



# **PONDICHERRY UNIVERSITY PUDUCHERRY**

## **B. Com (CORPORATE SECRETARYSHIP) DEGREE PROGRAMME SEMESTER PATTERN UNDER CBCS**

**REVISED SYLLBI & REGULATIONS WITH EFFECT FROM**

**ACADEMIC YEAR**

**2021 – 2022**

**UNDER CBCS**

**PONDICHERRY UNIVERSITY**  
**BACHELOR OF COMMERCE (B.COM) DEGREE COURSE CBCS**  
**REGULATIONS**  
**(WITH EFFECT FROM ACADEMIC YEAR 2021 – 2022)**

**AIM OF THE COURSE:**

The B. Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree programme provides ample exposure to subjects from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry as well as to become future entrepreneurs and thus play the role of a key contributor to the economic development of the country.

**DURATION OF THE COURSE:**

The duration of the B.Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree programme shall be for three academic years of six semesters.

**ELIGIBILITY FOR ADMISSION:**

Candidates for admission to the first year of the B. Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree shall require to have passed the Higher Secondary Course examination (+2) of any board or equivalent recognized by the Pondicherry University, having Accountancy with Commerce/Business Studies.

**For lateral entry**, candidates who passed Diploma in Commerce or Diploma in Modern Office Practice (3 years course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B. Com Degree Programme.

**AGE LIMIT:**

The rules are as applicable to other Under Graduate Courses as prevailing in Pondicherry University.

**COURSE OF STUDY**

The course of study for B. Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree shall comprise the following.

**Part I** - Language (For the First year only: Any one of the Part I languages at the option of the candidate. This includes Hindi, Tamil, Malayalam, Sanskrit, Telugu, French and Bengali). The syllabus and textbooks for the Language courses are as prescribed by Pondicherry University from time to time.

**Part II** - English for First year only). The syllabus and text books for the English courses are as prescribed by Pondicherry University from time to time.

**Part III** – Includes Discipline Specific Courses both Compulsory (DSC) and Electives (DSE); Skill Enhancement Courses (SEC); Ability Enhancement Compulsory Courses (AECC) and Generic Elective Courses (GE). The syllabus and text books for major courses are as prescribed by the Board of Studies in Commerce, Pondicherry University from time to time.

## **EXAMINATION**

There shall be examinations at the end of each semester i.e. December/April. A student who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent semester examinations. No student shall be permitted to register for a subsequent examination without having registered at the first appearance. In this regard, the rules and regulations prevailing in the University in respect of other courses will be followed. The results of all the examinations will be communicated to the students through the principals of the respective Colleges.

## **PATTERN OF EXAMINATION**

The End-Semester examination for each course in a Programme of Study shall be conducted by the Pondicherry University for a maximum of 75 marks and Internal Continuous Assessment for 25 marks.

- 1. Internal Assessment: Internal assessment for all courses which do not have practical** shall have twenty five marks in total assessed through at least two Internal Assessment tests (15 marks), term courses/assignments/seminars/case demonstrations/ presentations/write-ups/viva etc. (5 marks) and attendance (5 marks). Question paper for the First Internal Test is to be from the units covered in the syllabus up to the tests time to assess the knowledge of students and for the second internal tests, question paper is to be from the Practical Exercises given in each paper of the syllabus. The following weightage shall be given to attendance:

95% - 100%	(5 marks)
90% - 94%	(4 marks)
85% - 89%	(3 marks)
80% - 84%	(2 marks)
75% - 79%	(1 mark)

**Internal Assessment for the courses which have practical** like Computer Applications in Business/E-Commerce two practical exams (10 marks each) are to be conducted with 20 marks in total and 5 marks for attendance as prescribed above. If required, theory questions can be added with the practical. Idea is to ensure that students are equipped with required skill of the subjects.

**Internal Assessment marks shall be displayed on the notice board** a week before the

commencement of end- semester examinations and students are expected to sign on the internal marks prepared by the department for onward transmission to University when required.

**2. End Semester Examinations:** Students who have adequate attendance and participated in internal assessment process are eligible for end semester examinations. Student who did not take part in internal assessment process is not eligible for end semester examinations. It is the responsibility of the course teacher/Department/College for not registering them for end semester examinations.

- a) **Examinations for the Courses which do not have practical:** End-semester examination for all such courses which do not have practical shall be conducted by the University and the duration of the examination shall be 3 hours. Maximum marks are 75 (Seventy-five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.
- b) **Examinations for the courses which have practical:** End Semester Examinations for all such courses which has practical like Computer Applications in Business, E-Commerce shall purely be internal without any University examinations; course teacher who teaches these courses are responsible for conducting these examinations. Students' practical skills are to be assessed through only practical exams for three hours duration; if needed, some theory questions can be added with practical. Maximum marks are 75 (Seventy-Five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.
- c) **Passing Minimum:** To pass a course the student must secure minimum of 40 out of 100 marks (40%) in the internal and the end-semester examination put together. A student who has earned the required number of 180 credits by clearing all the required courses shall be declared as pass even if he/she could not clear optional courses which were taken in excess of the required number of courses.

#### **SUPPLEMENTARY EXAMINATION**

A failed student who meets the attendance requirement may be permitted to register for the next end-semester examination in the following semester itself. Students who have failed due to insufficient attendance should repeat the course as and when offered.

**EVALUATION:** Theory/Practical examinations will be evaluated by Pondicherry University.

#### **ATTENDANCE:**

No student with less than 75% in any particular course shall be permitted to attend the end- semester examination and shall be given grade FA-failure due to lack of attendance. A student who has been awarded FA shall repeat the course when offered. The Principal/Head of the Department shall ensure

that the candidate is informed about the lack of attendance before the commencement of end-semester examination and confirm that such candidates are not permitted to write the examination.

#### **CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

Classification of a student into I Class, II Class and III Class based on CPGA will be according to the CBCS guidelines.

#### **AWARD OF THE DEGREE:**

The student should have undergone the prescribed course of study for a period of not less than 3 years and passed the prescribed examination in all the courses / years. Further, a Student will get a maximum of six years only from the year of admission to pass all the courses.

#### **REVISION OF REGULATIONS AND CURRICULUM:**

The University may, from time to time, revise, amend and change the Regulations and Curriculum, if found necessary.

#### **QUESTION PAPER PATTERN UNDER CBCS**

##### **FOR QUANTITATIVE SUBJECTS**

**SECTION A:** Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

**SECTION B:** Answer any 2 out of 3 questions (2X20 Marks = 40 Marks)

##### **FOR OTHER SUBJECTS**

**SECTION A:** Answer all questions (5X2 Marks = 10 Marks)

**SECTION B:** Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

**SECTION C:** Answer any 2 out of 3 questions (2X15 Marks = 30 Marks)

#### **FACULTY REQUIREMENTS AND WORKLOAD:**

Every faculty member shall be assigned workload as per the UGC norms. In addition to regular handling classes, teachers are required to participate in preparation of detailed syllabus, designing of the teaching plan, invigilation, course setting, evaluation of answer scripts during continuous assessment and any other duties as and when assigned by the Principal or University authorities. Teachers shall associate with organizing practical lab sessions, internships, field visits, industrial tours, and guided project work etc., as per directives of the Principal/ Head of the institution.

- As per the UGC guidelines for course with three credits minimum 45 (15 weeks x 3 hours per week) hours, for four credit courses 60 hours (15 weeks x 4 hours), and for two credit courses 30 hours (15 weeks x 2 hours) of teaching/lecture hours is a must in addition to two weeks for two internal tests.

Faculty requirements in Departments shall be as per UGC guidelines and based on teachers and students ratio of 1:20. Faculty are expected to have any M.Com and NET (Commerce) /Ph.D(Commerce) to teach B. Com courses (Commerce, Finance, Taxation, Business Mathematics, Business Economics, Cost and Financial Accountancy, Banking, Marketing Management, Business Management, Human Resources Management TALLY, Computerized Accounting). Allied subjects (like Indian Economy, Micro and Macro Economy, General Mathematics, General Statistics) and specialized subjects (like Foreign Trade, Cooperative Management and Corporate Secretaryship) are to be taught by the faculty who are qualified with respective degree and NET/Ph.D in the respective subjects.

**Minimum Number of Faculty Required:**

Semester	Subject	No. of Faculty Required	Semester	Subject	No. of Faculty Required
I	English - I	1	II	English – II	1
	Language - I	1		Language - II	1
	Commerce Subjects	3		Commerce Subjects	3
	Allied Subjects	1		Allied Subjects	1
	Corporate Secretary Subjects	0		Corporate Secretary Subjects	0
III	Commerce Subjects	5	IV	Commerce Subjects	5
	Allied Subjects	0		Allied Subjects	0
	Corporate Secretary Subjects	1		Corporate Secretary Subjects	1
V	Commerce Subjects	5	VI	Commerce Subjects	5
	Allied Subjects	0		Allied Subjects	0
	Corporate Secretary Subjects	1		Corporate Secretary Subjects	1

Chartered Accountant, Cost Accountant, Bank Managers (Senior Level), Stock Brokers (Senior Level), Senior Managers from Business Establishments can be appointed as adjunct/visiting faculty.

**INDUSTRIAL VISIT AND INTERNSHIP:**

During the first year and second year summer breaks all students are expected to take up internship for 30 days each with any business establishment (like MSME, Audit Firms, Stock Broking firms, Forex Traders, Company administration, etc) with monitoring by the faculty adviser from the Department. Students should receive certificate of internship from the responsible officer of the business establishment and submit it along with the report consisting of day wise learnings during the internship. Students from Islands are to be brought to main land for such internship by the College/Government for such internships if no business establishments are available in adequate number. During the third semester students should be taken for industrial visit to enhance the practical knowledge and industrial

visit report should be submitted to the college for further perusal and they are subjected to verification by University. Students from Islands are to be taken on visit to main land by the College/Government. The head of the Department with the approval of the principal of college should certify and submit the list of students who have successfully completed internship and industrial visit.

**LEARNER SUPPORT SERVICES:** The ICT-based support services to be provided by the College for the learners of B. Com. Programme are listed below:

1. **Website:** The College has to develop full-fledged official website for the learners and general public. All the necessary information is provided to the learners through this website. The website is linked with the social-networking site like Facebook for interaction among the learners, faculty members and stakeholders.
2. **Community Radio Service:** The Community Radio, being a platform for the community for taking up community issues, is also a platform to broadcast several educational programmes that includes debates, discussions, and talk shows.
3. **Akashvani Phone-in Programme:** The College has to make arrangement to offer one hour live phone-in counseling programme through AIR, Puducherry where officers and members of the faculty from the College clarify queries of listeners/learners via telephone.
4. **e-SLM:** An e-learning portal may be launched by the College. It is also a digital repository where the study materials are uploaded for the benefit of the learners. All the study materials of the programme can be assessed in this portal.
5. **Open Access Journals Search Engine (OAJSE)** may be developed to provide easy access to various open access Journals across the world,
6. **Mobile App:** The College has to develop a mobile application to connect the learners 24x7 with the College.
7. **SMS and e-mail Alert Facility:** The College has to initiate an SMS and e-mail alert facility for learners regarding news, events and learner-related information of the College.
8. Learners can write emails to any officials/faculty members through this mail id. Queries raised through this e-mail id are addressed by concerned official/faculty members of the College.
9. **TV programme:** The College has to initiate a half an hour live educational programme through a TV Channel.

**REQUIREMENTS OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:**

**Laboratory Support:**

Commerce has more practical application to business and businesses are run with modern technology and therefore, colleges are expected to have computer lab separately for UG Commerce students with licensed software like TALLY, MS Excel, SPSS, and SAP. College has to ensure that minimum one computer system for two students enrolled for the B. Com course. Adequate servers and power back up should also be installed.

**Library Resources:**

Library services are to be offered to the learners through physical library facilities set up by the College. The Central Library has to have text books to add 5 books for each subject every year from the list of books provided in the syllabus for each paper.

**Magazines and Newspapers:** The following magazines should be subscribed by the college and made available in the central library for students' references:

1. Chartered Accountant
2. Management Accountant
3. Company Secretary
4. Commerce
5. Management
6. Marketing
7. Financial Express
8. Business Line
9. Currency and Finance
10. Economic Times
11. Nanayam (Tamil)

**E-Journals:** The Central Library should subscribe for e-journals from JSTOR ([www.jstor.org](http://www.jstor.org)), and the resources are very much necessary for academic and research community of the Commerce discipline. Hard copies of **five National and five international journals** should be subscribed and made available for reference for each subject like Finance, Marketing, Human Resources Management, Cost Accounting, Financial Accounting, Stock Market, Taxation and Management.

**Digital Library:** Digital Library is to locate, digitize, preserve, collect and make accessible the accumulated wisdom of the institute's output to the global community. The resources of the Digital Library



include Administrative Documents, Conference/Seminar Proceedings, Faculty Publications, Newsletters, Annual Reports, Public Lectures, Convocation Addresses, Working Papers, etc.

