> in-depth knowledge on Indian IT Law.							
<b>Course Description</b>								
This course enables the students to learn the basics of information technology and computer fundamentals. It also gives the awareness about database management system, computer networks and web technology. Students will also be able to know the legal framework that governs the IT industry.								
<b>Course Contents</b>								
<b>Unit-1</b>	<b>Basics of Information Technology</b>							<b>(10 L)</b>
Data, Information and Computer Based Information System, Significance of IT in business, rapid growth in use of IT in different industries. Network Technology, Business Process, Knowledge process outsourcing. Information system- concept, features, types, applications. Cloud computing- concept and types.								
<b>Unit-2</b>	<b>Computer Fundamentals</b>							<b>(10 L)</b>
Hardware- different components. Software- Application and system software – concept and examples. Programming Languages- concepts, characteristics. Computer codes– concepts. Operating systems- features, functions.								
<b>Unit-3</b>	<b>Data organization and Data Base Management System</b>							<b>(8 L)</b>
Data organization – concept and characteristics. Data Processing System- concept and different types. Data Base Management System- concept and different types. Important terms of DBMS. SQL- selected commands and significance. Data Warehouse and Data Mining- concept.								
<b>Unit-4</b>	<b>Data Communication, Computer Networks and Web technology</b>							<b>(8 L)</b>
Data Communication- definition, Transmission Modes, Communication Media, Network components, Computer Networks- definition, concept of Internet, Intranet, Extranet, Web technology, Concept of IP address.								

<b>Unit-5</b>	<b>Introduction to Indian IT Law</b>					<b>(4 L)</b>
An overview of Indian IT Law - Introduction to Indian Legal System, Understanding of IT Law - IT Act, 2000 with amendments - Scope, Electronic signature, Offences and punishment under the act.						
<b>Suggested Readings:</b>						
1. "Introduction to Information Technology" – Turban, Rainer and Potter, Wiley In.						
2. "Introduction to Information Technology" – ITLESL, Pearson Education.						
3. "Fundamentals of Computers" - Sinha & Sinha, BPB Publication.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Understand</b> the basics of information technology.					<b>PO1</b>
<b>CO2</b>	<b>Develop</b> in-depth knowledge on computer fundamentals.					<b>PO1</b>
<b>CO3</b>	<b>Develop</b> ideas on Data Organization and Data Base Management System.					<b>PO3, PO5</b>
<b>CO4</b>	<b>Understand</b> the concepts of Data Communications and Computer Networking.					<b>PO1, PO3, PO4</b>
<b>CO5</b>	<b>Develop</b> in-depth knowledge on Indian IT Law.					<b>PO3</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11038</b>	<b>IT and its Application in Business</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>ECO11031</b>		<b>Macroeconomics</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Understanding of set theory					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	Understanding theoretical issues of closed and open economy						
<b>02</b>	Understand the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like savings, investment, GDP, money, inflation, BOP						
<b>03</b>	Identify and understand the propositions of different schools of thought that dominate macroeconomics						
<b>04</b>	Developing mathematical models and rigorous analytical frameworks						
<b>05</b>	Understand the different macroeconomic tools used in policy making						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Identify</b> different macroeconomic variables.						
<b>CO2</b>	<b>Develop</b> rigorous mathematical vigour in understanding theoretical models.						
<b>CO3</b>	<b>Examine</b> macroeconomic tools used in policy making.						
<b>CO4</b>	<b>Understand</b> the problems that plague an open economy.						
<b>CO5</b>	<b>Identify</b> the rationale and framework using empirical evidences.						
<b>Course Description</b>							
This course aims to introduce the students to the basic concepts of macroeconomics. Macroeconomics deals with the aggregative aspects of the economy. This course discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like savings, investment, GDP, money, inflation, and the balance of payments. It discusses various alternative theories of output and employment determination in a closed economy in the short run as well as medium run, and the role of policy in this context. It also introduces the students to various theoretical issues related to an open economy.							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>General Foundations of Economics</b>						<b>(6 L)</b>
Microeconomics and Macroeconomics - Various Concepts - Role of Macroeconomics in global business environment.							
<b>Unit-2</b>	<b>National Income Accounting</b>						<b>(7 L)</b>
Introduction to National Income – National Income Concepts - Concept of GDP, GNP, NDP, NNP; Personal Income - Different Theories of National Income Determination.							
<b>Case: Performance of Indian economy in terms of macroeconomic indicators</b>							
<b>Unit-3</b>	<b>Keynesian Model of Income Determination</b>						<b>(7 L)</b>
Models of National Income Determination - Keynesian Model of Income Determination – Multipliers - IS-LM Model: Applications - AD-AS Model.							

<b>Unit-4</b>	<b>Inflation and Unemployment Issues</b>					<b>(6 L)</b>
Economic Indicators – Inflation and Unemployment - Issues and Challenges.						
<b>Unit-5</b>	<b>Business Cycle and Fiscal and Monetary Policies</b>					<b>(7 L)</b>
Business Cycles – Phases – Management of Cyclical Fluctuations - Fiscal and Monetary Policies. <b>Case Study: China targeting 8% growth in 2010 (Source: Oxford University Press).</b>						
<b>Unit-6</b>	<b>Global Macroeconomic Environment</b>					<b>(7 L)</b>
Macro-Economic Environment - Economic Transition in India - A quick Review - Liberalization, Privatization and Globalization - Business and Government - Public-Private Participation (PPP) - Industrial Finance - Foreign Direct Investment (FDI). <b>Case Study: The growth of free trade in Asia (Source: Oxford University Press).</b>						
<b>Suggested Readings:</b>						
1. Paul G. Keat, Philip K. Y. Young and Sreejata Banerjee, Economic Tool for Today’s Decision Makers: Pearson Education, 6 <sup>th</sup> Ed., 2013.						
2. N. G. Mankiw, Macroeconomics, Macmillan, 6 <sup>th</sup> edition (2008).						
3. R. Dornbusch, S. Fischer, and R. Startz, Macroeconomics, McGraw Hill Education (India) Private Limited; 10 <sup>th</sup> edition (2012).						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Identify</b> different macroeconomic variables.					<b>PO3, PO4</b>
<b>CO2</b>	<b>Develop</b> rigorous mathematical vigour in understanding theoretical models.					<b>PO5</b>
<b>CO3</b>	<b>Examine</b> macroeconomic tools used in policy making.					<b>PO1, PO3, PO5</b>
<b>CO4</b>	<b>Understand</b> the problems that plague an open economy.					<b>PO1, PO3, PO4</b>
<b>CO5</b>	<b>Identify</b> the rationale and framework using empirical evidences.					<b>PO2, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>ECO11031</b>	<b>Macroeconomics</b>		<b>1</b>	<b>0</b>	<b>3</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

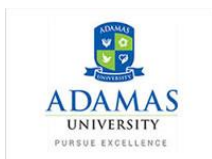




<b>ECO11007</b>		<b>Basic Statistics</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Understanding of set theory							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To make the students understand about different types of data and data collection methods.								
<b>02</b>	To demonstrate students about the fundamental knowledge of central tendency, dispersion, skewness and kurtosis using various microeconomic and macroeconomic variables.								
<b>03</b>	To make the students understand about correlation analysis and basic ideas about regression using economic variables to obtain the basic ideas of bivariate data.								
<b>04</b>	To help students to analyse the nature of different economic time series using various methods.								
<b>05</b>	To develop insights about probability along with its application on Bayes' theorem.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Understand</b> different types of data and data collection methods.								
<b>CO2</b>	<b>Demonstrate</b> the fundamental knowledge of central tendency, dispersion, skewness and kurtosis using various microeconomic and macroeconomic variables.								
<b>CO3</b>	<b>Understand</b> correlation analysis and basic ideas about regression using economic variables to obtain the basic ideas of bivariate data.								
<b>CO4</b>	<b>Analyse</b> the nature of different economic time series using various methods.								
<b>CO5</b>	<b>Develop</b> insights about probability along with its application on Bayes' theorem.								
<b>Course Description</b>									
The main objective of this course is to train the students to use the techniques of statistical analysis, which are commonly applied to understand and analyze economic problems. The paper deals with simple tools and techniques, which will help a student in data collection, presentation, and to understand the basic descriptive properties of the data. This paper introduces the concept of bivariate data and their application in real life. A major emphasis is given on the fundamental knowledge of probability where the true essence of statistics lies.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction to Statistics</b>							<b>(5 L)</b>	
Basic concepts: Population, Sample, Parameter; Techniques of data collection- Sampling vs. Population, primary and secondary data. Classification and presentation of data. Graphic and diagrammatic representation of data. Frequency distribution and its diagrammatic representation.									
<b>Unit-2</b>	<b>Measures of Central Tendency</b>							<b>(8 L)</b>	
Arithmetic Mean, Median and Mode for grouped and ungrouped data, Comparison of Mean, Median and Mode, Geometric and Harmonic Mean, Composite Mean. Application: Index Numbers: Index number as weighted averages, Price and quantity index numbers, Cost of Living Index Number, Wholesale Price Index, Stock market indices.									

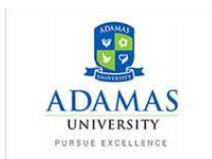
<b>Unit-3</b>	<b>Measures of Dispersion</b>			<b>(8 L)</b>
Range, Mean Deviation, Quartile Deviation and Standard Deviation, Measures of Relative Dispersion, Curve of Concentration, Moments, Central and non-central moments, Skewness, Kurtosis, different measures of skewness and kurtosis. Application: Measurement of Economic Inequality: Gini Coefficient and Lorenz Curve.				
<b>Unit-4</b>	<b>Bivariate Data</b>			<b>(6 L)</b>
Definition of bivariate data, scatter diagram, bivariate frequency distribution-Simple and multiple correlation and regression. Covariance as a measure of association; Coefficient of Correlation; Rank correlation; Difference between correlation and regression approach				
<b>Unit-5</b>	<b>Time series analysis and forecasting methods</b>			<b>(5 L)</b>
Introduction and analysis of a time series, trend method, time series method, correlation regression method, End-Use method, exponential smoothing method, Delphi method, demand forecasting for industrial products				
<b>Unit-6</b>	<b>Probability Theory</b>			<b>(8 L)</b>
Elements of Probability Theory: Sample Space, Probability Space, Events, Classical Definition of Probability. The Addition Rule, the Multiplication Rule, Theorems of Total Probability, Conditional Probability and Statistical Independence, Limitations of the Classical definition, Axiomatic Approach, total probability theorem, Bayes' Rule and its applications.				
<b>Suggested Readings:</b>				
<b>Text Books:</b>				
1. Gupta, S. P. & Gupta, M. P., Business Statistics				
2. Goon, Gupta, Dasgupta – Fundamentals of Statistics, Vol I, World Press Private limited.				
3. Gupta, C. B., An Introduction to Statistical Methods				
<b>Reference Books:</b>				
4. Gupta, B. N., An Introduction to Modern Statistics				
5. Sancheti, S. C. & V. K. Kapoor, Statistical Methods				
6. Ellhans, D.N., Fundamentals of Statistics				
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>				
<b>Examination Scheme:</b>				
Components	Internal	Mid Term	End Term	
Weightage (%)	30	20	50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>				
<b>Mapping between COs and Pos</b>				
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Understand</b> different types of data and data collection methods.			<b>PO1</b>
<b>CO2</b>	<b>Demonstrate</b> the fundamental knowledge of central tendency, dispersion, skewness and kurtosis using various microeconomic and macroeconomic variables.			<b>PO3, PO4, PO5</b>
<b>CO3</b>	<b>Understand</b> correlation analysis and basic ideas about regression using economic variables to obtain the basic ideas of bivariate data			<b>PO3, PO4, PO5</b>
<b>CO4</b>	<b>Analyse</b> the nature of different economic time series using various methods.			<b>PO5</b>
<b>CO5</b>	<b>Develop</b> insights about probability along with its application on Bayes' theorem.			<b>PO3, PO5</b>

		Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or Marketing or Capital Markets	Analytical skills for Decision Making and Research
Course Code	Course Title	PO1	PO2	PO3	PO4	PO5
<b>ECO11007</b>	<b>Basic Statistics</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>MKT11001</b>		<b>Principles of Marketing</b>				
Version <b>1.0</b>		<b>Contact Hours - 40</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Pre-requisites/Exposure		Understanding Management Principles				
Co-requisites						
<b>Course Objectives</b>						
<b>01</b>	To develop fundamentals idea of marketing and others concepts of marketing.					
<b>02</b>	The course will help to learn different market moving techniques such as segmentation, targeting and positioning.					
<b>03</b>	The course should develop idea on the application of various marketing tools in the marketplace.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>CO1</b>	<b>Discuss</b> the different components of marketing and its impact on business performance.					
<b>CO2</b>	<b>Identify</b> the basics of different components of marketing: STP: Segmenting, Targeting and Positioning which is treated as heart of modern marketing and consumer decision making process.					
<b>CO3</b>	<b>Prepare</b> marketing mix model applications based on Product and New Product development process, PLC. Students will also know the Pricing strategy of a product or service.					
<b>CO4</b>	<b>Illustrate</b> different design channel of distribution, pricing in different products and modern retailing.					
<b>Course Description</b>						
Marketing is the core objectives of each and every organization and without proper marketing outcome, the sustainability of the organization under a stake. Therefore, it is very common job of each management graduate that they should be very much clear about marketing understanding, how market operates, price design, product development and its importance, life cycle of a product and the promotional tools. This course covers all aspects above with market segmentation, targeting and positioning and will discuss how company do that with real life example. The course will cover through group discussion, presentation, and real issues.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Introduction</b>					<b>(7 L)</b>
Marketing – scope, nature, definition, core marketing concepts, selling vs. marketing; Marketing mix recent trends in marketing in India. Marketing environment						
<b>Unit-2</b>	<b>Consumer Behavior and Market Segmentation</b>					<b>(11 L)</b>
Nature, scope, and significance of consumer behavior; Market segmentation -concept and importance; Targeting and positioning.						
<b>Unit-3</b>	<b>Product</b>					<b>(11 L)</b>
Concept of product, consumer and industrial goods; Product planning and development. Product life cycle; New product development; Brand extension; Brand rejuvenation; Brand re-launch. Price: Importance of price in the marketing mix; Factors affecting price of a product/service; pricing methods. Pricing strategy.						
<b>Unit-4</b>	<b>Distribution Channels and Physical Distribution</b>					<b>(11 L)</b>

Distribution channels – concept and role; Types of distribution channels; designing a distribution logistics system; Factors affecting choice of a distribution channel; Retailing and wholesaling; Physical distribution of goods; Transportation; Warehousing.						
<b>Suggested Readings:</b>						
1.Ramaswamy&Namakumari, Marketing Management, Sage, 6th Ed.						
2.Kotler, Philip and Armstrong Gary: Principles of Marketing; Prentice-Hall of India, New Delhi.						
3.Stanton W.J., Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw-Hill, New York						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Discuss</b> the different components of marketing and its impact on business performance.				<b>PO3</b>	
<b>CO2</b>	<b>Identify</b> the basics of different components of marketing: STP: Segmenting, Targeting and Positioning which is treated as heart of modern marketing and consumer decision making process.				<b>PO1, PO3, PO5</b>	
<b>CO3</b>	<b>Prepare</b> marketing mix model applications based on Product and New Product development process, PLC. Students will also know the Pricing strategy of a product or service.				<b>PO1, PO2, PO5</b>	
<b>CO4</b>	<b>Illustrate</b> different design channel of distribution, pricing in different products and modern retailing.				<b>PO1, PO3, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management and Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>MKT11001</b>	<b>Principles of Marketing</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

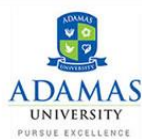


<b>LWJ11015</b>		<b>Business Regulatory Framework</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours - 40</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		Basic knowledge of Legal framework						
Co-requisites								
<b>Course Objectives</b>								
<b>01</b>	To make the students understand the Legal environment in India and would be in position to differentiate on the functions of different courts and their structure.							
<b>02</b>	To acquaint the students with the concept of Contract Act, its applicability in business and litigations to draft a valid contract and about the set and legislation dealing with the companies in India.							
<b>03</b>	To make the students understand about the applicability of Sale of Goods act, Rights of Seller and Buyer and about Negotiable Instruments Act.							
<b>04</b>	To give an idea about the process of Consumer Redressal forum and also to understand their rights and duties of consumers and other market players.							
<b>05</b>	To develop an idea about SEBI and importance of such organization in regulating businesses in India.							
<b>Course Outcomes</b>								
On completion of this course the students will be able to:								
<b>CO1</b>	Understand the Legal environment in India and would be in position to differentiate on the functions of different courts and their structure.							
<b>CO2</b>	Understand and learn the concept of Contract Act, its applicability in business and litigations to draft a valid contract and about the set and legislation dealing with the companies in India.							
<b>CO3</b>	Describe the applicability of Sale of Goods act, Rights of Seller and Buyer and about Negotiable Instruments Act.							
<b>CO4</b>	Will be able to understand the process of Consumer Redressal forum and also to understand their rights and duties of consumers and other market players.							
<b>CO5</b>	Understand the concept of SEBI and importance of such organization in regulating businesses in India.							
<b>Course Description</b>								
This course is designed to provide the student with knowledge of the legal environment in which a consumer and businesses operates, and to provide the student with knowledge of legal principles.								
<b>Course Contents</b>								
<b>Unit-1</b>	<b>Introduction to Business Law</b>						<b>(4 L)</b>	
Meaning and Philosophy of Business Law - Object of Law - Classification of Law - Justice Delivery System in India – Schools of Law- Need based economy as a superstructure of the society- Universal Law of Merchants.								
<b>Unit-2</b>	<b>Indian Contract Act And Company Law</b>						<b>(10 L)</b>	
The Indian Contract Act 1872; Establishing the contract, Offer and Acceptance, Consideration, Competency of Parties, Free consent, Legality of Object, Void agreements, Contingent Contracts, Performance and Discharge of Contract, Remedies for Breach of Contract, Indemnity and Guarantee,								

Bailment and Pledge, Agency. <b>The Companies Act 1956</b> ; Nature and Kinds of Companies; Formation of Companies; Company Management; Company Meetings; Winding Up of a company.			
<b>Unit-3</b>	<b>The Sale of Goods Act and Negotiable Instruments Act</b>		<b>(8 L)</b>
<p><b>The Sales of Goods Act 1930</b>; Meaning of Contract of a Sale, Sale and an agreement to sell, Essential elements of contract of sale, Sale distinguished from hire purchase , Bailment , Mortgage .Conditions and Warranties, Doctrine of Caveat Emptor ,Unpaid seller and his rights.</p> <p><b>The Negotiable Instruments Act 1881</b>; Meaning and Definition of Negotiable Instruments; Competence and Liability of Parties to Negotiable Instruments, Negotiation and Assignment; Presentment of Negotiable Instruments; Dishonor and Discharge of Negotiable Instruments; Banker and Customer.</p>			
<b>Unit-4</b>	<b>Consumer Protection Act, 1986</b>		<b>(8 L)</b>
Objective of the Act, Definitions of complaint, consumer; consumer dispute, goods, services, etc. Objectives of Central Council and State Council, Consumer Dispute Redressal forums, Manner of Lodging a Complaint and Appeal			
<b>Unit-5</b>	<b>Intellectual Property Rights</b>		<b>(6 L)</b>
Intellectual Property Laws: Meaning and scope of intellectual properties. Patent Act of 1970 .Background – objects – definition – inventions, Patentee – true and first inventor, procedure for grant of process and product patents. – Infringement – remedies. Essentials of Copyright Act 1957, Trademark Act 1999, Designs Act and Geographical Indications.			
<b>Unit-6</b>	<b>Laws related to Capital Market</b>		<b>(4 L)</b>
Securities Contracts Regulation - SEBI - Stock Exchanges Depositories, Business Transactions and Digital Signature and Authentication of Electronic Records, Cyber Offences and Penalties.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. Legal Aspects of Business 3rd Edition, Ravinder Kumar, Cengage Learning			
<b>Reference Books:</b>			
1. Elements of Mercantile Law by N.D. Kapoor, Sultan Chand & Sons			
2. Business Law by N.D. Kapoor, Sultan Chand & Sons			
3. Legal Aspects of Business by Akhileshwar Pathak, Tata McGraw Hill			
4. Business Law by Tejpal Sheth, PEARSON			
5. Business Law by D. Chandra Bose, PHI Learning Private Limited			
6. Business Law (6th Edition) by MC Kuchhal & Vivek Kuchhal, Vikas.			
7. Mercantile Law (8th Edition) by MC Kuchhal & Vivek Kuchhal, Vikas			
8. Mercantile Law (3rd Edition) by S.S. Gulshan, Excel Books			
9. Business and Corporate Laws by G. Prasad, Jai Bharat Publications			
10. Company Law (12th Edition) by AshokK Bagrial, Vikas Publishing House Pvt. Ltd.			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	30	20	50
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	Understand the Legal environment in India and would be in position to		<b>PO1, PO3</b>

