



PONDICHERY UNIVERSITY

PUDUCHERRY

B. Com (Professional Accounting)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER NEP

**B. COM (Professional Accounting) COURSE STRUCTURE - UNDER
NEP SEMESTER WISE CREDITS AND HOURS OF WORK
WITH EFFECT FROM ACADEMIC YEAR 2023 – 2024**

PONDICHERRY UNIVERSITY

BACHELOR OF COMMERCE (B.COM) DEGREE COURSE-NEP REGULATIONS

(WITH EFFECT FROM ACADEMIC YEAR 2023–24 onwards)

AIM OF THE COURSE:

The B. Com (General / Foreign Trade/Corporate Secretaryship / Co-operative Management/ Professional Accounting) 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 thereof 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/ Professional Accounting) Degree programme shall be for four academic year so eight semesters with exit options.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the B.Com (General /Foreign Trade /Corporate Secretaryship /Cooperative Management ProfessionalAccounting) 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 (3years course) awarded by Directorate of Technical Education of TamilNadu or other states shall be admitted to the second year of B. Com Degree Programme.

AGE LIMIT: The rules are as applicable to other Undergraduate Courses as prevailing in Pondicherry University.

COURSE OF STUDY:

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

Part I - Language (For the First two years only: Anyone of the Part I language 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 NEP guidelines from time to time.

Part II - English for the First two years only. The syllabus and textbooks for the English courses are as prescribed by Pondicherry University NEP guidelines from time to time.

Part III – Includes Major Disciplinary courses (MJD compulsory) and Minor Disciplinary courses (MID choose as per requirement given in the course structure), Multi-Disciplinary courses (MLD compulsory), Ability Enhancement Compulsory Courses (AECC), Skill Enhancement Courses

(SEC) (any one), and NEP value Added Course (I & II compulsory). The syllabus and textbooks for major courses are as prescribed by the Board of Studies in Commerce, Pondicherry University from time to time.

EXAMINATION (In line with CBCS prescriptions with few changes) 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.

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 test time to assess the knowledge of students and for these internal tests, the 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. It required adding theory questions with the practical.

The idea is to ensure that students are equipped with the 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.

End Semester Examinations: Students who have adequate attendance and participated in the internal assessment process are eligible for end-semester examinations. A student who did not take

part in the 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.

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. The maximum marks are 75. A student would be declared as pass only when he/she acquires a minimum of 40 marks.

Examinations for the courses which have practical: End Semester Examinations for all such courses which have practical like Computer Applications in Business, E-Commerce shall purely be internal without any University examinations; course teacher who teaches these courses is 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. A student would be declared as pass only when he/she acquires a minimum of 40 marks.

Passing Minimum: To pass a course, the student must secure a 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 120/160 credits by clearing all the required courses shall be declared as pass and entitled to get a B. Com Degree and B. Com (Honesty) respectively, 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 the 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 under NEP also.

AWARD OF THE DEGREE: The student should have undergone the prescribed course of study with the exit option for a period of not less than 4 years and passed the prescribed examination in all the courses/years. Further, a Student will get a maximum of 6/8 years only from the year of admission to pass all the courses and get the B. Com Degree and B. Com (Hons) respectively as prescribed by the NEP guidelines of Pondicherry University time to time.

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 NEP FOR QUANTITATIVE SUBJECTS

SECTION A: Answer any 5 out of 8 questions (5 X 2 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 questions (5 X 7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 questions (2 X 15 Marks = 30 Marks)

FOR OTHER SUBJECTS

SECTION A: Answer all questions (10 X 1 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 questions (5 X 7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 questions (2 X 15 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 the preparation of a 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 courses with three credits, a minimum of 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 the teacher and student's ratio of 1:20. Faculties 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	Basic Language And Literature (AEC)	1	II	Basic Language and Literature(AEC)	1
	Functional Language (AEC)	1		Functional Language(AEC)	1
	Spoken Communication (AEC)			Spoken Communication (AEC)	
	MJD Major Subjects	3		MJD Major Subjects	3
	Minor (MID) Subjects	1		Minor (MID) Subjects	1
	SEC Subjects	0		SEC Subjects	0
III	Basic Language And Literature (AEC)	1	IV	Basic Language and Literature(AEC)	1
	Functional Language(AEC)	1		Functional Language(AEC)	1
	Spoken Communication (AEC)			Spoken Communication (AEC)	
	MJD Major Subjects	5		MJD Major Subjects	5
	Minor (MID) Subjects	0		Minor (MID) Subjects	0
	SEC Subjects	0		WP/Internship	
V	MJD Major Subjects	5	VI	MJD Major Subjects	5
	Minor (MID) Subjects	0		Minor (MID) Subjects	0
	SEC Subjects	0		-	
VII	MJD Major Subjects	3	VIII	MJD Major Subjects	2
	Minor (MID) Subjects	2		Minor (MID) Subjects	3

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 learning 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:

Website: The College has to develop full-fledged official website for the learners and general public. All the necessary information is provided to the learner through this website. The website is linked with the social-networking site like Facebook for interaction among the learners, faculty members and stake holders.

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.

Akashvan iPhone-in Programme: The College has to make arrangements to offer a 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.

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 accessed in this portal.

Open Access Journals Search Engine (OAJSE): May be developed to provide easy access to various open access Journals across the world.

Mobile App: The College has to develop a mobile application to connect the learners 24x7 with the College.

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. Learners can write

emails to any officials/faculty members through this mail id. Queries raised through this email id are addressed by concerned officials/faculty members of the College.

TV programme: The College has to initiate a half-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 a computer lab separately for UG Commerce students with licensed software like TALLY, MS Excel, SPSS, and SAP. The College has to ensure that a minimum of one computer system for two students enrolled for the B.Com course. Adequate servers and power backup should also have 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 textbooks 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 student's references:

1. Chartered Accountant
2. Management Accountant
3. Company Secretary
4. Commerce
5. Management
6. Marketing
7. Financial Express
8. BusinessLine
9. Currency and Finance
10. Economic Times

E-Journals: The Central Library should subscribe to e-journals from JSTOR (www.jstor.org), and the resources are very much necessary for the 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, Working Papers, etc

Semester Wise Credits and Hours of Work
As Per NEP B.Com (Professional Accounting)

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
SEMESTER - I				
MJD 1	Major Disciplinary courses (compulsory)	MJD-1-Financial Accounting	4	5
MID 1	Minor Disciplinary courses (choose any ONE)	MID – 1 (A) - Financial Literacy	4	5
		MID – 1 (B) – Business Economics		
		MID – 1 (C) – Banking Theory, Law & Practice		
MLD 1	Multi Disciplinary Courses (Compulsory) (choose any ONE)	MLD – (Natural Sciences) – 1(A) Herbal Nutrition	3	4
		MLD – 1(B) - Basic Botany		
		MLD – 1 (C) - Basic Zoology		
		MLD – 1 (D) - Basic Microbiology		
		MLD – 1 (E) - Fundamentals of Biotechnology		
AEC I & II	Ability Enhancement Courses I & II English (or) Indian Language (Any ONE)	AEC - 1 (A) Basic Language and Literature	2+1	4
		AEC - 1 (B) Functional Language		
		AEC - 1(C) Spoken communication		
		(OR)		
		AEC - 2 (A) Basic Language and Literature		
		AEC - 2 (B) Functional Language		
AEC - 2 (C) Spoken communication				
SEC 1	Skill Enhancement Course (Any ONE)	SEC - 1(A) - Entrepreneurial Skills & Practices	3	4
		SEC - 1(B) - Personality Dynamics		
		SEC - 1(C) - Computational Skills		
VAC	NEP Value Added	VAC – 1 Environmental Education	2	4

B.Com (Professional Accounting)

	Common Courses I & II (Compulsory)	VAC – 2 Understanding India (Theory / Field Based)	2	4
		Total Credits / Total Hours of Work	20	30
SEMESTER - II				
MJD 2	Major Disciplinary courses (compulsory)	MJD-2 - Advanced Accountancy	4	5
MID 2	Minor Disciplinary courses (choose any ONE)	MID – 2 (A) - Indian Economy	4	5
		MID – 2 (B) – Principles & Practices of Insurance		
		MID – 2 (C) – Business Organisation & Management		
MLD 2	Multi Disciplinary Courses (Compulsory) (choose any ONE)	MLD – (Physical Sciences) 2 (A) – Personal Finance	3	4
		MLD – 2 (B) – Electronics in Everyday Life		
		MLD – 2 (C) – Chemistry in Everyday Life		
		MLD – 2 (D) – Science and Society		
		MLD – 2 (E) – Energy in Everyday Life		
		MLD – 2 (F) - Basic Mathematics		
AEC III & IV	Ability Enhancement Courses III & IV English (or) Indian Language (Any ONE)	AEC - 3 (A) Basic Language and Literature AEC - 3 (B) Functional Language AEC - 3(C) Spoken communication	2 +1	4
		(OR)		
		AEC - 4 (A) Basic Language and Literature AEC - 4 (B) Functional Language AEC - 4 (C) Spoken communication		
SEC 2	Skill Enhancement Course (Any ONE)	SEC - 2(A) – Accounting in Excel	3	4
		SEC - 2(B) – E – Filing		
		SEC - 2(C) - E – Commerce		
	NEP Value Added	VAC – 3 Health & Wellness / Yoga Education		

B.Com (Professional Accounting)

VAC	Common Courses	(Theory / Field Based)	2	4
	III & IV (Compulsory)	VAC – 4 Digital Technology Education	2	4
		Total Credits / Total Hours of Work	20	30
SEMESTER - III				
MJD	Major Disciplinary courses (compulsory)	MJD-3- Corporate Accounting	4	5
		MJD 4 – Goods & Services Tax	4	5
MID 3	Minor Disciplinary courses (choose any ONE)	MID – 3 (A) - Organisational Behaviour MID – 3 (B) – Human Resource Management MID – 3 (C) – Management Information System	4	5
MLD 3	Multi Disciplinary Courses (Compulsory) (choose any ONE)	MLD – (Humanities & Social Sciences) – MLD – 3 (A) - Business Communication	3	4
		MLD – 3 (B) - Basic Economics Concepts and Measurement		
		MLD – 3 (C) - Basics of Accounting		
		MLD – 3 (D) - French for Beginners		
		MLD – 3 (E) - Commercial Geography		
		MLD – 3 (F) - Introduction to Public Administration		
AEC V & VI	Ability Enhancement Courses V& VI English (or) Indian Language (Any ONE)	AEC - 5 (A) Basic Language and Literature AEC - 5 (B) Functional Language AEC - 5(C) Spoken communication	2 +1	4
		(OR)		
		AEC - 6 (A) Basic Language and Literature AEC - 6 (B) Functional Language AEC - 6 (C) Spoken communication		
SEC 3	Skill Enhancement	SEC - 3(A) – E – Banking Practices	3	4

B.Com (Professional Accounting)

	Course (Any ONE)	SEC - 3(B) – TALLY - Prime		
		SEC - 3(C) – Web Designing		
		Total Credits / Total Hours of Work	20	27
SEMESTER - IV				
MJD	Major Disciplinary courses (compulsory)	MJD - 5 - Cost Accounting	4	5
		MJD – 6 – Company Law	4	5
		MJD – 7 – Business Statistics	4	5
MID 4	Minor Disciplinary courses (choose any ONE)	MID – 4 (A) - Accounting Standards	4	5
		MID – 4 (B) – Auditing & Assurance		
		MID – 4 (C) – Human Resource Accounting		
AEC VII & VIII	Ability Enhancement Courses VII & VIII English (or) Indian Language (Any ONE)	AEC - 7 (A) Basic Language and Literature	2 +1	4
		AEC - 7 (B) Functional Language		
		AEC - 7(C) Spoken communication		
		(OR)		
		AEC - 8 (A) Basic Language and Literature		
		AEC - 8 (B) Functional Language		
AEC - 8 (C) Spoken communication				
Project	WP / Internship	Community Engagement	2	6
		Total Credits / Total Hours of Work	20	30
SEMESTER - V				
MJD	Major Disciplinary courses (compulsory)	MJD - 8 - Management Accounting	4	5
		MJD – 9 – Indian Financial System	4	5
		MJD – 10 – Income Tax Law & Practice	4	5
MID 5	Minor Disciplinary courses (choose any ONE)	MID – 5 (A) - Computer Application in Business	4	5
		MID – 5 (B) – Accounting Information System		
		MID – 5 (C) – Strategic Management		

B.Com (Professional Accounting)

SEC	Skill Enhancement Course	SEC – 4 – Summer Internship	4	6
		Total Credits / Total Hours of Work	20	26
SEMESTER - VI				
MJD	Major Disciplinary courses (compulsory)	MJD - 11 – Enterprise Information System	4	5
		MJD – 12 – Principles and Practice of Auditing	4	5
		MJD – 13 – Financial Management	4	5
		MJD – 14 - Risk Management	4	5
MID 6	Minor Disciplinary courses (choose any ONE)	MID – 6 (A) - Investment Analysis	4	5
		MID – 6 (B) – Government Accounting		
		MID – 6 (C) – Industrial Relations & Labour Law		
		Total Credits / Total Hours of Work	20	25
SEMESTER - VII				
MJD	Major Disciplinary courses (compulsory)	MJD - 15 – Security Analysis & Portfolio Management	4	5
		MJD – 16 – Corporate Tax Planning & Management	4	5
		MJD – 17 – Financial Statement Analysis & Reporting	4	5
MID 7	Minor Disciplinary courses (choose any ONE)	MID – 7 (A) - Inflation Accounting	4	5
		MID – 7 (B) – Business Analytics		
		MID – 7 (C) – Environmental Accounting		
MID 8	Minor Disciplinary courses (choose any ONE)	MID – 8 (A) -Business Ethics & Corporate Governance	4	5
		MID – 8 (B) – Corporate Social Responsibility		
		MID – 8 (C) – Contemporary Legal Frame work		
		Total Credits / Total Hours of Work	20	25

SEMESTER - VIII				
MJD	Major Disciplinary courses (compulsory)	MJD - 18 – Project Management	4	5
		MJD – 19 – Working Capital Management	4	5
MJD	Research Project	Research Project (Alternatively)	12	15
	(or)	(or)		
	Major Disciplinary courses (All 3 Compulsory)	MJD 20 (A) - International Accounting	4	5
		MJD 20 (B) - International Taxation	4	5
		MJD 20 (C) - Strategic Performance Management	4	5
		Total Credits / Total Hours of Work	20	25

SEMESTER – I

MJD 1 - FINANCIAL ACCOUNTING – I

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.

(Problems – 80% & Theory 20%)

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 Co. Ltd. NewDelhi.
3. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand& Co., New Delhi,
4. M. Hanif, A. Mukherjee, Financial Accounting – I, Revised 4th Edition, Mc Graw Hill Education,
5. Kimmel, Weygandt, Kieso, International Student Version, 2018 6. T.Horngren Charles, L. SundernGary, A. Elliott John, Introduction to Financial Accounting, Pearson, 2019.

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

SEMESTER – I

MID 1(A) - 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:

1. Understand Basic problems of an economy and concept of business cycles
2. Learn the theory of Demand and related concepts
3. Understand the theory of supply and Consumer Behaviour
4. Obtain knowledge about the theory of Production, Costs and Revenue
5. 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: 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 - 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 - Meaning and characteristics - Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets.

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 GrawHill Publishing Company Ltd, NewDelhi
2. C A.G. Sekar, C A. B.SaravanaPrasath, Business Economics &- Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.