**INFLIBNET** Subscription

**Expected Programme Outcomes:** The expected outcomes of the programme are as follows:

- To enable the learners to acquire knowledge and to articulate the conditions around them.
- To help the learners to seek employment and career prospect avenues in the development sector, entrepreneurial venture, self-employment and/or other upcoming sectors like banking, insurance and other service sectors

## B. Com (Corporate Secretaryship) Course Structure and Scheme of Examination –

### Semester Wise

Course No.	Course Type	Title of the Paper	Credits	Lectures	Tutorial	Practical	Marks
<b>SEMESTER -I</b>							
	LANG	Language I	3	3	-	-	100
	ENG	English I	3	3	-	-	100
	Core Course-1	Financial Accounting	5	5	-	1	100
	Core course -2	Business Organization and Management	5	5	-	1	100
	GE-1	Business Economics	6	5	1	-	100
	AECC-1	Introduction to Public Administration	4	4	-	-	100
<b>Gross Total Credit Points</b>			<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>
<b>SEMESTER -II</b>							
	LANG I	Language II	3	3	-	-	100
	PART II	English II	3	3	-	-	100
	Core Course-3	Advance Accountancy	5	5	-	1	100
	Core Course -4	Business Law	5	5	-	1	100
	GE-2	Indian Economy, Performance and Policy	6	5	1	-	100
	AECC-1I	Environmental Studies	4	4	-	-	100
<b>Gross Total Credit Points</b>			<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>
<b>SEMESTER -III</b>							
	Core Course-5	Principles of Costing	5	5	-	-	100
	Core course -6	Goods and Services Tax	5	5	-	-	100
	Core Course-7	Business Statistics	5	5	-	-	100
	Core course -8	Corporate Accounting	5	5	-	-	100
	DSE-1(A)	Business Ethics and Corporate Governance	6	5	1	-	100
	DSE-1(B)	E-Banking					
	SEC-1	Business Communication	4	4	-	-	100
<b>Gross Total Credit Points</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>
<b>SEMESTER -IV</b>							
	Core Course-9	Management Accounting	5	5	-	-	100
	Core Course -10	Bank Management	5	5	-	-	100
	Core Course-11	Company Law	5	5	-	-	100
	Core Course -12	Corporate Financial Management	5	5	-	-	100
	DSE-2(A)	Corporate Social Responsibility	6	5	1	-	100
	DSE-2(B)	Secretarial Practice					
	SEC-2	Arithmetic Skills	4	4	-	-	100
<b>Gross Total Credit Points</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>

**SEMESTER -V**

	Core Course-13	Income Tax Law and Practice I	5	5	-	-	100
	Core Course -14	Money and Financial System	5	5	-	-	100
	Core Course-15	Research Techniques	5	5	-	-	100
	Core Course -16	Human Resource Management	5	5	-	-	100
	DSE-3(A)	Marketing Management	6	5	1	-	100
	DSE-3(B)	Sustainable Development					
	SEC-3	Computer skills For Business	4	2	-	2	100
<b>Gross Total Credit Points</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>

**SEMESTER -VI**

	Core Course-17	Income Law and Practice II	5	5	-	-	100
	Core Course -18	Corporate Control System	5	5	-	-	100
	Core Course-19	Principles and Practices of Insurance	5	5	-	-	100
	Core Course -20	Securities Analysis and Portfolio Management	5	5	-	-	100
	DSE-4(A)	Financial Markets Operation	6	5	1	-	100
	DSE-4(B)	Strategic Management					
	SEC-3	Entrepreneurship Development	4	4	-	-	100
<b>Gross Total Credit Points</b>			<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>

**A) Consolidation of Contact Hours and Credits**

<b>Sl. No</b>	<b>Semester</b>	<b>Contact Hours/Week</b>	<b>Credits</b>
<b>1</b>	<b>I</b>	30	26
<b>2</b>	<b>II</b>	30	26
<b>3</b>	<b>III</b>	30	30
<b>4</b>	<b>IV</b>	30	30
<b>5</b>	<b>V</b>	30	30
<b>6</b>	<b>VI</b>	30	30
<b>TOTAL</b>		<b>180</b>	<b>172</b>

**B) Curriculum Credits**

<b>Part I</b>	<b>Tamil</b>	<b>2 x 3 = 06</b>	<b>Credits</b>
<b>Part II</b>	<b>English</b>	<b>2 x 3 = 06</b>	<b>Credits</b>
<b>Part III</b>	<b>Compulsory Core Course (C C)</b>	<b>= 100</b>	<b>Credits</b>
	<b>Discipline Specific Elective</b>	<b>4 x 6 = 24</b>	<b>Credits</b>
	<b>Generic Elective (G E)</b>	<b>2 x 6 = 12</b>	<b>Credits</b>
<b>Part IV</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	<b>2 x 4 = 08</b>	<b>Credits</b>
	<b>Skill Enhancement Elective Course (SEC)</b>	<b>4 x 4 = 16</b>	<b>Credits</b>
<b>Total Credits</b>		<b>172</b>	<b>Credits</b>

# **SYLLABUS FOR CORPORATE SECRETARYSHIP**

## SEMESTER – I

### C C 01 - FINANCIAL ACCOUNTING

**Course Objectives:** To make the students learn the basic accounting records, statements and to prepare them.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.
2. Prepare Bank Reconciliation Statement and record the transactions
3. To Analyse and prepare the final accounts of a sole traders.
4. Familiarize with the various methods of depreciation as per AS 6

#### UNIT I

**Accounting** – Definition – Branches of Accounting – Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Accounting Concepts and Conventions Accounting standards in India, International accounting standards – Preparation of Journal and Ledger.

#### UNIT II

**Subsidiary Books** – Meaning – Advantages – Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book- Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system – Journal proper.

**Trial Balance** - Errors disclosed by Trial Balance - Errors not disclosed by Trial Balance - Rectification of Errors - Classification of errors – Suspense A/c.

#### UNIT III

**Bank Reconciliation Statement** – Meaning of Bank Reconciliation Statement– Causes of the difference between Cash book and Pass book – Preparation of Bank Reconciliation Statement.

#### UNIT IV

**Final Accounts of Sole Traders:** Meaning of Final Accounts–Utility of Final Accounts–Components of Final Accounts – Manufacturing Account - Trading Account – Profit and Loss account – Balance Sheet - Adjusting Entries – Treatment of Closing Stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples

#### Unit – V

**Depreciation Accounting** - Meaning – Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation – methods of providing depreciation - Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method - Insurance Policy Method – Revaluation Method.

**Practical Exercises:** The learners are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

**Text Book**

1. T.S. Reddy & Dr. A. Murthy, 2019: Advanced Accountancy- Volume: I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.

**Books for References**

1. S.P. Jain, K. L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana
2. R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

**Note:** Latest edition of the text books should be used.

**SEMESTER – I**

**C C 02 - BUSINESS ORGANISATION AND MANAGEMENT**

**Course Objectives:** To acquaint learners with the basics of business concepts and functions, forms of business organisation, and functions of management.

**Learning Outcomes:** After completion of the course, the learners will be able to:

1. Distinguish and explain each form of business;
2. Explain principles and functions of management implemented in the Organisation;
3. Identify and explain the managerial skills used in business;
4. Analyse the concept of Delegation of Authority, coordination, and control.

**Unit I**

Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.

**Unit II**

Joint Stock Company Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).

**Unit III**

Principles and Functions of Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

**Unit IV**

Planning and Organizing Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning -



Determining Span - Factors influencing the Span of Supervision.

## **Unit V**

Authority, Coordination, and Control Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.

**Practical Exercises:** The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

### **Text Books:**

1. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
2. Gupta, C.B., Business Management by, Sultan Chand Publication
3. Drucker Peter., Practice of Management, Pan Books, London
4. Maslow, A. H., Frager, R., & Cox, R., Motivation and Personality Harper & Row New York
5. Virmani, B.R., The Challenges of Indian Management, Response Books, New Delhi

### **Books for References**

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.
2. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
4. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

**Note: Latest edition of the text books should be used.**

## SEMESTER I

### GE -1: BUSINESS ECONOMICS

**Course Objective:** To familiarize the students with basic concepts of Business Economics

**Learning Outcomes:** After completing the course the students would be able to:

- Understand Basic problems of an economy and concept of business cycles
- Learn the theory of Demand and related concepts
- Understand the theory of supply and Consumer Behaviour.
- Obtain knowledge about the theory of Production, Costs and Revenue.
- Identify various types of Markets.

#### UNIT- I

**Introduction to Business Economics:** Meaning of Business Economics - Scope of Business Economics - Basic problems of an Economy - Role of Price Mechanism - Concept of Business Cycles: Meaning of Business Cycles - Phases of Business Cycles - Features of Business Cycles - Causes behind Business Cycles.

#### UNIT- II

**Theory of Demand:** Theory of Demand - Meaning and determinants of demand - Law of demand and Elasticity of demand - Price elasticity, Income elasticity and Cross elasticity.

#### UNIT- III

**Theory of Supply and Consumer Behaviour** - Meaning and determinants of supply - Law of supply - Elasticity of supply - Theory of consumer's behaviour - Marshallian approach and Indifference curve approach - Demand Forecasting.

#### UNIT- IV

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

#### UNIT- V

**Market Structure** - Various forms of markets - Meaning and characteristics – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets.

**Practical Exercises:** The learners are required to:

- 1) Apply concept of demand analysis in real life;
- 2) Study various effects in changes in demand and supply in consumption;
- 3) Visit local markets and classify firms into various markets;

- 4) Visit any industrial unit and study its production process;
- 5) Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
- 6) Visit any industrial unit and classify its cost into fixed and variable costs;
- 7) **Analyse the effects of changes in demand and supply on pricing policies.**

**Text Books:**

1. Dr. S. Sankaran, 2015, Business Economics, Margham Publications, Chennai.

**Reference Books:**

1. Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata Mc Graw Hill Publishing Company Ltd, New Delhi
2. C A.G. Sekar, C A. B.Saravana Prasath, Business Economics & Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

**Note: Latest edition of the text books should be used.**

## **SEMESTER – I**

### **A E C C – I -INTRODUCTION TO PUBLIC ADMINISTRATION**

**(Compulsory Course designed as per the directions issued by Government of India, MHRD, Department of Higher Education (Central University Bureau) F.No.19-6.2014-Desk U Dated 19-05-2014)**

#### **Course Rationale**

This Course introduces the students to the elements of public administration. This would help them obtain a suitable conceptual perspective on Public Administration. In addition, the course introduces to students, the growth of such institution devices as to meet the need of changing times. The course also aims to instill and emphasize the need of ethical seriousness in contemporary Indian public administration within the Constitutional framework.

#### **Unit I : Introduction:**

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

#### **Unit: II Public Administration in India**

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

#### **Unit III: State and Union Territory Administration**

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

#### **UNIT IV: Emerging Issues in Indian Public Administration**

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

#### **References:**

1. A. R. Tyagi, Public Administration, Atma ram sons, New Delhi, 1983.
2. Appleby P.H, Policy and Administration, The University of Alabama Press, Alabama, 1949.

3. Avasthi and Maheswari, Public Administration in India, Agra: Lakshmi Narain Agarwal, 2013
4. Gerald.E. Caden. Public Administration. Pablidas Publishers, California, 1982.
5. <http://cic.gov.in/>
6. <http://www.mha.nic.in/>
7. <http://rti.gov.in/>
8. <http://www.cvc.nic.in/>
9. R.B.Jain, Public Administration in India, 21<sup>st</sup> Century Challenges for Good Governance, New Delhi: Deep and Deep, 2002
10. Ramesh K Arora, Indian Public Administration, New Delhi: Wishwa Prakashan
11. Ramesh K. Arora. Public Administration, Fresh Perspective. Alekh publishers, Jaipur
12. Rumki Basu, Public Administration: Concept and Theories, New Delhi: Sterling, 2013

## SEMESTER – II

### C C – 3: ADVANCED ACCOUNTANCY

**Course Objective:** To train the students in preparing the final accounts of non-profit organizations and accounts of Consignments and Joint ventures.

**Learning Outcomes:** After completion of the course, the learners will be able to:

1. Prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations
2. Define single entry system, compare with double entry system and apply the accounting treatment in business
3. Explain the Fundamentals of Partnership accounts and Prepare accounts relating to admission of a partner.
4. Acquire knowledge on dissolution accounting
5. Using appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System.

#### UNIT - I

**Accounts of Non - Profit Organisations** – Meaning of Non-Profit Organizations- Accounts of Non- Profit Organisations - Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Non-Trading Concern – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund

#### UNIT - II

**Single Entry System-** Meaning–Limitations of Single-Entry System–Double entry system Vs Single entry system – Ascertainment of profit – Net worth method – Conversion method – Statement of Affairs Versus Balance Sheet – Preparation of Trading, Profit and Loss A/c and Balance Sheet from incomplete records.

#### UNIT - III

**Average Due Date:** Meaning - Uses–Determination of Average Due Date. Account Current –Meaning – Preparation of Account Current – Product Method– Red-ink Interest –Interest Table Method – Daily Balance Method – Epoque Method – Varying Rate of Interest.

#### UNIT - IV

**Partnership Accounts:** Introduction – Partnership Deed – Rules applicable in the absence an agreement Admission of a Partner: New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account– Methods of Valuation of Goodwill – Treatment of Goodwill (as per Accounting Standard 10) - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new

firm.

**Retirement of a Partner:** Retirement – Treatment of Goodwill –Gaining ratio – settlement of amount due to the retiring partner - Admission cum Retirement – Calculation of capital of the new firm – Balance sheet of the new firm.

**Dissolution Accounting:** Simple dissolution - Settlement of accounts on Dissolution - Insolvency of a partner Piece-meal Distribution: Proportionate capital method and Maximum loss method.

## **UNIT - V**

**Hire Purchase Account:** Hire - Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.

**(Problems – 80% & Theory 20%)**

**Practical Exercises:** The learners are required to:

1. Collect data from Charitable Institutions and make entry of Receipt and Payment Vs Income & Expenditure
2. Prepare Partnership Accounts with appropriate software.
3. Visit a local firm to gain in-house knowledge on accounts keeping and prepare a report.
4. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System and provide comparative data for decision making.