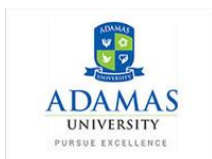
	differentiate on the functions of different courts and their structure.					
<b>CO2</b>	Understand and learn the concept of Contract Act, its applicability in business and litigations to draft a valid contract and about the set and legislation dealing with the companies in India.				<b>PO2, PO3</b>	
<b>CO3</b>	Describe the applicability of Sale of Goods act, Rights of Seller and Buyer and about Negotiable Instruments Act.				<b>PO1, PO2</b>	
<b>CO4</b>	Will be able to understand the process of Consumer Redressal forum and also to understand their rights and duties of consumers and other market players.				<b>PO3, PO5</b>	
<b>CO5</b>	Understand the concept of SEBI and importance of such organization in regulating businesses in India.				<b>PO1, PO4</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management and Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>LWJ11015</b>	<b>Business Regulatory Framework</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		





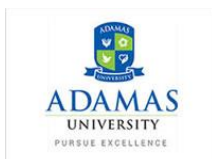
<b>EIC11001</b>		<b>Venture Ideation</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version 2.0		<b>Contact Hours –24</b>				<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
Pre-requisites/Exposure		Basic knowledge of English and computer applications such as Internet Explorer and MS Office							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To help the students understand the way to be an Entrepreneur.								
<b>02</b>	To identify the right business opportunity.								
<b>03</b>	To empower students to perform a technical feasibility study and thereby developing a prototype.								
<b>04</b>	To help students in identifying their customers using primary and secondary research methods.								
<b>05</b>	Expose students to various factors of market and competition with the help of market feasibility study, forecasting techniques, business model canvass and insights about financial statements.								
<b>06</b>	To prepare students with finalizing their entrepreneurial Portfolio.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Assess</b> personal capacity in the context of the entrepreneurial process.								
<b>CO2</b>	<b>Assess</b> characteristics of successful entrepreneurs and entrepreneurial forms and processes.								
<b>CO3</b>	<b>Apply</b> resources, research and tools for Entrepreneurial ventures.								
<b>CO4</b>	<b>Analyze</b> and apply opportunity identification techniques, feasibility terminology, processes and models.								
<b>CO5</b>	<b>Develop</b> Ideation and planning documents for entrepreneurial venture.								
<b>Course Description</b>									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction</b>								<b>(6 L)</b>
Preview of the Course, Introduction to the Course, Guest Lecture with U.S. Secretary of Commerce Penny Pritzker – Meaning of Innovation, Entrepreneurial opportunities, Factors influencing the feasibility of an innovation, Innovation strategy: technology-push or market-pull, Product-market fit, How to develop a business model, Walkthrough of the business model canvas, Welcome to Innovation for Entrepreneurs: From Idea to Marketplace.									
<b>Unit-2</b>	<b>Customer Discovery and Validation</b>								<b>(6 L)</b>
Customer types, Customer archetypes, Customer segments and business models, Customer segments, value propositions, product features, value mapping, interviewing customer, insights of your customers.									
<b>Unit-3</b>	<b>Product Understanding and Marketing</b>								<b>(6 L)</b>
Customer value, The DNA of customer-centricity, Crossing the chasm, Qualitative and quantitative marketing research, importance and methods of market segmentation, Focusing on the target market, Beyond the chasm, Strategic implications of beyond the chasm, E-commerce: The internet as a selling platform.									
<b>Unit-4</b>	<b>Prototyping and Testing</b>								<b>(6 L)</b>

Planning for prototyping, Rapid prototyping and development, Lean startup MVPs, Choosing a wire framing/UX prototyping tool, Anatomy of an experience map, What you'll learn from user testing, Analytics and insight, Troubleshooting your customer discovery, Levels of a product/service.						
<b>Suggested Readings:</b>						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Continuous Assessment (course era)			Summative Assessment (Video pitch for a business venture concept, Business model for a start-up using theories on creativity, design and entrepreneurship.)		
Weightage (%)	50			50		
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Assess</b> personal capacity in the context of the entrepreneurial process.				<b>PO3</b>	
<b>CO2</b>	<b>Assess</b> characteristics of successful entrepreneurs and entrepreneurial forms and processes.				<b>PO3</b>	
<b>CO3</b>	<b>Apply</b> resources, research and tools for Entrepreneurial ventures.				<b>PO2, PO3, PO5</b>	
<b>CO4</b>	<b>Analyze</b> and apply opportunity identification techniques, feasibility terminology, processes and models.				<b>PO2, PO4</b>	
<b>CO5</b>	<b>Develop</b> Ideation and planning documents for entrepreneurial venture.				<b>PO1, PO3</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>EIC11001</b>	<b>Venture Ideation</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>FAC11039</b>		<b>Corporate Accounting</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic knowledge of Accounting							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	This course will enable the students to acquire the conceptual knowledge related to issue of equity shares, right shares, bonus shares and underwriting of shares.								
<b>02</b>	The course will provide knowledge to the students required for maintaining accounting records for companies in case of issue and redemption of debentures.								
<b>03</b>	The course will provide knowledge to the students required for preparing accounting records related to buy-back of equity shares and redemption of preference shares.								
<b>04</b>	This course will enable the students to prepare financial statement of companies.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Understand</b> the provisions and accounting treatment related to issue of equity shares, right shares, bonus shares and underwriting of shares.								
<b>CO2</b>	<b>Prepare</b> accounting records for companies in case of issue and redemption of debentures.								
<b>CO3</b>	<b>Understand</b> the provisions and accounting treatment related to buy-back of equity shares and redemption of preference shares.								
<b>CO4</b>	<b>Prepare</b> financial statement of companies.								
<b>Course Description</b>									
This course covers advanced accounting methods for company accounting including issue of equity shares and issue and redemption of debentures and preference shares. Students will also learn to prepare, read, analyse and evaluate the financial statements of a company.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Accounting for Shares</b>								<b>(12 L)</b>
Meaning of Company; Maintenance of Books of Accounts - Statutory Books - Annual Return, Issue of Shares: issue, forfeiture, reissue, issue for consideration other than cash and issue to the promoters, Pro-rata issue of shares, Sweat equity; Right and Bonus Share – Rules, Accounting; Alteration of Share Capital; Conversion of fully paid shares into stock; Equity Shares with different rights, Underwriting of shares: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting Accounting; Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period, Accounting for ESOP.									
<b>Unit-2</b>	<b>Issue and redemption of Debentures</b>								<b>(8 L)</b>
Issue of Debentures - Important Provisions, Accounting for Issue, Redemption of Debentures - Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund.									
<b>Unit-3</b>	<b>Buy back and Redemption of Preference Shares</b>								<b>(8 L)</b>

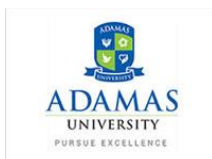
Issue of Debentures - Important Provisions, Accounting for Issue, Redemption of Debentures - Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund.						
<b>Unit-4</b>	<b>Financial Statements</b>					<b>(12 L)</b>
Legal Requirements; Contents and Forms (Sec.129); Form of preparing a Statement of Profit and Loss of Company; Accounting Treatment of Provision for Tax and Dividend; Option to Transfer of Profits to Reserve [Sec. 123(1)]; Declaration of Dividend out of Reserves [Proviso to Sec. 123(1)]; Capital Reserve; Interim Dividend; Final Dividend; Payment of Dividend on partly paid Shares; Dividend on Preference Shares; Capitalisation of Profits; Accounting Treatment of Dividend, Schedule-III of the Companies Act, 2013.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Shukla, Grewal, and Gupta: Advanced Accountancy, Vol. I & II, S. Chand						
2. R. L. Gupta & Radheswamy, Advanced Accountancy, Vol. I & II, S. Chand						
3. Maheshwari & Maheshwari, Advanced Accountancy, Vol. I & II, Vikash Publishing						
4. Sehgal & Sehgal, Advanced Accountancy, Vol. I & II, Taxman Publication						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Understand</b> the provisions and accounting treatment related to issue of equity shares, right shares, bonus shares and underwriting of shares.					<b>PO1, PO2, PO3</b>
<b>CO2</b>	<b>Prepare</b> accounting records for companies in case of issue and redemption of debentures.					<b>PO1, PO2, PO4</b>
<b>CO3</b>	<b>Understand</b> the provisions and accounting treatment related to buy-back of equity shares and redemption of preference shares.					<b>PO2, PO3, PO4</b>
<b>CO4</b>	<b>Prepare</b> financial statement of companies.					<b>PO1, PO2, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11039</b>	<b>Corporate Accounting</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>FAC11040</b>		<b>Cost and Management Accounting</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version 1.0		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic concept of Cost							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	Describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses and basics of management accounting.								
<b>02</b>	Describe materials control and material control procedures and apply accounting principles to the accounting for materials.								
<b>03</b>	Describe the nature of and purposes of wages plans, explain the procedures used to control labor cost, apply accounting principles to the accounting for labor, describe the special labor cost problems that exist and how accounting can help to solve them.								
<b>04</b>	Identify cost behavior patterns and analyze semi-variable factory overhead costs.								
<b>05</b>	Learn different cost accounting techniques.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Understand</b> thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost.								
<b>CO2</b>	<b>Understand</b> the accounting and control of material cost.								
<b>CO3</b>	<b>Understand</b> the accounting and control of labour cost.								
<b>CO4</b>	<b>Develop</b> ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.								
<b>CO5</b>	<b>Develop</b> ability to prepare the cost sheet and to calculate the cost of products, contracts, process and services after understanding the basic concepts and processes involved in them.								
<b>Course Description</b>									
In this course, students are introduced with the key components of costs and the procedure to prepare the cost sheet. It also covers different methods of costing like, unit, job, contract, process and service.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction to Cost and Management Accounting</b>								<b>(4 L)</b>
Meaning, objectives and advantages of cost accounting. Cost concepts and classifications, Elements of cost, Installation of a costing system. Role of a cost accountant in an organization. Management Accounting: Evolution, Meaning, Objectives and Scope, Tools and Techniques of Management Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Role of Management Accountant in Decision Making.									
<b>Unit-2</b>	<b>Materials</b>								<b>(7 L)</b>
Material/Inventory control-concepts and techniques, Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.									

<b>Unit-3</b>	<b>Labour</b>			<b>(7 L)</b>
Accounting and Control of labour cost, time keeping and time booking, Methods of remuneration, Incentive Schemes, concept and treatment of idle time, over time, labour turnover and fringe benefits.				
<b>Unit-4</b>	<b>Overhead</b>			<b>(7 L)</b>
Classification, allocation, apportionment and absorption of overhead. Under- and Over-absorption. Capacity costs. Treatment of certain items in costing like interest on capital, packing expenses, debts, research and development expenses.				
<b>Unit-5</b>	<b>Methods of Costing</b>			<b>(15 L)</b>
Cost Sheet including estimated Cost Sheet, Unit Costing, Job Costing, Contract Costing, Process Costing: Process losses, valuation of work-in-progress, Joint and By-products. Service Costing (only transport).				
<b>Suggested Readings:</b>				
<b>Text Books</b>				
1. B. Banerjee, Cost Accounting, Prentice Hall of India Ltd., New Delhi.				
2. Jawahar Lal, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi				
3. B. M. Lall Nigam and I. C. Jain, Cost Accounting: Principles and Practice, Prentice Hall of India Ltd.				
4. D. K. Mittal and Luv Mittal, Cost Accounting, Galgotia Publishing Co., New Delhi				
5. M. N. Arora, Cost Accounting: Principles and Practice, Vikas Publishing House, New Delhi				
<b>Reference Books</b>				
6. S. N. Maheshwari and S. N. Mittal, Cost Accounting: Theory and Problems, Shri Mahabir Book Depot.				
7. S. P. Jain and K. L. Narang, Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar				
8. P. C. Tulsian, Introduction to Cost Accounting, S. Chand, Delhi				
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>				
<b>Examination Scheme:</b>				
Components	Internal	Mid Term	End Term	
Weightage (%)	30	20	50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>				
<b>Mapping between COs and Pos</b>				
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Understand</b> thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost.			<b>PO1, PO2, PO3</b>
<b>CO2</b>	<b>Understand</b> the accounting and control of material cost.			<b>PO2</b>
<b>CO3</b>	<b>Understand</b> the accounting and control of labour cost.			<b>PO2</b>
<b>CO4</b>	<b>Develop</b> ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.			<b>PO5</b>
<b>CO5</b>	<b>Develop</b> ability to prepare the cost sheet and to calculate the cost of products, contracts, process and services after understanding the basic concepts and processes involved in them.			<b>PO1, PO3, PO4, PO5</b>

		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11040</b>	<b>Cost and Management Accounting</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>FAC11041</b>		<b>Basic Banking Operations</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Awareness about Banking							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To introduce the concept of different forms of banks to the students.								
<b>02</b>	To give an idea about the different deposit schemes.								
<b>03</b>	To give an idea about the different loan instruments.								
<b>04</b>	To acquaint the students with the different banking instruments.								
<b>05</b>	To develop an idea about the banking regulations.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Have</b> an idea about different forms of banks.								
<b>CO2</b>	<b>Know</b> about different types of deposits and their features.								
<b>CO3</b>	<b>Have</b> an idea about different forms of loans and their features.								
<b>CO4</b>	<b>Know</b> about different banking instruments.								
<b>CO5</b>	<b>Know</b> the regulatory framework of the banking industry.								
<b>Course Description</b>									
The course focuses on basic operations of the banks. Students will also develop knowledge on banking regulations and supervisions.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction</b>								<b>(8 L)</b>
Bank: Concept and Types; Concepts and Examples of Commercial Banks, Cooperative Banks, Rural Regional Banks, Private Banks, Investment Banks.									
<b>Unit-2</b>	<b>Deposits</b>								<b>(8 L)</b>
Types of Deposits and their features, Rules for Opening and Operating different Deposit Accounts, Deposit Insurance scheme, DICGC.									
<b>Unit-3</b>	<b>Loans</b>								<b>(8 L)</b>
Credit Creation of Commercial Banks, Types of Loans and their features, KYC Norms for Loan Accounts, Pricing of Loans, Credit Appraisal, Approval and Monitoring.									
<b>Unit-4</b>	<b>Banking Instruments</b>								<b>(8 L)</b>
Different banking instruments and their features, Negotiable Instruments Act 1881.									
<b>Unit-5</b>	<b>Bank Regulations and Supervision</b>								<b>(8 L)</b>
Concept of Regulation - Reserve Bank of India: History, Functions. Banking Ombudsman scheme, Basel Committee.									
<b>Suggested Readings:</b>									
<b>Text Books:</b>									
1. Principles & Practices of Banking, Indian Institute of Banking & Finance, Macmillan Education									
2. Customer Service & Banking Code and Standards, Indian Institute of Banking & Finance, Macmillan									



Education						
3. Central Banking, Indian Institute of Banking & Finance, Macmillan Education						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term			End Term	
Weightage (%)	30	20			50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Have</b> an idea about different forms of banks.					<b>PO1, PO4</b>
<b>CO2</b>	<b>Know</b> about different types of deposits and their features.					<b>PO1, PO2, PO4</b>
<b>CO3</b>	<b>Have</b> an idea about different forms of loans and their features.					<b>PO1, PO2, PO4</b>
<b>CO4</b>	<b>Know</b> about different banking instruments.					<b>PO2, PO3, PO4</b>
<b>CO5</b>	<b>Know</b> the regulatory framework of the banking industry.					<b>PO3, PO4</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11041</b>	<b>Basic Banking Operations</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>0</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>ECO11507</b>		<b>Indian Economy</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours - 40</b>			<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		10+2 passed from any recognized Board or equivalent							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To help students develop a comprehensive understanding of Indian Economy.								
<b>02</b>	To prepare students for advanced study and policy-oriented research in this subject area.								
<b>03</b>	To help students to grasp the importance of policies undertaken by the Government of India, have knowledge on the various objectives.								
<b>04</b>	To understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Explain</b> economic development strategy of India since Independence.								
<b>CO2</b>	<b>Develop</b> knowledge of Trade & Finance in Indian economy.								
<b>CO3</b>	<b>Understand</b> the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements.								
<b>CO4</b>	<b>Use</b> conceptual, analytical and quantitative skills for decision making.								
<b>Course Description</b>									
<p>The primary objective of this course is to provide a macroeconomic understanding of the Indian Economy since Independence. It begins with a discussion of the Economic backdrop of the Indian Economy at the time of Independence and goes on to examine major dimensions of the Economy's transformation both in its dirigiste and 'liberal' phases while also engaging with the reasons for the transition from the one to the other. This course will be relevant to the students in terms of the overall Indian economic experience since independence. The basic trajectory of Indian economic development is to be covered with special emphasis on the shift from a mixed economy towards market orientation.</p> <p>Four economic spheres - production, distribution, trade and finance are to be followed to bring out the major changes in the Indian economy.</p>									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Indian Economy at the time of Independence</b>							<b>(5 L)</b>	
Features of Indian Economy around 1947-1950 and characteristics of economic underdevelopment of India (with reference to colonial rule of India).									
<b>Unit-2</b>	<b>Planning: Evolution of India's Development Goal and Strategy</b>							<b>(14 L)</b>	
<p>The background and Structure of Indian Planning, Structural Constraints and India's development strategy – Choice of industrialization strategies – public vs. private sector, capital goods versus consumer goods – Mahalanobis Plan Model (basic argument), import substitution vs. export promotion strategy.</p> <p>Agriculture-industry relationship – demand side and supply side linkages– agriculture-industry terms of trade - food crisis of the 1960s and imperatives for agricultural growth, genesis of green revolution – fourth plan (basic argument). Poverty Eradication, foreign aid and self-reliance – Fifth Five Year Plan</p>									

Model (basic argument); Regional inequality in India – causes; policies for balanced regional development; Planning deficiencies and its abandonment– 7th five-year plan and Indian economic crisis.			
<b>Unit-3</b>	<b>New Reform Policy</b>		<b>(5 L)</b>
Context, Liberalization, Market and state (introduction), Privatisation, Disinvestment policy, consequences, Globalization, GATT and Multilateral Trade Negotiations, WTO agreements, MNCs and FDIs, impact on growth and employment.			
<b>Unit-4</b>	<b>Production and distribution</b>		<b>(6 L)</b>
Agriculture- Characteristics, Land Reforms, Evaluation, Green Revolution, Agricultural policies and pricing, rural credit and Institutionalization. Industry- Structure and composition of Industry – issues of concentration, large vs small industry – industrial location, small scale reservation policy, trends and patterns of industrial growth, industrial Policies – industrial licensing system. Growth of the Service Sector, Inclusive development; Food security, Food Procurement and Public Distribution System.			
<b>Unit-5</b>	<b>Trade and Finance</b>		<b>(5 L)</b>
Foreign trade regime, protection and foreign competition, Productivity; import substitution versus export Competitiveness, effect on export competitiveness, foreign policy in the post-liberalization period. Finance- Nationalisation, fixed vs. Flexible exchange rate system, Privatisation, foreign capital, land acquisition, SEZ.			
<b>Unit-6</b>	<b>Employment, Wages and Inflation</b>		<b>(5 L)</b>
The trends and pattern of employment and wages in India – informalisation and tertiarization of employment - problems of unemployment and under-employment, Government policies on employment and wages and employment – employment guarantee scheme – minimum wage Movement of prices in India – trends and patterns – causes, consequences and policies adopted.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. Indian Economy, S. K. Mishra, V. K. Puri, Himalaya Publishing House, 18 <sup>th</sup> edition (2000)			
2. Indian Economy: Performance and Policies. Uma Kapila. Academic Foundation; 15 <sup>th</sup> Revised edition (2015)			
<b>Reference Books:</b>			
3. The Indian Economy: Problems and Prospects. BimalJalan (ed.); Penguin			
4. Indian Economy. A.C. Fernando. Pearson			
5. S Chakraborty. 1987. Development Planning: The Indian Experience. Clarendon Press.			
6. Vaidyanathan A.1994. Performance of Indian Agriculture since Independence in Kaushik Basu (ed.) Agrarian Question, Oxford University Press.			
7. C D. Wadhwa. Some problems of India’s Economic Policy, Tata McGraw Hill.			
8. J. Sachs, AVarshney and N Bajpai (ed). India in the Era of Economic Reforms. Oxford University Press.			
9. I, Judge Ahluwalia. 1985. Industrial Growth in India since the Mid-sixties. Oxford University Press.			
10. PC Joshi. 1975. Land Reforms in India: Trends and Perspectives. Allied Publishers: New Delhi.			
11. Prमित Chaudhuri. 1979. Indian Economy: Poverty and Development. George Allen and Unwin, London.			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>