SEMESTER – I

MID 1(B) – FINANCIAL LITERACY

Course Objectives:

To make students Familiar with different aspects of financial literacy such as savings, investment, taxation, and insurance

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

1. Develop proficiency for personal and family financial planning
2. Apply the concept of investment planning
3. Ability to analyse banking and insurance products
4. Personal tax planning

UNIT- I Financial Planning and Financial Products - Introduction to Saving - Time value of money - Management of spending and financial discipline

UNIT- II Banking and Digital Payment - Banking products and services - Digitisation of financial transactions: Debit Cards {ATM Cards) and Credit Cards. - Net banking and UPI, digital wallets - Security and precautions against Ponzi schemes and online frauds.

UNIT- III Investment Planning and Management - • Investment opportunity and financial products - Insurance Planning: Life and non-life including medical insurance schemes

UNIT- IV Personal Tax - • Introduction to basic Tax Structure in India for personal taxation - Aspects of Personal tax planning - Exemptions and deductions for individuals - e-filing

Note: Some of the theoretical concepts would be dealt with during practice hours.

Practical component (if any) - (15 Weeks)

- Regular class activities to enhance students' understanding of topics and the application of concepts. The case study method may be followed as a teaching pedagogy.
- Numerical questions pertaining to each .unit wherever applicable should be practiced.
- For the second unit, students may be assigned a project wherein they can log on to the website of various banks and conduct an in-depth analysis and comparison of various financial products offered.
- For Unit III, a Project related to building a dummy portfolio of stocks and tracking their returns may be given.

B.Com (Professional Accounting)

- An investment budget may be given to the students to select investment options that maximize the return and minimize the tax implications.
- For the last unit, students may file a dummy IT return to get hands-on experience with e-filing.
- Students may conduct a financial literacy survey among at least 25 respondents to measure the level of financial literacy and share the findings in the awareness in the form of a report.
- Any other Practical/Practice as decided from time to time

Essential/recommended readings

- Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking & Finance.
- Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.

Suggested readings

- Halan, Monika, Lets Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.
- Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.

SEMESTER I

MID- 1(C) - BANKING THEORY, LAW & PRACTICE

Course Objectives:

The students should understand what banks do and how they work in simple terms and Learn about the different risks banks face and how they manage them.

Learning Outcomes:

1. **Understanding Banks:** Learn what banks do and how they work in simple terms.
2. **Knowing the Rules:** Understand the basic laws and regulations that govern banks.
3. **Handling Risks:** Learn about the different risks banks face and how they manage them.
4. **Banking Products:** Know about the different services banks offer, like savings accounts, loans, and investments.
5. **Daily Operations:** Understand how banks run day-to-day, including things like customer service and using technology.
6. **Being Ethical:** Learn about doing banking in a fair and honest way.

UNIT-I - Introduction to Banking - History of Banking- Components of Indian banking -Indian Banking System-Phases of development-Banking structure in India-Payment banks and small banks-Commercial Banking- Definition-Classification of banks. Banking System- Universal banking- Commercial Banking-functions-Role of Banks in Economic Development. Central Banking-Definition –Need- Principles- Central Banking Vs Commercial banking- Functions of Central bank.

UNIT-II – RBI - Establishment-objective-Legal framework-Functions-SIB-Origin and History-Establishment- Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries- Personal banking- International banking-Trade Financing-Correspondent banking. Co- operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.- NBFC-Role of NBFC- RBI Regulations-Financial sector reforms- Sukhoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.

UNIT-III - E-Banking - Meaning-Services-e-banking and Financial services-Initiatives-Opportunities-Internet banking- Meaning-Internet bankingVsTraditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking-Electronic Mobile Wallets. ATM- Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Meritsofe-money- Electronic Funds Transfer (EFT)system - Meaning- Steps–Benefits-Monetary policies- final sector reforms- sakmoychakrevarthycommittee 1985-Narasiman Committee I & II- prudential norms capital adequacy norms- classification of assets & provisionary meaning- Structure of Interest rates (short and long term)-impacts on saving and borrowings.

UNIT IV - Bank Account - Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’ - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

UNIT-V – Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person- Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding endorsement. Paying banker-Banker’s duty-Dishonoring of Cheques- Discharge of paying banks- Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131- Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance redressal –Banking Ombudsman.

TEXT BOOKS

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions – Cengage , NewDelhi.
2. Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015,Chennai

References:

1. Clifford Gomez, Banking and finance, Theory, Law and practice, Jain Book Agency, 2010Mumbai.
2. Gupta, R K Banking Law and Practice, Jain Book Agency, 2001,New Delhi.
3. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.
4. Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011,Mumbai.
5. Santhanam.B, Banking Theory Law and Practice, MargamPublications.
6. Nirmala Prasad, Banking and Financial Services, HimalayaPublications.

SEMESTER- I

MLD- 1(A) – HERBAL NUTRITION

Course Objectives:

Gain knowledge on common herbs used as food, their botanical classification and culinary use

Acquire knowledge on herbs and their drug interactions, toxicity and herbal product regulations

Learning Outcomes:

Acquire more knowledge about the common herbs, their nutritional properties and their regulations

Gains more knowledge about the healing properties of common medicinal plants and their use in traditional health care systems

Utilize these herbs as food and supplements

UNIT I - Definition of herb, herbal Nutrition, Selection, identification and authentication of herbs, Processing of herbal raw material. Introduction to Medicinally important Plant parts: Fruits, Leaves, Stem and its modifications (underground and aerial), Roots. Importance of medicinal plants –role in human health care – health and balanced diet.

UNIT II - Study of some medicinally important families with reference to systematic position. Diagnostic features and medicinal uses only: Meliaceae, Myrtaceae, Apiaceae, Asclepiadaceae, Solanaceae, Lamiaceae, Euphorbiaceae, Zingiberaceae, Musaceae and Poaceae. Cultivation methods – Crop protection – Harvesting – Storage and Protection – Marketing and utilization - Export of medicinally important (General aspects).

UNIT III - Nutritional content of common Indian herbs, Phenolic content, Carotenoids, minerals and essential oils. Significance of common herbs, culinary herbs, cooking methods of herbs – Basil, Cherril, Chimes, Cilantro, Dill, Mint, Oregano, Parsley, Rosemary, Sage, Tarragon, Thyme, Lemongrass.

UNIT IV – Plants in day today life – Ocimum sanctum, Centella asiatica, Solanum trilobatum, Cassia auriculata, Aloe vera. Nutritive and medicinal value of some fruits (Guava, Sapota, Orange, Mango, Banana, Lemon, Pomegranate) and vegetables – Greens (Moringa, Solanum nigrum) Cabbage.

UNIT V - Common herbal dietary supplements, possible side effects and drug interactions – Black cohosh, Cranberry, Curcumin, Echinacea, Garlic, Ginkgo biloba, Gingeng, Goldenseal, Green tea extract, Kavakava, Milk thistle, Saw palmetto, St. John's wort, Valerian, Pharmacokinetics of herbal supplements.

Text Books:

1. Gokhale, S.S., C.K. Kokate and A.P. Purohit (1994) Pharmacognosy. Nirali Prakashan. Pune.

3. Farooqi, A.A., and B.S. Sreeramu (2004). Cultivation of Medicinal and Aromatic Crops. University Press (India) Pvt. Ltd., Hyderabad.

References:

Mukherjee, P.W. Quality Control of Herbal Drugs: An Approach to Evaluation of Botanicals. Business Horizons Publishers, New Delhi, India, 2002.

Herb Nutrient and drug interactions: Clinical implications and therapeutic strategies (2008) Mitchell Bebel Stargrove Jonathan Treasure Dwight L. McKee, Published by Elsevier-Health Sciences Division

WEBLINKS

<http://www.naturaldatabase.com> last accessed on April 2, 2013

<https://www.aafp.org/pubs/afp/issues/2017/0715/p101.html>

SEMESTER 1

MLD-I(B) – BASIC BOTANY

Course Objective:

This course will provide an understanding on plant cells, major plant groups and plant ecology and diversity.

Learning Outcome:

On successful completion of the course, students will be able to understand – the cell and its types with emphasis on plant cells; the major groups of plants; the concept of ecology and biodiversity and the importance of plants and their role in human life.

Unit I - Cell and Anatomy: Introduction to cell and its types - Prokaryotes and Eukaryotes; Study of plant cells; Introduction to tissues - simple and complex; Study of Leaf - monocot and dicot; Structure and function of flower

Unit II - Ecology and Plant Diversity: Five Kingdom concept; Study of major groups- Bacteria, Algae, Fungi, Bryophytes, Pteridophytes, Gymnosperm and Angiosperm (only general characteristics)

Concepts of ecology; Structure and function of ecosystem; Trophic organization- food chain and food web; Ecological pyramid; Ecosystem types in India; Case study of any one of the following in relation to Andaman and Nicobar Islands - forest ecosystem, aquatic ecosystem (marine or freshwater) and mountain ecosystem. Concept of biodiversity hotspot

Unit III - Plants and Human Affairs: Important vascular plants and products used as food, textiles and medicines, oils and perfumes; Spices of Andaman & Nicobar Islands; Study of harmful plants; Advantages and disadvantages of genetically modified plants

Reference Text books

1. Campbell NA, Reece JB (2008) Biology, 8th edition, Pearson Benjamin Cummings, San Francisco.
2. Evert RF, Eichhorn SE (2012) Raven Biology of Plants, 8th edition, New York, NY: W.H. Freeman and Company.
3. Singh V, Pandey PC, Jain DK (2001) A Text Book of Botany. Meerut, UP: Rastogi and Co.
4. Odum EP (2005) Fundamentals of ecology. Cengage Learning India Pvt. Ltd., New Delhi.
5. The edition. Ambast and Ambast (2002) A textbook of Plant Ecology. CBS Publisher and Distributor.

SEMESTER 1

MLD-1(C) – BASIC ZOOLOGY

Course Objective:

The objective of the paper is to understand biodiversity, habitat, adaptation organization of animals and their economic importance.

Learning Outcome:

At the end of the course the students will understand the significance of animals in the biosphere and their economic importance and need for the conservation of their habitats

Unit I - General classification of Animal Kingdom – general characteristics of Invertebrate, Chordata and Vertebrata. Parasites of human–Plasmodium, Tapeworm. Vector and vector control–mosquitoes

Unit II - Economic importance of insects – honey bee, silk worm. Economic importance of Mollusca – pearl oysters, shells Fishculture

Unit III - Geographical distribution of animals; Land and aquatic animals; Corals and coral reefs; Importance and threats to biodiversity

Reference Text books

1. Arumugam N. (2017). Developmental Zoology, Saras Publication, Nagarcoil, Tamilnadu.
2. Ghosh, K.C. and Manna, B. (2015): Practical Zoology, New Central Book Agency, Kolkata
3. Nair NC, Leelavathy S, Soundara Pandian N and Arumugam N. (2013). A Text Book of Invertebrates, Saras Publication Nagercoil, Tamilnadu.
4. Thangamani A, Prasanna kumar S, Narayanan LM, Arumugam N. (2013). A Text Book of Chordates, Saras Publication, Nagercoil, Tamilnadu.

SEMESTER 1

MLD-1: BASIC MICRO BIOLOGY

Course objective:

- To understand the basics of microbiology and to know the role in environment.
- To provide fundamental understanding of the microbial world, basic structure and functions of microbes, metabolism, nutrition, their diversity, physiology and relationship to environment and human health.
- To impart practical skills of isolation and manipulating conditions for their propagation.
- To ensure the students understand the structure and function of microorganisms.

Learning Outcomes:

1. Define the science of microbiology, its development, and importance in human welfare.
2. Describe historical concept of spontaneous generation and the experiments performed to disprove.
3. Describe some of the general methods used in the study of microorganisms.
4. Recognize and compare structure and function of microbes and factors affecting microbial growth.
5. Demonstrate aseptic microbiological techniques in the laboratory and check sources of microbial contamination and their control.

UNIT-I - Microbial Diversity: Basics of microbiology, History and Scope of microbiology, General features and Classification of Archaea, Bacteria, Fungi, Algae, Protozoa, Viruses and Prions. Differences between prokaryotic and eukaryotic organisms.

UNIT-II - Ultra structure of Bacteria: Sub-cellular structures - Cell wall of bacteria and its biosynthesis, Cell envelope - capsule and slime layer, Cellular appendages - pili, flagella and fimbriae, Cell membrane, inclusion bodies, Plasmid DNA and chromosomal DNA. Bacterial genetics - conjugation, transduction (generalized and specialized), and transformation.

UNIT-III - Microscopy: Staining - Principles and types of staining (simple and differential) Microscopy - Instrumentation, principles and applications of light microscopes (bright field, dark field, phase contrast, fluorescent microscopes) and electron microscopes (transmission and scanning electron microscopes).

UNIT-IV - Microbial Nutrition: Classification of microorganisms based on their nutritional types, Preparation of media, types of media, culturing of microbes, Microbial growth curve, viral replication: lytic and lysogenic cycles, Isolation, preservation and maintenance of microorganisms, Aerobic and Anaerobic culturing of bacteria, Effect of biotic and abiotic factors on the growth of organisms.

UNIT-V - Microbial Control: Sterilization, disinfection, antisepsis, fumigation. Physical control: Temperature (moist heat, autoclave, dry heat, hot air oven and incinerators), desiccation, osmotic

pressure, radiation, UV-light, electricity, ultrasonic sound waves, filtration. Chemical control: Antiseptics and disinfectants (halogens, alcohol, gaseous sterilization).

Text Books:

- M.J.Pelczar Jr., E.C.S.Chan and N.R.Kreig, Microbiology (5th edition), Tata MaCraw-Hill, New Delhi.
- R. Ananthanarayanan and C.K.Jayaram Panickar, Textbook of Microbiology (9th edition), Orient Longman Publications, New Delhi.
- Lansing M. Prescott, John.P. Harley, Donald A. Klein, 1999. Microbiology (9th edition) WCB MaCraw-Hill, New York.

Further reading:

- Sundararajan S (2003). College Microbiology, revised edition, Vardhana publications, Bangalore.
- R.C. Dubey, D.K.Maheswari, A Textbook of Microbiology (2005), S.Chand & Company Ltd. New Delhi.

SEMESTER I

MLD-1-FUNDAMENTALS OF BIOTECHNOLOGY

Course Objectives: This course introduces the basics and fundamental concepts of biotechnology that covers the diversity of life, different kingdoms of living life, as well as applications of biotechnology in several fields.

Learning Outcomes: The students will be able to learn the basics biology, classification of the living organisms, nomenclature, and anatomy of different living systems. Also, they will be learned cell biology and application of biotechnology.

Unit I : Biodiversity and Classification: Classification of the living organisms - five kingdom classification concepts. Salient features of animals - non-chordates up to phylum level and chordates up to class level; salient features of plants - Angiosperms up to class.

Unit II : Structural arrangements of animal and plant systems: Anatomy and functions of animal organs - digestive, circulatory, respiratory, nervous, and reproductive. Anatomy and functions of dicots and monocots plants.

Unit III : Cell - Fundamental unit of life: Differentiate between plant and animal cell; cell envelope; cell membrane, cell wall. Cellular organelles - structure and function; endoplasmic reticulum, Golgi apparatus, lysosomes, vacuoles, mitochondria, ribosomes, plastids, microbodies; cytoskeleton, cilia, flagella, centrioles; nucleus.

Unit IV : Human Diseases and Public Health Issues: Pathogens and parasites causing human diseases (dengue, chikungunya, filariasis, ascariasis, typhoid, pneumonia, common cold, amoebiasis, ringworm) and their control; cancer, diabetes, HIV and AIDS; Adolescence - drug and alcohol abuse.

Unit V: Biotechnological Applications: General perspectives of Biotechnology: Genetic engineering applications of biotechnology. Application of Biotechnology in health and agriculture: Production of Human insulin and vaccines.