### **Text Book**

1. T.S. Reddy, A. Murthy, 2019: Advanced Accountancy- Volume: I, Fifth Revised Edition, Margham Publications, Chennai.

### **Books for References**

1. S.P. Jain, K.L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana.
2. R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S.Chand and Company Ltd., New Delhi.

**Note:** Latest edition of the text books should be used.

## SEMESTER – II

### C C 04 - BUSINESS LAW

**Course Objectives:** To familiarizes the students with the provisions of various Acts relating to commercial undertakings.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Examine the various provisions of the Indian Contract Act, 1872
2. Define Various legal procedures under Sale of Goods Act, 1930 and apply the same in business.
3. Summaries the Negotiable Instruments Act 1881
4. Analyse the Provision of Information Technology Act 2000
5. Familiarise with Consumer Protection Act,1986

#### UNIT - I

**Indian Contract Act, 1872:** Definitions – Contract – Essentials of a valid contract- Classification of contracts – Offer - Legal rules of an offer – Acceptance – Legal rules as to acceptance – Communication of offer, Acceptance and Revocation – Consideration – Legal Rules as to Consideration – Capacity to Contract– Free Consent – Coercion – Undue Influence- Fraud – Misrepresentation – Mistake –Discharge of Contracts – Breach - Remedies for breach

#### UNIT - II

**The Sale of Goods Act, 1930:** Definitions - Essentials of a Contract of Sale – Sale Vs Agreement to Sell – Sale Vs Hire-purchase Agreement – Classification of Goods – Conditions and Warranties – Express and Implied Conditions and Warranties – Delivery of Goods – Rules as to Delivery of Goods – Rights and Duties of the Buyer – Unpaid Seller – Rights of an Unpaid Seller against the goods.

#### UNIT - III

**Negotiable Instruments Act, 1881:** Introduction of Negotiable Instruments Act 1881 – History and nature of Negotiable Instruments – different kinds of Negotiable Instruments – Promissory note – Bill of Exchange and Cheque – Nature and Definition. Holder and Holder in due Course – Meaning – Rights and privileges of holder in due course - Liability of parties and Discharge from liability: Liability of acceptor or maker, Drawer, Drawee and Endorser. – Crossing – Types - Banker's liabilities for unjustified dishonor of Cheque – Discharge from Liability by cancellation, by Release, by payment, by material alteration, by qualified acceptance and by negotiation.

#### UNIT – IV

**Information Technology Act, 2000:** Salient features of Information Technology Act 2000 – Legal provisions



B.Com (Corporate Secretaryship) under CBCS  
under Information Technology Act - Information Technology (Amendment Act) 2008 – Data Privacy – Section 43A – Punishment for Cyber Crimes: Section 66A, 66B, 66C, 66D, 66E and 66F – Section 67A, 67B and 67C.

#### **UNIT – V Competition Act, 2002 and Consumer Protection Act, 2019:**

**Competition Act, 2002:** Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;

**Consumer Protection Act, 2019:** Introduction, application of the Act - Objectives of the Act - Definitions - Consumer Protection Councils - Redressal Machinery under the Act - District forum - State Commission - National Commission - Administrative Control - Procedures for complaints - Nature and scope of remedies under the Act - Appeals - enforcement of orders - Penalties.

#### **UNIT – VI**

##### **Foreign Exchange Management Act, 1999**

Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.

**Practical Exercises:** The learners are required to:

1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

##### **Text Book:**

1. N.D.Kapoor, 2019, Elements of Company Law, 34th Revised Edition, Sultan Chand & Sons, New Delhi.

##### **Books for References**

1. ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
2. R.S.N Pillai and Bagavathi, 2019: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

**Note:** Latest edition of the text books should be used.

## SEMESTER II

### GE – 02 - INDIAN ECONOMY – PERFORMANCE AND POLICIES

**Course Objectives:** To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
2. Evaluate the role of population as an economic resource;
3. Explain the role and contribution of agriculture in economic development of India;
4. Analyse contribution of industrial and service sector in Indian economy;
5. Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.

#### UNIT I: Basic Issues and Features of Indian Economy:

- a) **Basic Issues:** Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.
- b) **Indian Economy:** Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –it's importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy.

#### UNIT II: Policy Regimes:

- a) The Evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

#### UNIT III: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth an Distribution; Unemployment and Poverty; Human Development; Environmental Concerns.

- e) Demographic Constraints: Interaction between population change and economic development.

#### **UNIT IV: Sectoral Trends and Issues**

- a) *Agriculture Sector*: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) *Industry and Services Sector*: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; the small scale sector; Role of Foreign capital.
- c) *Financial Sector*: Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

#### **UNIT V:**

- a) **Inflation, Unemployment and Labour Market: Inflation**: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

**b) Planning Process in India: Trends and Features**

Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India.

**Practical Exercises:** The learners are required to:

1. Prepare a statistical profile of India Economy.
2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable.
3. Prepare a chart explaining demographic development.
4. Prepare a comparative statement of private companies and PSUs.
5. Visit any PSU and prepare a report on how it functions.

#### **Text Book**

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

**Books for References:**

1. Acharya, S., & Mohan, R. (2010). *India's Economy: Performance and Challenges*. New Delhi: OUP India.
2. Puri, V. K., & Mishra, S. K. (2018). *Indian Economy*. Mumbai: Himalaya Publishing House.
3. Datt, G., & Sundharam, A. (2017). New Delhi: Sultan Chand Publishing.
4. Hingra, I. C., Indian Economy, Sultan Chand & Sons
5. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
6. Uma Kapila, Indian Economy since Independence, Relevant articles
7. Bhagwati, J. & Desai, P., India: Planning for industrialization, OUP, Ch 2
8. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP
9. Ahluwalia, Montek, S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press

**Note: Latest edition of the text books should be used.**

## SEMESTER II

### A E C C – II - ENVIRONMENTAL STUDIES

**Course Objective:** The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyse various projects and initiatives with respect to ecosystem restoration;
3. Interpret significance of carbon footprints;
4. Describe the environmental issues and their possible repercussions on the planet in the next few decades;
5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

#### UNIT I

**Introduction Environmental Studies:** Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

#### UNIT II

**Environmental Concerns:** Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

#### UNIT III

**Measurement and Reporting ISO Standard 14001:** Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

#### UNIT IV

**Green Business Concept and Evolution of Green Business;** Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

## UNIT V

**Emerging Trends Environmental Accounting:** Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

**Practical Exercises:** The learners are required to:

1. Setup an Eco - Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the planet in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
6. Analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
7. Analyse green reporting initiatives taken by a company of your choice;
8. Identify a firm using Green Marketing to sell its product. Analyse its strategy and present a report on your key learning from the same

### Text Books

1. Basu, M., & Xavier, S. (2016). Fundamentals of Environmental Studies. Cambridge: Cambridge University Press.
2. Basu, R. N. (2000). Environment. University of Calcutta.
3. CSE India. (ND). Understanding EIA. <https://www.cseindia.org/understanding-eia-383>.
4. Winston, A. (2009). Energize Employees with Green Strategy. Harvard Business School Publishing.
- Enger, E., & Smith, B. (2010). Environmental Science: A Study of Interrelationships, Publisher: McGraw Hill Higher Education.
5. Kumar, S., & Kumar, B. S. (2016). Green Business Management. Hyderabad: Thakur Publishing Pvt. Ltd.
6. Mitra, A. K., & Chakraborty, R. (2016). Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd.

**Note:** Latest edition of the text books should be used.

**SEMESTER - III**

**C C 05 – PRINCIPLES OF COSTING**

**Course Objectives:** To enable the students to learn the basic concepts of Cost Accounting and enable them to compute the cost of products and services.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. The Concept and Principles of Cost, Costing and Cost Accounting;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Apply the various material control techniques
4. Compute the labour cost under different methods and allocate the overheads to various departments;
5. Prepare Reconciliation Statement

**UNIT I**

**Cost Accounting:** Meaning of Costing and Cost Accounting – Objectives – Advantages of Costing – Methods and Treatment of Costing – Basic cost concepts – Cost Centre – Cost Unit - Elements of Cost – Classification of Cost – Preparation of Cost Sheet – Preparation of Tenders and Quotations.

**UNIT II**

**Material Control:** Meaning – Objectives of Material Control - Material Control Techniques – Economic Order Quantity (EOQ) –Bin Card Vs Stores Ledger –Preparation of Stores ledgers - Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods – Merits and demerits of each method – ABC Analysis - VED Analysis, Continuous stock taking and Perpetual Inventory System.

**UNIT III**

**Labour Cost:** Computation of labour cost - Labour Turnover - Meaning – Causes – Methods of Computation of Labour Turnover.

**Remuneration and Incentives:** System of wage payment – Time Wage System – Piece Rate System – Merits and Demerits of each system – Essential features of a Good Wage System – Premium and Bonus Plans – Halsey Premium Plan – Rowan Premium Plan – Taylors and Merricks Differential Piece Rate Systems.

**UNIT IV**

**Overheads:** Meaning –Classification of Overheads – Accounting for overheads - Allocation Vs Apportionment of Overheads – Bases of Apportionment –Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method – Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate.

## **UNIT V**

**Reconciliation of Cost and Financial Accounts:** Need for Reconciliation – Reasons for disagreement in profit – Preparation of Reconciliation Statement.

**Problems – 80% & Theory 20%**

**Practical Exercises:** The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.

### **Text Books:**

1. S.P.Jain and K.L. Narang, 2012: Cost Accounting, Kalyani Publishers, Ludhiana

### **Books for References**

1. V.K. Saxena & C.D, Vashist, Sultan Chand and Sons, New Delhi.
2. R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
3. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints (P) Ltd., Chennai.

**Note: Latest edition of the text books should be used.**



**SEMESTER - III**

**C C -06 GOODS AND SERVICES TAX (GST)**

**Course Objectives:** To enable the students get familiarize with the existing Companies Act 2013.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Explain concept, need, and utility of indirect taxes;
2. Understand and analyse the taxable event, i.e., supply under GST; 3. Describe the provisions relating to levy of GST;
3. Identify exemptions for different types of goods and services;
4. Examine implications of input tax credit;
5. Explain the various procedures under GST;
6. Analyse provisions regarding penalties and interest;
7. Prepare and file GST return online.

**UNIT-I**

**Concept and types of Indirect Tax;** Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India; Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business, Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Operator, Input Tax Credit etc.– Salient Features of GST - GST Models: Single GST & Dual GST; Types of GST: - CGST,SGST/UTGST,IGST Act;

**UNIT –II**

**Levy and collection of GST –** Time and Value of Supply - Reverse Charge Mechanism - Composition Scheme and assessment under composition scheme, Zero rated supply, Exemption from GST, GST Tax rate, Time, Place and Value of Supply

**Registration under GST:** Persons liable to get registered, Compulsory Registration, Registration Procedure, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration.

**UNIT-III**

**Input Tax Credit (ITC),** Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit; Various Documents under GST- Tax Invoice, (Meaning and Content of Tax Invoice) - Bill of Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

**UNIT-IV**

**Administration of GST -** Tax Authorities and their powers - Role and Functions of GST Council.

**Assessment of GST –** Meaning - Types of Assessment & Assessment Procedures, Types of GST Returns,

Tax deduction at Source & Tax Collection at Source, Refund of Tax - Demand and Recovery.

## UNIT V

**Accounts & Records:** Manner of maintenance of accounts, period of retention of relevant records. Audit: meaning, types – Advance Ruling – Meaning and Procedure - Appeals and Revision - Offences and Penalty under GST.

**Practical Exercise:** Learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

### Text Book:

1. GST Manual 2017 by Taxmann Publications
2. GST Laws Manual: Acts, Rules and Forms - May 2017 by Rakesh Garg, Sandeep Garg
3. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
4. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNQJMKUA
5. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

### Books for References

1. Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
2. Mehrotra, H.C., & Agarwal, V. P. (2019). *Goods and Services Tax GST*. Uttar Pradesh: Sahitya Bawan Publications.
3. Singhania, V. K., & Singhania, M. (2020). *Students' Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.
4. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
5. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]

**Note:** Latest edition of the text books should be used.

**SEMESTER - III**

**C C 07 - BUSINESS STATISTICS**

**Course Objectives:** To train the students in the collection, processing, analysis and presentation of Statistical Data.

**Learning Outcomes:**

After completing the course, the student shall be able to:

1. Develop an understanding of the various averages and measures of dispersion to describe statistical data;
2. Explain the relationship between two variables through correlation and regression;
3. Explain the construction and application of index numbers to real life situations;
4. Analyse the trends and tendencies over a period of time through time series analysis.

**UNIT I**

**Statistics** – Definition – Functions, Scope and Limitations of statistics - Statistical Enquiry – Stages in conducting a statistical survey – Primary data Vs secondary data – Sources of secondary data – Classification, Tabulation and Presentation of data- Diagrams.

**UNIT II Univariate Analysis**

- (a) **Measures of Central Tendency** - Average – Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean- Merits and Limitations of each.
- (b) **Measures of Dispersion:** Dispersion – Meaning – Properties of a good measure of dispersion – Absolute versus relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation- Merits and Limitations of each.
- (c) **Skewness** – Meaning – Variation versus Skewness – Measures of Skewness- Karl Pearson's and Bowley's Co-efficient of Skewness.

**UNIT III Bi-variate Analysis**

- (a) **Simple and Liner Correlation Analysis:** Meaning - Definition – Types of Correlation – Methods of Studying Correlation – (Karl Pearson's Co-efficient and Spearman's Rank Correlation) and Properties.
- (b) **Simple and Liner Regression Analysis:** Definition – Correlation Vs Regression – Regression lines and Regression Equations – Regression co-efficient- Computation of correlation co-efficient from regression co- efficient.