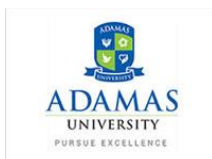
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Explain</b> economic development strategy of India since Independence.				<b>PO1, PO3, PO5</b>	
<b>CO2</b>	<b>Develop</b> knowledge of Trade & Finance in Indian economy.				<b>PO1, PO4, PO3</b>	
<b>CO3</b>	<b>Understand</b> the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements.				<b>PO5</b>	
<b>CO4</b>	<b>Use</b> conceptual, analytical and quantitative skills for decision making.				<b>PO2, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>ECO11507</b>	<b>Indian Economy</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>OBH11012</b>		<b>Human Resource Management</b>				
Version <b>1.0</b>		<b>Contact Hours - 40</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		Understanding of the general principles of management				
Co-requisites		Understanding of Organization Behaviour and Business Communication				
<b>Course Objectives</b>						
<b>01</b>	To enable the students to understand the HR management and system at various levels in general and in certain specific industries or organizations.					
<b>02</b>	To help the students focus on and analyse the issues and strategies required to select and develop manpower resources.					
<b>03</b>	To develop relevant skills necessary for application in HR related issues.					
<b>04</b>	To enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>CO1</b>	<b>Discuss</b> the understanding of the concept of human resource management and to understand its relevance in organizations.					
<b>CO2</b>	<b>Develop</b> necessary skill set for application of various HR issues.					
<b>CO3</b>	<b>Analyse</b> the strategic issues and strategies required to select and develop manpower resources.					
<b>CO4</b>	<b>Integrate</b> the knowledge of HR concepts to take correct business decisions.					
<b>CO5</b>	<b>Familiarize</b> with the new practices and processes of HRM and also to look at numerous problems of HRM and their causes, and what action plans should be implemented in order to solve these problems.					
<b>Course Description</b>						
This course provides an overview of Human Resources Management, including an historical perspective of HR, strategies for designing HR activities, and the roles and responsibilities of HR professionals. It is a prerequisite to all upper-level HR classes for majors. This course provides an introduction to the various functions of human resource management, including job analysis, job evaluation, staffing, recruitment and selection, labour relations, planning, labour welfare, human rights legislation and employment equity.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Introduction to Human Resource Management</b>					<b>(7 L)</b>
Definition and Concept, Features, Objectives, Functions, Scope and Development of HRM, Importance of HRM, Human Resource Practices, Difference between Personnel Management and HRM, HRM vs. HRD, Objectives of HRD, Case Study.						
<b>Unit-2</b>	<b>Human Resource Planning</b>					<b>(7 L)</b>
Concept of HRP, Factors influencing HRP, Process of HRP; HRP and Corporate Objectives, Human Resource Planning Process, Methods, Tools and Techniques; Recruitment & Selection, Career planning & development.						

<b>Unit-3</b>	<b>Job Analysis and Design</b>			<b>(5 L)</b>
Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design, Job Evaluation, Case Study.				
<b>Unit-4</b>	<b>Performance Appraisal</b>			<b>(5 L)</b>
Concept of Performance Appraisal; Process and Methods of Performance Appraisal, Major Issues in Performance Appraisal, Case Study.				
<b>Unit-5</b>	<b>Training</b>			<b>(4 L)</b>
Concept and Significance of Training, Training Needs, Training Methods, Types of Training, Case Study.				
<b>Unit-6</b>	<b>Employee Compensation</b>			<b>(4 L)</b>
Wage policy, Wage determination, Wage Board, Factors affecting wages & salary, Job evaluation, Components of wage/salary, DA, incentives, bonus, fringe benefits, etc.				
<b>Unit-7</b>	<b>Employee Relations</b>			<b>(4 L)</b>
Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counselling, Discipline & Grievance handling types of trade unions, problems of trade unions, Case Study.				
<b>Unit-8</b>	<b>Employee Empowerment</b>			<b>(4 L)</b>
Introduction, Concept of Employee Empowerment, Process of Empowerment, Empowerment in Indian Scenario, Empowerment in Global Scenario, Case Study.				
<b>Suggested Readings:</b>				
<b>Text Books</b>				
1. Aswathappa, K.: Human Resource Management, Text & Cases, McGraw Hill (India), New Delhi.				
2. Bhattacharya, D.K.: Human Resource Management.				
3. SubbaRao, P.: Essential of HRM and Industrial Relations.				
4. Memoria, C.B.: Personnel Management.				
<b>Reference Books</b>				
5. Monappa, Arun: Managing Human Resource.				
6. Monoppa & Saiyadain: Personnel Management, Tata McGraw Hill, New Delhi.				
7. Patnayak, Biswajeet: Human Resource Management, Ed. 3rd, 2006, PHI, New Delhi.				
8. Armstrong, Michael: A handbook of HRM practice, Kgan Page Limited, London.				
9. Rao, VSP: Human Resource Management: Text and Concept, Excel Books, New Delhi.				
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>				
<b>Examination Scheme:</b>				
Components	Internal	Mid Term	End Term	
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>				
<b>Mapping between COs and Pos</b>				
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>
<b>CO1</b>	Discuss the understanding of the concept of human resource management and to understand its relevance in organizations.			<b>PO3</b>
<b>CO2</b>	Develop necessary skill set for application of various HR issues.			<b>PO3</b>
<b>CO3</b>	Analyse the strategic issues and strategies required to select and develop manpower resources.			<b>PO3, PO5</b>
<b>CO4</b>	Integrate the knowledge of HR concepts to take correct business decisions.			<b>PO1, PO3, PO5</b>
<b>CO5</b>	Familiarize with the new practices and processes of HRM and also to			<b>PO3, PO5</b>

	look at numerous problems of HRM and their causes, and what action plans should be implemented in order to solve these problems.					
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>OBH11012</b>	<b>Human Resource Management</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

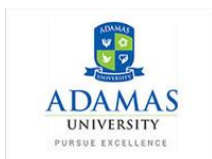


<b>SOC14100</b>		<b>Community Service</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours -</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>
Pre-requisites/Exposure		Knowledge of Basic English					
Co-requisites		Knowledge of Basic Computer Skills					
<b>Course Objectives</b>							
<b>01</b>	To familiarise the students on the concept “giving back to the society”.						
<b>02</b>	To familiarize the students on the issues faced by marginalized communities.						
<b>03</b>	To provide an experiential platform to the students on any one or two issues as an internship.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Understand</b> the concept of social responsibility through an internship.						
<b>CO2</b>	<b>Acquire</b> hands on experience in ‘giving back to the society’ through the concept of social responsibility through an internship.						
<b>Course Description</b>							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>Appreciation of Rural Society</b>						
Introduction to the course. A brief on social issues facing the society with both global and Indian examples.							
<b>Unit-2</b>							
Minimum 24 hours of field work on a social issue and helping the marginalized / affected community / cause with photographs and testimonies.							
<b>Unit-3</b>							
Submission of individual reflection on the social service rendered.							
The benefits that accrue to the students are							
<b>A.) Subjective</b>							
1. Psychosomatic benefits: Volunteering increases overall life satisfaction and also helps to relieve stress and acts as an anti-depressant.							
2. Intellectual benefits: Enhances knowledge through new experiences, and develops communication skills.							
3. Career benefits: Enhances career prospects by acquisition of work-related skills, builds good references for employers and provides a forum to network with future potential employers. It also The experience allows gained helps students to take up leadership positions. Letters of recommendation can also be easily sought. Research shows that students who indulge in volunteer work perform better in studies as it invigorates their passion for learning							
4. Personal benefits: Real world skills like leadership, problem-solving,							



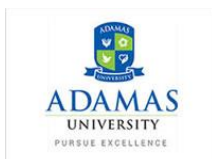
<p>collaboration with others, time management and communication skills, learn patience and empathy.</p> <p>5. Connect learning to real world and enables deeper and lifelong learning.</p> <p><b>B.) Community</b></p> <p>1. Collective benefits: Strong interpersonal bonds are created, and leads to increased civic and social awareness and responsibility.</p>			
<p><b>Suggested Readings:</b></p> <p>1. Tadevosyan, Gohar &amp; Schoenhuth, Michael. Participatory Research Approach: Principles, Challenges and Perspectives.  <a href="http://ysu.am/files/01G_Tadevosyan_M_Schoenhuth.pdf">http://ysu.am/files/01G_Tadevosyan_M_Schoenhuth.pdf</a></p> <p>2. Bergold, Jarg&amp; Thomas Stefan. Participatory Research Methods: A Methodological Approach in Motion.  <a href="http://www.qualitative-research.net/index.php/fqs/article/view/1801/3334">http://www.qualitative-research.net/index.php/fqs/article/view/1801/3334</a></p>			
<p><b>Plan of Work:</b></p> <ol style="list-style-type: none"> <li>1. Reading on social issues facing the society with both global and Indian examples.</li> <li>2. Selecting an issue where the student wishes to contribute and wants to make a difference.</li> <li>3. Areas - The internship may be broadly completed by getting in touch with NGO in your city / town / Police / Municipal Corporation / Local Gram Panchayat / Hospital / State Health Department / Women &amp; Child Development Centre / CSR departments of Corporate /school / Old Age Home / Orphanage / Literacy Drive / Aanganwadi Centres / etc.</li> <li>4. Online Discussion – Through discussion, students elaborate their preferred area of work with reference to the Global Scenario and India. Reason for choosing that area also needs and resources of the people in their area of Social Internship and also submit the testimonials, which include signature of the authority where students initiated their work, or the signature of the authority in whose area students are currently working or photographs of work (photographs must include students working).</li> <li>5. Final Report Submission - Submission of the Testimonials include signatures of the authorities you have worked with, or the signature of the authority in whose area you have worked or photographs of your work (photographs must include you working). Students' accomplishment in their area of operation along with the major successes student experienced and major challenges faced.</li> <li>6. Students will submit the complete elaborated report along with testimonials and completion certificate in the form of signed Template.</li> </ol> <ul style="list-style-type: none"> <li>• The registration for all students will open twice, during winter and summer breaks. They may enroll for the internship in either of the two breaks.</li> <li>• The student will have to submit a continuous record of their 10 to 15 days internship in the form of photographs and testimonies (wherever required).</li> </ul>			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			

	Course Outcomes (COs)				Mapped Program Outcomes	
CO1	Understand the concept of social responsibility through an internship.				PO1, PO3	
CO2	Acquire hands on experience in 'giving back to the society' through the concept of social responsibility through an internship.				PO1, PO3	
		Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or Marketing or Capital Markets	Analytical skills for Decision Making and Research
Course Code	Course Title	PO1	PO2	PO3	PO4	PO5
SOC14100	Community Service	3	0	3	0	0
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



IDP14001		Inter Disciplinary Project						
Version 1.0		Contact Hours -		L	T	P	C	
				0	0	3	3	
Pre-requisites/Exposure		knowledge of Basic English						
Co-requisites		knowledge of Basic Computer Skills						
<b>Course Objectives</b>								
This course will develop a student's knowledge of and appreciation for the								
01	interdisciplinary nature of knowledge and learning							
02	importance and value of integrating knowledge and perspectives from multiple disciplines as a means to evaluating and understanding complex topics, problems, issues, phenomena, and events							
03	competencies learned during the educational process and to apply these competencies in a real-world application							
<b>Course Outcomes</b>								
On completion of this course the students will be able to:								
CO1	<b>Recognize</b> the unique advantages of integrative research and learning.							
CO2	<b>Understand</b> the fundamentals of research methods and practices of various academic disciplines.							
CO3	<b>Demonstrate</b> an understanding of current issues and concerns.							
CO4	<b>Realize</b> the importance of ethics in research process.							
CO5	<b>Understand</b> the inter-disciplinary systems of research documentation.							
<b>Typical Progress Roadmap</b>								
<ul style="list-style-type: none"> <li>After discussion with the Project Advisor(s), each student shall prepare an initial outline of their assigned project indicating the major sections of discussion, list the principal research sources for each section, and explain the overall objective of the project, including a justification of the interdisciplinary nature of the work.</li> <li>Each student shall meet with the Project Advisor(s) regularly as per the weekly Time-Table. Other meetings may be scheduled at the discretion of the Project Advisor(s) at mutually agreed upon timings.</li> <li>Typically, the progress will include a combination of industrial and academic mentoring, self study sessions, case studies, trend studies, presentation by students, interactive sessions, industrial visits etc.</li> <li>Regular submission of progress reports shall be required of each student-group as notified through the Project Advisor(s) from time to time.</li> </ul>								
<b>Mode of Evaluation:</b>								
Students will be evaluated by team participation and a team presentation at the end of the project. Interactive & continuous, task/assignment- based evaluation methodology will be applied for the course.								
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>								
<b>Mapping between COs and Pos</b>								
	<b>Course Outcomes (COs)</b>						<b>Mapped Program Outcomes</b>	
CO1	<b>Recognize</b> the unique advantages of integrative research and learning.						PO5	

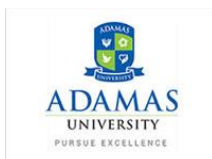
<b>CO2</b>	<b>Understand</b> the fundamentals of research methods and practices of various academic disciplines.				<b>PO1, PO2, PO5</b>		
<b>CO3</b>	<b>Demonstrate</b> an understanding of current issues and concerns.				<b>PO1, PO5</b>		
<b>CO4</b>	<b>Realize</b> the importance of ethics in research process.				<b>PO5</b>		
<b>CO5</b>	<b>Understand</b> the inter-disciplinary systems of research documentation.				<b>PO1, PO2, PO5</b>		
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>IDP14001</b>	<b>Inter Disciplinary Project</b>		<b>3</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped			



<b>FAC11023</b>		<b>Direct Tax Law</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours - 40</b>			<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		Basics of Accounting and Finance							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To help the students gain knowledge about the direct tax laws in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for various assessee.								
<b>02</b>	To make the students understand the basic principles underlying the Income Tax Act regarding residential status of a person.								
<b>03</b>	To acquaint the students with the ideas regarding the incomes that are exempt from tax.								
<b>04</b>	To help the students assess the income of an individual under different heads of income as per the Income Tax Act.								
<b>05</b>	To acquaint the students with the concepts of deductions as per Chapter VIA and the assessment procedure regarding tax liability for an individual.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Demonstrate</b> the rudiments of Income Tax through various terminologies.								
<b>CO2</b>	<b>Assess</b> the residential status of a person.								
<b>CO3</b>	<b>Identify</b> the incomes that are exempt from Income Tax.								
<b>CO4</b>	<b>Learn</b> how to assess the income for an assessee under different heads of Income.								
<b>CO5</b>	<b>Analyze</b> the deductions that can be claimed by an assessee under Chapter VI-A and total income and defining tax complications and structure.								
<b>Course Description</b>									
In this course, the focus will be on understanding the basic concepts, provisions, exemptions and deductions of Direct Tax laws that are in force for the relevant previous year and computing the total income and tax liability of an assessee.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction to Direct Tax</b>							<b>(3 L)</b>	
Basic Terminologies – Definitions and Concepts: Assesses, Assessment, Assessment Year, Previous Year, Person, Income, Sources of Income, Heads of Income, Gross Total Income, Total Income, Marginal Rate of Tax, Tax Evasion, Tax Avoidance, Tax Planning.									
<b>Unit-2</b>	<b>Residential Status</b>							<b>(3 L)</b>	
Residential Status of different “Persons” – Determination of Residential Status, Exceptions, Individual, Hindu Undivided Family, Company, Incidence of Tax.									
<b>Unit-3</b>	<b>Incomes exempt from tax (Sec. 10)</b>							<b>(4 L)</b>	

Agricultural Income- Concept, Tax point, Examples for Agro and Non-Agro Income, Treatment of Partly Agro and Partly Non-Agro Income, Impact of Agricultural Income on Tax Computation, Examples.			
Income that do not form part of Total Income- Member's share in Income of HUF, Interest Income of Non-resident, Remuneration to Person who is not a Citizen of India in certain cases, Income from service provided to National Technical Research Income of Investor Protection Fund, Income of Ventures Capital Fund or Venture Capital Company, Reconstruction or Revival of Power Generation Subsidiary Company, etc.			
<b>Unit-4</b>	<b>Heads of Income</b>		<b>(22 L)</b>
Salary- Sections 15-17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Pension – Commutation, Leave Encashment, Payment from Provident Funds (Statutory / Recognised), Compensation, Voluntary Retirement, etc. Income From House Property- Sections 22-27. Profits & Gains from Business & Profession- Sections 32, 35, 40, 40(B), etc. Capital Gains- Sections 45, 46, 49, 50, 111A, etc. Income from Other Sources- Section 56 – 59.			
<b>Unit-5</b>	<b>Deductions under Chapter VI-A &amp; Computation of Total Income of Individuals</b>		<b>(8 L)</b>
80 C – Payment of LIC/PF and other eligible investments, 80CCC – Contribution to certain Pension Fund, 80D – Medical Insurance Premium, 80 TTA – Interest on Saving Bank account. Computation of Total Income of Individuals: Computation of Total Income, Rebate, Computation of Tax liability of individuals.			
<b>Suggested Readings:</b>			
<b>Text Book(s):</b>			
1. Singhania, V. K., and Singhania, K, Direct Tax Law and Practice, Taxmann			
2. Lal and Vashist, Direct Taxes, Pearson			
<b>Reference Book(s):</b>			
3. Ahuja and Gupta, Direct Taxes Law and Practice, Bharat			
4. Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Demonstrate</b> the rudiments of Income Tax through various terminologies.		<b>PO1, PO3</b>
<b>CO2</b>	<b>Assess</b> the residential status of a person.		<b>PO1, PO3</b>
<b>CO3</b>	<b>Identify</b> the incomes that are exempt from Income Tax.		<b>PO1, PO3</b>
<b>CO4</b>	<b>Learn</b> how to assess the income for an assessee under different heads of Income.		<b>PO2, PO3, PO4</b>
<b>CO5</b>	<b>Analyze</b> the deductions that can be claimed by an assessee under Chapter VI-A and total income and defining tax complicacies and structure.		<b>PO2, PO4, PO5</b>

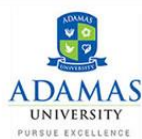
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11023</b>	<b>Direct Tax Law</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>FAC11027</b>		<b>Indian Financial System</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours - 40</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		Basic knowledge of Financial system						
Co-requisites								
<b>Course Objectives</b>								
<b>01</b>	To acquaint the students with the various aspects of Indian Financial system.							
<b>02</b>	To make the students familiar with the Financial Institutions of India.							
<b>03</b>	To make the students aware about the Financial Markets in India.							
<b>04</b>	To introduce the students with various Financial Instruments available in India.							
<b>05</b>	To make the students familiar with the Financial Services in India.							
<b>Course Outcomes</b>								
On completion of this course the students will be able to:								
<b>CO1</b>	<b>Know</b> the Indian Financial System.							
<b>CO2</b>	<b>Have</b> a comprehensive overview of Financial Institutions in India.							
<b>CO3</b>	<b>Develop</b> knowledge on Financial Markets in India.							
<b>CO4</b>	<b>Develop</b> an idea on various Financial Instruments available in India.							
<b>CO5</b>	<b>Acquaint</b> with the Financial Services in India.							
<b>Course Description</b>								
This course explains the role of financial system in India. The course also provides a comprehensive overview of the different components of the financial system and their roles, like regulatory authorities, different financial institutions, financial markets and financial services.								
<b>Course Contents</b>								
<b>Unit-1</b>	<b>Indian Financial System</b>						<b>(4 L)</b>	
Indian Financial System: Introduction – Meaning, Definition, Objectives, and Importance – Organisation, Components, and Structure: Institutions, Markets, Instruments, and Services – Liberalisation of the system in tune with economic liberalization in India.								
<b>Unit-2</b>	<b>Financial Institutions</b>						<b>(12 L)</b>	
Financial Institutions (Intermediaries): Nature and Role – Banking Institutions - Non-Banking Financial Institutions (NBFIs): Types, Functions, a brief overview of Regulations - Development Banks – Other Institutions: Life Insurance Corporation of India, and General Insurance Corporation of India (with its fully owned subsidiaries) - Regulatory Institutions: Reserve Bank of India (Major functions) Insurance Regulatory and Authority of India – Securities and Exchange Board of India (SEBI) – SEBI’s role in Primary and Secondary Markets. Mutual Funds: Meaning and Concepts – Functions – Types and Classification – Growth – Risk and Return.								
<b>Unit-3</b>	<b>Financial Markets</b>						<b>(8 L)</b>	
Financial Markets: Components, Structure, and Functions – Classification: Money, Equity, Debt Market, Concepts of Stock Exchanges, Primary Market, Secondary Market.								
<b>Unit-4</b>	<b>Financial Instruments</b>						<b>(4 L)</b>	