Text books :

1. The Cell: A Molecular Approach. 2019, 8th Edition, Oxford University Press, Author: Geoffrey
2. Biotechnology Fundamentals, 2017, 2nd Edition, CRC Press, Author: Firdos Alam Khan
3. Life: The Science of Biology, 2012, 10th Edition. Authors: David E. Sadava, David M. Hillis, H. Craig Heller and May Berenbaum.
4. Biology of Plants, 2005, 7th Edition, New York: W.H. Freeman and Company. ISBN 0-7167-1007-2 Authors: Raven Peter H, Evert Ray F and Eichhorn, Susan E.
5. General Microbiology, 2007, 5th edition, MacMillan Press. Authors: Stanier R. Y, Adelberg E.A and Ingraham J.

SEMESTER I

SEC – 1(A) – ENTREPRENEURSHIP SKILLS AND PRACTICES

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

Learning Outcomes:

1. After completion of the course, learners will be able to:
2. Discern distinct entrepreneurial traits;
3. Identify the parameters to assess opportunities and constraints for new business ideas;
4. Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
5. Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.
6. 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:

Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.

Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.

Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.

Develop a business idea and conduct a feasibility analysis of the same.

Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

References 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.
4. Desai .V. (2009). Dynamics of Entrepreneurial Development and Management, Mumbai: Himalaya Publishing House.
5. Dollinger .M.J (2008). Entrepreneurship: Strategies and Resources, New Jersey: Prentice Hall.
6. Hisrich .R., Peters .M., & Shepherd .D (2017). Entrepreneurship, New York: McGraw Hill Education.
7. Rao .T.V., & Kuratko .D.F (2012). Entrepreneurship: A South Asian Perspective, Boston: Cengage Learning.

SEMESTER – I

SEC- 1 (B) - PERSONALITY DYNAMICS

Course Objectives: To expose students on Personality traits and development

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

- The meaning of the personality
- determinants of the personality
- Personality types and assessment to enhance mental health

UNIT - I - Personality-meaning-Definition-Determinants of personality-Genetic Determinants-Social Determinants-cultural Determinants- Psychological Determinants-Development of personality Need for personality development Guidelines to improve personality.

UNIT - II - Theories of personality-Freudian theory-Jung's analytical psychology-Defense mechanism-Displacement-Repression-Projection-Reaction formation-fixation and Regression-The dynamics of personality.

UNIT - III - Stress –Concept of stress-Stressful situations and life transition-Stress arousing events-Personal crisis-Bereavement and grief- Stress coping skills-Assessing stress-social support.

UNIT - IV - Mental Health-Concept-Definition-Factors that influence mental health Significance of youth period-Specific mental health problems of rural youth.

UNIT - V - Personality -Approaches and personality assessment-Uses of personality assessment-Projective techniques-Rorschach inkblot test-Thematic apperception test (TAT) .

Reference Text Books :

Wittig,A.E.and Williams G III.Psychology-An introduction.New Delhi.Mc Graw Hill Book Co (international student edition) 1984.

Baron, R.A,Byrne, D and Kantowitz,B.H.Psychology,understanding human Behaviour.NY.Holt,Rinehart and Winston,1980

De fruyt, f. [2001].personality and individual difference

Hall, C.S., &Lindzey, G.theories of personality

Halle, larry.A• &Ziegler Daniel.1981.personality theories,New Delhi ;mc craw hill ltd.

SEMESTER – I

SEC-1(C) - COMPUTATIONAL 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:

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 a Matrix; 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.

UNIT IV Arithmetical Logical Reasoning: Analogy Blood Relation Directional Sense Number and Letter Series Coding – Decoding, Calendars, Clocks, Venn Diagrams, Seating Arrangement Syllogism, Mathematical Operations

UNIT V Competitive Review: Quantitative Aptitude, Quantitative Ability (Basic Mathematics) Number Systems - LCM and HCF, Decimal Fractions, Simplification Square Roots and Cube Roots – Average, Problems on Ages, Surds & Indices, Percentages Problems on Numbers.

SEMESTER II
MJD 2- 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. 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 in complete 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 Instalment 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, Instalment purchase system.
(Problems – 80% & Theory 20%)

Text Book

- a. 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.
R.L. Gupta &- M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S.Chand and Co.

SEMESTER II
MID-2(A) - INDIAN ECONOMY

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 –its 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- Policy 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 and 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.

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 Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.

SEMESTER – II

MID 2(B) - PRINCIPLES & PRACTICE OF INSURANCE

Course Objectives: To expose the students 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 – Kinds of Marine Policies – Life Insurance versus Marine Insurance – Procedures for taking out a Marine 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 – Rights of 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 Katyayal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.
- 3.4. Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. 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.

han, 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 II

MID-2(C) - BUSINESS ORGANIZATION 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.

Text Books:

1. Koontz, H., &- Wehrich, H. (2008). Essentials of Management. New York: McGraw Hill .
2. Gupta, C.B., Business Management by, Sultan ChandPublication.
3. Drucker Peter., Practice of Management, Pan Books, London.

Books for References

1. Drucker Peter., Practice of Management, Pan Books,London
2. Maslow, A. H., Frager, R., &- Cox, R., Motivation and Personality Harper &- Row New York
3. Virmani, B.R., The Challenges of Indian Management, Response Books, NewDelhi.
4. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India

SEMESTER II
MLD-2 (PHYSICALSCIENCES) - PERSONAL FINANCE

Course Objective: The course aims to enable students to know the money and personal finance management.

Learning Outcomes: Upon successful completion of this course, the student will be able to do the following:

1. Set financial goals and develop a financial plan which allows for the management of cash and savings and the appropriate use of credit.
2. Explain the time value of money.
3. Select appropriate types of insurance policies for specific needs .
4. Develop an investment plan for the future which may include saving for retirement, estate planning and the creation of a will.

UNIT – I - FINANCIAL PLANNING - Financial Planning - Measuring Your Financial Health and Making a Plan - Understanding the Time Value of Money - Tax Planning and Strategies

UNIT - II - MANAGING YOUR MONEY - Cash and Liquid Asset Management - Using Credit Cards Personal Finance - Original- Using Consumer Loans - The Role of Planned Borrowing - The Home and Automobile Decision

UNIT - III - PROTECTING YOURSELF WITH INSURANCE - Life and Health Insurance - Property and Liability Insurance

UNIT - IV - MANAGING YOUR INVESTMENTS - Investment Basics - Securities Markets - Investing in Stocks - Investing in Bonds and Other Alternatives - Mutual Funds: An Easy Way to Diversify

UNIT - V - LIFE CYCLE ISSUES - Retirement Planning - Estate Planning

SEMESTER II

MLD-2-ELECTRONICS IN EVERYDAY LIFE

Course Objective:

This course aims to introduce a non-specialist student to the world of digital and smart devices the nano science and nanotechnology behind it, all covering the following topics.

- Binary system of numbers.
- Difference between analog and digital systems of electronics.
- Concepts of memory (bits, bytes, speed).
- Different digital devices: desktops, tablets, laptops, flash drives, printers, scanners (components operation and communication).
- Introduction to sensors.
- Smart devices: Touch and voice-enabled devices (such as phones,tablets,ATMs,etc.).
- Technologies of inter-device communication.
- Innovative applications, societal impact, and barriers to implementation.
- Future electronic devices.
- Introduction to nano science and nanotechnology

SEMESTER II

CHEMISTRY IN EVERYDAY LIFE

Course Objectives :

1. To make the student study on functional food additives and food adulteration:
2. To enable the student to study chemical composition of cosmetics and perfumes:

Learning Outcomes:

1. Learn about food adulteration, food additives, and artificial sweeteners such as saccharin, cyclamate, and aspartate in the food industries.
2. Understand the chemistry of soaps and detergents and how they work.
3. Know about the ingredients commonly used in cosmetics and perfumes.
4. Gain knowledge about glasses and ceramics, including their properties and uses.
5. Learn about the nature of plastics used in everyday life and explore natural substitutions for plastic.

Unit I: Food Additives – Functional food additives and its importance, food adulteration, detection of food adulterations, food safety laws and FSSAI regulations. Food colours - permitted and non-permitted – Flavours – natural and synthetic, artificial sweeteners, toxic effect of additives.

Unit II: Soaps and Detergents : Soaps and Detergents– saponification, classification, cleansing action of soap, manufacturing process, additives, fillers, flavours, bleaching agents and enzymes used in commercial detergents, environmental hazards.

Unit III: Cosmetics and perfumes: Cosmetics and perfumes – classification, ingredients and regulations, bathing oils, face creams, talcum powder, skin products, hair dyes, shaving cream, shampoo, conditioners, nail polish, deodorants, anti perspirants, oral hygiene products, toxic effect of cosmetics.

Unit IV: Glasses and ceramics : Glasses and ceramics –classification, manufacturing process, composition and properties of glasses, Soda glass, borosilicate glass, coloured glass, photo sensitive glass, armoured glass, safety glass, Important clays and feldspar, plasticity of clay, ceramic and its types, white pottery, glazing, applications.

Unit V: Plastics in daily use: Plastics in daily use. Polymerization process (brief). Thermosetting and thermoplastic polymers. Use of PET, HDPE, PVC, LDPE, PP, PS, ABS, and others. Recycling of plastics. Biodegradable plastics. Environmental Hazards of plastics. Paper news print, writing paper, paper boards, cardboards. Organic materials, wood, cotton, Jute, coir –International Universal recycling codes and symbols for identification.

Reference Books:

1. Food– The Chemistry of its components, T.P.Coultate, Royal Society of Chemistry London,
2. Engineering Chemistry, Shashi Chowla, Danpat Rai & Co., 2017.
3. Industrial Chemistry, B.K. Sharma, Krishna Prakashan Publishers, 2012.
4. Understanding Chemistry, CNR Rao, Universities Press, 1999.
5. Engineering Chemistry, Jain and Jain, Darpat Rai Publication, 2015.
6. Chemistry of cosmetics, Kumari R, Prestige publications, 2018.

SEMESTER II

MLD -2(D) SCIENCE AND SOCIETY

Unit-I - Manhatt an project and definition of Modern and Ancient science in words of Prof.J.R.Oppenheimer. The first science Texts. The first theory of evolution and the 1st use of mathematics to measure the universe, nature, culture, and science.

Unit-II - The birth of scientific methods refutation of ancient authorities through observation and experimentation. Instruments and new concepts, Rules of reasoning

Unit-III - The laws of new science, two different theories of earth's present form, Un answered questions- calculating the age of the earth, Continental drift

Unit-IV - The first systematic attempt to describe the history of life, the origin of species, the laws of heredity, cell level discoveries, mysteries of inheritance, Darwinistreductionism, relativity, quantum jumps, the big-bang, butterfly effect

Unit-V - Distinction between heat and temperature – Evolution of temperature measurements – Kelvin's absolute temperature– Concept of triple point of water – Three laws of thermodynamics.

Reference Textbooks:

1. StoryofScienceFromwritingsofAristotletotheBigBangTheorybySusanWiseBauer,W.W.Nortona ndCompany,2015.
2. TantraSangrahofNilakanthaSomayajibyKRamaswamyandMSSriram,Hindustan Book Agency,
3. Hindu Astronomy by W.Brennand, (Caxton Publication India,1998).
4. Indian Astronomy: Concepts and Procedure by Dr.S. Balachandra Rao.
5. Origin of Life by Freeman Dyson,(Cambridge UniversityPress

SEMESTER -II

MLD- 2(E) – ENERGY IN EVERY DAY LIFE

Course Objectives:

- To teach the importance of energy in life
- To sensitise the human pattern of energy consumption
- To sensitise the energy consumption and related environmental issues
- To sensitise the other possible hostile free energy technologies
- To sensitise the energy-related economic impacts.

Learning Outcomes:

- Understand the importance of energy
- Understand the human pattern of energy consumption
- Understand the energy-related environmental problems
- Learn about the possible hostile-free alternative energy sources understand the relevance between energy and economy

Unit I Energy - Introduction to Energy, atoms, energy-atom interaction, energy consumption, units of energy - Energy sources: solar energy, geothermal energy and nuclear energy – bio energy - wind energy- ocean energy and fossil fuels - human patterns of energy consumption: internal consumption and external consumption, Global energy cycle

Unit II Fossil Fuel and Energy conversion - Energy sources: Fossil fuels and their types, energy content and energy potential, energy capacity measurement, energy conversion, conversion efficiency, Global potentials of fossil fuels and supply chain - origin of pollution-types of pollution and their impact on daily life nexus between energy, environment and sustainable development.

Unit III Ecology and Environment - Concept and theories of ecosystems,- energy flow in natural and man-made ecosystems. Examples of natural and man made ecosystems-agricultural, industrial and urban ecosystems.

Sources of pollution from energy technologies and its impact on atmosphere: air, water and soil-environmental laws on pollution control.

Unit IV Pollution free renewable energy Technologies - Solar Energy: potential, energy conversion through photosynthesis, Photo voltaic conversion and solar thermal energy conversion.

Wind Energy: potential and energy conversion systems. - **Ocean Energy:** potential and energy conversion principles - **Bio-energy:** resources and types.

Unit V Energy and Economy - Energy and Economics: gross domestic product(GDP) and energy-energy market and society-energy efficiency- exergy- exergy and economics- energy:security-equity-environmental sustainability index and global measure.

References Text Books:

1. Energy and Environment, (Eds.) Loulou, Richard; Waaub, Jean-Philippe; Zaccour, Georges (2005).
2. Energy and the Environment, Ristinen, Robert A. Kraushaar, Jack J.AK.raushaar,JackP.Ristinen,RobertA.,
3. Energy and the Challenge of Sustainability, World Energy assessment, UNDP, N York, (2000).
4. Solar Energy: Principles of Thermal Collection and Storage, S.P.Sukhatme, Tata Mc Graw-Hill
5. Y.Goswami, F.Kreith and J.F.Kreider, Principles of Solar Engineering, Taylor and Francis, Philadelphia (2000).
6. Wind Energy Conversion Systems, L.L.Freris, Prentice Hall 990.
7. Geothermal Energy: From Theoretical Models to Exploration and Development by Ingrid Sober and Kurt Bucher, Springer, 2013.
8. Ocean Energy: Tide and Tidal Power by R.H.Charlier and CharlesW.Finkl, Springer 2010
9. Energy Economic by Peter M.Schwarz, Routledge publications (2018).

SEMESTER II

MLD – 2(F) – BASIC MATHEMATICS

Offered to those who had not studied Mathematics or Business mathematics in their secondary level of Education.

Unit1: Matrices Elementary Concepts- Evaluation of Determinant of a square matrix - Types of Matrices-Sum and product of Matrices-Inverse of a square matrix of order 2 and order 3– Rank of Matrix.

Unit 2: Theory of Equations Relation between roots and coefficients - solution of equations under simple given conditions - Formation and solution of equations with imaginary and surd roots.

Unit 3 :Application of Matrices Consistency of a system of linear non-homogeneous equations (statement only)-simple problems characteristic equation of a square matrix - evaluation of eigen values – Cayley Hamilton Theorem (statement only) – verification and computing in verse using Cayley Hamilton Theorem

Unit 4 :Differential Calculus Differential coefficient of $f(x)$ with respect to x - rules for differentiation- Differential coefficient of standard functions–Trigonometric and Inverse trigonometric functions.

Unit5: Differential Calculus (continued) Logarithmic differentiation-Differentiation of one function with respect to another. Integral Calculus Integration as the inverse process of differentiation- integration of standard functions.