#### UNIT IV

**Index Numbers:** Definition – Characteristics of Index numbers – Uses – Types of index numbers – Construction of Price Index numbers – Unweighted Index numbers – Weighted Index numbers – Tests of adequacy of Index number - formulae. Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

#### UNIT V

**Analysis of Time Series:** Introduction – Uses - Components of time series – Measurement of trend- graphical method, semi-average method, moving average and method of least square (including linear, second degree, Parabolic and exponential trend) – Computational of seasonal, indices by simple average, Ratio – trend, ratio –to –moving average and link relative methods.

**Practical Exercises:** The learners are required to:

1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
2. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
3. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

**(Problems: 80%, Theory: 20%)**

#### Text Books

1. J. K. Sharma, Business Statistics, Vikas Publishing House (P), Ltd., New Delhi.
2. R.S.N. Pillai and Bagavathi, Business Statistics, S. Chand & Co., New Delhi.

#### Books for References

1. S.P. Gupta & M.P Gupta, Statistical Methods, Sultan Chand & Co, New Delhi
2. K. Alagar, Business Statistics, Tata McGraw Hill Publications, New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi

**Note: Latest edition of the text books should be used.**

**SEMESTER - III**

**C C 08 - CORPORATE ACCOUNTING**

**Course Objectives:** To train the students in the preparation of company accounts and to enable them to prepare company final accounts.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Describe the rationale, merits, and demerits of issuing bonus shares for a company;
2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. Prepare balance sheet after Internal Reconstruction of company;
4. Analyse the case study of major amalgamations of companies in India;
5. Describe the process of Holding companies.

**UNIT I**

**Shares:** Shares – Definition – Classes of shares – Issue of shares for cash – Issue of shares for consideration other than cash – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares - Re-issue of forfeited shares – Issue of Rights and Bonus Shares; ESOPs and Buy Back of shares. Debentures - Definition – Types of debentures – Issue of debentures – Redemption of debentures. Underwriting of shares and debentures.

**Underwriting** – Marked and Unmarked applications – Pure underwriting– Firm underwriting – Determination of liability of underwriters. (*In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable*).

**UNIT II**

**Final Accounts:** Preparation of Profit and Loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration) Disposal of Company Profit.

**UNIT III**

**Valuation of Goodwill and Shares:** Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

**UNIT IV**

**Amalgamation, Absorption and Reconstruction:** Meaning – Purchase consideration – Accounting treatment in the books of purchasing company and the vendor company – Alteration of share capital – Internal reconstruction – Scheme of capital reduction – Construction of Balance Sheet after reconstruction (Excluding external reconstruction)

## UNIT V

**Accounts of Holding Companies:** Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Preparation of consolidated balance sheet (Simple problems only).

**Liquidation:** Meaning – Legal provisions – Preparation of Statement of affairs & Deficiency / surplus a/c – Preparation of liquidator's final statement of account.

**Problems – 80% & Theory 20%**

**Practical Exercises:** The learners are required to:

1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.

### Text Books

1. T.S. Reddy and A. Murthy, 2016: Corporate Accounting, Margham publications, Chennai.

### Books for References

1. R.L. Gupta and M. Radaswamy, 2014: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. S.Kr. Paul, 2009: Corporate Accounting, New Central Book Agency, Kolkatta

**Note: Latest edition of the text books should be used.**

**SEMESTER – III**

**D S E - 1 (A) BUSINESS ETHICS AND CORPORATE GOVERNANCE**

**Course Objectives:**

1. To emphasize the individuals as a decision maker and focus upon ethical issues and dilemmas faced by managers in most business organization.
2. To raise the student's general awareness of ethical issues at workplace and resolve ethical issues in business.
3. To equip students with corporate governance and to investigate and introduce various governance mechanisms in a globalized economy.

**Learning Outcome:**

1. Define –explain and illustrate the theoretical foundations of business ethics.
2. Re-examine your knowledge of business and economic concepts from an ethical perspective.
3. Explain and illustrate the importance for business and the community of ethical conduct.
4. Recognize and resolve ethical issues in business.
5. Reflect on and critically examine their own values and the importance of the ethical dimension in business and the community of ethical conduct.
6. Understand and able to Compare the corporate governance mechanisms of a few countries.

**Unit 1: Introduction to Business Ethic-** Ethics and Business – Making a case for Business Ethics – Sources and factors influencing Business ethics – Values Morals and ethics - Business ethics as personal integrity and social responsibility – Ethics and Law – Ethics as practical reason.

**Unit-2 Philosophical theories of Ethics and Business** Ethical theories and traditions – Utilitarianism – Deontology as ethics of rights and duties – Virtue ethics– Modern and Contemporary views on Business ethics

**Unit-3 Ethical decision-making in Organizations** HRM: Cash and incentive plans- performance appraisal, race and disability, health and safety restructuring and layoffs – wages – discrimination- sexual harassment. Marketing: Ethical issues in Marketing a framework- responsibility for products (safety and liability)- marketing Process related ethics (Advertisements and Sales)- product related ethics (appropriateness of marketing certain products)- competition related ethics (pricing, advertising, piracy, predatory)- Marketing to Vulnerable populations- Sustainable Marketing. Finance and Accounting: Finance functions- investment decisions- disclosure norms- insider trading- and executive compensation- conflicts of interests in Accounting and Financial markets.

**Unit-4 Ethics in Global Businesses and Environmental sustainability** Ethical principles governing global

business - ethics in relation to adapting host countries culture and norms- issues relating negotiators and gift giving- providing access to less developed countries- avoiding sanctions- protection of intellectual properties. Business' Environmental responsibilities.

**Unit-5 Corporate Governance** Understanding Corporate Governance –the context – Socio-economic character of business- core values- business purpose- structural and organizational aspects- International experiences: Corporate governance in USA- UK - The agenda for India: Codes of Corporate Governance as recommended by the Confederation of Indian Industry (CII) for effective corporate Governance in India- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Text Books and Reference Books:**

1. Hartman, & DesjardinJ. (2013). Business Ethics: Decision, Making for Personal Integrity & Social Responsibility (2 edition.). New York: McGraw Hill.

**Essential Reading / Recommended Reading**

- 1) Fernando, A.C. (2013). Business Ethics: An Indian Perspective (2 edition.). New Delhi: Pearson.
- 2) Crane, A. (2012). New directions in business ethics. Los Angeles: SAGE Publications.
- 3) Gosh, B. N. (2011). Business Ethics and Corporate Governance. New Delhi: Tata McGraw-Hill.
- 4) Mandal, S. K. (2012). Ethics in Business and Corporate Governance. New Delhi: Tata McGraw Hill.



**SEMESTER – III**

**D S E - 1 (B) E- BANKING**

**Unit-I Electronic banking:** Traditional banking vs E- banking facets of E-banking E-banking transactions truncated cheque and Electronic cheque Models for E- banking complete centralized solution- features CCS Cluster approach – HI tech bank with in bank advances of E-banking – Constraints in E- banking.

**Unit II Online Banking:** Introduction –concept and meaning – the electronic delivery channels- need for computerization – Automatic Teller Machine (ATM) at home –Electronic Fund Transfer (EFT)-uses – computerization in clearing houses –Telebanking – Banking on home computers – Electronic Money Transfer- uses of EMT.

**Unit III** Updating Bank savings accounts- Computer bank branches- Financial transaction Terminals –(FTT)- E- Cheque- Magnetic Ink Character Recognition(MICR) and Cheques-E-banking in India procedures- Programmes-Components-How to go on net for online Banking-Advantages –Limitations.

**Unit IV** E-banking Security-introduction need for security-security Concepts-Privacy-Survey, findings on security-Attack- Cybercrimes-reasons for Privacy- Tampering- Encryption-meaning-The encryption process- may appear as follows-Cryptograms-Cryptanalyst-cryptography-types of Cipher system- codesystems- Cryptography-Cipher-Decipher-Jumbling-Asymmetric-Crypto Systems-Data Encryption Standard-(DES).

**Unit V** E-builder solution-Digital certificate-Digital Signature & Electronic signature, E-Security solutions- solutions providers-E-locking techniques-E-locking services-Netscape security solutions-Pry Zone-e- Software security internet-Transactions-Transaction security-PKI-Sierras internet solutions-inc-security devices-Public Key infrastructure-(PKI)-Firewalls secure ledger(FSL) secure Electronic Transactions(SET).

**Practical Exercises:** The learners are required to:

1. Commenting on the correctness of documents like Cheque.
2. Responding to stimulated exercises on Customer/bank employee Complaints
3. Format of letters of credit.
4. Examining the working Mechanisms of ATM's and ETA's
5. Working Knowledge of Telebanking.
6. Knowledge of working Mechanisms of Encryption and E-security.
7. Learning internet Transactions Firewalls.

**Text Book:**

1. C.S. Rayudu, E-Business, Himalaya Publishing house.

**REFERENCE BOOKS:**

1. Roger Hunt & John Shelly, Computer and Commonsense.
2. Bhushan Dewan, E-commerce.

## SEMESTER - III

### SEC - 01 - BUSINESS COMMUNICATION

**Course Objective:** To enable the students to gain proficiency in business related communication

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Know various forms of communication, communication barriers;
2. Comprehend a variety of business correspondence and respond appropriately;
3. Communicate in writing for various commercial purposes;
4. Use appropriate grammatical constructions and vocabulary to communicate effectively;
5. Use business language and presentation skills.

#### UNIT I

**Communication:** Meaning and Definition – Need – Objective and Principles – Communication Media – Types – Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication.

#### UNIT II

**Business Letters:** Functions and kinds – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation, Kinds of letters – Routine request letters – Responses to letters – Refusal letters – Claims letters – Collection letters- Kinds of Letters- Enquiries - Quotations – Orders – follow up letter – refusal letters – complaint and adjustment letters – Sales letters.

#### UNIT III

Intra organizational communication – memos – office orders – office notes – circulars – meeting communications; notice – agenda – resolutions – minutes – Reports: Types - Characteristics– Preparing and Organization of a Report: modern forms of communication: Fax, Email – videoconferencing, Internet - website.

#### UNIT IV

**Banking Correspondence and Art of Writing Letters** - Meaning of Banking Correspondence – Letter Requesting the Banker to Stop payment of Cheque – Request for overdraft facility – Request for opening Letter of Credit – Job Application - Letter – Types – Form and Content of Application Letter – Letter to Principal requesting for Bonafide Student Certificate – Fee Structure Certificate for Scholarship.

#### UNIT V

**Business Language and Presentation** - Introduction to Business language, Importance of Business language; Business vocabulary; Oral presentation -importance, characteristics, and plan. Power point presentation – style, visual aids.

**Practical Exercises:** The learners are required to:

1. Interview employees of some Organisation to find out communication issues and challenges
2. Make a vocabulary of various terms used in business documentation.
3. Collect some samples of business correspondence and documentations and find out their effectiveness.

### **Text Books**

1. Rajendra Paul and J.S. I Korlahail, (2012), Essentials of Business Communication, Sultan Chand & Sons, NewDelhi.
2. K. K. Ramachandran, K. K. Lakshmi, M. Krishna Kumar, (2014), Business Communication, Vikas Publishing House (P) Ltd., New Delhi.
3. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand&Co, New Delhi,
4. Rodriquez, M. V., Effective Business Communication Concept, Vikas PublishingCompany
5. Munter Mary., Effective Business Communication, PHI, New Delhi

### **Books for References**

1. Lesikar, R. V., & Fiatley, M. E. (2008). *Business Communication Skills for the Internet Generation*. New York: Tata McGraw Hill Education.
2. Herta, M., Herbert, H., & Jane, T. (2017). *Effective Business Communication*. New York: Tata McGraw Hill Education.
3. Bovee, C., & Thill, J. (2016). *Business Communication Essentials: A Skills-Based Approach, 7<sup>th</sup> Edition*. New York: Pearson Education.
4. Guffey, M. E., & Seefer, C. M. (2014). *Business Learning*. Boston: Cengage Learning.
5. Lowe, S., & Pile, L. (2008). *Business English Language Practice: Grammar and Vocabulary*. Delta Publishing
6. Rani, D. S. (2012). *Business Communication and Soft Skills Laboratory Manual*. New Delhi: Pearson Education.
7. Taylor, S. (2005). *Communication for Business: A Practical Approach, 4<sup>th</sup> Edition*. Canada: Pearson Education
8. Young, D. J. (2006). *Foundations of Business Communication: An integrative Approach*. New York: Tata McGraw Hill Education.

**Note: Latest edition of the text books should be used.**

**SEMESTER – IV**

**C C 09 - MANAGEMENT ACCOUNTING**

**Course Objectives:** To expose students to management principles, management accounting and their applications

**Learning Outcomes:** After completing the course learners will be able to:

1. Explain the Concepts and technique of Management Accounting and Preparation of the Financial Statements
2. Compute and construct the Balance sheet by using ratios
3. Prepare the Fund flow statement and to compare it with the balance sheet
4. Apply accounting Standard 3 in the preparation of Cash flow statement
5. Determine the working capital requirements of a business

**UNIT I**

**Management Accounting:** Meaning – Definition – Nature and Scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

**Financial Statements:** Meaning and types of financial statement; Limitations of financial Statement analysis; Common size and Comparative statements – Trend Analysis - Comparative Statement Analysis.

**UNIT II**

**Ratio Analysis:** Meaning - Utility and Limitations of Ratio Analysis – Classification of Ratios – Advantages of ratio analysis, Limitations of accounting ratios - Computation of Liquidity, Solvency, Profitability and Turnover Ratios and construction of Balance Sheet.