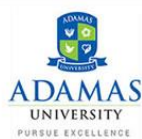


Types of Instruments, classifications, specific markets for Equity, Bond, Preferred Stock, Debentures, Derivatives.						
<b>Unit-5</b>	<b>Financial Services</b>					<b>(12 L)</b>
Financial Services: Meaning and concept – Overview of major financial services: Factoring, Forfeiting, Venture Capital, Angel Investing, Securitization of Debts, Merchant Banking and Investment Banking, Leasing, Credit Rating.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Pathak, B., Indian Financial System, Pearson, New Delhi.						
2. Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.						
<b>Reference Books:</b>						
3. Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Know</b> the Indian Financial System.					<b>PO1, PO3</b>
<b>CO2</b>	<b>Have</b> a comprehensive overview of Financial Institutions in India.					<b>PO1, PO4</b>
<b>CO3</b>	<b>Develop</b> knowledge on Financial Markets in India.					<b>PO2, PO4, PO5</b>
<b>CO4</b>	<b>Develop</b> an idea on various Financial Instruments available in India.					<b>PO1, PO2, PO3</b>
<b>CO5</b>	<b>Acquaint</b> with the Financial Services in India.					<b>PO2, PO3, PO4</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11027</b>	<b>Indian Financial System</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



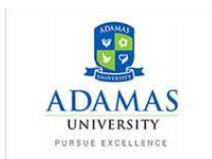
<b>FAC11042</b>		<b>Insurance Concepts and Products</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic Knowledge of Trade and Commerce					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	To introduce the concept of risk and insurance to the students.						
<b>02</b>	To give an idea on the principles of insurance.						
<b>03</b>	To introduce the students with the Indian insurance industry and its functionalities.						
<b>04</b>	To introduce different life insurance products to the students.						
<b>05</b>	To acquaint the students with different general insurance products.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Have</b> an idea about risk and insurance.						
<b>CO2</b>	<b>Develop</b> a concept on the principles of insurance.						
<b>CO3</b>	<b>Know</b> about the Indian insurance industry and the functions thereon.						
<b>CO4</b>	<b>Have</b> an idea about different general insurance products.						
<b>CO5</b>	<b>Know</b> about the different life insurance products.						
<b>Course Description</b>							
Insurance is a very important risk management tool. This course explains the role and mechanism of Insurance. It provides an overview of both the Life and General Insurance products and practices in India. It also explains the history, reforms, functions and organization of Insurance industry in India.							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>Introduction</b>						<b>(8 L)</b>
Concept of Risk, Risk and Uncertainty, Peril and Hazard. Risk Management: Steps, Appropriate Techniques. Concept of Insurance, Basic Characteristics, Insurable Risks. Insurance is a contract: Basic Features and Essentials of an Insurance Contract.							
<b>Unit-2</b>	<b>Principles of Insurance</b>						<b>(6 L)</b>
Principle of Utmost Good Faith, Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation and Contribution, Doctrine of Proximate Cause.							
<b>Unit-3</b>	<b>Insurance Business Practices</b>						<b>(8 L)</b>
Indian Insurance Industry: Past and Present. Important Identities: Agents, Brokers, TPA. Major Functions: Underwriting, Claim, Accounting. Extended Functions: Reinsurance and Investment.							
<b>Unit-4</b>	<b>General Insurance Products</b>						<b>(10 L)</b>
Fire Insurance, Marine Cargo Insurance, Motor Own Damage Insurance, Motor Third Party Insurance, Health Insurance, Personal Accident Insurance.							
<b>Unit-5</b>	<b>Life Insurance Products</b>						<b>(8 L)</b>
Basic elements and Basic Plans: Term, Endowment, Whole life, Annuity and Pension Plans.							

<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Insurance Products (Including Pension Products), Indian Institute of Banking & Finance, Taxmann.						
2. III Publications – Principles of Insurance, Practice of General Insurance, Practice of Life Insurance, Books on specific products.						
3. Mishra, Fundamentals of Life Insurance: Theories and Applications, PHI Learning, 2010.						
4. Rejda, Principles of Risk Management and Insurance, Pearson, 1992.						
<b>Reference Books:</b>						
5. Trieschmann and Gustavson, Risk Management and Insurance, South Western, 1998.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
CO1	Have an idea about risk and insurance.				PO4	
CO2	Develop a concept on the principles of insurance.				PO2, PO3, PO4	
CO3	Know about the Indian insurance industry and the functions thereon.				PO1, PO4	
CO4	Have an idea about different general insurance products.				PO1, PO2, PO3, PO4	
CO5	Know about the different life insurance products.				PO1, PO2, PO3, PO4	
		Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or Marketing or Capital Markets	Analytical skills for Decision Making and Research
Course Code	Course Title	PO1	PO2	PO3	PO4	PO5
FAC11042	Insurance Concepts and Products	3	3	3	3	0
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>FAC11043</b>		<b>Advanced Corporate Accounting</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic knowledge of Accounting							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	This course will enable the students to acquire the conceptual knowledge of global accounting standards.								
<b>02</b>	The course will provide knowledge to the students required for preparing the financial statements of holding and subsidiary companies.								
<b>03</b>	The course will provide knowledge to the students required for preparing the financial statements of companies in case of amalgamation, absorption and internal reconstruction of companies.								
<b>04</b>	This course will enable the students to acquire the conceptual knowledge of valuation of shares and goodwill.								
<b>05</b>	The course will provide knowledge to the students required for preparing the financial statements of companies in case of liquidation.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Understand</b> the need and importance of global accounting standards.								
<b>CO2</b>	<b>Prepare</b> accounting records for holding and subsidiary companies.								
<b>CO3</b>	<b>Prepare</b> accounting records in case of amalgamation, absorption and internal reconstruction of companies.								
<b>CO4</b>	<b>Understand</b> the concept of valuation of shares and goodwill.								
<b>CO5</b>	<b>Prepare</b> accounting records in case of liquidation of companies.								
<b>Course Description</b>									
This course covers advanced methods for company accounting.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction to Accounting Standards</b>								<b>(5 L)</b>
Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standards (AS): 1 (ICAI). Need for a global standard, IFRS (concept only)									
<b>Unit-2</b>	<b>Holding Company</b>								<b>(8 L)</b>
Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary									
<b>Unit-3</b>	<b>Amalgamation, Absorption and Reconstruction</b>								<b>(12 L)</b>
Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company; Accounting in the books of Transferee (based on relevant accounting standard); inter-company transactions (excluding inter-company share holding). Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction.									

<b>Unit-4</b>	<b>Valuation of Shares and Goodwill Valuation</b>					<b>(8 L)</b>
Valuation of goodwill using different methods, i.e., average profit, super profit, capitalisation and annuity Valuation of shares using different methods: intrinsic, earnings, dividend yield, earnings-price, cum-dividend and ex-dividend, majority and minority view and fair value; case study of a company (e.g. a BSE -30 company) as regards valuation of goodwill and share.						
<b>Unit-5</b>	<b>Liquidation of Companies</b>					<b>(7 L)</b>
Concept and types of liquidation, Statement of Affairs (including deficiency/surplus accounts), Liquidator's Final Statement.						
<b>Suggested Readings:</b>						
1. Shukla, Grewal, and Gupta: Advanced Accountancy, Vol. I & II, S. Chand						
2. R. L. Gupta & Radheswamy, Advanced Accountancy, Vol. I & II, S. Chand						
3. Maheshwari & Maheshwari, Advanced Accountancy, Vol. I & II, Vikash Publishing						
4. Sehgal & Sehgal, Advanced Accountancy, Vol. I & II, Taxman Publication						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Understand</b> the need and importance of global accounting standards.					<b>PO1, PO2, PO5</b>
<b>CO2</b>	<b>Prepare</b> accounting records for holding and subsidiary companies.					<b>PO2, PO3</b>
<b>CO3</b>	<b>Prepare</b> accounting records in case of amalgamation, absorption and internal reconstruction of companies.					<b>PO2, PO3, PO4</b>
<b>CO4</b>	<b>Understand</b> the concept of valuation of shares and goodwill.					<b>PO1, PO2, PO4</b>
<b>CO5</b>	<b>Prepare</b> accounting records in case of liquidation of companies.					<b>PO2, PO3</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for PO2 Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11043</b>	<b>Advanced Corporate Accounting</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

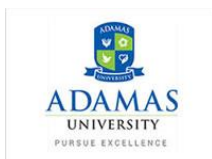


<b>FAC11044</b>		<b>Advanced Cost and Management Accounting</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic Knowledge of Cost Accounting				
Co-requisites						
<b>Course Objectives</b>						
<b>01</b>	To identify and learn cost accounting book keeping systems.					
<b>02</b>	To describe the concepts of Marginal Costing and cost-volume-profit analysis and break-even analysis.					
<b>03</b>	To learn the managerial decision making process using marginal costing.					
<b>04</b>	To acquaint the students with the budgetary control techniques.					
<b>05</b>	To learn standard costing system as a tool of managerial control and Variance analysis.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>CO1</b>	<b>Understand</b> cost accounting book keeping systems and reconciliation of cost and financial account profits.					
<b>CO2</b>	<b>Know</b> the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.					
<b>CO3</b>	<b>Understand</b> the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.					
<b>CO4</b>	<b>Develop</b> the concept of budget and different types of it along with their applications.					
<b>CO5</b>	<b>Understand</b> standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales.					
<b>Course Description</b>						
This course delivers advanced cost and management accounting techniques which will enables students to take effective decision-making in realistic situations.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Accounting Systems</b>					<b>(4 L)</b>
Integral and Non-integral systems, Reconciliation of cost and financial accounts.						
<b>Unit-2</b>	<b>Absorption and Marginal Costing</b>					<b>(8 L)</b>
Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements. Cost-Volume-Profit (CVP) Analysis - Contribution Margin; Break – Even Analysis; Profit Volume (P/V) Analysis; Multiple-Product Analysis; Optimal use of Limited Resources.						
<b>Unit-3</b>	<b>Short-Run Managerial Decision Making</b>					<b>(8 L)</b>
Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions.						
<b>Unit-4</b>	<b>Budget and Budgetary Control</b>					<b>(10 L)</b>

Budget and Budgetary Control: Meaning; Objectives, Merits and Limitations; Types of Budgets: Cash Budget, Functional Budgets, Master Budget; Fixed and Flexible Budgets. Responsibility Accounting: Meaning, Responsibility Centres, Opportunity Cost concept, Divisional Performance.			
<b>Unit-5</b>	<b>Standard Costing</b>		<b>(10 L)</b>
Standard Cost and Standard Costing; Uses, and Importance. Differences with Budgetary Control, Variance Analysis: Meaning, Steps, Analysis and Computation of Materials, Labour, and Overhead Cost Variances.			
<b>Suggested Readings:</b>			
<b>Text Books</b>			
1. Horngren, Foster, Datar, et al., Cost Accounting - A Managerial Emphasis, Pearson.			
2. B. Banerjee, Cost Accounting, PHI.			
3. M. Y. Khan & P. K. Jain, Management Accounting, TMH			
4. R. Anthony, Management Accounting, Taraporewala			
<b>Reference Books</b>			
5. Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier 11.			
6. S. P. Jain and K. L. Narang, Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar 7.			
Ravi M. Kishore, Cost and Management Accounting, Taxmann			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Understand</b> cost accounting book keeping systems and reconciliation of cost and financial account profits.		<b>PO1</b>
<b>CO2</b>	<b>Know</b> the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.		<b>PO2, PO5</b>
<b>CO3</b>	<b>Understand</b> the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.		<b>PO2, PO5</b>
<b>CO4</b>	<b>Develop</b> the concept of budget and different types of it along with their applications.		<b>PO1, PO4</b>
<b>CO5</b>	<b>Understand</b> standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales.		<b>PO2, PO4, PO5</b>

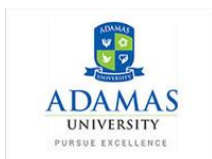
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11044</b>	<b>Advanced Cost and Management Accounting</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		





<b>FAC11046</b>		<b>Auditing</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic knowledge of Accounting				
Co-requisites						
<b>Course Objectives</b>						
<b>01</b>	To give an overview of Auditing.					
<b>02</b>	To make the students understand about different audit process and techniques.					
<b>03</b>	To introduce the students with the company audit process.					
<b>04</b>	To generate an idea about the audit programme of different institutions.					
<b>05</b>	To explain the students about writing audit report and certificate.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>CO1</b>	<b>Have</b> an overview on the concept of Audit and its different types.					
<b>CO2</b>	<b>Understand</b> the audit process and it's different techniques.					
<b>CO3</b>	<b>Generate</b> an idea about company audit process.					
<b>CO4</b>	<b>Have</b> an idea audit programme of different institutions.					
<b>CO5</b>	<b>Know</b> the process of writing audit report and certification					
<b>Course Description</b>						
This course focuses on both theoretical and practical aspects of the audit process including recent developments in the profession and the regulatory framework.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Introduction</b>					<b>(5 L)</b>
Definition-Nature-Scope and Objectives of Independent Financial Audit , Basic Principles Governing an Audit, Concept of Auditor's Independence, Errors and Fraud-Concepts, Means of doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation Classification of Audit. Standards on Auditing (SA) - Concept and Purpose, Types of Audit.						
<b>Unit-2</b>	<b>Audit procedures and techniques</b>					<b>(10 L)</b>
Auditing Engagement- Audit Planning, Audit Programme (Concept), Documentation: Audit Working Paper, Ownership and Custody of Working Papers, Audit file- (Permanent and Current) – Audit Note Book- Audit Memorandum. Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence, Routine Checking, Test Checking, Vouching, Verification and valuation of Assets and Liabilities, Depreciation, Reserves & Provisions.						
<b>Unit-3</b>	<b>Audit risk and internal control system</b>					<b>(3 L)</b>
Audit Risk – Concept and Types only, Internal Control- Definition, Objectives, Internal Check-Definition, Objectives, Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory- Auditor on Internal Auditor's Work.						
<b>Unit-4</b>	<b>Company Audit</b>					<b>(8 L)</b>

Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor, Branch Audit and Joint Audit, Depreciation – Concept and Provisions of the Companies Act, Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor’s Responsibility, Audit of some special items in Financial Statements of a company.						
<b>Unit-5   Audit of different Institutions</b>						<b>(10 L)</b>
Audit of (i) educational institutions, (ii) hospital, (iii) local bodies (iv) NGO’s (v) Co-operative Society (vi) College hostel (vii) medical college (viii) nursing home (ix) hotel (x) departmental store (xi) charitable society (xii) travelling agents (xiii) sports club (xiv) banks, and (xv) insurance companies.						
<b>Unit-6   Audit report and certificate</b>						<b>(4 L)</b>
Definition – Distinction between Report and Certificate, Different Types of Report, Contents of Audit Report (As per Companies Act and Standards on Auditing), True and Fair View – Concept, Materiality – Concept and Relevance.						
<b>Suggested Readings:</b>						
1. Tandon et al, Practical Auditing, S.Chand						
2. Gupta & Arora, Fundamentals of Auditing, TMH						
3. Jha, A., Auditing, Taxmann						
4. Basu, S. K., Auditing and Assurance, Pearson						
5. Standards on Audit (SA) issued by the Institute of Chartered Accountants of India						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Have</b> an overview on the concept of Audit and its different types.					<b>PO1, PO3</b>
<b>CO2</b>	<b>Understand</b> the audit process and it’s different techniques.					<b>PO1, PO2, PO3</b>
<b>CO3</b>	<b>Generate</b> an idea about company audit process.					<b>PO2, PO3, PO4</b>
<b>CO4</b>	<b>Have</b> an idea audit programme of different institutions.					<b>PO2, PO3, PO4</b>
<b>CO5</b>	<b>Know</b> the process of writing audit report and certification					<b>PO1, PO3</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC11046</b>	<b>Auditing</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>PSG11021</b>		<b>Human Values and Professional Ethics</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours –20</b>				<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>
Pre-requisites/Exposure									
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To inculcate human values and professional ethics in students								
<b>02</b>	To enhance the understanding of students towards personal, professional & societal relationships and achieve harmony in life.								
<b>03</b>	To develop moral responsibilities and ethical vision								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	Understand the importance of values, ethics, harmony and lifelong learning in personal and professional life.								
<b>CO2</b>	Apply the knowledge to perform self-exploration and transformation augmenting harmony, peace and positivity in the surrounding.								
<b>CO3</b>	Appreciate the core values that shape the ethical behavior of a professional.								
<b>Course Description</b>									
This course aims to develop an understanding for a movement from rule based society to a relationship based society. Apart from teaching values, this course encourages students to discover what values are for them and for society. Self-exploration also enables them to critically evaluate their pre-conditionings and present beliefs. It is designed in a way where students get familiar with the Ethical Code of Conduct, Ethical Dilemma, Conflict of Interest and all this will help them eventually in their professional life.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction to Human Values</b>								<b>(4 L)</b>
Character, Integrity, Credibility, Mutual Respect, Dedication, Perseverance, Humility and Perception. Self-Assessment & Analysis, Setting Life Goals, Consciousness and Self-Transformation. Team Work, Conflict Resolution, Influencing and Winning People, Anger Management, Forgiveness and Peace, Morality, Conscience. Yoga and Spirituality.									
<b>Unit-2</b>	<b>Harmony and Life Long Learning</b>								<b>(6 L)</b>
Harmony in human being, Nature and Existence. Harmony in family and society–Responsibilities towards society, Respecting teachers. Transition from School to College-Freedom & Responsibilities, Respecting Cultural Diversity, Learning beyond the Classrooms, Independent study and research.									
<b>Unit-3</b>	<b>Introduction to Professional Ethics</b>								<b>(5 L)</b>
Work Ethics, Engineering Ethics, Moral Dilemma, Moral Development Theories, Ethical Theories-Kantianism, Utilitarianism, etc, Case Studies for Choice of the theory, Code of Ethics.									
<b>Unit-4</b>	<b>Individual to Global Issues</b>								<b>(5 L)</b>

Industrial Standards, A Balanced Outlook on Law, Safety, Responsibility, Rights, Confidentiality, Conflict of Interest, Occupational Crime, Whistle Blowing, Environmental Ethics, Business Conduct in MNC, E-Professionalism (IPR, Internet Ethics & Privacy issues).							
<b>Suggested Readings:</b>							
1. Shetty, Foundation Course in Human Values and Professional Ethics[R.R. Gaur, R. Sangal, G.P. Bagaria]							
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>							
<b>Examination Scheme:</b>							
Components	Internal		Mid Term		End Term		
Weightage (%)	<b>30</b>		<b>20</b>		<b>50</b>		
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>							
<b>Mapping between COs and Pos</b>							
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>	
<b>CO1</b>	Understand the importance of values, ethics, harmony and lifelong learning in personal and professional life.					<b>PO1, PO3</b>	
<b>CO2</b>	Apply the knowledge to perform self-exploration and transformation augmenting harmony, peace and positivity in the surrounding.					<b>PO1, PO3</b>	
<b>CO3</b>	Appreciate the core values that shape the ethical behavior of a professional.					<b>PO1, PO3</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	
<b>PSG11021</b>	<b>Human Values and Professional Ethics</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped			