BOOKS FOR STUDY:

1. Manicavachgam Pillay, T.K.,T.Natarajan and K.S.Ganapathy.Algebra Vol.II.Chennai:
2. Narayanan S and T.K.Manicavachgam Pillay. Calculus Vol.I. Chennai:

BOOKS FOR REFERENCE

1. Vittal,P.R. Allied Mathematics. Chennai: Margham Publications,2002.
2. Narayanan S.,R. Hanumantha Rao, T.K. Manicavachgam Pillay, and P.Kandaswamy. Ancillary Mathematics Vol.I. Chennai:
3. S.VishwanthanprintersandpublishersPvt.Ltd.,2007.
4. Vittal, P.R., Business Mathematics. Chennai – Margham Publications, 1999

SEMESTER II

SEC-2(A)-ACCOUNTING IN EXCEL

Course Objectives:

This course provides an introduction to the role and use of models and modeling in managerial decision making, focusing on the functionality of Microsoft Excel.

Learning Outcomes:

1. Students will learn about using Excel to solve accounting problems.
2. Through solving problems, students will learn more about concepts and principles of accounting, including financial statements and financial analysis, as well as many accounting concepts.
3. Students will be able to navigate the Excel environment by managing workbooks, worksheets, and cells.
4. Students will be able to perform statistical and financial calculations using formulas and functions in Excel.
5. Students will be able to analyze data using logic and reference functions in Excel.
6. Students will be able to manipulate text, dates, and times using Excel functions.
7. Students will be able to develop appropriate and professional-looking charts using Excel

UNIT – I - Intro to Excel Accounting Application: Creation of Financials Statements, Linking Financial Statements - Formulas and Functions - Performing Quantitative Analysis Accounting Application - Ratio Analysis

UNIT - II - Charts - Depicting Data - Visually Accounting Application: Summarizing Accounting Data - Datasets and Tables Managing Large Volumes of Data Accounting Application: Selecting Random Records for Audit

UNIT - III - Subtotals, PivotTables, and Pivot Charts Summarizing and Analyzing Data Accounting Application: Accounts Receivable Aging - What-if Analysis Using Decision-Making Tools Accounting Application: Financial Forecasting and Goal Setting

UNIT - IV - Specialized Functions Logical, Lookup, Databases, and Finances Accounting Application: Bond Amortization Schedules - Statistical Functions Analyzing Statistics Accounting Application: Financial Trends and Relationships

UNIT - V - Data Validation, Auditing Formulas, Text Functions, Protecting Workbooks Accounting Application: Data Security - Templates, Styles, and Macros Automating Excel Accounting Application: Lease Schedules and Financial Effects

SEMESTER II
SEC-2(B)-E-FILING

Course Objectives:

1. Learn what E-Filing is, why it's important, and how it's used in different areas.
2. Understand the rules and laws that govern E-Filing, both locally and internationally.

Learning Outcomes:

1. By the end of the course, students should be able to explain the concept of E-Filing, its significance, and its applications across various industries.
2. Students should gain a comprehensive understanding of the legal regulations and compliance requirements associated with E-Filing at both local and global level

UNIT – I - Conceptual Framework: e-filing Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and Limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

UNIT – II - Income tax and e-filing of ITRs Introduction to income tax – basic terminology; types of assesses income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

UNIT – III - TDS and e-Filing of TDS returns Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

UNIT – IV - Conceptual framework of GST & Filing of GST returns Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess, GST Network. Input tax credit utilization. Small supplies and composition scheme. Schedule for payment of GST. Interest/penalty for late/non-filing of return.

UNIT - V - Payment of GST by electronic ledger: Electronic liability register, electronic credit ledger, electronic cash ledger. GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B.

SEMESTER II
SEC-2(C)-E-COMMERCE

Objective: The course aims to enable students to know the mechanism for conducting business through electronic means.

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

- Explain the concept of E-business and its various aspects;
- Acquire skills of designing a website for e-business;
- Explain about e-commerce activities and its applications;
- Comprehend about various payment gate way options;
- Assess the security issues and measures of e-business.

UNIT – I - Introduction: Overview of E-Business; Origin and need of E-Business; Factors affecting E-Business, Major requirements in E-Business; Emerging trends and technologies in E-Business, E-Business models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business. Enterprise system – Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management.

UNIT – II - Website Designing and Publishing : Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (WWW); Portals – steps in designing and developing E- Commerce website.

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies, and approaches.

Unit – III - E-Commerce Activities and Operations: Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E- Commerce types. E-commerce business models - key elements of a business model and categories; E-Commerce Systems and Pre-requisites.

E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

Unit – IV - Payment Gateways Management: Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.

Unit – V - Security and Legal Aspects of E-Business: E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking

methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000-provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

Practical Exercises: The learners are required to:

1. Design a Web Page in Note pad and HTML;
2. Design a web page for a hypothetical e-business model;
3. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn;
4. Open internet banking account and operate it.

Text Books:

1. Chaffey .D (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education.

Books for References:

1. Bajaj .K.K., & Nag .D (2017). E-Commerce, New Delhi: Tata Mc Graw Hill Pvt, Ltd.
2. Marilyn.G.M., & Feinman .T (2000).Electronic Commerce: Security Risk Management and Control. New York: Mc Graw-Hill Education.

SEMESTER III

MJD 3 : 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;

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%

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, Kolkata.

SEMESTER III
MJD4: GOODS & SERVICES TAX

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; and 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-Variou 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.

Books for References:

1. Ahuja- G.- & Gupta- R. (2020). Direct Taxes Ready Reckoner. New Delhi
2. Mehrotra- H.C.- & Agarwal- V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: SahityaBawan Publications.
3. Singhanian- V. K.- &Singhanian- M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
4. Singhanian- V. K.- &Singhanian- K. (2020). Direct Taxes: Law & Practice. New Delhi:
5. The ICAI Study Material for Final Course Group-II- Paper-8: Indirect Tax Laws [Module 1-2-and 3]
6. Note: Latest edition of the text books should be used.

SEMESTER III
MID-3(A): ORGANIZATIONAL BEHAVIOUR

Course Objectives: The course aims to develop a theoretical understanding among learners about the structure and behavior of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

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

1. Differentiate between various types of personality using standard tools;
2. Appreciate the applicability of decision making process in real life situations and use TA and Johari Window;
3. Have knowledge to understand the level of motivation in employees;
4. Describe characteristics of a leader;
5. Learn how to build a supportive organizational culture.

Unit - I – Introduction and Individual Behaviour - Organisational Behaviour – concepts – determinants - challenges and opportunities of OB. - Contributing disciplines of OB. Organisational Behaviour – Models – Personality - Type A and B- Big Five personality types - Factors influencing personality - Values and Attitudes-Concept – types – Terminal value – Instrumental Value – Components – job related attitudes – Learning – Concept –Learning theories – reinforcement – Perception – Emotions - Concept- Perceptual process- Importance- Factors influencing perception- Emotional Intelligence.

Unit - II - Decision making and Communication - Concept - Nature of decision making process - Individual versus group decision making. Communication and Feedback- Transactional Analysis (TA)- Johari Window.

Unit - III – Motivation - Meaning – Importance - Equity theory of Motivation - Vroom’s Valence Expectancy theory- Ken Thomas – Intrinsic Motivation theory- Mc Clell – theory of Motivation. Motivation and organizational effectiveness.

Unit - IV - Leadership- Power- and Conflict - Meaning - concept of Leadership - Trait theory- Transactional- Charismatic -Transformational Leadership. Power – conflict - Power tactics - Sources of conflict - Conflict Resolution Strategies.

Unit - V - Dynamics of Organisational Behaviour - Organisational Culture and climate – Concept – determinants - organizational culture – Importance – Managing Change - Individual - organisational factors - Stress - Prevention - Management.

Practical Exercises: The learners are required to:

1. Apply the tools for measuring personality types like Type A&B- 16 Personality Traits- etc.
2. Assume a case for decision making in business context- write a report and present how they would proceed step by step to arrive at the final decision-
3. Consider your role model of a leader and describe the characteristics of that leader
4. Practice stress management tools including meditation-
5. Measure organizational culture using OCTAPACE or any other tool.

Text Books:

1. Robbins- S. P.- & Judge- T. A. (2015). *Organizational Behaviour*. New Delhi: London: Pearson Education.
2. Singh- A. K.- & Singh- B. P. (2007). *Organizational Behaviour*. New Delhi: Excel Books Pvt.Ltd.

Books for Reference:

1. Chhabra- T. N. (2017). *Management Process & Organizational Behaviour*. Delhi: Sun India Publications.
2. Green berg- J.- & Baron- R. A. (1996). *Organizational Behaviour*. New Jersey: Prentice Hall.

SEMESTER III

MID-3(B): HUMAN RESOURCE MANAGEMENT

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

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 performance appraisal system
- 4) Understanding leadership qualities and business

UNIT - I - Human resource management - Meaning –Features – Objectives and significance of HRM – Role of HRM in corporate strategic management – HRM functions – Development of HRM.

UNIT - II - Human resource planning - Job analysis – Job description - Selection & Recruitment – Recruitment practices in India - Interview – Placement Training methods – Promotion

UNIT - III - Performance appraisal - Methods – Job evaluation – Job satisfaction – Determinants of job satisfaction and morale – Motivation –Theories of motivation – Determinants of personality.

UNIT - IV - Leadership - Leadership theories - Organization conflict - Conflict management – Group dynamics

UNIT V - Discipline - Acts of indiscipline – Grievance – Grievance management – Industrial disputes – Causes – Settlement of industrial disputes.

TEXT BOOK:

L.M. Prasad- —Human Resource Management- Sultan Chand & Sons- latest edition

REFERENCE BOOKS:

1. C.B.Gupta- —Human Resource Management- Sulltan Chand & Sons- 15th Edition2014.
2. C.B.Memoria- S.V.Gankar- —Personnel Management- Himalaya Publishing- Delhi

SEMESTER III
MID-3(C): MANAGEMENT INFORMATION SYSTEM

Course Objective: To provide students with a comprehensive understanding of management information systems (MIS), including their role in supporting decision-making processes, enhancing organizational efficiency, and enabling strategic advantage through technology.

Learning Outcomes:

1. Understand the fundamental concepts, components, and functions of management information systems, including data management, information processing, and decision support.
2. Analyze the strategic importance of management information systems in achieving organizational goals, improving business processes, and gaining competitive advantage in the digital economy.

UNIT – I - Introduction to Information system in Business – Need for IS in Business – fundamental of IS – system concepts – components of IS – IS resources activities – overview of IS – operating support systems, other classification – system approach to problem solving – global business scenario – trends in technology and applications.

UNIT – II - Information systems for Business Operations – Business Information systems – marketing information system – manufacturing information systems – human resource information system – accounting information system, financial information system – transaction processing system.

UNIT – III - Information system for Managerial decision Support – Management Information & decision support systems – management information systems – expert systems – examples, executive information systems – artificial intelligence technologies

UNIT – IV - Information Systems for Strategic Advantage – Strategic roles of IS – breaking business barriers – reengineering business processes – improving business qualities – Creating virtual company building knowledge creating company – using internet strategically – challenges of strategic IS – enterprise – wide system and E-business applications.

UNIT - V - Managing Information Systems – Enterprise management – information resource management – strategic management, operational management – resource management – technology management – distributed management. Organizing planning – IS planning methodologies – critical success factors – business systems planning-computer aided planning tools. Security & ethical challenges: IS controls – facility controls – computer crime – privacy issues.

Text Book:

1. Management Information System by James A, O'Brien and George M Marakas (9th Edition) Tata McGraw Hill Publishing Company Limited, New Delhi 2009.

Reference Books:

B.Com (Professional Accounting)

1. Management Information systems: Managing the Digital Firm (10th edition) by K.C. Laudon and J.P. Laudon, Prentice Hall.
2. Managing Information systems: An Organisational Perspective (2nd edition) by D. Boddy, A. Boonstra and G. Kennedy. Prentice Hall.

SEMESTER III
MLD- (HUMANITIES & SOCIAL SCIENCES)
3(A) - 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 B. Com (General)
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, New Delhi.
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 Publishing Company
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, 7th 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, 4th 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 III

MLD-3(B) BASIC ECONOMIC CONCEPT AND MEASUREMENT

Unit 1 Principles of Economics: Economic problems–Economics and household management – Scope of economics – Optimization with constraint since economic analysis – Ten basic Principles of Economics - Microeconomics vs Macroeconomics – Normative and Positive Economics – Economic systems.

Unit 2 Concepts in Microeconomics: Basic concepts and measurement in consumer analysis :Utility ,tastes and preferences ,types of goods, income, wealth, prices of goods and services, budget constraint, indifference curve, utility maximization ,elasticity – Basic concepts and measurement in producer analysis: Labour, Capital, technology, factor productivity, revenue, cost, profit, returns to scale, economies and diseconomies of scale, - Different market structure and market Equilibrium- Market imperfections and externalities.

Unit 3 Concepts in Macroeconomics: Measurement of standard of living and national income accounting – circular flow of income – major socio economic indicators ,cost of living indicators – key macro economic variables :saving, investment, interest rate, money, inflation, balance of payments ,foreign exchange rate, labour force and unemployment rate, Evolution of macro economic thinking: An overview.

Readings:

1. Abel, Bernanke and Croushore, Macroeconomics, Pearson Education, 8thEdition,2013.
2. Case, K.E. and Fair,R.C,PrinciplesofEconomics,PearsonPublisher,8thEdition,2013.
3. Dornbusch, R., Fischer, S. and Startz, R.Macroeconomics, Tata Mc Graw Hill, 12thEdition,2018.
4. Gregory Mankiw, Principles of Economics,
5. Samuelson and Nordhaus, Economics,TATAMcGrawHill,20thEdition,2019

SEMESTER III

MLD-BASICSOFACTOUNTING MLD-3(C) –BASICS OF ACCOUNTING

Course Objectives:

- * To understand the basics of Accountancy.
- * To know the fundamental concepts of Cost Accounting and Management Accounting.
- * To gain the basics of Accounting Application package.

UNIT-I: Accounting – Introduction - Meaning - Accounting and book keeping distinguished - objectives of accounting - Branches of accounting - accounting concepts and conventions - accounting standards in India.

UNIT-II: Double Entry System of Book Keeping – Journal - Ledger – preparation of Trial balance - rectification of errors - Cashbook and Petty cashbook.

UNIT-III: Preparation of Trading account - Preparation of Profit and loss account and Balance sheet - Final accounts with simple adjustments.

UNIT-IV: Financial statement Analysis: Nature, significance and Types – Ratio Analysis and Cash Flow Analysis. Basics of Application Package – Tally, SAP, Excel programming.

UNIT-V: Basics of cost Accounting – Basic Concepts – Elements of cost – prime cost – works cost – cost of production – Preparation of cost-sheet: Computation of total cost, total revenue and profit/loss.

TEXTBOOKS :

1. S.N. Maheswari, “Advanced Accountancy Vol I”, Vikas Publishing
2. R.L. Gupta, “Advanced accounting”, S. Chand & Co. New Delhi
3. Pillai and Baghawati, “Cost Accounting”
4. Jain and Narang, “Cost Accounting”, Kalyani Publications
5. T.S. Reddy & Murthy, “Financial Accounting”
6. Jain & Narang, “Financial Accounting” • M.C. Shukla & T.S. Grewal, “Financial Accounting”

SEMESTER-III

MLD -3-: FRENCH FOR BEGINNERS

Prescribed Text book : *Collaboration*, Ragini Mehta, Goyal Saab, NewDelhi, 2014.