**UNIT III**

**Funds Flow Analysis:** Meaning- Need - Objectives - Preparation of fund flow statement (As per AS 3) - Calculation of fund from operation – Advantages and limitations of fund flow analysis – Fund flow statement versus Balance sheet

**UNIT IV**

**Cash Flow Analysis:** Meaning – Preparation of cash flow statement (As per AS 3) – Calculation of cash from operation –Utility and Limitation of cash flow analysis.

**UNIT V**

**Working Capital Management:** Meaning - Concepts and importance of working capital – Factors determining working capital requirements – Sources of working capital – Estimating working capital.

**(Problems: 80%, Theory: 20%)**

**Practical Exercise:** The learners are required to:

1. Prepare Financial Statement Analysis, Ratio Analysis for a company, small factory.
2. They shall also prepare a little report on the financial performance of the company.

**Text Book**

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

**Books for References**

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J., Introduction to management accounting, Prentice Hall, New Delhi
2. Garrison H., Ray & Eric W. Noreen, *Managerial Accounting*, McGraw Hill., Delhi.
3. Khan, M.Y., & Jain, P.K., *Management Accounting*, Tata McGraw Hill Publishing Co., New Delhi.

**Note:** Latest edition of the text books should be used.

**C C 10 - BANK MANAGEMENT**

**Course Objectives:**

- To help the students understand various provisions of Banking Regulation Act 1949 applicable to banking companies including cooperative banks.
- To throw light on Central Bank in India, its formation, nationalization, its organizational structure, role of bank to government, role in promoting agriculture and industry.
- To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
- To explore practical banking systems relationship of bankera and customers, crossing of cheques, endorsement etc.

**Learning Outcomes:**

- The course will make the students to understand in detail various operations of banks.
- To provide thorough knowledge of Banking Technology Management
- Make the students know the various legislations affecting the banks in its normal function.
- To familiarize the students with regard to the different investigation techniques applicable for the banking.

**Unit-1 - Modern Banking Structure & Legislative Compliance**

Genesis of Modern Banking in India- Compliance with KYC norms- Banking sector reforms- Emerging Trends and Issues in Banking: Inclusive Banking - No Frills account- Electronic Payments - National Payment Corporation of India - Banking Ombudsman - Banking Codes and Standard Boards- Customer relations. Compliance with BR Act- RBI Act- Negotiable Instruments Act and SEBI Act Policy rates (CRR- SLR- Repo and Reverse Repo- Bank Rate- MSF etc) and their impact..

**Unit-2 - Credit Management in Banks**

Principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy–Evaluating credit applicant – Loan supervision. Importance of risk management in banks - instruments of credit risk

management- credit approving authority- prudential limits - risk rating - Credit Scoring by CIBIL and other agencies.

**Unit-3 - Investment Management**

Nature and significance of investment management in commercial banks – Fundamental principles of security investment by commercial bank – Management of security investment – Reviewing investment portfolio –

Organization of investment function- Management of capital funds- capital adequacy.

#### **Unit-4 - Management of Non-Performing Assets**

NPAs in Indian commercial banks- Causes- Suggestions and steps for curtailing NPAs- Prudential norms- Enforcement of Securities: Civil Courts- Debt Recovery Tribunals- Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002- Reconstruction of financial assets and financial institutions offences and penalties-disaster management in banks.

#### **Unit-5- Branch Operation and Core Banking**

Introduction and Evolution of Bank Management - Technological Impact in Banking Operations- Total Branch Computerization - Concept of Opportunities - Centralized Banking - Concept- Opportunities- Challenges & Implementation.

#### **Unit-6 -Delivery Channels & Back Office Operations**

Overview of delivery channels - Automated Teller Machine (ATM) -Phone Banking – Call centres - Internet Banking - Mobile Banking - Payment Gateways - Card technologies – MICR electronic clearing - **Back office Operations** - Bank back office management - Inter branch reconciliation- Treasury Management – Forex Operations - Customer Relationships Management (CRM)

#### **Text Books and Reference Books:**

1. Indian Institute of Banking & Finance- (2013). *Advanced Bank Management*- Macmillan publication.
2. Indian Institute of Banking & Finance- (2012). *Principles & Practices of Banking*. Macmillan Publication.
3. Jessica- K. (2010) *Financial Services Information Systems* (2 ed.). Auerback publications.

#### **Essential Reading / Recommended Reading**

1. Indian Institute of Banking & Finance- (2010). *Bank Financial Management*- Macmillan publication.
2. Srivastava- &Divya- Nigam- (2014). *Management of Indian Financial Institutions*- Himalaya Publishing House.
3. Vasant- Joshi &Vinay- Joshi- (2009). *Managing Indian Banks*- Challenges Ahead- sage publications.
4. M. Y. Khan- (2013). *Indian Financial System*- Tata McGraw Hill.
5. O.P- Bhat& K. K- Saxena- (2008). *Bank marketing*- skylark publications.
6. Vasudeva. (2005). *E- Banking* . New Delhi: Common Wealth Publishers.

**SEMESTER – IV**

**C C 11 - COMPANY LAW**

**Course Objective:** The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
2. To familiar with the provisions of Limited Liability Partnership Act 2008
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. Develop the knowledge about the company meeting

**UNIT – I**

**Companies Act, 2013- An Introduction:** Salient Features of the Companies Act, 2013 - Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956 - Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs Partnership – Public Company Vs Private Company.

**UNIT - II**

**Incorporation of a Company:** Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company –Promotion- Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business- Memorandum of Association – Contents – Articles of Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus –Red- herring Prospectus – Private Placement.

**UNIT - III**

**The Limited Liability Partnership (LLP) Act, 2008:** Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and Partnership - LLP Versus Company - LLP agreement - Nature of LLP - Partners and designated partners – Partners and their relations -Incorporation document - Incorporation -Registered office of LLP – Advantages and Disadvantages of LLP.

**UNIT - IV**

**Company Management and Administration:** Structure of Company Management- Board of Directors- appointment and Qualifications of Directors - Legal Position of Directors – Woman Director – Number of Directorship – Director Identification Number (DIN) - Qualification and Disqualification of Directors –



Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors – Company Secretary– Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings.

**Company Meetings:** General Meetings - Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extraordinary General Meeting – Conduct of Extraordinary General Meeting – Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting – Proxies- Quorum- Motions – Types of Motions - Resolutions – Types of Resolutions – Minutes.

## UNIT - V

**Winding up of Companies:** modes of winding up- appointment, duties and remuneration of company liquidator – removal and replacement of company liquidator – appointment of official liquidator – effect of winding up order – procedures for liquidation.

**Practical Exercises:** The learners are required to:

1. Enlist the content of the prospectus.
2. Prepare a hypothetical notice, resolutions, and minutes of a meeting.
3. Read the Annual Report and Financial Statements of a company and prepare a report on the same.

## Text Books

2. N.D. Kappor, N.D., Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000, Sullen Chand & Sons, New Delhi.

## Books for References

1. M.M.Sulphey and Basheer, 2013, -Law For Business, 2nd Edition, PHT Learning Pvt Ltd. New Delhi.
2. MC Kuchhal, 2018 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt.Ltd., Noida.
3. Chadha R., & Chadha, S. (2018). *Company Laws*. Delhi: Scholar Tech Press.
4. Gowar, L. C. B. (1969). *Principles of Modern Company Law*. London: Stevens & Sons.
5. Hicks, A., & Goo, S. H. (2017). *Cases and Material on Company Law*. Oxford: Oxford University Press.
6. Kuchhal, M. C., & Kuchhal, A. (2020). *Corporate Laws*. New Delhi: Shree Mahavir Book Depot.
7. Hanningan, B. (2018). *Company Law*. Oxford: Oxford University Press.
8. Sharma, J. P. (2018). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt. Ltd.

**Note:** Latest edition of the text books should be used.

**SEMESTER IV**

**C C -12 - CORPORATE FINANCIAL MANAGEMENT**

**OBJECTIVE:** To enable students understand the conceptual framework of corporate financial management.

**COURSE OUTCOMES:**

**CO-1:** To understand the various classification and description of Finance function

**CO-2:** To learn about the detailed analysis of Capital Structure

**CO-3:** To learn about the detailed analysis of Cost of Capital

**CO-4:** To understand the Concepts of Capital Budgeting Techniques

**CO-5:** To learn about the various types of Dividend policy

UNIT I Basics of Financial Management- Organization of the Finance function –  
Meaning and significance - Goals of financial management – Factors affecting  
financial decisions.

UNIT II Capital Budgeting : Meaning and Significance – Capital Budgeting Process –  
Various Project Appraisal techniques : Average Rate of Return; Pay Back  
Period; DCF Methods –NPV- IRR and Profitability Index; Merits and demerits of appraisal  
methods; Selection Process under Capital Rationing.

UNIT III Cost of Capital: Meaning and significance of cost of capital – Computation of cost  
of capital: cost of debt, preference, equity capital and retained earnings – Weighted Average Cost  
of Capital – Marginal Cost of Capital - Leverages: Measurement of leverage; Meaning and types–  
Operating leverage, Financial leverage and Combined leverage.

UNIT IV Capital Structure: Meaning – Factors affecting capital structure – Capital  
Structure theories: Traditional and M.M hypotheses- with taxes and without taxes; determining  
capital structure in practice - Dividend Policy – Factors affecting Dividend Policy – Dividend Payout  
Methods – Dividend Theories – Walter's models, Gordon's models and MM theory

UNIT V Financial Markets – Capital Market – Primary Market – Secondary Market – Public Issue – Rights  
Issue ; Market Capitalisation – Large Cap.,- Mid-Cap & Small Cap. Companies – Treasury Bill –  
Sovereign Gold Bonds (SGB) – Government Bonds

**(Problems: 60%, Theory: 40%)**

**PRACTICAL EXERCISES:**

- ❖ Corporate Actions of the Company – Bonus – Dividends – Splits – Rights
- ❖ Annual Report of the Company – Analysis of Return & Risk
- ❖ Case Study – COLEMAN TECHNOLOGIES INC./ Any listed company case
- ❖ DEBT: ROCKET BOOSTER OR ANCHOR? KELLOGGS CASE STUDY
- ❖ DEMAT A/C OPENING – LIVE TRADING TERMINAL – SGB  
INVESTMENT IN RBI PORTAL

**Text books:**

Khan, M.Y. & Jain, P.K, Financial Management Tata McGraw Hill, N Delhi,

**Reference Books:**

1. M Ravi Kishore, Financial Management, Taxman Publication New Delhi.
2. Chandra, Prasana: Financial Management (Tata McGraw Hill, N. Delhi,)
3. J. C. Vanhorma, Financial Management and Policy, Tata Mac GrawHill.
4. I. M. Pandey, Financial Management, Vikas Publication New Delhi.

Note: Latest edition of text books shall be used.

## SEMESTER – IV

### DSE – 02 (A) CORPORATE SOCIAL RESPONSIBILITY

#### Course Objectives:

- To emphasize the individuals as a decision maker and focus upon social responsibility.
- To raise the student's general awareness on corporate social responsibility.
- To equip students with social responsibility

#### Learning Outcome:

- Define –explain and illustrate the aspects of business ethics.
- Explain and illustrate the importance for social responsibility at the corporate level.

**UNIT I - Social Responsibility of Business**-Meaning and Concept-Variations of Social Responsibility-Social Responsibility of Business towards Different Groups-Views on Social Responsibility-Arguments for and against Social Responsibility-Factors Influencing Corporate Social Responsibility-Triple Bottom Line Approach of Corporate Social Responsibility - Elements of Corporate Social Responsibility

**UNIT II - Hurdles in the fulfilment of Corporate Social Responsibility** of Business-Suggestions for Removal - Corporate Social Responsibility in India-Corporate Social Responsibility Committee (Under 135 of Companies Act 2013)-Corporate Social Responsibility Policies Corporate Social Responsibility Activities - Companies (Corporate Social Responsibility Policy) Rules, 2014 /.

**UNIT III - Social Audit – Meaning – Objectives – Benefits – Methods – Obstacles - Social Audit in India**

**UNIT IV- Corporate Governance**-Meaning and Scope-Origin-Code of Corporate Governance-Elements of Good Corporate Governance-Principles-Central Issues in Corporate Governance Corporate Governance Practices- Corporate Governance in Family Business, State Owned Business-Birla Committee Report-Corporate Governance of Listing Agreement in India

**UNIT V- Laws Relating to Prevention and Control of Air Pollution and Water Pollution –Environment (Protection) Act, 1986**

#### Recommended Text Books:

- 1) Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
- 2) Namita Gopal, Business Environment, Tata McGraw Hill Education Private Limited, New Delhi
- 3) Bare Acts: Air Act, Water Act, and Environment Protection Act.

#### Reference Books:

- 1) Dilip Goswami, A Hand Book on Pollution Control, Sultan Chand & Sons, New Delhi
- 2) Memoria. Memoria, Business Planning, Himalaya Publishing House, Mumbai.

**SEMESTER – IV**

**DSE – 02 (B) SECRETARIAL PRACTICES**

**OBJECTIVE:** To provide the students basic knowledge with regard to the procedural aspects of implementing company law in the corporate governance vested with the company secretary.

**COURSE OUTCOMES:**

**CO-1:** To understand the importance, roles, duties and responsibilities of a company secretary

**CO-2:** To gain knowledge regarding alterations of memorandum of association, articles of association and procedures involved in issuing prospectus

**CO-3:** To understand the concepts of allotment of share capital and preparation of annual reports.

**CO-4:** To learn the procedures about appointment and removal of key managerial personnel

**CO-5:** To understand the procedure of conducting board meeting and members rights and liabilities

UNIT-I      Company Secretary – kinds of secretary, qualifications, appointment - duties, functions, role & responsibilities, liabilities and removal of company secretary (Appointment and Remuneration of managerial personnel) Rules, 2014.