<b>FAC11032</b>		<b>Indirect Tax Law</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basics of Accounting and Taxation					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	To help the students gain in-depth knowledge about the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act).						
<b>02</b>	To acquaint the students with the composition of GST and the registration procedures.						
<b>03</b>	To enable the students learn how to determine the assessable value of transactions related to goods and services for levy and determination of duty liability.						
<b>04</b>	To help the students identify and assess the procedural aspects under different applicable statutes related to indirect taxation.						
<b>05</b>	To acquaint the students with the concepts of Customs Laws and its various types.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Demonstrate</b> the essentials of Goods and Services Tax through various terminologies.						
<b>CO2</b>	<b>Determine</b> the composition of GST with regard to its registration procedures.						
<b>CO3</b>	<b>Develop</b> an in-depth knowledge on the provisions related to Time, Value and Place of Supply of goods and services, Input Tax Credit and the related provisions for GST return filing.						
<b>CO4</b>	<b>Demonstrate</b> the ideas behind practical applications of GST.						
<b>CO5</b>	<b>Develop</b> an understanding on the Customs Laws and its different types and related provisions.						
<b>Course Description</b>							
This course enables the students to learn different aspects of Goods and Services Tax and Customs law including their practical applicability.							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>Introduction to GST</b>						<b>(5 L)</b>
An overview – Fundamentals, Advantages, Dual GST Model, GST Network, GST Council, Important definitions under GST law.							
<b>Unit-2</b>	<b>GST Registration</b>						<b>(6 L)</b>
Procedure for Registration, Tax Payers, Unique Identification Number, Registration Number, Deemed Registration, Cancellation of Registration, Revocation of Registration.							
<b>Unit-3</b>	<b>Supply of Goods and Services</b>						<b>(10 L)</b>
Scope- Composite & Mixed supplies, Levy and Collection, Time of supply, Value of supply, Place of supply, Change in rate of tax in respect of supply. Input Tax Credit- Input tax credit process, Negative list for Input tax credit, Input Tax Credit Utilization, Input Tax Credit Reversal, Matching of Input tax credit- Identify cases for reversal.							
<b>Unit-4</b>	<b>Payment of GST</b>						<b>(10 L)</b>

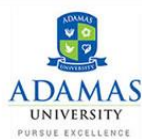
Types and Modes of payment, Rules of Collection of Tax, Preparing Challans, TDS and TCS, Refund of tax, Penalties for late payments, Returns- GSTR-2, Other taxable persons, Returns- Monthly, Quarterly, Annual.						
<b>Unit-5</b>	<b>Customs Laws</b>					<b>(9 L)</b>
Concepts of Customs Law , Types of Duties, Exemptions from Customs duty, Valuation of Imports and exports, Warehousing, Deemed export, Duty Drawback.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. V.S. Datey, GST Law & Practice with Customs & FTP, Taxmann						
2. CA Pushendra Sisodia, Comprehensive book on Indirect Tax Laws, Bharat Publishers.						
<b>Reference Book:</b>						
3. Jaya Bhasuvedan Suseela, Indirect Taxes (GST & Other Indirect Taxes), EBC Publishers.						
4. Milind Kumar, Goods and Services Tax: Law And Practice, EBC Publishers.						
5. Study materials issued by ICAI, ICMAI and ICSI.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Demonstrate</b> the essentials of Goods and Services Tax through various terminologies.					<b>PO1, PO4</b>
<b>CO2</b>	<b>Determine</b> the composition of GST with regard to its registration procedures.					<b>PO1, PO4</b>
<b>CO3</b>	<b>Develop</b> an in-depth knowledge on the provisions related to Time, Value and Place of Supply of goods and services, Input Tax Credit and the related provisions for GST return filing.					<b>PO1, PO2, PO3, PO4</b>
<b>CO4</b>	<b>Demonstrate</b> the ideas behind practical applications of GST.					<b>PO2, PO3, PO5</b>
<b>CO5</b>	<b>Develop</b> an understanding on the Customs Laws and its different types and related provisions.					<b>PO3, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11032</b>	<b>Indirect Tax Law</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>FAC11045</b>		<b>Financial Management</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basic Knowledge of Finance							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To develop an understanding of the concept and management of finance.								
<b>02</b>	To understand the concept of Time Value of Money.								
<b>03</b>	To know the different techniques of Capital Budgeting.								
<b>04</b>	To develop an idea of risk and return.								
<b>05</b>	To learn different aspects of Working Capital Management.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Understand</b> the role and functions of Finance.								
<b>CO2</b>	<b>Know</b> the concept of Time Value of Money.								
<b>CO3</b>	<b>Develop</b> knowledge on Capital Budgeting techniques.								
<b>CO4</b>	<b>Understand</b> the concept of risk and return.								
<b>CO5</b>	<b>Develop</b> an idea on the Working Capital Management.								
<b>Course Description</b>									
This course enables the students to learn the basics of finance and working capital.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction</b>								<b>(3 L)</b>
Financial Management: Meaning, Objectives and key elements, Functions of Financial Manager; Sources of Finance: Long Term, Medium Term and Short Term Sources.									
<b>Unit-2</b>	<b>Time Value of Money</b>								<b>(8 L)</b>
Long-term sources of finance, Basic Concepts of Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity.									
<b>Unit-3</b>	<b>Capital Budgeting</b>								<b>(10 L)</b>
Capital Budgeting: concept and importance, Capital Budget Estimation, Investment Appraisal Techniques: Payback Period, Accounting rate of return, Net Present Value, Internal Rate of Return, Profitability Index, Discounted Pay Back Period, Terminal Value, Adjusted Present Value Approach; Limitations of capital budgeting.									
<b>Unit-4</b>	<b>Risk and Return</b>								<b>(3 L)</b>
Return: Meaning, types and calculations, Risk: Meaning, types and calculations, Relationship between Risk and Return.									
<b>Unit-5</b>	<b>Working Capital Management</b>								<b>(16 L)</b>
Working Capital: Meaning, Purposes, Need for working capital; Factors determining the Working Capital; Estimation of Working Capital; Working Capital Cycle; Sources of Financing Working Capital; Cash Management; Cash Budget Receivables; Credit Policy; Inventory Management; Economic Ordering Quantity; Re-order level; Other Stock levels; Inventory Turnover Ratio.									

<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Chandra, P., Financial Management: Theory and Practice, McGraw Hill						
2. Banerjee, B. Financial Policy and Management Accounting, PHI						
3. Khan, M. Y. and P. K. Jain, Financial Management: Text and Problems, McGraw Hill						
4. Pandey, I. M., Financial Management, Vikas Publications						
5. Sana., A., Biswas, B. and Das, S., Financial Management, McGraw Hill						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>		
<b>CO1</b>	<b>Understand</b> the role and functions of Finance.			<b>PO1, PO3, PO4</b>		
<b>CO2</b>	<b>Know</b> the concept of Time Value of Money.			<b>PO2, PO5</b>		
<b>CO3</b>	<b>Develop</b> knowledge on Capital Budgeting techniques.			<b>PO2, PO4, PO5</b>		
<b>CO4</b>	<b>Understand</b> the concept of risk and return.			<b>PO2</b>		
<b>CO5</b>	<b>Develop</b> an idea on the Working Capital Management.			<b>PO3, PO4, PO5</b>		
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11045</b>	<b>Financial Management</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		





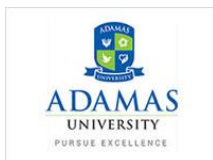
FAC14030		Internship		L	T	P	C
Version 1.0		Contact Hours -		0	0	6	6
Pre-requisites/Exposure		Basic knowledge of Business and Commerce					
Co-requisites		Basic English writing skill and computer knowledge					
<b>Course Objectives</b>							
01	To relate the theories with the practicing world.						
02	To generate an idea about corporate functioning.						
03	To develop the skills of applying theoretical knowledge in business world.						
04	To know the business research practices.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
CO1	<b>Establish</b> the link between theories and contemporary business world.						
CO2	<b>Develop</b> an idea about corporate functioning.						
CO3	<b>Know</b> the scope of application of class room knowledge in real business.						
CO4	<b>Understand</b> the fundamentals of business research methods and practices.						
<b>Course Description</b>							
Students require to undergo for internship in a firm or company for the duration of 5 weeks during the gap between fourth and fifth semester. They have to submit a report and appear before a panel for presentation and viva voce.							
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>							
<b>Examination Scheme:</b>							
Components	Completion and Report submission	Quality of the Report	Presentation & Viva-voce				
Weightage (%)	75/150	50/150	25/150				
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>							
<b>Mapping between COs and Pos</b>							
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>	
CO1	<b>Establish</b> the link between theories and contemporary business world.					PO1, PO4, PO5	
CO2	<b>Develop</b> an idea about corporate functioning.					PO1, PO2, PO4	
CO3	<b>Know</b> the scope of application of class room knowledge in real business.					PO1, PO4, PO5	
CO4	<b>Understand</b> the fundamentals of business research methods and practices.					PO2, PO5	

		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC14030</b>	<b>Internship</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

## Specialisation - Accountancy

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Semester – V



FAC11048	Accounting Standards	L	T	P	C
Version 1.0	Contact Hours - 40	3	1	0	4
Pre-requisites/Exposure	Basics of Accounting				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To provide the students idea about the framework of accounting standards followed in India.				
<b>02</b>	To help the students understand about the requirement of uniform global accounting standards and how India converged to International Financial Reporting Standards.				
<b>03</b>	To acquaint the students about important Indian Accounting Standards.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Understand</b> the overview of Accounting Standards in India.				
<b>CO2</b>	Be <b>familiar</b> with and understand International Financial Reporting Standards and Ind AS and their application to the companies who use them.				
<b>CO3</b>	<b>Prepare</b> mandatory financial statements, according to Ind AS.				
<b>CO4</b>	<b>Analyse</b> and interpret Ind AS.				
<b>Course Description</b>					
This course delivers the concept of Accounting Standards in India, globalisation perspective and Ind AS with details of important ones.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Introduction to Accounting Standards</b>				<b>(6 L)</b>
Concept, importance, objectives, process of setting standards.					
<b>Unit-2</b>	<b>Accounting Standards in India</b>				<b>(8 L)</b>
GAAP, overview of accounting standards in India; regulatory provisions of accounting in India: Companies Act, role of MCA, ICAI, SEBI and RBI in framing and enforcing accounting regulations in India.					
<b>Unit-3</b>	<b>Globalization of Accounting Standards</b>				<b>(8 L)</b>
International Financial Reporting Standards issued by IASB, Process of IFRS standard setting, problems in understanding and application of IFRS, IFRS adoption and convergence in different countries, relative view of Ind-ASs, IFRSs and IASs.					
<b>Unit-4</b>	<b>Indian Accounting Standards (Ind AS)</b>				<b>(10 L)</b>
Introduction, nature, objectives, Comparative study of ASs vis-a-vis Ind ASs; Carve outs/ins in Ind ASs vis-à-vis International Financial Reporting Standards (IFRSs), Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards, the objective of financial statements and underlying assumptions, qualitative characteristics of financial statements and the elements of financial statements.					
<b>Unit-5</b>	<b>Important Indian Accounting Standards (Ind AS)</b>				<b>(8 L)</b>

The concept of revenue and expense; their recognition principles and processes, measurement methods and disclosure issues; gains and losses from extraordinary items, discontinued operations, effects of changes in accounting principles and prior period items; definitions of asset, liability and owners' equity; their types and characteristics; their recognition principles, measurement methods and disclosure issues; an overview of the related accounting standards; An overview of accounting standards and Indian Accounting Standards that facilitate financial reporting.

**Suggested Readings:**

**Text Books:**

1. Asish K Bhattacharya -Indian Accounting Standards- McGraw-Hill Education (India)
2. Ghosh, Dr. T, Indian Accounting Standards (IND AS) and IFRSs, Taxmann Publications
3. Chatterjee, B D, Accounting Standards with Financial Reporting, Taxmann Publications.

**Reference materials:**

4. Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards, issued by ICAI.

**Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam**

**Examination Scheme:**

Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>

**Relationship between the Course Outcomes (COs) and Program Outcomes (POs)**

**Mapping between COs and Pos**

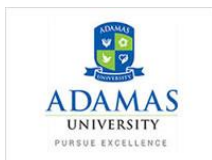
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	<b>Understand</b> the overview of Accounting Standards in India.	PO1, PO2, PO4
CO2	Be <b>familiar</b> with and understand International Financial Reporting Standards and Ind AS and their application to the companies who use them.	PO1, PO2, PO3
CO3	<b>Prepare</b> mandatory financial statements, according to Ind AS.	PO1, PO2, PO4, PO5
CO4	<b>Analyse</b> and interpret Ind AS.	PO2, PO3, PO4, PO5

Course Code	Course Title	Holistic overview on Trade and Commerce	Expertise in Accounting and Management Accounting	Specific Trade and Commerce practices	Knowledge on Accounting/Management Accounting or Marketing or Capital Markets	Analytical skills for Decision Making and Research
FAC11048	Accounting Standards	3	3	3	3	2
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

## Specialisation - Accountancy

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Semester – V



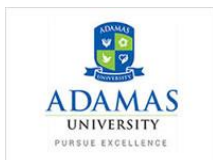
<b>FAC11049</b>		<b>Capital Markets Operations</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>				<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basics of Finance and Economics							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To familiarise the students with various Debt Securities and their valuations								
<b>02</b>	To acquaint the students with the Equity Share and its valuation								
<b>03</b>	To give an idea on various types mutual fund products								
<b>04</b>	To introduce the students with various derivatives products								
<b>05</b>	To explain the students various functions and operations of capital markets								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Know</b> about various Debt Securities and their valuations.								
<b>CO2</b>	<b>Develop</b> an idea about the Equity Share and its valuation.								
<b>CO3</b>	<b>Generate</b> an idea on various types mutual fund products.								
<b>CO4</b>	<b>Have</b> an idea about the various derivatives products.								
<b>CO5</b>	<b>Develop</b> a detailed concept on various functions and operations of capital markets.								
<b>Course Description</b>									
This course enables students to know about different instruments traded in the capital markets and the operating process of the capital markets.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Debt Securities</b>							<b>(7 L)</b>	
Bond Characteristics, Bond Valuation, Bond Prices, Bond Yields, Types of Bonds, Rating of Bonds, Risk in Bonds.									
<b>Unit-2</b>	<b>Equity Share</b>							<b>(7 L)</b>	
Concept of Equity, Equity Valuation: Balance Sheet Valuation, Dividend Discount Model, Free Cash Flow Model, Earnings multiplier approach.									
<b>Unit-3</b>	<b>Mutual Funds</b>							<b>(7 L)</b>	
Entities in Mutual Fund Operation, Different schemes in Mutual Funds: Equity Schemes, Debt Schemes, Hybrid Schemes, Mutual Fund Evaluation.									
<b>Unit-4</b>	<b>Derivatives</b>							<b>(7 L)</b>	
Concept of Derivatives, Types of Derivative Products: Forward, Futures, Swaps and Options.									
<b>Unit-5</b>	<b>Capital Markets Operations</b>							<b>(12 L)</b>	
Participants in the securities market: Depository, Stock and Commodity exchanges, Intermediaries, Clearing Houses, Institutional Investors. Initial Public Offerings; Shares Outstanding vs. Float; Stock Exchange Operations: Functions, Operating Process, Trading Methodology, Concept of Circuit Filters, Market Capitalisation, Concept of Indices, Trading vs. Investment; Scams in Indian stock markets,									

Subprime crisis, importance of Mortgage Backed Securities.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education						
<b>Reference Books:</b>						
2. Bodie, Kane, Marcus, Mohanty, Investment, McGraw Hill Education						
3. Aswath Damodaran, Investment Valuation, Wiley India Pvt. Ltd.						
4. Bharati Pathak, Indian Financial System, Pearson						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Know</b> about various Debt Securities and their valuations.					<b>PO2, PO4</b>
<b>CO2</b>	<b>Develop</b> an idea about the Equity Share and its valuation.					<b>PO2, PO4</b>
<b>CO3</b>	<b>Generate</b> an idea on various types mutual fund products.					<b>PO2, PO4, PO5</b>
<b>CO4</b>	<b>Have</b> an idea about the various derivatives products.					<b>PO4, PO5</b>
<b>CO5</b>	<b>Develop</b> a detailed concept on various functions and operations of capital markets.					<b>PO1, PO3, PO4, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11049</b>	<b>Capital Markets Operations</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

## Specialisation - Accountancy

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Semester – V



FAC11052		Financial Statement Analysis and Reporting				L	T	P	C
Version 1.0		Contact Hours - 40				3	1	0	4
Pre-requisites/Exposure		Basics of Accounting							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To introduce the concept of financial statement to the students.								
<b>02</b>	To impart knowledge on cash flow and fund flow techniques								
<b>03</b>	To acquaint the students with different accounting ratios and their applications.								
<b>04</b>	To give a general idea on the concept of reporting.								
<b>05</b>	To introduce multiple issues in corporate financial reporting before the students.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Have</b> an idea about the financial statement analysis.								
<b>CO2</b>	<b>Develop</b> knowledge on cash flow and fund flow techniques.								
<b>CO3</b>	<b>Know</b> about different accounting ratios and their applications.								
<b>CO4</b>	<b>Develop</b> an idea about the reporting concept.								
<b>CO5</b>	<b>Get</b> acquainted with multiple issues in corporate financial reporting.								
<b>Course Description</b>									
This course discusses about preparation and interpretation of different financial statements and focuses on certain aspects of financial reporting.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Financial Statement Analysis</b>								<b>(6 L)</b>
Financial Statement: Meaning, objectives, components and limitations of financial statements. methods of financial statements analysis: comparative statement, common size statement, trend analysis and inter-firm comparison.									
<b>Unit-2</b>	<b>Cash Flow and Fund Flow Analysis</b>								<b>(14 L)</b>
Fund Flow Statement: Concept, Significance, Preparation, and Uses; Cash Flow Statement (As per Indian Accounting Atandard-3): Concept, Significance, Preparation; Distinction between Cash Flow Analysis and Fund Flow Analysis.									
<b>Unit-3</b>	<b>Accounting Ratios</b>								<b>(10 L)</b>
Ratio Analysis: meaning, objectives and classification of ratios: Liquidity ratios, Profitability ratios, Leverage ratios, Operating ratios, and Solvency ratios; Advantages, and Limitations.									
<b>Unit-4</b>	<b>Introduction to reporting</b>								<b>(5 L)</b>
Financial Reporting: Nature and Objectives; Benefits; General purpose and Specific Purpose Report; Qualitative Characteristics of Accounting Information; Accounting and Financial Reporting Standards.									
<b>Unit-5</b>	<b>Issues in Corporate Financial Reporting</b>								<b>(5 L)</b>
Introduction - Environmental Accounting and Reporting, Value Added Accounting, Corporate Social									

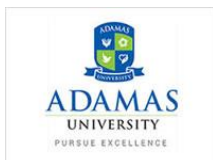
Reporting; Segment Reporting.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. K R Subramanyam, Financial Statement Analysis 11Th Edition, McGraw Hill						
2. N Ramachandran & Ram Kumar Kakani, How to Analyze Financial Statements, McGraw Hill						
3. M S Narasimhan, Financial Statements and Analysis, Cengage Learning.						
4. CA Vinod Kumar Agarwal, Financial Reporting, AS Foundation Books.						
<b>Reference Books:</b>						
5. Greg Shields, Financial Reporting, Bravex Publications.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term			End Term	
Weightage (%)	<b>30</b>	<b>20</b>			<b>50</b>	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Have</b> an idea about the financial statement analysis.					<b>PO2, PO4, PO5</b>
<b>CO2</b>	<b>Develop</b> knowledge on cash flow and fund flow techniques.					<b>PO2, PO4, PO5</b>
<b>CO3</b>	<b>Know</b> about different accounting ratios and their applications.					<b>PO2, PO4, PO5</b>
<b>CO4</b>	<b>Develop</b> an idea about the reporting concept.					<b>PO1, PO2, PO3</b>
<b>CO5</b>	<b>Get</b> acquainted with multiple issues in corporate financial reporting.					<b>PO1, PO2, PO3</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11052</b>	<b>Financial Statement Analysis and Reporting</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



## Specialisation - Marketing

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Semester – V



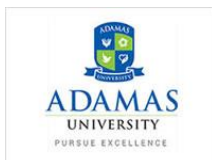
<b>MKT11005</b>	<b>Services Marketing</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version 1.0	<b>Contact Hours – 40</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure	Basics of Marketing				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To give an overview on marketing of services.				
<b>02</b>	To provide with various facets of management of service.				
<b>03</b>	To explain the service quality and the procedure of its maintenance.				
<b>04</b>	To discuss about different service organisations.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Have</b> an overview on marketing of services.				
<b>CO2</b>	<b>Know</b> different aspects of management of services.				
<b>CO3</b>	<b>Understand</b> the service quality and its measurement and improvement.				
<b>CO4</b>	<b>Develop</b> an idea about different service organisations.				
<b>Course Description</b>					
This course aims to help students understand the unique characteristics of marketing of services.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Introduction to marketing of services</b>	<b>(10 L)</b>			
Service – definition, nature and characteristics of services, distinction with products; marketing mix for services; role of services in an economy; service sectors – traditional and new; service experience – moments of truth, zone of tolerance, sustainable service models; globalisation of services.					
<b>Unit-2</b>	<b>Management of services</b>	<b>(13 L)</b>			
Product – definition, item, line, mix, brand, new service types and development; price – terms for pricing, methods; place –channels, intensity, major intermediaries for service delivery; promotion – promotion mix, advertising, personal selling, sales promotion, public relations; people – profit chain, cycle of failure, training & development, motivation, empowerment; process; physical evidence.					
<b>Unit-3</b>	<b>Service quality</b>	<b>(7 L)</b>			
Definition, dimensions, determinants of service quality, integrated gap model, measuring and improving service quality; relationship marketing – definition, concept, loyalty programmes.					
<b>Unit-4</b>	<b>Different service organisations</b>	<b>(10 L)</b>			
Financial services; tourism & travels; transportation & logistics; educational services; information technology & communication services; media services; health care services.					
<b>Suggested Readings:</b>					
1. Zeithaml, V.A., Bitner, M J, Gremler, D.D. & Pandit, A.: Service Marketing; TMH					
2. Rao, K.R.M.: Services Marketing, Pearson Education					
3. Rajendra Nargundkar, Services Marketing: Text & Cases, McGraw-Hill,					