Unit 1 to 3-pp 10 to 106

SEMESTER III

MLD-3-COMMERCIALGEOGRAPHY

Unit I: Introduction to Commercial Geography - Meaning and Definition of Commercial Geography - Nature, Scope and Development of Commercial Geography ,c. Importance of Applied Commercial Geography, d. Approaches to the study of Commercial Geography - Economic Activities in the Geographical Environment -a. Basic Economic Activities of Man in Geographical Environment – i. Primary, ii. Secondary, iii. Tertiary, iv. Quaternary, v. Quinary-Factors affecting Economic activities of Man -i. Physical or Natural and ii. Cultural or Human.

Unit II: Economic Resources -i. Meaning, Importance and Types of Resources,ii. Classification of Resources: Natural – Renewable, Non-Renewable, etc.,iii. Man Made Resources – Quantitative and Qualitative, iv. Major Resources - Water, Soil, Forests, Energy (with related economic and commercial activities),v. Crises and Conservation of Resources.

Unit III: Human Resources -a. Meaning, Characteristics, Advantages and Disadvantages of - i. Overpopulation, ii. Underpopulation, iii. Optimum population, b. Contemporary Issues of Population and Development, i. Dependency Ratio, ii. Human Development Index (HDI), iii. Migration and its effects,c. Major Population Characteristics of India.

Unit IV: Industry and Economic Development : Role of Industry in Economic Development, Classification of Industries, Factors affecting Industrial Location, Weber's theory of Industrial Location -Major Industries in India -i. Agro-Based – Sugar, Cotton Textile, ii. Assembly line-Based – Automobile, iii. Footloose and I.T. Industry, New Industrial Policy in India.

Unit V: Trade, Transport and Communication - Types of Trade, Factors affecting Trade, Balance of Payments for India, Major Trade Blocs and the role of W.T.O. in International Trade, Classification of various means of Transport. Advantages and Disadvantages. Latest developments in India for: Land Transport (Road and Railway), Water Transport (Inland and Oceans), Air Transport - Types of Communications and their use in Commerce, Use of telecommunications, Internet, Mobile phones in Trade.

Reference Books:

1. Hartshorne T.N. & Alexander J.W., (1994), Economic Geography, Prentice Hall, New Delhi.
2. Wheeler J.O. et., at (1995), Economic Geography, John Wiley, New York.
3. Robertson D., (2001), Globalization and Environment, E. Elgar Co., U.K.
4. Saxena, H.M., (1990), Marketing Geography, Rawat Publication, Jaipur.
5. Khanna K.K. & Gupta V.K., Economic and Commercial Geography, Sultan Chand, New Delhi.
6. Commercial Geography – Sir Dudley Stamp
7. Commercial Geography – E.C. K. Gonner, Trieste Publishing Human and
8. Economic Geography – Goh Cheng Leong & Gillian Morgan, Oxford University Press
9. Indian Economy (Datt & Sundaram) – Gaurav Datt & Ashwani Mahajan, S. Chand and Company..

SEMESTER III

MLD-3-INTRODUCTION TO PUBLIC ADMINISTRATION

Course Objectives: 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 Redressal mechanisms – The RTI Act 2005 – Social Auditing and Decentralization – Public Private partnership.

References:

1. A.R. Tyagi, Public Administration, Atmaramsons, New Delhi, 1983.
2. Appleby P.H, Policy and Administration, The University of Alabama Press,
3. Avasthi and Maheswari, Public Administration in India, Agra: Lakshmi Narain Agarwal, 2013.
4. Gerald E. Caden, Public Administration, Pablidas Publishers, California,
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, 21st Century Challenges for Good Governance, New Delhi: Deep and Deep, 2002.
10. Ramesh K Arora, Indian Public Administration, New Delhi
11. Ramesh K. Arora, Public Administration, Fresh Perspective-Alekh pub.
12. Rumki Basu, Public Administration: Concept and Theories, New Delhi:

SEMESTER III
SEC-3(A)-E-BANKING PRACTICES
E-BANKING PRACTICES

Course Objective:

To provide students with a comprehensive understanding of electronic banking (e-banking) practices, including its various facets, transaction methods, security measures, and technological advancements, aiming to equip them with the knowledge and skills required to navigate the digital banking landscape effectively.

Learning Outcome:

- Students will comprehend the fundamental concepts and principles of e-banking, distinguishing between traditional banking and electronic banking practices.
- Students will gain insight into different types of e-banking transactions, including online banking, electronic fund transfers, and mobile banking, understanding their features, advantages, and limitations.

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 –Tele banking – 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- code systems 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 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-3(B) - TALLY -PRIME
TALLY-PRIME

Course Objective:

The objective of the course is to provide students with a comprehensive understanding of Tally Prime, a widely used accounting software, enabling them to effectively utilize its features for managing financial transactions, generating reports, and ensuring compliance with regulatory requirements in various business settings.

Learning Outcome:

- **Students will become proficient in navigating the Tally Prime interface, including menus, toolbars, and shortcut keys, to access different functionalities and modules within the software.**
- **Students will learn to record various financial transactions, such as sales, purchases, payments, receipts, and journal entries, accurately using Tally Prime's voucher entry system.**

UNIT – I - Introduction

Create a new company in Integrate Accounts mode and Account with Inventory mode

UNIT – II - Creation of Groups

Create a primary and sub groups using single or multiple Ledger mode

UNIT – III - Creation of Ledgers &- Vouchers

Create minimum 10 ledgers using single or multiple ledger- and alter and delete any 2 ledger
- Create stock- stock groups and enter the vouchers

UNIT – IV - Preparation of Statement

Cash Flow Statement - Funds Flow Statement - Ratio Analysis

UNIT – V - Financial Reports and its Management

Trial Balance - Statement of Profit and Loss - Balance sheet - Bank Reconciliation Statement
- Back up and restore the company information.

Text Book:

1. Rajagopalan- S.P.- Computer Application in Business- Vikas Publishing House- New Delhi.

References:

2. SanjeySaxena- 2009- MS Office 2007 for everyone- Vikas Publishing House Pvt. Ltd.-

New Delhi.

3.Nellai Kannan- C 2002: MS-Office- Nels Publication- Thirunelveli- Tamilnadu.

SEMESTER III
SEC-3(C)-WEB DESIGNING

Course Objective:

The objective of the course is to equip students with the knowledge and skills necessary to design and develop professional websites that are visually appealing, user-friendly, and functional. Through hands-on training and practical exercises, students will learn various aspects of web design, including HTML, CSS, JavaScript, responsive design, and user experience principles, enabling them to create dynamic and interactive websites tailored to diverse client needs and industry standards.

Learning Outcome:

- Students will learn to structure web pages using HTML markup, including creating semantic elements, organizing content hierarchically, and implementing best practices for accessibility and search engine optimization (SEO).
- Students will gain proficiency in CSS styling techniques to enhance the visual appearance of web pages, including styling text, images, backgrounds, and layout components using selectors, properties, and values.

UNIT - I – Web Design Principles - Web Design Principles- Basic principles involved in developing a web site- Planning process-Five Golden rules of web designing - Designing navigation bar -Page design - Home Page Layout - Design Concept

UNIT - II – Basics in Web Design - Brief History of Internet -What is World Wide Web - Why create a web site - Web Standards - Audience requirement.

UNIT - III – HTML - What is HTML - HTML Documents - Basic structure of an HTML document - Creating an HTML document - Mark up Tags - Heading-Paragraphs - Line Breaks - HTML Tags. -Elements of HTML - Introduction to elements of HTML - Working with Text - Working with Lists, Tables and Frames - Working with Hyperlinks, Images and Multimedia - Working with Forms and controls.

UNIT – IV - Introduction to Cascading Style Sheets - Concept of CSS - Creating Style Sheet - CSS Properties - CSS Styling (Background, Text Format, Controlling Fonts) - Working with block elements and objects - Working with Lists and Tables - CSS Id and Class - Box Model (Introduction, Border properties, Padding Properties, Margin properties) - CSS Advanced(Grouping, Dimension, Display, Positioning, Floating, Align, Pseudo class, Navigation Bar, Image Sprites, Attribute sector) - CSS Color - Creating page Layout and Site Designs.

UNIT – V - Introduction to Web Publishing or Hosting - Creating the Web Site -Saving the site - Working on the web site - Creating web site structure - Creating Titles for web pages - Themes- Publishing web sites.

Text Books:

1. Kogent Learning Solutions Inc. HTML 5 in simple steps
2. Dreamtech Press A beginner's guide to HTML NCSA, 14th May, 2003
3. Murray, Tom/Lynchburg Creating a Web Page and Web Site College, 2002.

References:

1. Web Designing & Architecture-Educational Technology, Centre University of Buffalo
2. Steven M. Schafer HTML, XHTML, and CSS Bible, 5ed, Wiley India
3. John Duckett Beginning HTML, XHTML, CSS, and JavaScript, Wiley India
4. Ian Pouncey, Richard York Beginning CSS: Cascading Style Sheets for Web Design, Wiley India
5. Kogent Learning Web Technologies: HTML, Javascript, Wiley India

SEMESTER IV
MJD 5: COST ACCOUNTING

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:

- The Concept and Principles of Cost, Costing and Cost Accounting;
- Compute unit cost and total cost of production and prepare cost statement;
- Apply the various material control techniques
- Compute the labour cost under different methods and allocate the over heads to various departments;
- Prepare Reconciliation Statement

Unit – I - Contract Costing - Definition - Features of Contract Costing - Calculation of Profit on Contracts - Cost plus Contract - Contract Costing Vs Job costing - Preparation of Contract A/c.

Unit - II - Process Costing - Features of Process costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain - Joint Products - By Products - Concept of Equivalent Production – Process Accounts - Process Losses & amp - Gains.

Unit – III - Operation Costing - Operating Costing - Meaning - Preparation of Operating Cost Sheet – Transport Costing - Power Supply Costing - Hospital Costing - Simple Problems.

Unit - IV - Marginal Costing - Meaning - Features - Absorption Costing - Marginal Costing Vs Absorption Costing - Contribution - PV Ratio - Break Even Point - Key Factor - Margin of Safety - Preparation of Marginal Cost Statement.

Unit – V - Standard Costing - Definition - Objectives - Advantages - Standard Cost and Estimated Cost - Installation of Standard Costing - Variance analysis - Material- Labour- Overhead and Sales Variances - Calculation of Variances.

Note : Questions in Sec. A- B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXTBOOK:

1. Jain- S.P & Narang - K.L.-Cost Accounting- Kalyani Publishers

2. MurthyA&GurusamyS-CostAccounting-VijayNicoleImprintsPvt.Ltd.Chennai.

REFERENCES:

1. Khanna-B.S.Pandey-I.M-Ahuja-G.KandAroraM.N.-PracticalCosting-SChand&Sons
2. Reddy-T.S.Reddy and Hariprasad Reddy-Y-CostAccounting-MargamPublications

SEMESTER IV
MJD 6: COMPANY LAW

Course Objective: The course aims to impart the learner's 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 company law
2. To familiar with the provisions related to capital issue and allotment
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;

Unit - I - Introduction to Company Law: Jurisprudence of Company Law: Meaning- Nature- Features of a company: Judicial acceptance of the company as a separate legal entity: Concept of Corporate Veil- Applicability of Companies Act- Definitions and Key Concepts.

Unit - II - Share and Share Capital: Meaning and types of Capital- Concept of issue and allotment- Issue of Share certificates- Further Issue of Share Capital- Issue of shares on Private and Preferential basis- Rights issue and Bonus Shares- Sweat Equity Shares and ESOPS- Issue and Redemption of preference shares: Transfer and Transmission of securities- Buyback of securities- dematerialization and rematerialization of shares- Reduction of Share Capital.

Unit - III - Members and Shareholders: How to become a member- Register of Members- Declaration of Beneficial Interest: Rectification of Register of Members- Rights of Members- Variation of Shareholders' rights- Shareholders Democracy: Shareholder agreement- Subscription Agreements- Veto powers.

Unit - IV - Debt Capital and Deposits: Issue and redemption of Debentures and Bonds- creation of security- Debenture redemption reserve- debenture trust deed- conversion of debentures into shares- Overview of Company Deposits.

Unit - V - Charges & Distribution of Profits Dividend: Creation of Charges- Registration- Modification and Satisfaction of Charges- Register of Charges- Inspection of charges- Punishment for contravention- Rectification by Central Government in Register of charges.

Unit - VI - Distribution of Profits Dividend: Profit and Ascertainment of Divisible Profits- Declaration and Payment of Dividend- Unpaid Dividend Account- Investor Education and Protection Fund- Right to dividend- rights shares and bonus shares to be held in abeyance.

Textbook:

1. Kapoor- N.D. (2010). *Elements of Company Law*. New Delhi: Sultan Chand & Sons.

References:

1. Kuchhal- M.C. (2008). *Secretarial Practice*. New Delhi: VikasPublications.
2. AvtarSingh. (2014). *Introduction to Company Law*. New Delhi: EasternbookCompany.
3. Akhileshwar Pathak. (2013). *Legal Aspects of Business* (6thed.). New Delhi: McGraw Hill Edu
4. Shukla- M.C.- & Gulshan- S.S. (2010). *Principles of Company Law*. New Delhi: S.Chand.

SEMESTER IV
MJD 7: 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 – Uni-variate 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 – Un weighted 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 IV
MID-4(A): ACCOUNTING STANDARDS

Course Objective: To provide students with a comprehensive understanding of accounting standards, including their historical development, theoretical framework, and practical application in financial reporting.

Learning Outcomes:

1. Understand the historical context and evolution of accounting standards, including the role of standard-setting bodies such as the Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB).
2. Analyze the theoretical foundations underlying accounting standards, including the conceptual framework, principles, and assumptions that guide financial reporting.

UNIT – I – INTRODUCTION - Introduction to Accounting – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation.

UNIT - II – ACCOUNTING PRINCIPLES - Concepts and Conventions - Accounting standard: Concept – Evolution- IASB- IASC- FASB –ASB in India (Theory only)

UNIT - III –Standards Relating To Financial Reporting & Disclosure - AS – 1 Disclosure of Accounting Polices – Introduction - explanation - fundamental accounting assumptions - nature of accounting policies - areas in which different accounting policies are encountered - considerations in the selection of accounting policies - disclosures of accounting policies - main principles. - **AS – 2 Valuation of Inventories** – objectives - scope – definition - measurement of inventories - cost of inventories - costs of purchase - costs of conversion - other costs - exclusions from the cost of inventories - cost formulas - techniques - net realisable value – disclosure.

UNIT - IV – AS – 10 Property- Plant and Equipment – AS – 13 Accounting for Investments
AS – 10 Property- Plant and Equipment – objective - scope – definition - recognition - initial costs - subsequent costs - measurement at recognition - elements of cost - measurement of cost - measurement after recognition - cost model - revaluation model – depreciation. - **AS – 13 Accounting for Investments** - Introduction – definition - forms of investments - classification of investments - cost of investments - carrying amount of investments - current investments - long-term investments - investment properties - disposal of investments - reclassification of investments - disclosure - main principles - classification of investments - cost of investments - investment properties

UNIT - V – AS – 16 Borrowing Costs – AS – 26 Intangible Assets – AS – 28 - Impairment of Assets . - AS – 16 Borrowing Costs – objective - scope - definition - recognition - borrowing costs - excess of the carrying amount - commencement of capitalization - suspension - cessation – disclosure. - **AS – 26 Intangible Assets** – objective - scope - definition - intangible assets -

identifiability - control - future economic benefits - separate acquisition - acquisition - exchanges of assets - internally generated goodwill - intangible assets. - **AS – 28 - Impairment of Assets** - objective - scope - definition - measurement of recoverable amount - net selling price - value in use - basis for estimates of future cash flows 26-30 composition of estimates of future cash flows 31-45 foreign currency future cash flows 46 discount rate 47-55 recognition and measurement of an impairment loss 56-62 cash-generating units 63-92 identification of the cash-generating unit to which an asset belongs 64-71 recoverable amount and carrying amount of a cash-generating unit

SUGGESTED READINGS:

1. Rawat D.S. —Ind ASs Converged IFRS|| Taxmann Allied Services Private Limited.
2. Accounting Theory and Practice: Jawaharlal- Himalaya Publishing Company
3. Rawat D.S- Taxmann Accounting Standards: Allied Services Private Limited
4. Francis Cherunilam - Kamal Garg- IFRS Concepts and Applications: Bharat Law House Pvt.
5. Jain S.P. & Narang - K.L- Kalyani - Accounting Theory & Management Accounting:

SEMESTER IV
MID-4(B): AUDITING & ASSURANCE

Course Objective: To equip students with the knowledge and skills necessary to understand the principles, practices, and procedures involved in auditing and assurance services, emphasizing the role of auditors in providing independent assurance on the reliability of financial information.