UNIT-II      secretarial duties regarding formation of company., memorandum of association and articles of association and issue of prospectus.

UNIT-III–      secretarial duties regarding company management and administration - Meetings: Calling and conducting meetings of Board, its committees, shareholders and others - meeting formalities including of minutes; specimen notices and resolutions Secretarial duties.

UNIT-IV      shares and debentures, application, allotment, transfer and transmission, calls and forfeiture, dividend and interest, duties of secretaries.

UNIT-V      Membership in a Company: Procedure for induction of members, expulsion of a member, variation of members' rights;

## **PRACTICAL EXERCISES:**

### **JOB I: INTRODUCTION TO SECRETARIAL PRACTICE**

- The students are required to visit different modern offices (minimum two) and observe the various duties performed there by Private Secretary/Professional Secretary e.g. taking dictation, handling computer, attending calls and visitors, making travel arrangements, arranging meetings, operation of office machines, record management etc. After the visit, each student is required to prepare a Project Report of the visits undertaken.

### **JOB II: HANDLING THE MAIL**

- The students are required to prepare specimen of Inward and Outward Mail Register and make minimum five imaginary entries therein.
- The activities to be included are: folding of a letter, addressing, sealing, weighing and stamping the envelope. The prepared envelopes to be pasted in the file.

### **JOB III: FILING AND INDEXING**

Practice on classification of files, saving and retrieval of information. The students are required to make 3-4 files on computer and save them in a folder.

### **JOB IV: ARRANGING MEETINGS**

- The students are required to learn drafting of Notice, Agenda and Minutes of Meeting. Specimen of minimum two nos., each of Notice, Agenda and Minutes of Meeting with proper format to be pasted in a file.

### **JOB V: TRAVEL ARRANGEMENTS**

- The students are required to prepare an imaginary itinerary with minimum five entries. Study online the various services provided by travel agencies. Also enlist the same and place in the file. Practice of booking e-tickets for travel - by road, air and rail. Practice of filling of TA and Tour Claim Forms. Learning how to apply for Passport and Visa online.

### **JOB VI: BANKING SERVICES**

- The students are required to practice filling up of different types of forms used in Banks e.g. opening an account, Withdrawal slips, etc. Practice of e-banking and e-payment.

#### **Text Book:**

- 1) N.D.Kapoor, Company Law & Secretarial Practice, Sultan chand, New Delhi.

#### **Reference Books**

1. P.K. Ghose & V.Balachander, Company Law & Secretarial Practice.
2. A.Ramaiya, Guide to Companies Act, Wadhwa & Co., Nagpur.
3. Manual of Companies Act, Corporate Laws and SEBI Guidelines: Bharat Law House, New Delhi.
4. Dr.P.N.Reddy and H.R.Appanaiah: Essentials of Company Law and Secretarial Practice, Himalaya Publications.

**Note: Latest edition of text books shall be used.**

**SEMESTER – IV**

**SEC – 02 - ARITHMETIC SKILLS**

**Course Objectives:** To enable students to gain understanding of mathematical applications to business activities.

**Learning Outcomes:** After completing the course, the student shall be able to:

1. Acquire proficiency in using different mathematical tools (Ratio, matrices and mathematics of finance) in solving real life business and economic problems

**UNIT I**

Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage. Interest: Simple interest – compound interest (reducing balance and flat interest rate) – equated monthly installments (EMI) – Problems.

**UNIT II**

Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of aMatrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non- homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems.

**UNIT III**

Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumption function.

**(Problems: 80%, Theory: 20%)**

**Practical Exercises:** The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;

**Text Books**

1. Kappor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

**Books for References:**

1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi
2. Rajagopalan, S. & Sattanathan., R., Business mathematics, McGraw-Hill, New Delhi
3. Bari, Business Mathematics, New Literature Publishing Company, Mumbai.
4. Bhardwaj, R. S. (2019). *Business Mathematics and Statistics*. New Delhi: Scholar Tech Press.
5. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). *Statistics for Management*. New Jersey: Pearson Education.
6. Thukral, J. K. (2017). *Business Mathematics and Statistics*. New Delhi: Maximax Publications.
7. Vohra, N. D. (2014). *Business Mathematics and Statistics*. New Delhi: Tata McGraw Hill Education India.

**Note: Latest edition of the text books should be used.**



**SEMESTER V**

**C C 13 - INCOME TAX LAW AND PRACTICE – I**

**Course Objectives:** To enable the students to learn the various provisions of the Income Tax Act 1961 and to apply them to compute tax under different heads of income.

**Learning Outcomes:** After completing the course, the student shall be able to:

1. Determine the residential status of individuals and to calculate the incidence of taxation
2. Compute income from salary by applying the provisions of income tax Act 1961
3. Compute income/loss from house property
4. Prepare Statement showing taxable income from business/profession
5. Assess capital gains and income from other sources.

**UNIT – I**

**Introduction:** Basic concepts – Exempted incomes – Fully exempted incomes – Partly exempted incomes – Agricultural income and Non- Agricultural income - Heads of incomes – Income which do not form a part of Total Income - Gross Total Income-Tax rate for individuals. Residential status of individuals and HUFs – Incidence of tax – Problems on incidence of taxation

**UNIT – II**

**Income from salaries:** Different forms of salary – Treatment of Allowances – Perquisites - Deductions from salary income – Computation of income from salary.

**UNIT - III**

**Income from House property:** Basis of charge – Exempted house property incomes – Computation of income from let out house property – Gross Annual Value- Deductions u/s 24 - Treatment of loss from house property – Income from self-occupied house property – Computation of total Income from house property.

**Unit IV**

**Income from Business / Profession:** Expressly admissible deductions – Expenses expressly disallowed- Deemed profits- Valuation of stock- Computation of Income from Business-Cash system and mercantile system of accounting - Computation of Income from Profession- simple problems.

**UNIT - V**

**Income from Capital gains** - Basis of charge – Meaning of capital assets – Types of capital gains- Transactions not regarded as transfer – Indexed cost of acquisition- Indexed cost of Improvement- Computation of capital gain - Exempted capital gains.

**Income from Other Sources** - Chargeability – Interest on Securities – Basis of charge- Grossing up - Deductions – Computation of Income from other sources.

**Practical Exercises:** The learners are required to:

1. File Income-tax return of individuals and HUF

2. Compute income under different heads, total income, and tax liability of an individual and HUF.

**Text Book:**

1. **INCOME TAX LAW & ACCOUNTS** – Dr. H.C. Mehrotra, Revised Edition (as per latest AY) Sahitya hawan Publications, Hospital Road, Agra – 282 003.

**Books for References:**

1. **INCOME TAX LAW & PRACTICE** – V.P. GAUR, D.B. NARANG, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008
2. **INCOME TAX LAW & PRACTICE** - T.S. REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.

**Note:** Latest edition of the text books should be used.

## SEMESTER – V

### C C 14 - MONEY AND FINANCIAL SYSTEM

**Course Objectives:** To expose the students to the working of banking and financial system prevailing in India

**Learning Outcomes:** After the completion of the course, the learners will be able to:

- 1) Explain the Meaning, Scope and functions of Banking Systems in India
- 2) Illustrate the recent trends in Banking and its services
- 3) Explain the Concept of Credit Creation Process

#### UNIT I

**Money:** Functions; Alternative measures to money supply in India – their different Components; Meaning and changing relative importance of each; High powered money Meaning and uses; Sources of changes in High Powered Money.

**Finance:** Role of finance in an economy; kinds of finance; Financial System; Companies Financial intermediaries; Markets and instruments, and their functions.

#### UNIT II

**Indian Banking System:** Definition of Banking - Types of Banks – Commercial Banks - importance and functions; Structure of commercial banking- Agency services and General utility services of Commercial Banks - Importance and Meaning and importance of main liabilities and assets; Regional Rural Banks; Co-operative Banking in India.

#### UNIT III

**Process of Credit Creation by Bank:** Credit creation process; Determination of money supply and total bank credit; Interest Rates: Various rates in India (viz., bond rate, bill rate, deposit rates etc,) – impact of inflation and inflationary expectations.

#### UNIT IV

**Recent Trends in Banking:** Electronic Banking - Features - Internet Banking Vs Traditional banking – Mobile banking – Features – Requirements – Telephone banking – Features -Telephone banking facilities – ATM – Features – Functions of ATM – Benefits of ATM - Credit cards - Electronic Fund Transfer – Features – Real Time Gross Settlement (RTGS) – Digital Payments – Digital Payment Systems – Types of Digital Payment Systems- Measures for promoting digital payments and creation of Less cash economy.

#### UNIT V

The Reserve Bank of India Functions Instruments of monetary and credit control Main features of monetary policy since independence. - Development Bank and Other Non-Banking Financial Institutions: Their main features; unregulated credit markets in India – main feature.

**Practical Exercises:** The learners are required to:

1. Describe the Procedure of opening a Bank account – Current account, Savings account, Recurring account, and fixed deposit account on the basis of your experience.
2. Practice online account opening, E-banking operations and UPI transfers.
3. Analyse the Balance Sheet of a bank with respect to loan and advances and to identify the stressful assets.

**Text Books**

1. Gupta S.B. (2008) Monetary Planning of India S.Chand, New Delhi.

**Books for References**

1. Khan M.Y (2009) India Financial System – Theory and Practice; Tata McGrawHill New Delhi.
2. Modern Money & Banking, (1999) Roger Miller, McGraw Hill New Delhi
3. Banking Commission: Reports(s)
4. Reserve Bank of India Bulletins

**Note:** Latest edition of the text books should be used.

**SEMESTER – V**

**C C 15 - RESEARCH TECHNIQUES**

**OBJECTIVE:** To give an understanding about the formulation of research objectives to determine the scope, depth and overall direction of the research.

**COURSE OUTCOMES:**

**CO-1:** To familiarize about the research and its types

**CO-2:** To know the sources of research problem and research design.

**CO-3:** To understand the different methods of data collection

**CO-4:** To familiarize about the analysis of data and its types

**CO-5:** To know the preparation of report

UNIT I     Research Methodology- An introduction– Meaning of research– objectives– types of research– criteria of good research.

UNIT II     Research Problems-Research problem– sources of research problems selecting the problem –research design–types.

UNIT III     Methods of Data Collection – Primary data, Secondary data, Questionnaire, Schedule, Observation, Interview.

UNIT IV     Analysis of Data-Analysis – Types of Analysis – Standard Deviation – Correlation– Regression - Chi-square Test – Parametric and Non-Parametric techniques.

UNIT V     Report Writing-Definition of Report Writing – Types of Report –Components of Reports –Precautions.

**PRACTICAL EXERCISES**

UNIT I             Case studies for various research methodologies.

UNIT II             Conducting various brain storming session to identify research problems and framing research design accordingly.

UNIT III             Framing questionnaire and collecting data.

UNIT IV             Analyzing the collected data and arriving to conclusion

UNIT V             Preparing a report and submitting it.

**Note:**

1. Select a journal article from good publications and read its abstract. Identify the types of research and approaches of research.
2. Prepare a journal with application of data analysis, interpretation and conclusion.

**Text Book:**

1. Research Methodology–C.R. Kothari – Wishwa Prakashan.

**Reference Books:**

1. Gideon Sjoberg & RogerNett; A methodology for a social Research, Rowat Publication, NewDelhi.
2. Roa KV, Research Methodology; Himalaya, Bombay.
3. D. Amarchand (Ed), Research Methods in commerce, Emerald, Madras.
4. Anderson. T.W, Introduction to Multivariate statistical analysis, Wileyestern, New York.
5. Hajek, Jaroslav, A course in Non-Parametric Statisitics, Holden day, San Francisco.
6. Daniel, Wagne W, Biostatistics, Wiley& Sais,Taranto.

**Note: Latest edition of text books shall be used.**

**SEMESTER – V**

**C C 16 – HUMAN RESOURCE MANAGEMENT**

**Course Objective:** To acquaint learners with the techniques and principles to manage human resources of an organisation.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

- 1) Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
- 2) Prepare a Human Resource Plan in an organisation;
  - i) Prepare a report on job analysis;
  - ii) Organize an induction programme in an organisation;
- 3) Analyse the applicability and use of different kinds of trainings strategies in real life scenarios;
- 4) Organize counselling sessions for employees in an organisation;
  - i) Design incentive schemes for different job roles in an organisation;

**UNIT I**

**Introduction to Human Resource Management:** Concept and Functions – Nature and Scope – Objectives – Nature of people and organizations – Personnel Policies and Principles – Environment of Human Resource Management – Social Systems – Human Resource accounting and audit – workforce diversity, empowerment, downsizing – VRS – Work life balance.

**UNIT II**

**Acquisition of Human Resources:** Human Resource Planning – Human resource / manpower planning – meaning – process of HR Planning – Job analysis- Job description and Job specification – Recruitment Concept and Sources - Selection – Concept and process – Test and interview - Orientation and Placement – Orientation Programmes – Retention.

**UNIT III**

**Employee and Reward Systems** – Training of personnel – Job evaluation – Job satisfaction – Appraising and rewarding performance – money as means of rewarding – economic incentives systems – Wage incentives – Wage administration – Benefits and services – Profit and production sharing.

**UNIT IV**

**Motivation** – Human needs – Theories of motivation – Maslows Hierarchy needs – Hertzberg's two factor model – Other theories – Behavioral modification – Motivational Patterns – Expectancy model – Application of motivation concepts.