4. Lovelock, C., Wirtz, J. & Chatterjee, J.: Services Marketing; Pearson Education						
5. Srinivasan R.: Services Marketing; PHI						
6. Apte, Govind: Services Marketing, Oxford University Press.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term			End Term	
Weightage (%)	30	20			50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Have</b> an overview on marketing of services.					<b>PO1, PO3, PO4</b>
<b>CO2</b>	<b>Know</b> different aspects of management of services.					<b>PO2, PO4, PO5</b>
<b>CO3</b>	<b>Understand</b> the service quality and its measurement and improvement.					<b>PO3, PO4, PO5</b>
<b>CO4</b>	<b>Develop</b> an idea about different service organisations.					<b>PO2, PO4, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>MKT11005</b>	<b>Services Marketing</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

## Specialisation - Marketing

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Semester – V



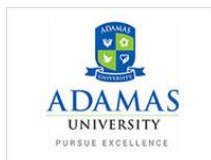
<b>MKT11006</b>	<b>Consumer Behaviour</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version 1.0	<b>Contact Hours - 40</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure	Basics of Marketing				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To make the students understand the concept of consumer behaviour.				
<b>02</b>	To explain the importance of cultural and motivational factors in decision-making process.				
<b>03</b>	To acquaint the students with the influencing factors for decision-making.				
<b>04</b>	To provide with the students the role of perception in selection process.				
<b>05</b>	To explain the importance of attitude in consumer behaviour.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Have</b> an overview of the concept of consumer behaviour.				
<b>CO2</b>	<b>Know</b> the importance of cultural and motivational factors in decision-making process.				
<b>CO3</b>	<b>Understand</b> the influencing factors for decision-making.				
<b>CO4</b>	<b>Know</b> the role of perception in selection process.				
<b>CO5</b>	<b>Understand</b> the importance of attitude in consumer behaviour.				
<b>Course Description</b>					
This course refers to the study of consumers in connection with their behaviour while deciding for a product that satisfies their needs. It is a study of the actions of the consumers that drive them which includes cultural and motivational factors, influencers, perceptions and attitude.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Introduction to Consumer Behaviour</b>				<b>(6 L)</b>
Introduction and concept, market strategy and consumer behaviour, market analysis, consumer decision process					
<b>Unit-2</b>	<b>Culture and Motivation</b>				<b>(10 L)</b>
Culture and consumer behaviour: - Meaning of culture, Characteristics of culture, function of culture. Types of culture, Cross-cultural consumer analysis:- cross cultural marketing objectives, Basic areas for cross-cultural marketing, problem in cross cultural marketing. Motivation and consumer behaviour: - Introduction, motives and motivation, positive or negative motivation, Consumer motives:- personal ,social motives, Involvement:-types of involvement, measuring involvement, values , values and attitudes.					
<b>Unit-3</b>	<b>Influences and Consumer Decision-Making</b>				<b>(10 L)</b>
Introduction, of groups , advantages and disadvantage of groups, reference group, types of reference group, social class and consumer behaviour- Introduction social class categorization, approaches for measuring social class and market segmentation, social factors, social class and consumer behaviour.					
<b>Unit-4</b>	<b>Perception and Consumer Behaviour</b>				<b>(8 L)</b>

Introduction, meaning, nature, Importance and limitation of perception, Barriers to accurate perception, Sensation, perception of values, perception of process. Personality- meaning, determinants.						
<b>Unit-5</b>	<b>Attitude and Consumer Behaviour</b>					<b>(6 L)</b>
Meaning of attitude, nature and characteristics of attitude, types of attitude, learning of attitude, sources of influence on attitude formation, Model of attitude- Tri-component attitude model, multiattribute attitude model, Family life cycle, Diffusion of innovation.						
<b>Suggested Readings:</b>						
1. Shiffman & Kanuk, Consumer Behaviour, Pearson Education.						
2. Hawkins, D.I., Best, R.J. Koney, K.A.& Mookerjee, A., TMH.						
3. Kumar, Conceptual issues in Consumer Behaviours, Pearson Education.						
4. Kazmi, S.H.H., Consumer Behavior Text and Cases, Excel Books.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Have</b> an overview of the concept of consumer behaviour.					<b>PO1, PO4</b>
<b>CO2</b>	<b>Know</b> the importance of cultural and motivational factors in decision-making process.					<b>PO3, PO4, PO5</b>
<b>CO3</b>	<b>Understand</b> the influencing factors for decision-making.					<b>PO1, PO2, PO4, PO5</b>
<b>CO4</b>	<b>Know</b> the role of perception in selection process.					<b>PO3, PO4, PO5</b>
<b>CO5</b>	<b>Understand</b> the importance of attitude in consumer behaviour.					<b>PO1, PO4, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>MKT11006</b>	<b>Consumer Behaviour</b>		<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

## Specialisation - Marketing

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Semester – V



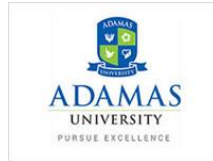
<b>MKT11020</b>	<b>B to B Marketing</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>	<b>Contact Hours - 40</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure	Basics of Marketing				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To give an overview on business marketing.				
<b>02</b>	To generate an idea on the business marketing planning process.				
<b>03</b>	To explain the process of developing business marketing strategies.				
<b>04</b>	To make the students understand about the business marketing sales force.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Have</b> an idea of business marketing.				
<b>CO2</b>	<b>Know</b> the planning process of business marketing.				
<b>CO3</b>	<b>Develop</b> the skills to make business marketing strategies.				
<b>CO4</b>	<b>Get</b> acquainted with the business marketing sales force.				
<b>Course Description</b>					
This course introduces with the conceptual frameworks which are relevant in industrial marketing situations and develops skills to formulate marketing strategies.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Business marketing</b>	<b>(10 L)</b>			
Concept, business vs consumer marketing, industrial demand, industrial markets, business customers, industrial products and services, purchase orientation of business customers; organisational buying behaviour – buying process, buying situations, buying centre, inter personal dynamics, conflict resolution, Webster and Wind model, buying ethics.					
<b>Unit-2</b>	<b>Business marketing planning</b>	<b>(9 L)</b>			
Market segmentation – segmenting, targeting and positioning of business market, value based segmentation, managing products – established products, new products, managing innovations.					
<b>Unit-3</b>	<b>Business marketing strategies</b>	<b>(13 L)</b>			
Business marketing channels, intermediaries, direct and indirect channels, channel objectives and design, pricing strategy – price determinants, factors Influencing pricing strategies, pricing methods, terms of payment, competitive bidding; promotional strategy – communication, personal relation, advertising, sales promotion in industrial markets, trade shows, exhibitions; e-commerce Strategies – B to B forms of e-commerce, B2B e-commerce models, strategy for the electronic market place.					
<b>Unit-4</b>	<b>Business marketing sales force</b>	<b>(8 L)</b>			
Personal selling, B to B personal selling, tendering, key account management, industrial sales force, managing industrial sales force activity, sales force deployment.					

<b>Suggested Readings:</b>						
1. Industrial Marketing by P. K. Ghosh; Oxford University Press						
2. Indian Cases in B2B Marketing by Dilip Sarwate						
3. Fundamentals of Business to Business by Coe John; McGraw-Hill Education						
4. Business Market Management by Jr. Anderson James C; Pearson						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	To give an overview on business marketing.				<b>PO1, PO4</b>	
<b>CO2</b>	To generate an idea on the business marketing planning process.				<b>PO2, PO3, PO4, PO5</b>	
<b>CO3</b>	To explain the process of developing business marketing strategies.				<b>PO2, PO4, PO5</b>	
<b>CO4</b>	To make the students understand about the business marketing sales force.				<b>PO3, PO4, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>MKT11020</b>	<b>B to B Marketing</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

## Specialisation – Capital Markets

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Semester – V



FAC11049		Capital Markets Operations				L	T	P	C
Version 1.0		Contact Hours - 40				3	1	0	4
Pre-requisites/Exposure		Basics of Finance and Economics							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To familiarise the students with various Debt Securities and their valuations								
<b>02</b>	To acquaint the students with the Equity Share and its valuation								
<b>03</b>	To give an idea on various types mutual fund products								
<b>04</b>	To introduce the students with various derivatives products								
<b>05</b>	To explain the students various functions and operations of capital markets								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Know</b> about various Debt Securities and their valuations.								
<b>CO2</b>	<b>Develop</b> an idea about the Equity Share and its valuation.								
<b>CO3</b>	<b>Generate</b> an idea on various types mutual fund products.								
<b>CO4</b>	<b>Have</b> an idea about the various derivatives products.								
<b>CO5</b>	<b>Develop</b> a detailed concept on various functions and operations of capital markets.								
<b>Course Description</b>									
This course enables students to know about different instruments traded in the capital markets and the operating process of the capital markets.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Debt Securities</b>							<b>(7 L)</b>	
Bond Characteristics, Bond Valuation, Bond Prices, Bond Yields, Types of Bonds, Rating of Bonds, Risk in Bonds.									
<b>Unit-2</b>	<b>Equity Share</b>							<b>(7 L)</b>	
Concept of Equity, Equity Valuation: Balance Sheet Valuation, Dividend Discount Model, Free Cash Flow Model, Earnings multiplier approach.									
<b>Unit-3</b>	<b>Mutual Funds</b>							<b>(7 L)</b>	
Entities in Mutual Fund Operation, Different schemes in Mutual Funds: Equity Schemes, Debt Schemes, Hybrid Schemes, Mutual Fund Evaluation.									
<b>Unit-4</b>	<b>Derivatives</b>							<b>(7 L)</b>	
Concept of Derivatives, Types of Derivative Products: Forward, Futures, Swaps and Options.									
<b>Unit-5</b>	<b>Capital Markets Operations</b>							<b>(12 L)</b>	
Participants in the securities market: Depository, Stock and Commodity exchanges, Intermediaries, Clearing Houses, Institutional Investors. Initial Public Offerings; Shares Outstanding vs. Float; Stock Exchange Operations: Functions, Operating Process, Trading Methodology, Concept of Circuit Filters, Market Capitalisation, Concept of Indices, Trading vs. Investment; Scams in Indian stock markets,									

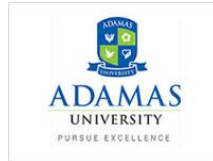
Subprime crisis, importance of Mortgage Backed Securities.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education						
<b>Reference Books:</b>						
2. Bodie, Kane, Marcus, Mohanty, Investment, McGraw Hill Education						
3. Aswath Damodaran, Investment Valuation, Wiley India Pvt. Ltd.						
4. Bharati Pathak, Indian Financial System, Pearson						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>		
<b>CO1</b>	<b>Know</b> about various Debt Securities and their valuations.			<b>PO2, PO4</b>		
<b>CO2</b>	<b>Develop</b> an idea about the Equity Share and its valuation.			<b>PO2, PO4</b>		
<b>CO3</b>	<b>Generate</b> an idea on various types mutual fund products.			<b>PO2, PO4, PO5</b>		
<b>CO4</b>	<b>Have</b> an idea about the various derivatives products.			<b>PO4, PO5</b>		
<b>CO5</b>	<b>Develop</b> a detailed concept on various functions and operations of capital markets.			<b>PO1, PO3, PO4, PO5</b>		
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11049</b>	<b>Capital Markets Operations</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>
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## Specialisation – Capital Markets

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Semester – V



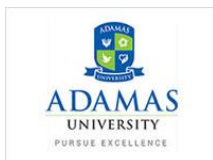
<b>FAC11052</b>		<b>Financial Statement Analysis and Reporting</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version 1.0		Contact Hours - 40		3	1	0	4
Pre-requisites/Exposure		Basics of Accounting					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	To introduce the concept of financial statement to the students.						
<b>02</b>	To impart knowledge on cash flow and fund flow techniques						
<b>03</b>	To acquaint the students with different accounting ratios and their applications.						
<b>04</b>	To give a general idea on the concept of reporting.						
<b>05</b>	To introduce multiple issues in corporate financial reporting before the students.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Have</b> an idea about the financial statement analysis.						
<b>CO2</b>	<b>Develop</b> knowledge on cash flow and fund flow techniques.						
<b>CO3</b>	<b>Know</b> about different accounting ratios and their applications.						
<b>CO4</b>	<b>Develop</b> an idea about the reporting concept.						
<b>CO5</b>	<b>Get</b> acquainted with multiple issues in corporate financial reporting.						
<b>Course Description</b>							
This course discusses about preparation and interpretation of different financial statements and focuses on certain aspects of financial reporting.							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>Financial Statement Analysis</b>						<b>(6 L)</b>
Financial Statement: Meaning, objectives, components and limitations of financial statements. methods of financial statements analysis: comparative statement, common size statement, trend analysis and inter-firm comparison.							
<b>Unit-2</b>	<b>Cash Flow and Fund Flow Analysis</b>						<b>(14 L)</b>
Fund Flow Statement: Concept, Significance, Preparation, and Uses; Cash Flow Statement (As per Indian Accounting Atandard-3): Concept, Significance, Preparation; Distinction between Cash Flow Analysis and Fund Flow Analysis.							
<b>Unit-3</b>	<b>Accounting Ratios</b>						<b>(10 L)</b>
Ratio Analysis: meaning, objectives and classification of ratios: Liquidity ratios, Profitability ratios, Leverage ratios, Operating ratios, and Solvency ratios; Advantages, and Limitations.							
<b>Unit-4</b>	<b>Introduction to reporting</b>						<b>(5 L)</b>
Financial Reporting: Nature and Objectives; Benefits; General purpose and Specific Purpose Report; Qualitative Characteristics of Accounting Information; Accounting and Financial Reporting Standards.							
<b>Unit-5</b>	<b>Issues in Corporate Financial Reporting</b>						<b>(5 L)</b>
Introduction - Environmental Accounting and Reporting, Value Added Accounting, Corporate Social							

Reporting; Segment Reporting.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
5. K R Subramanyam, Financial Statement Analysis 11Th Edition, McGraw Hill						
6. N Ramachandran & Ram Kumar Kakani, How to Analyze Financial Statements, McGraw Hill						
7. M S Narasimhan, Financial Statements and Analysis, Cengage Learning.						
8. CA Vinod Kumar Agarwal, Financial Reporting, AS Foundation Books.						
<b>Reference Books:</b>						
5. Greg Shields, Financial Reporting, Bravex Publications.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Have</b> an idea about the financial statement analysis.					<b>PO2, PO4, PO5</b>
<b>CO2</b>	<b>Develop</b> knowledge on cash flow and fund flow techniques.					<b>PO2, PO4, PO5</b>
<b>CO3</b>	<b>Know</b> about different accounting ratios and their applications.					<b>PO2, PO4, PO5</b>
<b>CO4</b>	<b>Develop</b> an idea about the reporting concept.					<b>PO1, PO2, PO3</b>
<b>CO5</b>	<b>Get</b> acquainted with multiple issues in corporate financial reporting.					<b>PO1, PO2, PO3</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11052</b>	<b>Financial Statement Analysis and Reporting</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
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## Specialisation – Capital Markets

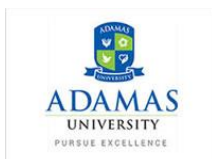
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Semester – V



<b>IST12004</b>		<b>Technical Analysis-I</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 60</b>			<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>
Pre-requisites/Exposure		Basics knowledge of Capital Markets						
Co-requisites								
<b>Course Objectives</b>								
<b>01</b>	To give an overview of Technical Analysis.							
<b>02</b>	To explain the concepts of traders, price and charts.							
<b>03</b>	To acquaint the students with the concept of trend and trend lines.							
<b>04</b>	To explain the importance of volume and chart indicators.							
<b>Course Outcomes</b>								
On completion of this course the students will be able to:								
<b>CO1</b>	<b>Have</b> an overview of Technical Analysis.							
<b>CO2</b>	<b>Understand</b> the concepts of traders, price and charts.							
<b>CO3</b>	<b>Know</b> the concept of trend and different trend lines with their implications.							
<b>CO4</b>	<b>Generate</b> an idea about the importance of volume and chart indicators.							
<b>Course Description</b>								
This course is a practical study which clarifies all essential components of Technical Analysis. Students will use these concepts with the real backdrop and undergo a live project which will make them ready for the market platform.								
<b>Course Contents</b>								
1. Technical Analysis - definition and concept, Distinction between Technical & Fundamental Analysis. 2. Price – types, importance and reasons, concept of Top and Bottom. 3. Trader – types and their outlook. 4. Chart – types and significance. 5. Trend – Uptrend, Downtrend, Choppy Trend, Trend reversal, Retracement. 6. Trend Line – Validity, Measuring objective, Trend following indicators, Moving Average. 7. Volume – Support, Resistance, Oscillator, Stochastic, RSI (Relative Strength Index).								
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>								
<b>Examination Scheme:</b>								
Components	Quality of the Report	Presentation	Viva-voce					
Weightage (%)	<b>100/150</b>	<b>30/150</b>	<b>20/150</b>					
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>								
<b>Mapping between COs and Pos</b>								
	<b>Course Outcomes (COs)</b>						<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Have</b> an overview of Technical Analysis.						<b>PO1, PO2, PO3</b>	
<b>CO2</b>	<b>Understand</b> the concepts of traders, price and charts.						<b>PO2, PO4, PO5</b>	
<b>CO3</b>	<b>Know</b> the concept of trend and different trend lines with their						<b>PO1, PO2, PO4,</b>	

	implications.				<b>PO5</b>	
<b>CO4</b>	<b>Generate</b> an idea about the importance of volume and chart indicators.				<b>PO3, PO4, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>IST12004</b>	<b>Technical Analysis-I</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>LWJ55127</b>		<b>IT offences</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 40</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Basics of Commercial Law					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	To familiarise the students with the concept cyber crime and its classification.						
<b>02</b>	To explain the different types of cyber crimes.						
<b>03</b>	To give an overview of the concept of right to privacy.						
<b>04</b>	To make the students familiar about Investigative and enforcement mechanisms to combat cyber crimes.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Understand</b> the basic concepts of cyber crime and its classification.						
<b>CO2</b>	<b>Know</b> the various types of cyber crimes.						
<b>CO3</b>	<b>Explore</b> how right to privacy is threatened and how it can be ensured.						
<b>CO4</b>	<b>Acquainted</b> with the Investigative and enforcement mechanisms to combat cyber crimes.						
<b>Course Description</b>							
This course is related to different forms of cyber crimes and its legal framework.							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>Introduction</b>						<b>(12 L)</b>
Introduction to Cyber Crime, Cyber Crimes vs. Conventional Crime, Reasons for cyber crimes and cyber criminals, Classification of Cyber Crimes, Crime against Organisation (Govt., Firms, Companies and Society at large), Crime against Property, Crime against Persons							
<b>Unit-2</b>	<b>Cyber Crimes</b>						<b>(10 L)</b>
Unauthorised Access, Assisting in unauthorised Access, Tampering with the Source Code, Hacking , Computer related crimes, Pornography , Decryption of Information, Protected System, Digital Forgery, Email Spoofing and Email bombing, Online Defamation, Cyber Stalking, Phishing, Viruses , Denial of service attacks, Identity Theft and Fraud, Cyber Terrorism							
<b>Unit-3</b>	<b>Right to Privacy and Data Protection</b>						<b>(10 L)</b>
Right to Privacy and Data Protection on Internet, Threat to privacy on internet, Ingredients to decide confidentiality of information, Breach of sensitive personal information and confidentiality under IT Act and penalties for the same							
<b>Unit-4</b>	<b>Combating Cyber Crimes</b>						<b>(8 L)</b>
Technological Measures, Cyber Investigation, Legal Framework Laws and Enforcement.							
<b>Suggested Readings:</b>							
<b>Text Books:</b>							
1. 1. Ryder, D.R. Guide to cyberlaws.2nd ed. India: Nagpur ,Wadhwa .2003.							
2. V. Sood, Cyberlaw simplified. India: Tata McGraw-Hill publishing Co.Ltd. 2001.							
3. Dr. R.K. Chaubey “An Introduction to Cyber Crime and Cyber Law, Kamal Law House, Kolkata 2008.							