Learning Outcomes:

1. Understand the conceptual framework of auditing and assurance, including the principles of independence, integrity, and professional skepticism.
2. Analyze the legal and regulatory framework governing auditing practices, including the responsibilities of auditors, audit committees, and regulatory bodies.

UNIT – I – Introduction - Meaning and Definition of Auditing - Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit - Audit Planning - Meaning. Audit programme - Meaning - Objectives and Contents - Audit Note Book- - contents- Usefulness of Audit Note Book - Audit working papers - Meaning. Ownership and Custody - Test checking and Routine checking - Meaning. Internal control - Meaning - Definition - Objectives - Technique for evaluation of Internal Control System. Internal check - Meaning – Objectives difference between Internal control- Internal check and Internal Audit

UNIT – II - Vouching and Verification - Vouching - Meaning and Definitions - Objectives. Trading Transactions - Audit of Ledger- Scrutinizing of ledgers - Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities - Verification - Meaning - Objectives and Process - Valuation of Assets and liabilities - Distinction between Verification and Valuation.

Unit – III - Audit and Accounting Standards - Types of Audit - Statutory Audit - Concurrent Audit - Stock Audit - Cost Audit - Secretarial Audit - CAG Audit - Management Audit. Accounting Standards -Standards on Auditing - Standards on Internal Audit - Penal Provisions – Role of National Financial Reporting Authority (NFRA)

Unit – IV - Auditors and Audit Report - Appointment - Procedures - Eligibility and Qualifications - Powers and Duties - Rotation and Removal of Auditors - Resignation of Auditors - Remuneration of Auditors - Audit report - Preparation and presentation. Auditor’s Responsibilities and liabilities towards Shareholders- Board and Audit Committee. Restriction on other Services.

Unit – V - Recent Trends in Auditing - EDP Audit - Meaning - Division of auditing in EDP environment. Impact of Computerization on Audit Approach - Online Computer System Audit -

Types of Online Computer System Audit - Audit around with the Computers - Procedure of Audit under EDP system.

Textbook:

1. Auditing-D.P. Jain Konark Publishers Pvt. Ltd.

References:

1. Auditing-PrinciplesandPractice-RavinderKumarandVirenderSharma-EasternEconomyEdition.
2. Practical Auditing-B.N.Tandon-Sultan Chandand Co.- New Delhi.

SEMESTER IV
MID-4(C): HUMAN RESOURCE ACCOUNTING

Course Objectives :

- To understand the values of Human Resources in Organisations
- To familiarize the process and approaches of Human Resources Accounting

Learning Outcome:

- Students will comprehend the concept of human resource accounting (HRA) and recognize the value of human capital as a critical asset for organizations.
- Students will learn various techniques and methods used to measure and quantify human resources' value, including historical cost, replacement cost, opportunity cost, and present value of future earnings

Unit – I - Meaning & Definition of HRA – Importance - Development of the Concept – History of Score Card - HRA for Managers & HR Professionals - Investment in Human Resources – Quality of Work Force and Organizations' Performance - Efficient use of Human Resources – Modern Market Investment Theory - Enumerating the Assets- Calculating the Market Value of Assets – Illiquid and Non- Marketable Assets – Human Capital.

Unit – II - Human Resource Planning – Human Capital Investment – Expenditure Vs Productivity – Training – Human Capital & Productivity - Human Resource Accounting – Measurement of Human Value addition into Money Value – Objectives of Human Resources Accounting – Approaches to Human Resource Accounting.

Unit – III - Investment Approach – Investment in Human Resources - HR Value – Concepts, Methods & Mechanisms - Recruiting and Training Costs – Depreciation – Rates of Return – Organization Behavior Vs Turnover – Non Value Adds in the Management of Human Resources, Measures and Prevention - Organization Climate Approach – Improvement Determination of Changes in Human Resource Variables – Increased Costs, Cost Reduction and Future Performance.

Unit – IV - HR Accounting – Design, Preparation & Implementation - Responsibility Accounting and Management Control - Management Control Structure and Process - Design of HR Accounting Process & Procedures for each of the HR Sub-system including Recruitment, induction, Performance Appraisal and Training - Classification of Costs in HR Accounting – Behavioral Aspects of Management Control – Social Control.

Unit – V - HR Auditing and Accounting – HRA Software - HRA Oriented Reporting Processes Including P & L Accounts & Balance Sheet - Experiences and Extrapolations on HRA.

Reference Books:

1. Eric G. Flamholtz, HUMAN RESOURCE ACCOUNTING, Springer
2. Jac Fitz-enz, HOW TO MEASURE HUMAN RESOURCE MANAGEMENT, McGraw Hill
3. Rakesh Chandra Katiyar, ACCOUNTING FOR HUMAN RESOURCES, UK Publishing
4. M. Saeed, D.K. Kulshreshtha, HUMAN RESOURCE ACCOUNTING, Anmol

Publications.

5. D. Prabakara Rao, HUMAN RESOURCE ACCOUNTING, Inter India Publications

SEMESTER IV
PROJECT-WP/INTERNSHIP - COMMUNITY ENGAGEMENT

SEMESTER V

MJD 8: 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 - Introduction - Management Accounting - Meaning - Scope - Importance - Limitations - Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

Unit - II - Financial Statement Analysis - Analysis and Interpretation of Financial Statements - Nature and Significance - Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement - Trend Analysis.

Unit - III - Ratio Analysis - Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios- Turnover Ratios - Capital Structure Ratios – Leverage Ratios - Calculation of Ratios.

Unit - IV - Cash Flow Analysis- Marginal Costing - Meaning of Cash Flow Statements - Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows - Operating- Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue- Exploring New Markets.

Unit - V - Budgetary Control- Capital Budgeting Control - Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method- Net Present Value Method and Accounting Rate of Return Method.

Textbook:

1. Maheswari-S.N. Management Accounting- Sultan Chand & Sons
2. Murthy A and Gurusamy S-Management Accounting Theory &Practice- Vijay Nicole Imprints.

SEMESTER – V
MJD 9- INDIAN FINANCIAL SYSTEM

Course Objectives:

1. Understand the structure, functions, and components of the Indian financial system, including financial markets, institutions, instruments, and regulators.
2. Learn about the regulatory framework governing the Indian financial system, including the role and functions of regulatory bodies such as the Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), and Insurance Regulatory and Development Authority of India (IRDAI).

Learning Outcomes:

1. Evaluate investment opportunities in various asset classes and financial instruments traded in the Indian markets, considering factors such as risk, return, liquidity, and diversification, to optimize investment returns and manage portfolio risks.
2. Identify, measure, and manage financial risks effectively, utilizing risk management tools, techniques, and best practices to enhance the resilience and sustainability of financial institutions and market participants.

Unit I: Financial System Structure – Components – Markets – Institutions – Instruments – Services – Functions – Significance – Development of Financial Sector – Parameters of Development of Financial Sector – Regulatory framework.

Unit II: Financial Markets Capital Markets – Money Markets – Foreign Exchange Markets – Equity and Derivative Markets – Commodity Markets – Characteristics Features – Participants – Instruments – Challenges. – Role of SEBI in regulating Financial Markets.

Unit III: Financial Institutions in India Banking – Commercial Banks – Spreads and NPAs – Capital Adequacy Norms – Capital Market Support – Development Financial Institutions: IFCI, IDBI, ICICI, SFCS, SIDBI etc. - Development vs Commercial Banking – Universal Banking. - Regulations of RBI over Financial Institutions.

Unit IV: Financial Instruments Primary and secondary market instruments – features, distinctions, Debt – Equity – Hybrid, Innovative Instruments – Mutual Funds – Financial Instruments for Foreign Capital – ADRs – GDRs – FCCB – PNotes – IDRs.

Unit V: Financial Services Meaning, Characteristics and types of Financial Services -

Significance; Scope of Financial Services - fund based and fee based financial services - Leasing and Hire-purchase, Merchant banking services.

Reference Books:

1. Bhole L.M, "Financial Institutions & Markets", Tata McGraw Hill, 2021
2. Machiraju H.R., "Merchant Banking, New Age International, 4th Edition, 2012
3. Khan, M.Y., "Indian Financial System, 4/e Tat McGraw-Hill, 2013, 8th Edition
4. Vasant Desai, "Financial Markets and Financial Services", Himalaya Publishing, 2018,
5. Meir Kohn, "Financial Institutions and Markets", Oxford University Press, 2006, 2nd Edition.

SEMESTER V
MJD 10: INCOME TAX LAW & PRACTICE

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:

- Determine the residential status of individuals and to calculate the incidence of taxation
 - Compute income from salary by applying the provisions of income tax Act 1961
 - Compute income / loss from house property
 - Prepare Statement showing taxable income from business / profession
 - **Assess capital gains and income from other sources**
- Unit - I - Introduction** - Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assessee - Types - Rates of Tax – Residential Status - Scope of Total Income - Incomes Exempt from tax.

Unit – II - Income from Salary - Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary – Profits in lieu of Salary - Provident Funds - Deductions under Sec.80.

Unit - III - Income from House Property - Annual Value - Meaning and Computation - Deductions from Annual Value - Legal Provisions.

Unit - IV - Profits and Gains from Business or Profession - Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes - Investments - Compulsory maintenance of Books of accounts - Audit of Accounts of certain persons - Special provisions for Computing Incomes on estimated basis - Computation of Income from Business or Profession.

Unit - V - E-filing & Submission of Returns - e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return – Various Returns - Permanent Account Number (PAN) - Usage of PAN - Concept of Transfer Pricing - Fundamentals.

Textbook:

1. Vinod-K.Singhania-StudentsGuidetoIncomeTax-TaxmanPublicationsPvt.Ltd.

References:

1. Mehrotra – Income Tax Law & Accounts- Goyal- Sathiya Bhavan Publications.
2. Gaur & Narang- Income Tax Law & Practice- Kalyani Publishers.
3. Reddy-T.S.& Hariprasad Reddy-Y-Income Tax Theory- Law & Practice-Margham Publications

SEMESTER V

MID-5(A): COMPUTER APPLICATION IN 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 work sheet 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 ERP9 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 fil – 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. Sanjey Saxena, 2009, MS Office 2007 for everyone, Vikas Publishing House Pvt. Ltd.,

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 Pub.
6. Parameswaran, R., Computer Application in Business, S.Chand & Co, NewDelhi.

SEMESTER V
MID-5(B): ACCOUNTING INFORMATION SYSTEM

Course Objectives: To teach students how to use computerized systems to organize, manage, and analyze financial data effectively.

Learning Outcomes:

- Students will gain hands-on experience with popular accounting software applications like QuickBooks or Sage, learning how to navigate the interface, enter transactions, and generate reports.
- Students will develop proficiency in data entry techniques, ensuring accuracy and completeness when inputting financial transactions into AIS databases.

UNIT – I - Computer hardware: Classification of computers – personal computer, workstation, servers and super computers Computer components – CPU, input output devices, storage devices, BUS, I/O CO processors, ports (serial, parallel, USB ports), expansion slots, add on cards, on board chips, LAN cards, multi media cards, cache memory, buffers, controllers and drivers.

UNIT - II - Computer software: Systems software – operating system, translators (compilers, interpreters and assemblers), system utilities General purpose software/ utilities - word processor, spread sheet, DBMS, scheduler / planner, internet browser and e-mail clients Application software – financial accounting, payroll, inventory, Specialised systems–Enterprise Resource Planning (ERP), artificial intelligence, expert systems, decision support systems – an overview.

UNIT - III - DBMS models and classification: Need for database, administration, models, DML and DDL (query and reporting); data dictionaries, distributed data bases, object oriented databases, client server databases, knowledge databases Backup and recovery – backup policy, backup schedules, offsite backups, recycling of backups, frequent checking of recovery of backup, Usage of system software like program library management systems and tape and disk management systems – features, functionalities, advantages

UNIT - IV - Tally: Basic Features- Undervalue, preparation of ledger accounts on Tally, preparation of invoices, subsidiary books, display of final accounts, Ratios.

UNIT - V - Excel: Various Accounting and Finance Functions- Preparation of Balance sheet.

Text Books:

1. Financial Modeling –Simon Benninga- MIT press- Cambridge.

2. Advanced Modeling in Finance using Excel and VBA-Mary Jackson & Mike Staunton-John & Sons Wiley.

Reference Books:

1. Database system concepts-Abraham Silberschatz-Tata Mc Graw hills

2. The final Tally (A santigo Toole Western)-Richard. S. Wheeler-Library of Congress Cataloging data.

3. Tally 9.0- Firewall Media- New Delhi.

4. Basics of Computer –P.K.Singh- Rahul Jain V.K (India) enterprises- New Delhi.

SEMESTER V
MID-5(C): STRATEGIC MANAGEMENT

Course Objective: To provide students with a comprehensive understanding of strategic management concepts, frameworks, and tools necessary for analyzing and formulating strategies to achieve organizational goals and sustain competitive advantage in dynamic business environments.

Learning Outcomes:

1. Understand the fundamental concepts and theories of strategic management, including the strategic planning process, environmental analysis, and strategy formulation.
2. Analyze the external environment using tools such as PESTEL analysis, Porter's Five Forces, and industry lifecycle analysis to identify opportunities and threats affecting organizational performance.

UNIT - I - Business Policy and Strategic Management - Meaning and Nature - Vision and Mission and Objectives of the Firm - Strategic Levels in the Firm - Strategic Planning Process.

UNIT - II - Strategic Analyses - Porters approach - Experience curve analysis – SWOT analysis – BCG approach

UNIT - III - Formulation of Strategy - Meaning and stages – strategic formulation – functional strategy – marketing strategy – financial strategy - production strategy – logistics strategy

UNIT - IV – Strategic Implementation and Control - Meaning – Steps in implementation – Approaches towards implementation – types of control

UNIT - V – Strategic Diversification - Merger and Acquisition – turnaround management – Evaluation and control of strategy – Types and Benefits of strategy

TEXT BOOKS :

1. Strategic planning & management- P.K.Ghosh- Sultan chand & sons- (10th edition- 2006).

REFERENCES BOOKS:

1. Strategic Management -Ronflavel& John Williams- Prentice Hall publications Rev edition-
2. Business Policy and Strategic Management P.Subbarao- Himalaya Publishing House (2003)
3. Business Policy and Strategy Jauch R Lawrence glueck William- Tata McGraw Hill Publication (6th edition-2006)

SEMESTER V

SEC 4 – SUMMER INTERNSHIP

SEMESTER VI

MJD 11: ENTERPRISE INFORMATION SYSTEM

Course Objective: To provide students with an understanding of the principles, components, and functions of enterprise information systems (EIS), including their role in supporting organizational processes, enhancing decision-making, and improving operational efficiency.