## UNIT V

**Leadership**, Communication and counseling – Nature of leadership behavior – Leadership Style – Employee Participation – Nature, Scope, Programmes and benefits of Participation – Employee Communication Process – Communication System – Employee counseling and types.

**Practical Exercise:** Learners are required to:

1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.
2. Draft an HR policy to combat work life issues assuming themselves as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in a select organisation and present the report of the same
5. Design an induction programme and perform role play for select organisation.
6. Participate in role play on employee counselling.
7. Draft incentive schemes for different job roles in their organisation.

### Text Book

1. Michael V.P., Human Resource Management and Human Relations, Himalaya PublishingHouse, New Delhi.

### Books for References

1. Rudrabasavaraj, M.N., Cases in Human Resource Management, Himalaya Publishing House, New Delhi,
2. Bernardin, H. J., & Beatty, R. W., Performance Appraisal: Assessing human Behavior at work, Kent Publication, Boston,
3. Milkovich, G. T., & Boudreau, J. W., Personnel / Human Resources Management: A Diagnostic Approach, Business Publications,

**Note:** Latest edition of the text books should be used.



## SEMESTER – V

### DSE -03 (A) - MARKETING MANAGEMENT

**Course Objectives:** To make the students aware of the basic concepts of marketing and the art of personal selling.

**Learning Outcomes:** After completing the course, the learners shall be able to:

1. Explain the marketing concept, functions of marketing and marketing mix
2. Develop a new product and to apply the pricing strategies
3. Determine the channels of distribution for marketing products
4. Apply the various promotional strategies in marketing
5. Segment the market and apply the modern marketing techniques

#### UNIT I

**Nature and Scope of Marketing:** Definition - Importance of Marketing – Scope – Approaches to the study of Marketing – Marketing Concepts – Functions of Marketing – Functions of Exchange – Functions of Physical Treatment – Facilitating functions -; Marketing concepts - traditional and modern; selling vs. marketing - Marketing mix; Marketing environment. – Marketing is Science as well as an art.

#### UNIT – II

**Product:** Concept of Product, - Features – Classification of Products – Stages involved in Development of New Product – Product Life Cycle – Product line and Mix – Product Differentiation; Branding, packaging; Labeling. **Pricing:** Pricing Strategies – Factors influencing Pricing Decisions – Procedure of Price Determination.

#### UNIT III

**Channels of Distribution and Physical Distribution:** Definition- Functions- Importance – Concept and Role - type of distribution channels - Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods Transportation; Warehousing; inventory control - Order Processing. Types of Services – Direct Marketing – Meaning – Mass Marketing Vs Direct Marketing – Advantages and Limitations.

#### UNIT IV

**Promotion:** Promotion Mix – Sales Promotion – Objectives – Advertising – Kinds – Advertising Media their relative Merits and Limitations – Personal Selling – Kinds- Functions – Qualities of a Good Salesman – Personal Selling Vs. Sales Promotion – Market Research – Meaning- Objectives and Advantages.

#### UNIT V

**Market Segmentation:** Meaning – Importance – Base of Market Segmentation – Consumer Behaviour –

Fundamentals – Factors influencing Consumer behavior – Electronic Marketing – Significance of Electronic Marketing – Meaning – Objectives – Advantages.

**Practical Exercises:** The learners are required to:

1. Analyse the impact of various environmental forces in the context of a given durable and non-durable product.
2. Analyse the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
4. Analyse the case of product line extension and impact on business performance.
5. Analyse the distribution strategy of a given product and Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

**Text Books:**

1. Phillip Kotler, Marketing Management, Englewood cliffs, Prentice Hall, NJ
2. R. S. N. Pillai and Bagavathi, 2014, Marketing Management, 3<sup>rd</sup> Ed, S. Chand & Co., Ltd., New Delhi.
3. Dr. C. B. Gupta & Dr. N. Rajan Nair, 2012: Marketing Management, Sultan Chand & Sons (P) Ltd., New Delhi.
4. Neelamegam, S., Marketing in India : Cases and Readings, Vikas, New Delhi.

**Books for References:**

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. New York: McGraw Hill.
- Grewal, D., & Levy, M. (2017). *Marketing*. New York: McGraw Hill Education.
2. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. London: Pearson Education.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Principles of Marketing: A South Asian Perspective*. London: Pearson Education.
3. Mahajan, J. P., & Mahajan, A. (2014). *Principles of Marketing*. Delhi: Vikas Publications.
4. Saxena, R. (2006). *Marketing Management*. Delhi: Tata McGraw Hill Education.
5. Sharma, K., & Aggarwal, S. (2018). *Principles of Marketing*. Delhi: Taxmann Publication.

**Note:** Latest edition of the text books should be used.

## SEMESTER – V

### DSE -03 (B) - SUSTAINABLE DEVELOPMENT

**Course Objectives:** The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Explain key initiatives required to enhance the contribution of an organisation towards Sustainable Development;
2. Analyse the significance of various steps taken by UNDP to ensure Sustainable Development;
3. Assess the results of Smart Cities Mission Initiative of Government of India;
4. Explain the key achievements of National Programmes/Initiatives aligned with SDGs.

#### Unit I

**INTRODUCTION:** Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach.

#### Unit II

**Sustainable Development Goals (SDGs) - I:** Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

#### Unit III

**Sustainable Development Goals (SDGs)-II:** SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

#### Unit IV

**Responsible Production and Mindful Consumption:** Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

## Unit V

**Responsible Investment:** Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

**Practical Exercises:** The learners are required to:

1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyse its business model. Prepare and present a report of its contribution to the environment.

### Text Books:

1. Reid, D. (1995). *Sustainable Development: An Introductory Guide*. London: Earthscan Publications Ltd.

### Books for References:

1. Edwards, A. R., & Orr, D. W. (2005). *The Sustainability Revolution: Portrait of a Paradigm Shift*. British Columbia: New Society Publishers.
2. Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). *An Introduction to Sustainable Development*. Abingdon: Routledge.
3. Stokke, O. (2018). *Sustainable Development*. Abingdon: Routledge.

**SEMESTER – V**

**SEC -03 - COMPUTER SKILLS FOR BUSINESS**

**Course Objectives:** To provide an exposure to the use of office automation software and accounting package software in making business decisions.

**Learning Outcomes:** After completing the course, the learners shall be able to:

1. Acquire the theoretical knowledge in MS-Office
2. Create documents in MS-Word
3. Construct worksheet on MS-Excel
4. Prepare presentations using MS-Power Point and to Develop database management system using MS-Access
5. Explain the fundamentals and key components of Tally ERP 9 and to Create ledgers and groups in various modes.

**UNIT I**

Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input- output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions.

**UNIT II**

**Microsoft Word:** Creating a New Document – Edit and Formatting a document – Change the page layout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – insert Word Art, Clip Arts and Pictures - Business Correspondence: Letters, Tables, Mail Merge, Labels.

**UNIT III**

**Microsoft Excel:** Building a Spread Sheet – Using Auto fill – Adding and Removing Rows and Columns – Creating and Copying Formulae – Changing Column widths & Row Height – Using Auto format – Creating and Printing a Graphs and Chart - Calculation of various financial, Statistical Equations and functions.

**UNIT IV**

**Microsoft Power Point:** Creating and Saving a presentation using Auto- Content wizard – Design template – Blank Presentation – Opening an Existing Presentation – Setting Slide transitions – Slide Animations – Power Point Presentation views – Printing Slides, Notes and Handouts.

**Microsoft Access:** Creating a new database – Creating a new table – Creating a Primary Key – Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard – Forms: Creating an Auto form, by using wizard and Entering data by using forms – Reports: Design view and by using wizard.

## UNIT V

Applications of Accounting Software Tally (Ver. 9. ERP): Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling – Creation of Stock Groups -Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting.

**(Theory – 50% and Practical – 50%)**

### Text Book

1. Rajagopalan, S.P., Computer Application in Business, Vikas Publishing House, New Delhi.
2. Sanjay Saxena, 2009, MS Office 2007 for everyone, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Nellai Kannan, C 2002: MS-Office, Nels Publication, Thirunelveli, Tamil Nadu.

### Books for References:

1. Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi.
2. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi.
3. Bhatnagar, S.C. & Ramani, K.V., *Computers and Information Management*, Prentice Hall of India, New Delhi.
4. Martin, *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
5. Sulochana, M., Kameswara Rao, K. & Kishore Kumar, R., *Accounting Systems*, Kalyani Publishers, Hyderabad.
6. Parameswaran, R., *Computer Application in Business*, S.Chand & Co, New Delhi.

**Note: Latest edition of the text books should be used.**

## LIST OF PRACTICAL

### **Window OS**

Practice in settings and search options

### **MS – Word**

Formatting – text documents

Table manipulation

Sorting – Table of Content

Developing a letter and a resume

Practice of mail-merge option

### **MS –Excel**

Formatting – Features

Functions

Chart – Features

### **MS – Access**

Creation of Tables

Manipulating Queries

### **MS – Power Point**

Organisational Structure using Slides

Graphical representation

### **Tally Programmes**

Voucher and Invoice

Stock summary

Final Accounts

## SEMESTER VI

### C C 17 - INCOME TAX LAW AND PRACTICE – II

**Course Objectives:** To enable the students to learn the provisions of the Income Tax Act 1961 and to apply them to compute tax under different heads of income ascertainment of tax to be paid by individuals, firms and companies.

**Learning Outcomes:** After completing the course, the learners shall be able to:

1. Apply the concept and procedure of set off and carry forward of losses
2. Analyse and compute deductions from gross total income
3. Explain the meaning of assessment and its procedure to compute tax liability
4. Compare PFAF with PFAOP and its procedure to compute tax liability
5. Classify the companies and its procedure to compute tax liability.

#### UNIT I

**Set off and carry forward of Losses:** Set off- Intra-head adjustment – Inter-head adjustment – Carry forward of losses – Unabsorbed depreciation.

#### UNIT II

**Deductions from Gross Total Income:** Computation of Gross Total Income – Deductions from Gross Total Income u/s 80- Deductions allowed on Payments - Deductions allowed on Incomes.

#### UNIT III

**Assessment:** Meaning – Procedure – PAN- Types of Assessment- Assessment of Individuals - Computation of Gross Total Income of Individuals - Deductions allowed to Individuals u/s 80 – Computation of tax liability (Simple Problems).

#### UNIT IV

**Assessment of Partnership firms:** - Partnership firm assessed as PFAF - Computation of Book Profit of PFAF – Limits on payment of remuneration to partners of PFAF – Business Income and Total income of PFAF – Deductions allowed u/s 80 – Tax rate applicable to PFAF - Individual Income of Partners . Partnership firm assessed as PFAOP - Business Income and Total Income of PFAOP- Tax rate applicable to PFAOP - Individual Income of Partners of PFAOP- – Simple Problems.

#### UNIT V

**Assessment of Companies-** Meaning and types of Companies – Residential status of company – Gross Total Income of Companies – Deductions u/s 80 - Tax liability of companies (Simple Problems).

**(Problems – 80% & Theory 20%)**



**Practical Exercises:** The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. Apply for TAN for a firm and file its TDS return
3. Visit the website of Income Tax Department, Government of India and fill the various online ITR Forms with hypothetical data.

**Text Book**

1. Dr. H.C.Mehrotra, Income Tax Law &Accounts, Revised Edition (as per latest assessmentyear), Sahityahawan Publications, Hospital Road, Agra.

**Books for References:**

1. V.P.Gaur, D.B.Narang, Income Tax Law & Practice, Revised edition (as per latest assessment year), Kalyani Publications, B-1/1292, Rajinder Nagar, Ludhiana.
2. T.S.Reddy and Murthy, Income Tax Law &Practice ,Revised edition (as per latest assessment year)Margham Publications, T.nagar, Chennai.

**Note: Latest edition of the text books should be used.**

**SEMESTER VI**

**CC 18–CORPORATE CONTROL SYSTEM**

**Objective:** To provide the students about understanding the contributions from all functional management of an organization for achieving a high level of quality, productivity and innovation.

**COURSE OUTCOMES:**

**CO-1:** To provide an understanding about strategic planning and its formulation

**CO-2:** To render knowledge about the concepts of responsibility accounting and profit planning

**CO-3:** To give an understanding about the standard costing and budgetary control

**CO-4:** To enable an idea about management Information system

**CO-5:** To render knowledge about all the functional management of an organization to ensure high level of quality, productivity and innovation.

**UNIT I** Management Control System – Meaning - process - importance- strategic planning- strategic formulation – goals and objectives – profitability – goals and economic goals – social goals.

**UNIT II** Responsibility Center – cost center - revenue center-profit center–economic transfer price-incentive compensation-cost profit analysis-breakeven chart-margin of safety-activity based costing- responsibility accounting-control in manufacturing activities- control in distribution activities-control in human resources activities.

**UNIT III** Control Process- standard costing and budgetary control- responsibility budgeting- performance budgeting-management by objectives-key variables and financial goal setting-identifying key variables-measures of financial goals-techniques of financial analysis.

**UNIT IV** Management Control Information-management control information-MIS-reporting format- Mathematic models of management control- quantities approaches- control of operations- just in time technique (JIT)-total quality management (TQM)- computer aided manufacturing process

**UNIT V** Auditing-operational auditing-financial auditing-difference between financial and management auditing-controlling on-value practice in organization:

## **PRACTICAL EXERCISES**

**UNIT I:** Case study of various business scenarios to understand the functionality of management.

Addressing a complex business situation to the students and asking them to solve it.