<b>Reference Books:</b>						
4. Justice Yatindra Singh, Cyber Laws, 3 <sup>rd</sup> Edition Universal Law Publishing Co.						
5. Vakul Sharma, “Information Technology Law and Practice”, 3rd edition, Universal Publishing Co. New Delhi						
6. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011).						
7. Vasu Deva, Cyber Crimes, and Law Enforcement, Commonwealth Publishers, New Delhi, (2003).						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Understand</b> the basic concepts of cyber crime and its classification.					<b>PO1, PO3</b>
<b>CO2</b>	<b>Know</b> the various types of cyber crimes.					<b>PO1, PO3, PO4</b>
<b>CO3</b>	<b>Explore</b> how right to privacy is threatened and how it can be ensured.					<b>PO3</b>
<b>CO4</b>	<b>Acquainted</b> with the Investigative and enforcement mechanisms to combat cyber crimes.					<b>PO1, PO3, PO4, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>LWJ55127</b>	<b>IT offences</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



FAC14034		Project		L	T	P	C
Version 1.0		Contact Hours -		0	0	6	6
Pre-requisites/Exposure		Basic knowledge of Business and Commerce					
Co-requisites		Basic English writing skill and computer knowledge					
<b>Course Objectives</b>							
01	To generate an idea about fundamentals of business research.						
02	To make the students understand about the relationship between contemporary issues and business research.						
03	To explain the students about the benefits of business research.						
04	To educate the students with the ethical values to be maintained in business research.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
CO1	Understand the fundamentals of business research methods and practices.						
CO2	Establish the link between contemporary issues and business research.						
CO3	Know the unique advantages of business research.						
CO4	Understand the ethics of business research.						
<b>Course Description</b>							
All the students have to undertake a project work being a mandatory part of their curriculum as a mark of research orientation. They have to submit a project report and appear before a panel for presentation and viva voce.							
<b>Typical Progress Roadmap:</b>							
1. After discussion with the Project mentor, each student shall prepare an initial outline of their assigned project indicating the major sections of discussion, list the principal research sources for each section, and explain the overall objective of the project.							
2. Each student shall meet with the Project mentor regularly as per the weekly Time-Table. Other meetings may be scheduled at the discretion of the Project mentor at mutually agreed upon timing.							
3. Typically, the progress will include a combination of industrial and academic mentoring, self-study sessions, case studies, trend studies, presentation by students, interactive sessions, industrial visits etc.							
4. Each student shall keep the project advisor updated time to time regarding their progress.							
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>							
<b>Examination Scheme:</b>							
Components	Quality of the Report		Presentation		Viva-voce		
Weightage (%)	100/150		30/150		20/150		
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>							
<b>Mapping between COs and Pos</b>							
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>	
CO1	Understand the fundamentals of business research methods and practices.					PO2, PO4, PO5	

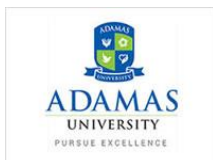
<b>CO2</b>	<b>Establish</b> the link between contemporary issues and business research.					<b>PO1, PO2, PO4, PO5</b>	
<b>CO3</b>	<b>Know</b> the unique advantages of business research.					<b>PO1, PO4, PO5</b>	
<b>CO4</b>	<b>Understand</b> the ethics of business research.					<b>PO1, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management and Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	
<b>FAC14034</b>	<b>Project</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>3</b>	
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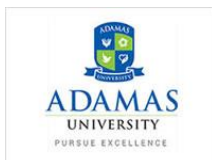
FAC11033		Security Analysis and Portfolio Management	L	T	P	C
Version 1.0		Contact Hours - 40	3	1	0	4
Pre-requisites/Exposure		Basics of Financial Management				
Co-requisites						
<b>Course Objectives</b>						
<b>01</b>	To familiarise the students with the concept of risk and return.					
<b>02</b>	To explain the different schools of thoughts on behaviour of stock prices.					
<b>03</b>	To give an overview of the concept of portfolio management and evaluation.					
<b>04</b>	To make the students familiar about mechanism of capital assets pricing and arbitrage pricing theory.					
<b>05</b>	To introduce the students with the concept of efficient market hypothesis.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>CO1</b>	<b>Know</b> the concept of risk and return associated with Investment Management.					
<b>CO2</b>	<b>Know</b> the different schools of thoughts on behaviour of stock prices.					
<b>CO3</b>	<b>Have</b> an overview of the concept of portfolio management including portfolio evaluation models.					
<b>CO4</b>	<b>Understand</b> the mechanism to calculate the prices of Capital Assets.					
<b>CO5</b>	<b>Understand</b> the concept of efficient market hypothesis.					
<b>Course Description</b>						
This course explains the concept of risk and return of a security. It explains the techniques to understand the behaviour of stock prices as well as how a portfolio can reduce the risk. It also focuses on the asset pricing fundamentals followed by the concept of efficient market.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Risk-Return Concepts</b>					<b>(8 L)</b>
Concept of Investment – Alternative forms of Investment – Concept of Securities – Portfolio Management Process – Approaches to Investment Decisions. Risk: Definition – Meaning – Types; Return: Computation; Measurement of Risk: Standard Deviation, Beta, Risk Estimation using Beta.						
<b>Unit-2</b>	<b>Behaviour of Stock Prices</b>					<b>(10 L)</b>
Fundamental Analysis: Economic Analysis - Macro-economic factors and stock price changes – Government policies, Industry Analysis - Trade Cycle – Industry Life Cycle – Industry Structures and Features – Profit potentiality of the industry, Company Analysis - Strategic – Accounting – Financial. Technical Analysis: Meaning – Techniques: Charting, Dow Theory, Technical Indicators.						
<b>Unit-3</b>	<b>Modern Portfolio Theory</b>					<b>(10 L)</b>
Concept of Portfolio – Diversification and Portfolio Risk – Portfolio Return and Risk – Markowitz Portfolio Theory – Computation of Portfolio Risk – Efficient Frontier – Optimal Portfolio – Portfolio Evaluation: Treynor, Sharpe, Jensen and Fama Methods.						
<b>Unit-4</b>	<b>Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory</b>					<b>(8 L)</b>

Capital Market Theory – CAPM theory – Capital Market Line - Security Market Line – Evaluation of Securities – Arbitrage Pricing Theory (APT) – CAPM vs. APT.						
<b>Unit-5</b>	<b>Efficient Market Hypothesis</b>					<b>(4 L)</b>
Random Walk Theory – Forms of Efficient Market Hypothesis (EMH) – Implications on Fundamental and Technical Analysis.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India						
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill						
3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.						
<b>Reference Books:</b>						
4. Martin Pring, Technical Analysis Explained, McGraw Hill						
5. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House						
6. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Know</b> the concept of risk and return associated with Investment Management.					<b>PO2</b>
<b>CO2</b>	<b>Know</b> the different schools of thoughts on behaviour of stock prices.					<b>PO3, PO4, PO5</b>
<b>CO3</b>	<b>Have</b> an overview of the concept of portfolio management including portfolio evaluation models.					<b>PO2, PO4, PO5</b>
<b>CO4</b>	<b>Understand</b> the mechanism to calculate the prices of Capital Assets.					<b>PO2, PO4, PO5</b>
<b>CO5</b>	<b>Understand</b> the concept of efficient market hypothesis.					<b>PO1, PO4</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC11033</b>	<b>Security Analysis and Portfolio Management</b>		<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
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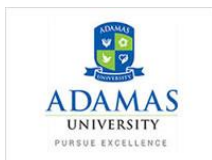
FAC11050		Project Finance	L	T	P	C
Version 1.0		Contact Hours - 40	3	1	0	4
Pre-requisites/Exposure		Basics of Accounting and Finance				
Co-requisites						
<b>Course Objectives</b>						
<b>01</b>	To introduce the students with the concept of Project Finance.					
<b>02</b>	To make the students aware about the process of identification and Project Appraisal.					
<b>03</b>	To explain the students about different sources of capital and cost associated to project.					
<b>04</b>	To generate the knowledge among the students regarding feasibility analysis of a project.					
<b>05</b>	To familiarise the students with the technique of project financing.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>CO1</b>	<b>Have</b> an overview of Project Finance.					
<b>CO2</b>	<b>Understand</b> the process of identification and the method of Project Appraisal.					
<b>CO3</b>	<b>Know</b> different sources of capital and cost associated to project.					
<b>CO4</b>	<b>Develop</b> the knowledge to analyse the feasibility of a project.					
<b>CO5</b>	<b>Know</b> the technique of project financing.					
<b>Course Description</b>						
This course enables the students to generate an idea about Project Finance. It covers different aspects like project identification, appraisal, sources of finance, project costs, project feasibility and project financing.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Introduction to Project Finance</b>					<b>(4 L)</b>
Project Finance- concept, features and key aspects. Factors influencing project financing decisions, relevant parties, advantages and disadvantages.						
<b>Unit-2</b>	<b>Project Identification and Project Appraisal</b>					<b>(8 L)</b>
Project Appraisal: Feasibility and viability of a project; Market Analysis and Demand Forecasting; Technical Analysis; Financial Appraisal- Cost of project, Means of finance, Cost of finance, Projected cash flow, Investment criteria, Project risk analysis.						
<b>Unit-3</b>	<b>Sources of Capital and Project Costs</b>					<b>(8 L)</b>
Various sources, Mix of Long Term and Short Term Finance, Types of long term and short term Project Finance, Lease, NBFCs, Development Financial Institutions, Venture Capital- Evaluation of a project, Risks associated with a project like operational & financial; Social Cost Benefit Analysis, UNIDO and Little Mirrles Method. Project costs: Estimation of fixed capital requirements, working capital requirements, depreciation and amortization.						
<b>Unit-4</b>	<b>Feasibility analysis</b>					<b>(10 L)</b>
Cash flow vs Profit: Discounting, Tax shield – interest and depreciation; Payback Period: Accounting and Discounting, NPV, IRR, XIRR, MIRR, Project IRR, Equity IRR, Economic IRR.						
<b>Unit-5</b>	<b>Financing Projects</b>					<b>(10 L)</b>

Financial Projections: Projected P/L, Balance Sheet, Funds Flow; Capability of servicing loans: (i) Interest Coverage Ratio (ICR) (ii) Debt Service Coverage Ratio (DSCR) (iii) Long Term Debt Service Coverage Ratio (LDR) (iv) Sensitivity Analysis.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Machiraju, H.R., Introduction to Project Finance, Vikas Publications						
2. Chandra, P., Project Management, TMH.						
3. Gopalakrishnan, Project Management, TMH.						
<b>Reference books:</b>						
4. Patel, B.M., Project Management, Vikas Publication.						
5. Singh, N., Project Management Control, Himalaya Publishing House.						
6. Singh, N., Problems & solutions in Project Management and Control, Himalaya Publishing House.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Have</b> an overview of Project Finance.				<b>PO1, PO3</b>	
<b>CO2</b>	<b>Understand</b> the process of identification and the method of Project Appraisal.				<b>PO1, PO3, PO5</b>	
<b>CO3</b>	<b>Know</b> different sources of capital and cost associated to project.				<b>PO2, PO4</b>	
<b>CO4</b>	<b>Develop</b> the knowledge to analyse the feasibility of a project.				<b>PO2, PO4, PO5</b>	
<b>CO5</b>	<b>Know</b> the technique of project financing.				<b>PO2, PO4, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11050</b>	<b>Project Finance</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
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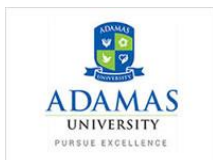
FAC11047	Advanced Financial Management	L	T	P	C
Version 1.0	Contact Hours - 40	3	1	0	4
Pre-requisites/Exposure	Basic Knowledge of Finance				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To introduce the students with advanced Capital Budgeting techniques and risk in it.				
<b>02</b>	To impart knowledge on different types of capital and their cost.				
<b>03</b>	To generate an idea on the theory of Leverages.				
<b>04</b>	To develop a concept of Capital Structure.				
<b>05</b>	To explain the Dividend Policy and different models of it.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Know</b> the advanced Capital Budgeting techniques and risk evaluation in it.				
<b>CO2</b>	<b>Understand</b> the concept of Capital, its different types and their costs.				
<b>CO3</b>	<b>Develop</b> an idea on the theory of Leverages.				
<b>CO4</b>	<b>Know</b> the concept of Capital Structure.				
<b>CO5</b>	<b>Understand</b> the Dividend Policy including models and practices.				
<b>Course Description</b>					
This course enables the students to learn the advanced financial management techniques.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Capital Budgeting: Advanced Techniques</b>				<b>(7 L)</b>
NPV vs IRR, Capital Expenditure Decisions: Capital Rationing, Impact of Taxation, Replacement of an Asset.					
<b>Unit-2</b>	<b>Risk Evaluation in Capital Budgeting</b>				<b>(5 L)</b>
Decision Making and Risk and Uncertainty, Probability Analysis, Standard Deviation & Coefficient of Variation, Risk Adjusted Discount Rate, Decision Tree Analysis.					
<b>Unit-3</b>	<b>Cost of Capital</b>				<b>(7 L)</b>
Meaning of Cost of Capital, Components and determination of Cost of Capital - (i) Cost of Debt (Debentures & Loans) Capital, (ii) Cost of Preference Capital, (iii) Cost of Equity Capital; Weighted Average Cost of Capital; Marginal Cost of Capital.					
<b>Unit-4</b>	<b>Theory of Leverages</b>				<b>(7 L)</b>
Leverage Analysis; Meaning of Risk; Meaning of Operating Risk; Meaning of Financial Risk; Meaning of Leverage; Operating Leverage; Measurement of Operating Leverage; Financial Leverage; Measurement of Financial Leverage; EBIT-EPS analysis; Indifference Point; Combined Leverage; Capital Gearing Ratio.					
<b>Unit-5</b>	<b>Capital Structure Theories</b>				<b>(7 L)</b>
Theories of capital structure, Net Income (NI) Approach; Net Operating Income (NOI) Approach;					

Traditional Approach; Modigliani Miller (M-M) Approach; Determination of Optimal Debt-Equity Mix.						
<b>Unit-6</b>	<b>Dividend Policies</b>					<b>(7 L)</b>
Dividend: Concept and Types, Determinants of Dividend Policy; Dividend Retention; Dividend Theories: Walter's Model, Gordon's Model.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Chandra, P., Financial Management: Theory and Practice, McGraw Hill						
2. Banerjee, B. Financial Policy and Management Accounting, PHI						
3. Khan, M. Y. and P. K. Jain, Financial Management: Text and Problems, McGraw Hill						
4. Pandey, I. M., Financial Management, Vikas Publications						
5. Sana., A., Biswas, B. and Das, S., Financial Management, McGraw Hill						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Know</b> the advanced Capital Budgeting techniques and risk evaluation in it.					<b>PO1, PO2, PO5</b>
<b>CO2</b>	<b>Understand</b> the concept of Capital, its different types and their costs.					<b>PO2, PO3, PO4</b>
<b>CO3</b>	<b>Develop</b> an idea on the theory of Leverages.					<b>PO2, PO5</b>
<b>CO4</b>	<b>Know</b> the concept of Capital Structure.					<b>PO2, PO3</b>
<b>CO5</b>	<b>Understand</b> the Dividend Policy including models and practices.					<b>PO3, PO4</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11047</b>	<b>Advanced Financial Management</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
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## Specialisation – Marketing

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Semester – VI



<b>MKT11008</b>	<b>Advertising and Sales Management</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>	<b>Contact Hours - 40</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure	Basics of Marketing				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To generate an overview on the concept of advertising.				
<b>02</b>	To make the students aware of different social and cultural concerns in advertising.				
<b>03</b>	To introduce the students with various medias available in advertising.				
<b>04</b>	To explain the students different facets of sales promotion.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Analyze</b> the expanding environment of media and communication techniques				
<b>CO2</b>	<b>Assess</b> the strengths, weaknesses, opportunities and threats (SWOT) of different kinds of promotional campaigns				
<b>CO3</b>	<b>Develop</b> creative strategies for advertising				
<b>CO4</b>	<b>Apply</b> different models of advertising in different market situation				
<b>CO5</b>	<b>Assess</b> strategic uses of sales promotions				
<b>Course Description</b>					
The course aims at introducing advertising & sales promotion concept and different tools available for marketing communications.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Introduction to Advertising</b>	<b>(10 L)</b>			
Advertising: Meaning, Features, Functions; Setting of Advertising objectives; Advertising Budget. Approaches of Advertising - DAGMAR (defining Advertising Goals for Measured Advertising Results), AIDA (Attention, Interest, Desire and Action).					
<b>Unit-2</b>	<b>Advertising Media</b>	<b>(7 L)</b>			
Media Types & its Evolution, Factors Affecting Media Choice; Internet Advertising- Meaning, Components, Advantages, Limitations, Types of Internet Advertising. Advertising Appeals.					
<b>Unit-3</b>	<b>Media Planning</b>	<b>(7 L)</b>			
The function of media planning in advertising, Role of media planner, Challenges in media planning, Media planning process, Media planning for consumer goods, Media planning for industrial goods. Selecting suitable media options- TV, Radio, Magazine, Newspapers, Pamphlets and brochures, direct mail, outdoor media					
<b>Unit-4</b>	<b>Evaluation of Advertising Effectiveness</b>	<b>(6 L)</b>			
Methods Of Measuring Advertising Effectiveness) Pre And Post Testing. According To Objective (Communication and Sales), According to technique (experiment And Survey), Pre-testing Method)					

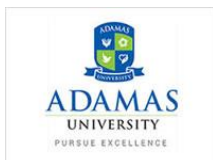
Measuring Consumer						
<b>Unit-5</b>	<b>Forms of Sales Promotion</b>					<b>(10 L)</b>
Consumer oriented sales promotion, trade oriented sales promotion and sales force oriented sales promotion. Major tools of sales promotion: Samples, point of purchase, displays and demonstration. Exhibition and Fashion shows, sales contest and game of chance and skills, lotteries, gifts, offers, premium and free goods, Prince Packs, rebates, patronage, rewards etc. Conventions, conference and trade shows, specialities and novelties, Developing a sales promotion programmes, pre testing implementing, evaluating the results and making necessary modification						
<b>Suggested Readings:</b>						
1. Rajeev Batra, John G. Myers, David A. Aaker, Advertising Management, Pearson Education						
2. Manendra Mohan- Advertising Management; Tata McGraw Hill						
3. George E. Belch, Micheal A. Belch, Keyoor Purani: Advertising and Promotion; Tata McGraw Hill						
4. Advertising And Sales Promotion - S H Kazmi, Satish K Batra						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Have</b> an overview on the concept of advertising.					<b>PO1, PO3, PO4</b>
<b>CO2</b>	<b>Know</b> about different medias available in the advertising world.					<b>PO1, PO4, PO5</b>
<b>CO3</b>	<b>Understand</b> various social and cultural concerns in advertising.					<b>PO3, PO4, PO5</b>
<b>CO4</b>	<b>Get</b> introduced with various aspects of sales promotion.					<b>PO2, PO4, PO5</b>
<b>CO5</b>	<b>Assess</b> strategic uses of sales promotions					<b>PO1, PO4, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>MKT11008</b>	<b>Advertising and Sales Management</b>		<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



## Specialisation – Marketing

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Semester – VI



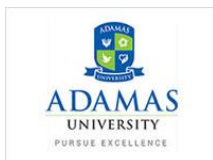
MKT11009	Retail Management	L	T	P	C
Version 1.0	Contact Hours - 40	3	1	0	4
Pre-requisites/Exposure	Basics of Marketing				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To give an overview on retail marketing.				
<b>02</b>	To acquaint the students with retail planning.				
<b>03</b>	To explain the different aspects of retail operations.				
<b>04</b>	To develop an idea about retail sales, promotions and CRM aspects.				
<b>05</b>	To generate an idea about E-retailing.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Understand</b> the impact of retailing on the economy				
<b>CO2</b>	<b>Comprehend</b> retailing's role in society and, conversely, society's impact on retailing				
<b>CO3</b>	<b>Recognize</b> and understand the operations-oriented policies, methods				
<b>CO4</b>	<b>Procedures</b> used by successful retailers in today's global economy				
<b>CO5</b>	<b>Know</b> the responsibilities of retail personnel in the numerous career positions available in the retail field				
<b>Course Description</b>					
This course aims at to introduce the students with retail marketing practices.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Introduction to Retail</b>				<b>(7 L)</b>
Definition and scope, evolution of retailing, types of retail, trends in retailing industry, benefits of retailing, retailing environment.					
<b>Unit-2</b>	<b>Retail Purchasing and Pricing</b>				<b>(7 L)</b>
Purchase management:-Merchandise purchasing, open to buy, open to buy planning, analyzing the merchandise performance, pricing strategies:-every day pricing, competitive based pricing, price skimming, market-oriented pricing, marginal cost pricing. Retail price strategies: -mark-up pricing, vendor pricing, competitive pricing, psychological pricing.					
<b>Unit-3</b>	<b>Retail Marketing and Promotion</b>				<b>(12 L)</b>
Nature and scope:-relationship marketing, market strategies, retail research Understanding the retail customer:-retail market, population analysis, demographic analysis, consumer behaviour. Retail promotion Mix: -Retail promotion programme, retail advertising media, and promotional budget. Customer services: -customer services, services quality gaps, service recovery.					
<b>Unit-4</b>	<b>Information System in Retailing</b>				<b>(7 L)</b>
Acquiring and using information strategies, technology in retail, information sources, and retail information system.					