Learning Outcomes:

1. Understand the fundamental concepts and types of enterprise information systems, including enterprise resource planning (ERP), customer relationship management (CRM), supply chain management (SCM), and business intelligence (BI).
2. Analyze the strategic importance of enterprise information systems in achieving organizational goals, enhancing competitiveness, and adapting to changing business environments.

UNIT - I - Automated Business Processes - Introduction - Concept of Business Processes - Enterprise Risk Management- Associated risks - Mitigating controls Business processes P2P- O2C – Insights - Flowcharts - Data Flow Diagrams (DFDs).

UNIT - II - Financial and Accounting Systems - Introduction - Concept of integrated and Non-integrated systems - business process modules- data flow - risks – controls - significance of XBRL - Reporting systems - regulatory -compliance requirements.

UNIT- III - Concept Information Systems - Introduction - Concept Information Systems - Its Components – People Information Systems - Controls -objectives - controls - Organization structure - Responsibilities.

UNIT IV - E-Commerce - Introduction - Concept E-Commerce- M-Commerce - Emerging Technologies - components- process flows - E-commerce - paradigms - Cloud Computing- Grid Computing- Mobile Computing- Green Computing- BYOD –Block chain.

UNIT - V - Concept Core Banking Systems - Introduction - Concept of CBS - components - architecture of CBS - impact - risks – controls - regulatory - compliance - Banking Regulations Act- RBI regulations- Prevention of Money Laundering Act - Information Technology Act- 2000.

TEXT BOOK:

1. ICAI Inter – New Syllabus Study material 2023.

REFERENCE BOOKS:

1. Hands-On Azure Data Platform: Building Scalable Enterprise-Grade Relational and Non-Relational database Systems with Azure Data Services (English Edition) - by Sagar Lad - Abhishek Mishra
2. Defining Enterprise Data and Analytics Strategy: Pragmatic Guidance on Defining Strategy Based on Successful Digital Transformation Experience of ... Companies (Management for Professionals)
3. Part of: Management for Professionals - Handbook of Research on Enterprise Systems - by Jatinder N.D. Gupta- Sushil K. Sharma

SEMESTER VI

MJD12: PRINCIPLES & PRACTICE OF AUDITING

Course Objective: The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

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

- Explain the basic concepts of auditing and differentiate it with accounting and investigation
- Prepare audit programme and frame the audit procedure
- Examine the vouchers relating to cash book
- Familiarise with the provisions of Companies Act Regarding qualification, appointment, rights and duties of company auditor.
- Apply the concept of Computer Assisted Auditing Techniques and Green Audit in auditing practice.

UNIT – I - Basic Principles of Auditing: Definition – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Qualities of an Auditor – Types of Audit – Ethics of Auditing.

UNIT II - Audit Procedure and Internal Control: Preparatory steps to be followed in the commencement of a new audit - Audit Programme – Audit Note Book – Audit Working Papers – Audit Files – Audit report – Essentials of Effective Reporting-Standards on Audit.

Internal Control: Elements - Objectives – Internal check – Objects of Internal Check – Duties of an auditor in connection with Internal check.

UNIT III - Vouching: Definition - Meaning – Auditors duty regarding vouching of various items of debit side of the cashbook: cash in hand, collection from debtors, interest on investment and rent received – Credit side of the cash book: wages, payment to suppliers, cash purchases and purchase of land & buildings – Verification of Assets and Buildings.

UNIT IV – Audit of limited companies: Company Auditor - qualification, disqualification, Appointment – Remuneration - rights and duties – removal of auditor - Liabilities of the auditor - Civil and Criminal liabilities, Tax-audit.

UNIT V - Auditing of computerized accounting: EDP Audit – EDP Audit features and limitation – General approach to EDP Audit – Major areas on Internal control system – CIS and Internal Control System – Special Techniques for Auditing in EDP environment – Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – Green Environmental Audit:

Definition – objectives – stages of Green Auditing.

Practical exercises: The learners are required to:

1. Prepare Audit Programme for conducting audit of receipts of a school / charitable institution.
2. Identify and verify any five - documentary evidences in connection with sales, purchases of goods / machineries, payment of expenses and liabilities.
3. Prepare internal control questionnaire and internal control checklist for audit of an organization / business firm.
4. Perform internal control under computerized audit environment using Audit Expert Systems.
5. Perform vouching of cash book of college / student functions, small business firms, club etc. to gain a practical knowledge.
6. Collect audit evidence for verification of Property, Plant and Equipment.
7. Perform dummy audit of a club, college, and a small business firm.

Note: Where necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred. Students shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

Text Books:

1. AUDITING – B.N. Tandon, Revised Edition-2009 Sultan Chand and Sons, 23, Dharyaganj, New Delhi
2. PRINCIPLES AND PRACTICE - Dr.T.R. Sharma OF AUDITING Revised edition 2010
3. Sahithya Bhavan, Hospital Road, Agra – 282003.
4. CONTEMPORARY AUDITING – Kamal Gupta Revised Edition – 2008 Tata MCGraw Hill Publishing Co Ltd, 7, West Patel Nagar, New Delhi – 110008.
5. A TEXT ON AUDITING - Partha Chaterjee, Revised Edition – 2011, Vrinda Publications (p) ltd, New Delhi – 110 091

Books for References

1. Ainapure .V., & Ainapure .M (2009). Auditing & Assurance, Delhi: PHI Learning.
2. Aruna .J (2016). Auditing, Delhi: Taxmann Publication.
3. Kumar .R., & Sharma .V (2015). Auditing Principles and Practice, Delhi: PHI Learning.
4. Garg .P (2019). Auditing & Assurance, Delhi: Taxmann Publication.
5. Singh .A.K., & Gupta .L, Auditing: Theory and Practice, Galgotia Publishing.
6. Kamal .G (1987). Contemporary Auditing, Delhi: Tata Mcgraw Hill Publishing Company.
7. Tandon .B. N., Sudharsnam .S., & Sundharabahu .S (2013). A Hand book on Practical Auditing, New Delhi: S. Chand Publishing.

SEMESTER VI

MJD13: FINANCIAL MANAGEMENT

Course Objective: To help students to understand the conceptual framework of financial management.

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

1. Explain the nature and scope of financial management; Assess the impact of time value of money in different business decisions;
2. Analyse capital budgeting process and apply capital budgeting techniques for business decisions;
3. Explain various capital structure theories and analyse factors affecting capital structure decisions;
4. Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
5. Design working capital policy based on the assessment of financial requirements. Compare CSR and Profitability

Unit – I – Introduction - Meaning and Objectives of Financial Management Functions of Financial Management. Finance - Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management.

Unit – II - Capital Structure - Meaning- Factors affecting Capital Structure – Planning –Theories of Capital Structure- Determining Debt Equity Proportion –Leverage Concept.

Unit - III - Cost of Capital - Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings-Weighted Average (or) Composite cost of capital (WACC)

Unit – IV – Dividend - Meaning - Dividend Policies- Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law- Dividend Models -Walter’s Model-Gordon’s Model - M.M. Model- Hypothesis Model.

Unit - V - Working Capital - Working Capital - Meaning and importance - Factors Influencing Working Capital –Determining (or) Forecasting of Working Capital requirements-Working Capital Operating cycle.

Note: Questions in Sec. A- B& C shall be in the proportion of 80:20 between Theory and Problems.

Textbooks:

1. I.M. Pandey- Financial Management- Vikas Publishing House
2. Prasanna Chandra-Financial Management-Tata McGraw Hill Publications

References:

1. S. N. Maheswari – Financial Management – Sultan Chand & Sons
2. Y. Khan and Jain – Financial Management – Sultan Chand & Sons
3. P.Periyasamy.P-FinancialManagement-VijayNicoleImprintsPvt.Ltd.Chennai
4. MurthyA-FinancialManagement-MargamPublications-Chennai

SEMESTER VI
MJD 14: RISK MANAGEMENT

Course Objective: To equip students with the knowledge, skills, and tools necessary to identify, assess, mitigate, and manage risks effectively across various domains, including finance, operations, and project management.

Learning Outcomes:

1. Understand the fundamental concepts and theories of risk management, including types of risks, risk tolerance, and risk appetite.
2. Analyze the role of risk management in organizational decision-making processes, including strategic planning, resource allocation, and performance evaluation.

UNIT I - Risk and its management

Risk and its management - fundamental importance - sorts of risk - framework - corporate finance principles - management of risk.

UNIT – II - Financial market risk

Interest Rates - type of company and business environment - introducing the science of the yield curve - many instruments - managing interest rate risk.

UNIT – III - Financial market risk

Foreign exchange - different types of foreign exchange risk - instruments available for managing risk - techniques to foreign exchange risk.

UNIT – IV - Financial risk

Liquidity - principles for managing liquidity risk - approach to the management of this particularly difficult but crucial risk.

UNIT – V - Other Issues

Other financial risks and issues - The risk in the counterparties with whom companies deal- ranging from customers and suppliers to banks- the risks arising from changes in commodity prices - risks arising from obligations to meet pension payments in defined benefit pension schemes. -two final issues - the control of operational risk within treasury departments and external risk reporting requirements.

Textbooks:

1. Singh-R.(2009). *Security Analysis and Portfolio Management* (1sted.). New Delhi: Excel Books.

REFERENCES:

1. Jack Clark Francis. (2001). *Investments Analysis and Management*. Singapore: Mc Graw Hill International Edition
2. Nagarajan- K.- & Jayabal- G. (2011). *Security Analysis and Portfolio Management* (1sted.). Kochi: New Age International Publisher.
3. Frank K Reilly.- & Keith C Brown. (2011). *Investment Analysis and Portfolio Management*

(10thed.). New Delhi: Cengage India Pvt. Ltd. Avadhani. (2014). *Investment Management*.
Mumbai:

SEMESTER VI
MID-6(A): INVESTMENT ANALYSIS

Course Objectives: To teach students how to evaluate investment opportunities, analyze financial securities, and make informed decisions to maximize returns while minimizing risks..

Learning Outcomes:

- Students will grasp the fundamental concepts of investments, including risk and return, diversification, and the time value of money.
- Students will learn how to analyze various types of financial securities, such as stocks, bonds, mutual funds, and derivatives, to assess their potential for investment.

UNIT – I - Investment Environment: The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets (Equity, Mutual funds, Debt), the Indian securities market, the market participants (Stock exchanges, Stock brokers, Clearing House, Depositories, Depository Participants, FIIs, Domestic institutional investors, Individual investors), Online and offline trading in securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns.

UNIT – II - Analysis of Equity and Debt Instruments a) Fixed Income Securities: Bond features, types of bonds, estimating bond yields, Bond Pricing, types of bond risks, default risk and credit rating, Bond market indices. b) Approaches to Equity Analysis Introduction to Fundamental Analysis, Technical Analysis, dividend capitalization models, and price-earnings multiple approach to equity valuation, Intrinsic value, Price to Book value ratio.

UNIT – III - Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

UNIT – IV - Investor Protection: Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investor awareness and activism.

Practical Exercises: The learners are required to:

1. Prepare a structure of mutual fund market in India.
2. Prepare a report of different funds
3. Analyse the concept of risk portfolio in calculation of investment amounts and returns.

Text Book

1. Chandra, Prasanna. Investment Analysis and Portfolio Management. McGraw Hill Education
Books for References

1. Jones, C.P. Investments Analysis and Management, Wiley, 8th ed.

2. Rustogi, R.P. Fundamentals of Investment. Sultan Chand & Sons, New Delhi.

3. Vohra N.D. & Bagri B.R., Futures and Options, McGraw Hill Education 5. Mayo. An
Introduction to Investment. Cengage Learning.

Note: Latest edition of the text books should be used

SEMESTER VI
MID-6(B): GOVERNMENT ACCOUNTING

Course Objectives: To familiarize students with the principles, practices, and procedures of accounting in the public sector, enabling them to understand how government entities manage their financial resources, report their financial activities, and ensure accountability and transparency in financial management.

Learning Outcomes:

- Students will comprehend the unique characteristics of government finance, including the sources of revenue, budgeting process, and expenditure controls, to analyze the financial operations of government entities.
- Students will learn how government budgets are formulated, executed, and monitored, exploring topics such as revenue forecasting, expenditure planning, budgetary control, and fiscal policy implications.

UNIT – I - Introduction to Government Functioning - Role and responsibilities of Central, State, Panchayati Raj Institution and Urban Local Bodies, Union-State-Local Government Fiscal Relations, Fiscal Federalism

UNIT – II - Constitutional Provisions and Related Authorities - Constitutional Provisions and Related Authorities: 112. Annual financial statement. 113. Procedure in Parliament with respect to estimates. 114. Appropriation Bills. 115. Supplementary, additional, or excess grants. 116. Votes on account, votes of credit and exceptional grants. 117. Special provisions as to financial Bills, 148. Comptroller and Auditor-General of India. 149. Duties and powers of the Comptroller and Auditor-General. 150. Form of accounts of the Union and of the States 280. Finance Commission. 281. Recommendations of the Finance Commission. State Finance commission, CGA, Niti Aayog.

UNIT – III - Public Revenue and Budget -Sources of Tax and Non-tax Revenue for Centre, States and Local Government, Efficiency and Equity in Tax Policy Design, Tax Policy and Tax Administration in India, Tax collection by Government- Union, State & Local Governments. Budget: Budget Cycle, Planning, Preparation, Execution, Monitoring, how to interpret data from Budget document, Fiscal Deficit, Primary Deficit, Revenue and Effective Revenue Deficit.

UNIT – IV - Accounting for Union, State Urban and Local Bodies - Union & State Accounts: Constitutional Provisions, Structure of various ministries/departments of Government of India, Controller General of Accounts - Hierarchy and Functions, Structure of Government Accounts and Flow of Funds, Classification of Government Accounts - Consolidated Fund, Contingency Fund and Public Accounts, Classification of Government expenditure in India including introduction to Chart of Accounts, Banking Arrangements, Bankers to the Government. Urban Local Bodies: Introduction - NMAM, National Municipal Asset Valuation Manual, State Municipal Accounts Manuals/Rules and ASLBs

Unit V - Standard Internal Control and Risk Management - Internal Control Systems in Government, Internal Audit, Outcome Budgeting & Reporting, Procurement Control, Asset

Controls, Cash Controls, etc., Type of Audit – Role of CAG & PAC, Contingent liability, and Parliamentary Control, Brief Introduction of IGAS, IGFRS and IPSAS

Reference Books

1. SC Pandey and M Prakash Gupta (2021), Accounting and Budgeting in Government: Spotlighting completed, ongoing, and proposed reforms, Kindle Edition.
2. Albert Pell F C Montague Rathbone (2022), Local Government and Taxation, Government Accounting Rules, 1990 (Revised Edition) Issued by the Ministry of Finance, Department of Expenditure, Controller General of Accounts

Online Resources

<https://cga.nic.in/Page/Other-Books-Manuals-and-Forms.aspx>

https://icaiknowledgegateway.org/index.php?option=com_

[k2&view=itemlist&task=category&id=76:policy-research&Itemid=435](https://icaiknowledgegateway.org/index.php?option=com_k2&view=itemlist&task=category&id=76:policy-research&Itemid=435)

SEMESTER VI

MID-6(C): INDUSTRIAL RELATIONS & LABOR LAW

Course Objectives: The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

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

1. Explain the evolution and factors influencing industrial relations in changing environment;
2. Evaluate the effectiveness of trade unions and factors influencing their growth;
3. Examine the effectiveness of workers' participation in management;
4. Evaluate the effectiveness of grievance redressal mechanism;

UNIT – I - Industrial Relations - Concept, nature and objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organization; Human Resource Management and IR.