Through this process they will be able to understand various functions of management practically. (INTERNAL)

**UNIT II:** Preparing break even chart for the responsibility center assigned.

**UNIT III:** Preparing budgets for given situation

**UNIT IV:** Framing appropriate mathematical model for management control.

### **Text Books:**

1. Subhash Chandra Das, Management Control System, PHI Learning Pvt. Ltd. New Delhi

### **Reference Books:**

1. Robert J. Mockler: readings in Management Control: D.B. Taraporvela Sons & Co. Pvt. Ltd.
2. N. Gosh: Management Control System: PHI Learning Pvt. Ltd. New Delhi.

**Note: Latest edition of text books shall be used.**

**SEMESTER – VI**

**C C 19 - PRINCIPLES AND PRACTICE OF INSURANCE**

**Course Objectives:** To expose the students to impart knowledge on principles and practices of insurance in India.

**Learning Outcomes:** After completing the course learners will be able to:

1. Explain the Principles of Insurance.
2. Compare and Contrast insurance with assurance and explain provisions relating to life insurance.
3. Analyse the principles of Marine Insurance.
4. Prepare Claim on fire insurance policies.
5. Apply the acquired skills in marketing of Life Insurance business.

**UNIT I**

**Principles of Insurance:** Insurance - Meaning – Definition – Essentials of insurance contract – Kinds of Insurance contract – Principles of Insurance – Insurable interest – At most good faith – Indemnity – Subrogation – Contribution – Proximate clause – Mitigation of loss.

**UNIT II**

**Life Insurance:** Meaning of life insurance – Insurance versus Assurance – Features of life insurance – Procedure for effecting life insurance – Life Insurance policies – Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount – Money back policies – Group insurance scheme – Partnership insurance – Employer - Employee Insurance- Features of each policy.

**UNIT III**

**Marine Insurance** – Important Definitions – Subject Matter of Marine Insurance – Characteristics of Marine Insurance – Elements of Marine Insurance – Contents of Marine Policy – Kindsof Marine Policies – Life Insurance versus Marine Insurance – Procedures for taking out aMarine Policy – Important Clauses in Marine Policy – Kinds of Marine Losses.

**UNIT IV**

**Fire Insurance** - Common policies in Fire Insurance – Average Clause in Fire Insurance Policy – Rightsof the Insurer – Procedures for Fire Insurance Claim – Types of Losses due to Fire – Procedures for calculating claim for loss of stock.

**UNIT V**

**Marketing of Life Insurance Business:** Characteristics of Life Insurance Services – Objectives of Life Insurance Marketing – Importance of Life Insurance Marketing – Market segmentation in Insurance business

– Distribution channels in Life Insurance business – Scope of Life Insurance Marketing.

**Practical Exercise:** The learners are required to:

1. Prepare the documents of a hypothetical insurance claim.
2. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their proficiency.

**Text Book:**

1. P. Periasamy, 2013; Fundamentals of Insurance, Vijay Nicole Imprints Pvt Ltd

**Books for References:**

1. Gupta, P. K. (2011). *Insurance and Risk Management*. New Delhi: Himalaya Publishing.
2. Inderjit Singh, Rakesh Katyal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.
3. Black, K. J., & Skipper, H. J. (2000). *Life and Health Insurance*. London: Pearson Education.
4. Mishra, M. N., & Mishra, S. B. (2007). *Insurance Principles and Practice*. New Delhi: S. Chand Publishing.
5. Vaughan, E. J., & Vaughan, T. M. (2013). *Fundamentals of Risk and Insurance*. New Jersey: Wiley.

**Note:** Latest edition of the text books should be used.

**SEMESTER VI**

**C C 20 - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Course Objectives:**

1. To familiarize students about various avenues available for investment.
2. To make students understand the concept of intrinsic value of an instrument.
3. To familiarize concept of portfolio
4. To help the students to understand the portfolio evaluation.

**Learning Outcomes:**

1. List out various investment avenues available for investment.
2. Relate each investment avenue's benefits in terms of selected parameters.
3. Apply security valuation concept to shares and bonds and take investment decision.
4. Analyze financial statements and historical price of stocks and predict future price movement.
5. Evaluate portfolio performance by applying various techniques.

**Unit I**

**Introduction to Financial Markets & Securities**

Structure of Indian Financial System - Objectives and Functions of Financial System- Financial markets – functions- classification- Primary Market - its role and functions- Stock Exchanges in India: History and development- importance and functions- Stock exchanges- Bombay Stock Exchange- National Stock exchange- Role of SEBI in capital market- Global Securities Market-overview- Introduction to investment- Meaning of Investment- Investment v/s speculation- Investment process- investment categories- investment attributes- objectives of investments- types of investors- Hedging- Innovative financial instruments- Common pitfalls and tips for investing

**Unit II: Risk & Return**

Meaning of risk & return –Types of risks-Components of return-Measuring historical return- measuring historical risk-Measuring expected return and risk-Concept of probability-Calculation of systematic risk-Beta calculation.

**Unit III: Fundamental Analysis**

EIC analysis- Economic analysis- tools for economic analysis- Industry analysis- standard industrial classification- tools for industry analysis- quantitative industry analysis- company analysis- tools for company analysis

**Unit IV: Technical Analysis**

Charting tools- charts- line charts- line and volume charts- reversal patterns- continuation patterns- bar chart-

candle stick chart- point and figure chart- Dow Theory- Elliot wave theory- tools of technical analysis- market structure- and market indicators.-Efficient Market Hypotheses

### **Unit V: Portfolio Management**

Meaning of portfolio management-portfolio construction- approach & process of portfolio construction- Expected return and expected risk of a portfolio (2 securities only)

### **Unit VI: Portfolio Theory & Selection**

Modern portfolio analysis- diversification-Meaning and simple problem Markowitz model (Only theory)- Sharpe's single index model-measuring portfolio return using SI model(only problems on return)- CAPM model.

### **Unit VII: Portfolio Evaluation**

Growth investing- value investing- passive and active portfolio management- Rupee cost averaging formula plans- performance Index- Portfolio revision- Sharpe's -Treynor's and Jensen's measures of portfolio evaluation- portfolio hedging

### **Text Books and Reference Books:**

1. Kevin- S. (2010). *Security Analysis and Portfolio Management*. (2 ed.). New Delhi: PHI learning Pvt Ltd

### **Essential Reading / Recommended Reading**

1. Pandian- P. (2005). *Security analysis and portfolio management*. (2ed.). Noida: Vikas publishing house Pvt Ltd.
2. Bhat- S. (2008). *Security analysis and portfolio management*. (1 ed.). New Delhi: Excel Books.
3. Fischer- D. E.-& Ronald J.- J. (1994). *Security analysis and portfolio management*. (5 ed.). New Delhi: Prentice-Hall of India.
4. Chandra. (2011). *Security Analysis and Portfolio Management*. (4 ed).New Delhi: Tata McGraw Hill Publishing company.
5. Ranganatham- M.-&Madhumathi- R. (2004). *Investment analysis and portfolio management*. (4 ed.). New Delhi: Pearson Education.

**SEMESTER VI**

**DSE- 04 (A) FINANCIAL MARKET OPERATIONS**

**OBJECTIVE:** To enable the students to understand the operations of financial markets

**COURSE OUTCOMES:**

**CO-1:** To provide an overview of financial markets in India

**CO-2:** Understand the knowledge of security market

**CO-3:** To Impart knowledge about the Securities Contract and Regulations Act

**CO-4:** To provide Knowledge on the Functionaries of Stock Exchange

**CO-5:** To Understand the various financial services and functions and roles of SEBI.

UNIT I	An overview of financial markets in India. Money Market: Indian money markets composition and structure; (a) Acceptance house, (b) Discount house, and (c) Call money market; Recent trends in Indian money market.
UNIT II	Capital Market: Security market – (a) New issue market, (b) Secondary market; Functions and role stock exchange; Listing procedures and legal requirements; Public issue – Pricing and Marketing - Stock exchange – National Stock Exchange and Over – the – Counter Exchange of India .
UNIT III	Securities Contract and Regulations Act: Main provisions. - Investors Protection: Grievances concerning stock exchange dealing and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.
UNIT IV	Functionaries of Stock Exchange: Brokers, sub brokers, market, jobbers, portfolio consultants, institutional investors, and NRIs.
UNIT V	Financial Services: Merchant Banking – Functions and roles; SEBI guidelines; Credit rating – Concept, functions, and its types.



### **PRACTICAL EXERCISES**

1. Investor perceptions towards stock market investments
2. Role of Institutional Investors in Capital Markets in India.
3. Report on recent trends in money market.

### **Text Book**

1. Bhole, L.M., Financial Markets and institutions, Tata McGraw – Hill, New Delhi.

### **Reference Books.**

1. Gupta Suraj, B., Monetary economics, S Chand and Co., NewDelhi.
2. Hooda, R.P., Indian Securities Market – investors view point, Excell Books, NewDelhi.
3. R.B.I Report on Currency and Finance.
4. R.B.I Report on the Committee to Review the Working of the Monetary System: Chakravarty Committee.
5. R.B.I Report of the Committee on the Financial System, NarsimhamCommittee.
6. Economic Survey, Government of India, Ministry of Finance, Latest issues.
7. Machiraju, H.R, Indian Financial System, Vikas, Delhi.
8. Khan, M.Y., Indian Financial System, Tata Mcgraw Hill, New Delhi.
9. Sengupta, A.K., & Agarwal, M.K., Money Market Operations in India, Skylark Publications, New Delhi

**Note: Latest edition of text books shall be used.**

**SEMESTER VI**

**DSE- 04 (B) - STRATEGIC MANAGEMENT**

**Course Objective:** The Strategic Management Course is designed to explore an organisational vision; mission, examine principles, techniques and models of organisational and environmental analysis, discuss the theory and practice of strategy formulation and implementation such as corporate governance and business ethics.

**Unit 1:** Introduction – concepts – benefits and phases of strategic Management – Basic model of strategic Management – Globalisation and E-Commerce – challenges to Strategic Management. Strategic formulation – Evaluation – Implementation and control – Identifying the environmental Variables.

**Unit 2:** strategy formulation – industry analysis – porters approach to industry analysis – industry evolution – situation analysis SWOC ANALYSIS – business strategy – corporate strategy – directional strategy – growth strategy - fit matrix – horizontal strategy and multipoint competition.

**Unit 3:** strategy implementation: organising – staffing and directing – strategy implementation – development programme – budget and procedure – stages of corporate development – organisational life cycle - re engineering- designing jobs.

**Unit 4 :** Organisation Change and Innovation: Planned And Unplanned Change , Causes or Forces of Organisational Change , Managing Planned change, Choosing a change Strategy, Innovation process in Organisation, Organisational Creativity and Innovation Process and Learning Organisation.

**Unit 5:** Evaluation and control: measuring performance – approach – types of control – strategic information system – problems in measuring performance – goal displacement – strategic incentive management – audit to evaluate corporate performance.

Text book:

1. Strategic management – Thomas L. wheelen and J.David Hunger

Reference Books:

1. Bhattachary, S.K. and N. Venkataraman: Managing Business Entreprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
2. Budhiraja, S.B. and M.B. Athreya: Cases on strategiv Management, Tata McGraw Hill, New Delhi.
3. David, Fred R: Strategic Management, Prentice Hall, New Jersy.
4. Glueck, William F. and Lawrence R. Jauch: Businees Policy and Strategic Management, Tata McGraw Hill, International Edition.
5. Sharma, R.A: Strategic Managemetn in Indian Companies, Deep and Deep Publications, New Delhi.

**Note: Latest edition of text books shall be used.**

## SEMESTER VI

### SEC - 04 - ENTREPRENEURSHIP DEVELOPMENT

**Course Objectives:** To expose students to the concepts of Entrepreneurship and to enable them to start a small business enterprise.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
4. Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.
5. Create a Business Plan.

#### UNIT – I

**Entrepreneurship:** Meaning – Evaluation of the concept of the entrepreneur – Characteristics of successful entrepreneur – Functions – Needs for an entrepreneur – Types of an Entrepreneur – Intrapreneur - Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development.

**Women Entrepreneurship:** Concept of Women Entrepreneur – Functions of Women Entrepreneur – Growth of Women Entrepreneurship in India – Problems of Women Entrepreneur – Developing Women Entrepreneur – Limitations of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur.

#### UNIT – II

**Entrepreneurial Development Programmes:** Meaning of Entrepreneurial competency – Major Entrepreneurial competencies – Meaning of EDP – Need for EDP –Objectives of EDP – EDP in India – Phases of EDP – Problems of EDP.

#### UNIT – III

**Institutional Finance & Support to Entrepreneur:** Need for Institutional finance – Commercial banks – IDBI – IFCI – ICICI – IRBI – SFC – SIDCS – SIDBI – EXIM bank - Need for institutional support – NSIC – SIDO – SSIB – SSID – SISI – DIC – TCO.

#### UNIT – IV

**Micro & Small Enterprises:** Meaning – Definition – Micro & Macro units –Characteristics, Objectives and essentials of Small Scale Enterprises – Steps in stepping up of small enterprises – Role of micro enterprises in economic development – Problems of Micro and small Enterprises

#### UNIT – V

**Sources of business ideas and tests of feasibility:** Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business

processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non- financial institutions **Mobilizing Resources:** Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

**Practical Exercises:** The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

**Text Book:**

1. S. S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd., New Delhi.
2. Renu Arora, S.K. Sood, Revised Ed. 2004, Entrepreneurial Development, Kalyani Publishers, Ludhiana.
3. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.

**Books for Reference:**

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
5. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

**Note:** Latest edition of the text books should be used.