<b>Unit-5</b>	<b>Retailing in India</b>					<b>(7 L)</b>
Evolution and trends in organised retailing, Indian organised retail market, FDI in Indian organised retail sector, retail scenario in India, future trends of retail in India.						
<b>Unit-6</b>	<b>Ethical and legal issues in Retailing</b>					<b>(7 L)</b>
Dealing with ethical issues, social responsibility, environmental orientation, waste reduction at retail stores.						
<b>Suggested Readings:</b>						
1. Bajaj, Tuli, & Srivastava “Retail Management” Oxford University Press						
2. Berman Barry & Evance J.R “Retail Management” Prentice Hall India						
3. Swapna Pradhan “Retailing Management- Text and Cases”, McGraw Hill						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Understand</b> the impact of retailing on the economy					<b>PO1, PO3, PO4</b>
<b>CO2</b>	<b>Comprehend</b> retailing’s role in society and, conversely, society’s impact on retailing					<b>PO1, PO3, PO4</b>
<b>CO3</b>	<b>Recognize</b> and understand the operations-oriented policies, methods					<b>PO2, PO4, PO5</b>
<b>CO4</b>	<b>Procedures</b> used by successful retailers in today’s global economy					<b>PO2, PO4, PO5</b>
<b>CO5</b>	<b>Know</b> the responsibilities of retail personnel in the numerous career positions available in the retail field					<b>PO1, PO4, PO5</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>MKT11009</b>	<b>Retail Management</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

## Specialisation – Marketing

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Semester – VI



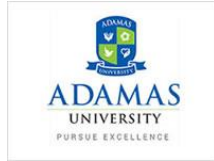
MKT11022	Sales and Distribution Management	L	T	P	C
Version 1.0	<b>Contact Hours - 40</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure					
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To provide with an overview on sales and distribution management.				
<b>02</b>	To explain the sales organisation process.				
<b>03</b>	To make the students acquainted with the sales force and management of that.				
<b>04</b>	To explain different marketing channels for sales and distribution.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Develop</b> an overview on sales and distribution management.				
<b>CO2</b>	<b>Know</b> about the sales organisation process.				
<b>CO3</b>	<b>Acquaint</b> with the sales force and managing the same.				
<b>CO4</b>	<b>Understand</b> different marketing channels for sales and distribution.				
<b>Course Description</b>					
This course explains in detail the concepts, practices and issues in sales and distribution management.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Introduction</b>				<b>(7 L)</b>
Sales and distribution management – evolution, nature and scope; personal selling, theories of selling, personal selling process (pre-approach, approach, presentation, objections, closing a sale, follow-up).					
<b>Unit-2</b>	<b>Sales organisation</b>				<b>(10 L)</b>
Strategic planning and sales organisation, sales department relations, distribution network relations, sales forecasting, sales budget, sales objectives, qualities of a salesperson, role and functions of a sales manager; sales territories and quotas.					
<b>Unit-3</b>	<b>Sales force</b>				<b>(10 L)</b>
Sales force planning; recruitment and selection – recruitment, process, methods, training, types of training, designing a training programme, ACMEE model; directing and controlling – supervision, territory management, target, compensation, leading, motivating, analysis of sales, costs and profitability, evaluation of performance.					
<b>Unit-4</b>	<b>Marketing channels</b>				<b>(13 L)</b>
Structure and functions, intermediaries – wholesalers, distributors, sales agents, brokers, franchisers, C&F agents, and retailers, conflict and remedies; channel management – objectives, constraints, selection of alternatives, selection of members, motivation, evaluation; retailing – strategies, location, format, layout, visual merchandising; logistics and supply chain – warehousing, inventory, transportation.					

<b>Suggested Readings:</b>						
1. Cundiff, Still & Govoni, Sales Management – Decision, Strategies & Cases; PHI/Pearson Education.						
2. Panda, Sahadev: Sales & Distribution Management; Oxford University Press.						
3. S.L. Gupta Sales and Distribution Management, Excel Books India.						
4. Havaldar & Cavale, Sales and Distribution Management: Text and Cases, McGraw-Hill Education.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Develop</b> an overview on sales and distribution management.				<b>PO1, PO3, PO4</b>	
<b>CO2</b>	<b>Know</b> about the sales organisation process.				<b>PO2, PO4, PO5</b>	
<b>CO3</b>	<b>Acquaint</b> with the sales force and managing the same.				<b>PO1, PO2, PO4, PO5</b>	
<b>CO4</b>	<b>Understand</b> different marketing channels for sales and distribution.				<b>PO3, PO4, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>MKT11022</b>	<b>Sales and Distribution Management</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
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## Specialisation – Capital Markets

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Semester – VI



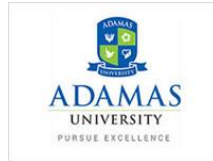
<b>FAC11033</b>	<b>Security Analysis and Portfolio Management</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version 1.0	Contact Hours - 40	3	1	0	4
Pre-requisites/Exposure	Basics of Financial Management				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To familiarise the students with the concept of risk and return.				
<b>02</b>	To explain the different schools of thoughts on behaviour of stock prices.				
<b>03</b>	To give an overview of the concept of portfolio management and evaluation.				
<b>04</b>	To make the students familiar about mechanism of capital assets pricing and arbitrage pricing theory.				
<b>05</b>	To introduce the students with the concept of efficient market hypothesis.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Know</b> the concept of risk and return associated with Investment Management.				
<b>CO2</b>	<b>Know</b> the different schools of thoughts on behaviour of stock prices.				
<b>CO3</b>	<b>Have</b> an overview of the concept of portfolio management including portfolio evaluation models.				
<b>CO4</b>	<b>Understand</b> the mechanism to calculate the prices of Capital Assets.				
<b>CO5</b>	<b>Understand</b> the concept of efficient market hypothesis.				
<b>Course Description</b>					
This course explains the concept of risk and return of a security. It explains the techniques to understand the behaviour of stock prices as well as how a portfolio can reduce the risk. It also focuses on the asset pricing fundamentals followed by the concept of efficient market.					
<b>Course Contents</b>					
<b>Unit-1</b>	<b>Risk-Return Concepts</b>				<b>(8 L)</b>
Concept of Investment – Alternative forms of Investment – Concept of Securities – Portfolio Management Process – Approaches to Investment Decisions. Risk: Definition – Meaning – Types; Return: Computation; Measurement of Risk: Standard Deviation, Beta, Risk Estimation using Beta.					
<b>Unit-2</b>	<b>Behaviour of Stock Prices</b>				<b>(10 L)</b>
Fundamental Analysis: Economic Analysis - Macro-economic factors and stock price changes – Government policies, Industry Analysis - Trade Cycle – Industry Life Cycle – Industry Structures and Features – Profit potentiality of the industry, Company Analysis - Strategic – Accounting – Financial. Technical Analysis: Meaning – Techniques: Charting, Dow Theory, Technical Indicators.					
<b>Unit-3</b>	<b>Modern Portfolio Theory</b>				<b>(10 L)</b>
Concept of Portfolio – Diversification and Portfolio Risk – Portfolio Return and Risk – Markowitz Portfolio Theory – Computation of Portfolio Risk – Efficient Frontier – Optimal Portfolio – Portfolio Evaluation: Treynor, Sharpe, Jensen and Fama Methods.					

<b>Unit-4</b>	<b>Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory</b>					<b>(8 L)</b>
Capital Market Theory – CAPM theory – Capital Market Line - Security Market Line – Evaluation of Securities – Arbitrage Pricing Theory (APT) – CAPM vs. APT.						
<b>Unit-5</b>	<b>Efficient Market Hypothesis</b>					<b>(4 L)</b>
Random Walk Theory – Forms of Efficient Market Hypothesis (EMH) – Implications on Fundamental and Technical Analysis.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India						
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill						
3. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.						
<b>Reference Books:</b>						
4. Martin Pring, Technical Analysis Explained, McGraw Hill						
5. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House						
6. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>					<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Know</b> the concept of risk and return associated with Investment Management.					<b>PO2</b>
<b>CO2</b>	<b>Know</b> the different schools of thoughts on behaviour of stock prices.					<b>PO3, PO4, PO5</b>
<b>CO3</b>	<b>Have</b> an overview of the concept of portfolio management including portfolio evaluation models.					<b>PO2, PO4, PO5</b>
<b>CO4</b>	<b>Understand</b> the mechanism to calculate the prices of Capital Assets.					<b>PO2, PO4, PO5</b>
<b>CO5</b>	<b>Understand</b> the concept of efficient market hypothesis.					<b>PO1, PO4</b>
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management and Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11033</b>	<b>Security Analysis and Portfolio Management</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

## Specialisation – Capital Markets

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Semester – VI



FAC11050		Project Finance		L	T	P	C
Version 1.0		Contact Hours - 40		3	1	0	4
Pre-requisites/Exposure		Basics of Accounting and Finance					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	To introduce the students with the concept of Project Finance.						
<b>02</b>	To make the students aware about the process of identification and Project Appraisal.						
<b>03</b>	To explain the students about different sources of capital and cost associated to project.						
<b>04</b>	To generate the knowledge among the students regarding feasibility analysis of a project.						
<b>05</b>	To familiarise the students with the technique of project financing.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Have</b> an overview of Project Finance.						
<b>CO2</b>	<b>Understand</b> the process of identification and the method of Project Appraisal.						
<b>CO3</b>	<b>Know</b> different sources of capital and cost associated to project.						
<b>CO4</b>	<b>Develop</b> the knowledge to analyse the feasibility of a project.						
<b>CO5</b>	<b>Know</b> the technique of project financing.						
<b>Course Description</b>							
This course enables the students to generate an idea about Project Finance. It covers different aspects like project identification, appraisal, sources of finance, project costs, project feasibility and project financing.							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>Introduction to Project Finance</b>						<b>(4 L)</b>
Project Finance- concept, features and key aspects. Factors influencing project financing decisions, relevant parties, advantages and disadvantages.							
<b>Unit-2</b>	<b>Project Identification and Project Appraisal</b>						<b>(8 L)</b>
Project Appraisal: Feasibility and viability of a project; Market Analysis and Demand Forecasting; Technical Analysis; Financial Appraisal- Cost of project, Means of finance, Cost of finance, Projected cash flow, Investment criteria, Project risk analysis.							
<b>Unit-3</b>	<b>Sources of Capital and Project Costs</b>						<b>(8 L)</b>
Various sources, Mix of Long Term and Short Term Finance, Types of long term and short term Project Finance, Lease, NBFCs, Development Financial Institutions, Venture Capital- Evaluation of a project, Risks associated with a project like operational & financial; Social Cost Benefit Analysis, UNIDO and Little Mirrles Method. Project costs: Estimation of fixed capital requirements, working capital requirements, depreciation and amortization.							
<b>Unit-4</b>	<b>Feasibility analysis</b>						<b>(10 L)</b>
Cash flow vs Profit: Discounting, Tax shield – interest and depreciation; Payback Period: Accounting and Discounting, NPV, IRR, XIRR, MIRR, Project IRR, Equity IRR, Economic IRR.							
<b>Unit-5</b>	<b>Financing Projects</b>						<b>(10 L)</b>

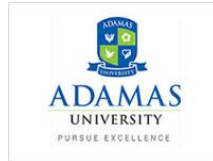
Financial Projections: Projected P/L, Balance Sheet, Funds Flow; Capability of servicing loans: (i) Interest Coverage Ratio (ICR) (ii) Debt Service Coverage Ratio (DSCR) (iii) Long Term Debt Service Coverage Ratio (LDR) (iv) Sensitivity Analysis.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Machiraju, H.R., Introduction to Project Finance, Vikas Publications						
2. Chandra, P., Project Management, TMH.						
3. Gopalakrishnan, Project Management, TMH.						
<b>Reference books:</b>						
4. Patel, B.M., Project Management, Vikas Publication.						
5. Singh, N., Project Management Control, Himalaya Publishing House.						
6. Singh, N., Problems & solutions in Project Management and Control, Himalaya Publishing House.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Have</b> an overview of Project Finance.				<b>PO1, PO3</b>	
<b>CO2</b>	<b>Understand</b> the process of identification and the method of Project Appraisal.				<b>PO1, PO3, PO5</b>	
<b>CO3</b>	<b>Know</b> different sources of capital and cost associated to project.				<b>PO2, PO4</b>	
<b>CO4</b>	<b>Develop</b> the knowledge to analyse the feasibility of a project.				<b>PO2, PO4, PO5</b>	
<b>CO5</b>	<b>Know</b> the technique of project financing.				<b>PO2, PO4, PO5</b>	
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>FAC11050</b>	<b>Project Finance</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
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## Specialisation – Capital Markets

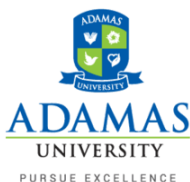
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Semester – VI



<b>IST12005</b>	<b>Technical Analysis-II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>	<b>Contact Hours - 60</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>
Pre-requisites/Exposure	Basics knowledge of Capital Markets				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To give an overview of Directional Movement System.				
<b>02</b>	To explain the concepts of MACD and OBV.				
<b>03</b>	To acquaint the students with the concept of Pattern, Gaps and Change.				
<b>04</b>	To explain the importance of Trading Strategies.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Have</b> an overview of Directional Movement System.				
<b>CO2</b>	<b>Understand</b> the concepts Moving Average Convergence and Divergence and On Balance Volume.				
<b>CO3</b>	<b>Know</b> the concept of Pattern, Gaps and Change.				
<b>CO4</b>	<b>Generate</b> an idea about Trading Strategies.				
<b>Course Description</b>					
This course is a practical study which clarifies all essential components of Directional Movement System, and different technical indicators. It also enables the students to formulate strategies and undergo a live project which will make them ready for the market platform.					
<b>Course Contents</b>					
1. Directional Movement System. 2. Moving Average Convergence and Divergence (MACD). 3. On Balance Volume (OBV). 4. Pattern – Continuation and Reversal. 5. Theory of Gaps. 6. Rate of Change (ROC). 7. Trading Strategies.					
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>					
<b>Examination Scheme:</b>					
Components	Quality of the Report	Presentation	Viva-voce		
Weightage (%)	<b>100/150</b>	<b>30/150</b>	<b>20/150</b>		
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>					
<b>Mapping between COs and Pos</b>					
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Have</b> an overview of Directional Movement System.			<b>PO1, PO2, PO3</b>	
<b>CO2</b>	<b>Understand</b> the concepts Moving Average Convergence and			<b>PO2, PO3, PO4,</b>	

	Divergence and On Balance Volume.	<b>PO5</b>				
<b>CO3</b>	<b>Know</b> the concept of Pattern, Gaps and Change.	<b>PO2, PO4, PO5</b>				
<b>CO4</b>	<b>Generate</b> an idea about Trading Strategies.	<b>PO1, PO4, PO5</b>				
		<b>Holistic overview on Trade and Commerce</b>	<b>Expertise in Accounting and Management Accounting</b>	<b>Specific Trade and Commerce practices</b>	<b>Knowledge on Accounting/Management Accounting or Marketing or Capital Markets</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>IST12005</b>	<b>Technical Analysis-II</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



**Adamas University**  
**School of Business & Economics**  
**Department of Economics and Commerce**  
**Name of the Programme: B.Com (Hons) Accountancy**  
**CO – PO & PSO Mapping**

S/N	Course Code	Course Title	PO1	PO2	PO3	PO4	PO5
1	FAC11003	Principles of Accounting	3	3	1	1	3
2	ECO11001	Microeconomics	3	1	2	1	3
3	MTH11514	Business Mathematics	3	0	2	2	3
4	MGT11001	Principles of Management	3	0	3	0	2
5	ENG11049	Communicative English	2	0	3	0	2
6	EVS11102	Environmental Studies	3	0	3	0	1
7	DGS11001	Design Thinking	3	0	3	0	3
8	FAC11036	Financial Accounting	2	3	2	2	2
9	FAC11038	IT and its Application in Business	3	0	3	1	1
10	ECO11031	Macroeconomics	1	0	3	2	3
11	ECO11007	Basic Statistics	1	0	3	2	3
12	MKT11001	Principles of Marketing	3	1	3	0	3
13	LWJ11015	Business Regulatory Framework	3	2	3	2	1
14	EIC11001	Venture Ideation	1	2	3	1	1
15	FAC11039	Corporate Accounting	3	3	2	2	1
16	FAC11040	Cost and Management Accounting	2	3	2	1	2
17	FAC11041	Basic Banking Operations	3	3	2	3	0
18	ECO11507	Indian Economy	2	1	1	1	3
19	OBH11012	Human Resource Management	1	0	3	0	3
20	SOC14100	Community Service	3	0	3	0	0
21	IDP14001	Inter Disciplinary Project	3	2	0	0	3
22	FAC11023	Direct Tax Law	3	2	3	2	1
23	FAC11027	Indian Financial System	3	3	3	3	1
24	FAC11042	Insurance Concepts and Products	3	3	3	3	0
25	FAC11043	Advanced Corporate Accounting	2	3	3	2	1
26	FAC11044	Advanced Cost and Management Accounting	2	3	0	2	3
27	FAC11046	Auditing	3	3	3	2	0
28	PSG11021	Human Values and Professional Ethics	3	0	3	0	0
29	FAC11032	Indirect Tax Law	3	2	3	3	2
30	FAC11045	Financial Management	1	3	2	3	3

31	FAC14030	Internship (6 weeks) – to be done in Summer before Semester V starts	3	2	0	3	3
32	FAC11048	Accounting Standards	3	3	3	3	2
33	FAC11049	Capital Market Operations	1	3	1	3	3
34	FAC11052	Financial Statement Analysis and Reporting	2	3	2	3	3
32	MKT11005	Services Marketing	1	2	2	3	3
33	MKT11006	Consumer Behaviour	3	1	2	3	3
34	MKT11020	B to B Marketing	1	2	2	3	3
32	FAC11049	Capital Market Operations	1	3	1	3	3
33	FAC11052	Financial Statement Analysis and Reporting	2	3	2	3	3
34	IST12004	Technical Analysis-I (Practical and Live Project based)	2	3	2	3	3
35	LWJ55127	IT Offences	3	0	3	2	1
36	FAC14034	Project	3	2	0	3	3
37	FAC11033	Security Analysis & Portfolio Management	1	3	1	3	3
38	FAC11050	Project Finance	2	3	2	3	3
39	FAC11047	Advanced Financial Management	1	3	3	2	2
37	MKT11008	Advertising and Sales Management	3	1	2	3	3
38	MKT11009	Retail Management	3	2	3	3	3
39	MKT11022	Sales and Distribution Management	2	2	2	3	3
37	FAC11033	Security Analysis & Portfolio Management	1	3	1	3	3
38	FAC11050	Project Finance	2	3	2	3	3
39	IST12005	Technical Analysis-II (Practical and Live Project based)	2	3	2	3	3
	<b>Average of CO-PO Mapping-Accountancy</b>		<b>2.385</b>	<b>1.744</b>	<b>2.256</b>	<b>1.692</b>	<b>1.974</b>
	<b>Average of CO-PO Mapping-Marketing</b>		<b>2.462</b>	<b>1.538</b>	<b>2.282</b>	<b>1.718</b>	<b>2.026</b>
	<b>Average of CO-PO Mapping-Capital Markets</b>		<b>2.385</b>	<b>1.744</b>	<b>2.205</b>	<b>1.718</b>	<b>2.026</b>

\*List all the courses CO-PO Mapping in this Table and find the average.

\*While Averaging consider only the CO which represents particular PO

Note: All the POs and PSOs should be mapped at least one or two COs. None will be left unmapped.