UNIT - II - Trade Unions Act, 1926 - Important provisions of Trade Unions Act, 1926. Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities. Emerging trends in Union Management Relations.

UNIT - III - Workers' Participation in Management - Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

UNIT - IV - Discipline and Grievance Redressal - Causes of indiscipline, Maintenance of discipline; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.

UNIT – V - Other Labour Enactments - The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; Strikes and Lock outs, Lay-off, Retrenchment and closure - The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves - The Code on Wages, 2019: Regulation of Minimum Wages, Payment of wages, payment of bonus.

Practical Exercise: Learners are required to:

1. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit.
2. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report.
3. Assess and prepare a report on the grievance redressal mechanism of the industrial unit.

Text Books

1. Srivastava, S. C. (2012). Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House.
2. Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.

Books for References:

1. Malik, P. L. (2018). Handbook of Labour and Industrial Law. Lucknow, Uttar Pradesh: Eastern Book Company.
2. Monappa, A., Nambudiri, R., & Selvaraj, P. (2012). Industrial Relations and Labour Laws. New Delhi: Tata McGraw Hill Education.
3. Padhi, P. K. (2012). Industrial Relations and Labour Law. New Delhi: PHI Learning.
4. Sharma, J. P. (2018). Simplified Approach to Labour Laws. Bilai, Chhattisgarh: Bharat Law House.

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

SEMESTER VII

MJD 15 : SECURITY ANALYSIS & 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

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

Reference Books

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 VII

MJD 16: CORPORATE TAX PLANNING & MANAGEMENT

Course Objectives:

To equip students with the knowledge and skills necessary to effectively manage corporate taxes and develop tax planning strategies in compliance with relevant laws and regulations.

Learning Outcomes:

1. Learn various tax planning techniques and strategies to minimize corporate tax liabilities while maximizing tax benefits and incentives.
2. Develop skills in financial analysis to assess the tax implications of different business decisions, investments, and transactions.

UNIT – I - Basic concepts, nature and scope of tax Planning and Management General Framework of Direct Taxation in India. Different direct tax laws and their inter-relationship in the scheme of taxation in India. Residential status of companies and tax incidence; tax concession and incentives for corporate decision; Tax liability and minimum alternate tax with special emphasis on SEZ and companies under 80IA/IB ; Tax on distributed profits; tax planning for depreciation; carry forward and set off losses. Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning. Tax Avoidance, Tax Evasion and Tax Planning.

UNIT – II - Areas of Tax Planning, Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization. Tax planning with reference to financial management Decision -Capital structure, dividend including deemed dividend and bonus shares; Purchase of Assets out of own Funds or out of Borrowed Funds.

UNIT – III - Tax Planning in Special Situations Tax planning with reference to specific management decisions-Make or buy; own or lease; section 43B. Tax planning with reference to employees' remuneration. Tax planning with reference to sale of scientific research assets.

UNIT – IV - International Taxation, Double Taxation Avoidance Agreements (DTAA), Double Taxation Relief Agreement with Foreign Countries or Specified Territories, Countries with which no agreement exists. Transfer Pricing Issues (Including International & Domestic Transactions),

Application of Generally accepted Cost Accounting Principles and Techniques for determinations of Arm's Length Price. Advanced Pricing Agreements (APA)- Concept & Application.

UNIT – V - Goods & Services Tax Act, 2017

Overview of GST Act- Registration & Exempted Goods & Services. Meaning and Scope of Supply of Goods & Services. Time & Valuation of Supply, Types of Supply. Tax provisions related to Input Tax Credit, ISD. Tax provisions related to Job Work & E-Commerce

Text readings

1. Dr. Girish Ahuja & Dr. Ravi Gupta Simplified Approach to Corporate Tax Planning & Management (Bharat Law House),
2. Singhanian V K & Singhanian Monica, Corporate tax planning and Business tax procedures, Taxmann publications

References

1. Singhanian V K & Singhanian Monica ,Systematic Approach to Income Tax and Central Sales Tax
2. Girish Ahuja and Ravi Gupta Corporate Tax Planning & Management Bharat Law House
3. Dr. B B Lal, Direct Taxes, Konark Publications
4. Rajeev Puri and Puja Gaur, Corporate Tax Planning and Management, A.Yr 2017-18, Kalyani

SEMESTER VII

MJD 17: FINANCIAL STATEMENT ANALYSIS AND REPORTING

Course Objectives:

To provide students with the necessary knowledge and skills to analyze financial statements of corporations effectively, enabling them to assess the financial health, performance, and prospects of businesses.

Learning Outcomes:

1. Learn how to calculate and interpret key financial ratios to evaluate liquidity, solvency, profitability, and efficiency of corporations.
2. Develop skills to compare financial performance across different time periods, industries, and competitors to identify trends, patterns, and areas of improvement.

UNIT – I - Introduction to Financial Statement Analysis - Role and Importance of Financial Statement Analysis - Financial Statements: Balance Sheet, Income Statement, Cash Flow Statement - Financial Statement Ratios: Liquidity, Profitability, and Solvency Ratios - Tools and Techniques for Analysis

UNIT – II - Analysis of Income Statement and Profitability - Revenue Recognition and Measurement - Cost of Goods Sold (COGS) and Gross Profit Analysis - Operating Expenses and Operating Profit Analysis - Net Income, Earnings per Share (EPS), and Profitability Ratios - DuPont Analysis

UNIT – III - Analysis of Balance Sheet and Liquidity - Asset and Liability Classification - Current and Non-Current Assets - Current and Non-Current Liabilities - Working Capital and Current Ratio Analysis - Quick Ratio and Cash Conversion Cycle

UNIT – IV - Analysis of Cash Flow Statement and Solvency - Operating, Investing, and Financing Activities - Free Cash Flow Analysis - Solvency Ratios: Debt to Equity, Debt Ratio, Interest Coverage - Capital Structure and Financial Leverage

UNIT - V - Forecasting and Valuation - Financial Forecasting Techniques - Valuation Methods: Discounted Cash Flow (DCF), Price-to-Earnings (P/E), Price-to-Book (P/B) - Earnings Quality and Earnings Management

Limitations and Ethical Considerations in Financial Statement Analysis

Textbook:

1. Financial Statement Analysis by Charles H. Gibson

Reference Book:

1. Financial Statement Analysis and Reporting by P. Ramesh and S. Ramakrishnan:
2. Financial Statement Analysis: A South Asian Perspective by Shyam Sunder and Jahar Saha

SEMESTER VII
MID – 7 (A) : BUSINESS ETHICS & CORPORATE GOVERNANCE

Course Objectives:

To provide students with a comprehensive understanding of ethical principles and corporate governance practices in business contexts, enabling them to make morally responsible decisions and contribute to the long-term sustainability and ethical conduct of organizations.

Learning Outcomes:

1. Develop an awareness of ethical issues and dilemmas in business situations, recognizing the importance of ethical behavior in decision-making processes.
2. Acquire skills to analyze ethical dilemmas, consider various stakeholders' interests, and make morally sound decisions aligned with ethical principles and values.

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

B.Com (Professional Accounting)

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, & Desjardin J. (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. Tata McGraw Hill.

SEMESTER VII
MID-7(B): BUSINESS ANALYTICS

Course Objectives:

To equip students with the knowledge and skills required to analyze large volumes of data, derive meaningful insights, and make data-driven decisions to solve business problems effectively.

Learning Outcomes:

1. Develop proficiency in collecting, organizing, and preprocessing data from various sources, ensuring data quality and reliability for analysis purposes.
2. Gain an understanding of basic statistical concepts and techniques to analyze data distributions, correlations, and patterns, providing insights into business trends and performance.

Unit I - Introduction - Science of data driven decision-making, Descriptive analytics, Predictive analytics and Prescriptive analytics; Big data analytics, web and social media analytics, Machine learning algorithms.

Unit II - Data Analytics Software - Analytical Software –Free and Open Source Software Vs Paid Software: **R Language:** Commands and Syntax, Packages and Libraries, Data Types, Data Structures – Vectors, Matrices, Arrays, Lists, Factors, Data Frames, Importing and Exporting Data. **Excel** Introduction to statistical operations. **PYTHON:** Introduction to statistical operations, programming and data analysis.

Unit III - Descriptive analytics - Introduction, data Types and scales, types of data measurement scales, measures of central tendency, measures of variations, measures of shapes.

Unit IV - Prescriptive Analytics - Linear programming - Model building, assumptions, sensitivity analysis, solving LP programming using graphical method, range of optimality and shadow price.

Unit V - Forecasting techniques - Introduction, time series data and components of time series of data, forecasting techniques and forecasting accuracy, moving average method, single exponential smoothing, double and triple exponential smoothing, Crostons forecasting methods, ARIMA Model.

Reference Books

1. R.N. Prasad and Seema Acharya, (2016), Fundamentals of Business Analytics, Wiley.
2. U Dinesh Kumar (2017), Business Analytics: The Science of Data - Driven Decision Making, .
3. V. K. Jain (2018), Data Science and Analytics (with Python, R and SPSS Programme), Khanna Publishing
4. Evans James (2017), Business Analytics (2nd Edition), Pearson.
5. Mark J. Bennett and Dirk L. Hugen (2016), Financial Analytics with R (Building a Laptop Laboratory for Data Science), Cambridge University Press

Open Resources

Yahoo finance, moneycontrol.com, RBI and IMF database

SEMESTER VII

MID- 7 (C) : CONTEMPORARY LEGAL FRAMEWORK

Course Objective: To provide knowledge on various economic legislations required for running a business organization

Learning Outcomes:

1. Develop awareness of legal requirements and obligations that businesses must adhere to, ensuring compliance with laws and regulations to avoid legal risks and penalties.
2. Learn to identify legal risks and liabilities associated with business operations and transactions, and develop strategies to mitigate these risks effectively..

UNIT – I - Competition Law: Definitions – Anti Competitive agreements – prohibitions of abuse of dominant position – combinations – Competition Commission of India – Inquiry into certain agreements and dominant position – inquiry on complaints u/s 19 – power to grant interim relief power to forward compensation – Execution of orders of commission – appeal – duties of Director – General – penalties – Competition advocacy.

UNIT - II - Foreign Exchange Management Act: Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. - Current account transactions, Capital account transactions – Export of goods and service - Realization and repatriation of foreign exchange — Authorized person – Penalties and Enforcement – Foreign Contributions and hospitality – Exemptions - Powers of Central Government – Directorate of Enforcement –Appellate Tribunal. Offences and penalties – Compounding of offences

UNIT – III - Consumer Protection Act: Genesis of the law – objects and definitions – Rights of consumers under the Consumer Protection Act – Nature and scope of remedies – Consumer protection – appearance before consumer dispute Redressal Forums

Unit – IV - Contemporary Environmental Legislation Legal and regulatory frame work: Procedures for obtaining various environment clearances – role and function of Environment Tribunal / Authority – Appearance before Environment Tribunal /Authority – Environment Audit. Enforcement of International Environmental law: Kyoto protocol norms. Water: Water and Environment (Protection) Law – various Boards and their functions and powers; duties of occupier of specified industries to

ensure adherence to standards; offence by companies. Air pollution: Concept of sustainable development, Government policy regarding environment – salient features of the Air (Prevention and control of pollution) law

UNIT - V - Intellectual Property Rights: Kinds, meaning of intellectual property; concept of patent; Trade Mark; right, design, patent law & Enforcement Trade Mark Law & Enforcement ; copy right law & enforcement

Textbook:

Suggested Books/Articles/Links for References:

1. Aswathapa,K, Legal environment of Business, Himalaya, Delhi
2. The Competition Act, (along with Statement of Objects & Reasons) and the notifications issued by the Central Govt.
3. Relevant Bare Acts

Reference Book:

1. "Modern Constitutional Law"
2. "Business Law Today"
3. "Environmental Law in the 21st Century"
4. "International Law and Global Governance"

SEMESTER VII
MID-8(A): INFLATION ACCOUNTING

Course Objective:

- Possess knowledge and skills to analyze and synthesize how and why accounting is practiced differently in different business environments globally
- Evaluate and provide skills to resolve international accounting issues such as foreign exchange risk, accounting harmonization, corporate and withholding taxes, transfer pricing

Learning Outcome:

Students will gain proficiency in the principles, concepts, and application of IFRS, enabling them to interpret and analyze financial statements prepared in accordance with international accounting standards.

UNIT – I - Introduction to Inflation Accounting - Definition and significance of inflation accounting
- Historical context and the need for inflation accounting - Types of inflation and their effects

UNIT - II - Measurement of Inflation - Understanding inflation indices: CPI, WPI, and others
Paasche and Laspeyres price indices - Real vs. nominal values and their significance

UNIT - III - Historical Cost Accounting - Historical cost vs. current cost accounting - Advantages and limitations of historical cost accounting - Practical examples illustrating the impact of inflation on historical cost financial statements

UNIT - IV - Current Cost Accounting - Current cost accounting principles - Conversion of historical cost to current cost - Comparing revaluation and fair value models

UNIT - V - Reporting in Hyperinflationary Economies - IAS 29: Financial Reporting in Hyperinflationary Economies - Key criteria for classifying an economy as hyperinflationary - Reporting requirements and challenges in hyperinflationary environments

Text Book:

1. "Inflation Accounting: A Manual on National Accounting under Conditions of High Inflation" by International Monetary Fund (IMF)

Reference Books:

1. "Inflation Accounting: A Theoretical Perspective" by S. N. Maheshwari and S. K. Maheshwari
2. "Financial Reporting in the 21st Century: A Valuation and Inflation Accounting Perspective" by Thomas A. Lee

SEMESTER VII
MID-8(B): CORPORATE SOCIAL RESPONSIBILITY

Course Objectives: To understand the concept and importance of Corporate Social Responsibility (CSR) and its role in business sustainability and societal well-being

Learning Outcome:

1. Students will grasp the principles and concepts of CSR, including ethical business practices, environmental sustainability, and social accountability.
2. Students will learn how to assess the social, environmental, and economic impact of business activities on various stakeholders, including employees, customers, communities, the environment.

UNIT - I - Social Responsibility of Business-Meaning and Concept-Variou Areas 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 fulfillment 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 ReportCorporate 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 VII
MID – 8 (C) : ENVIRONMENTAL ACCOUNTING

Course Objective:

- Possess knowledge and skills to analyze and synthesize how and why accounting is practiced differently in different business environments globally
- Evaluate and provide skills to resolve international accounting issues such as foreign exchange risk, accounting harmonization, corporate and withholding taxes, transfer pricing

Learning Outcome:

Students will gain proficiency in the principles, concepts, and application of IFRS, enabling them to interpret and analyze financial statements prepared

UNIT I: Introduction to Environmental Accounting

Definition and significance of environmental accounting - Historical context and the need for environmental accounting - Relationship between environmental performance and financial outcomes

UNIT II: Environmental Cost Accounting

Identifying and categorizing environmental costs - Cost allocation methods for environmental expenses - Case studies illustrating cost accounting for environmental activities

UNIT III: Environmental Performance Measurement

Key performance indicators (KPIs) for environmental sustainability - Environmental performance reporting and benchmarking - Analyzing the impact of environmental performance on financial results.

UNIT IV: Environmental Liabilities and Reporting

Accounting for environmental liabilities - Reporting environmental information in financial statements - Regulatory and disclosure requirements

UNIT V: Corporate Social Responsibility and Sustainability Reporting

Integration of environmental accounting into sustainability reporting - Global reporting frameworks (e.g., GRI, SASB) - Corporate social responsibility (CSR) and stakeholder engagement

Textbook:

"Environmental and Social Accounting and Reporting" by Roger L. Burritt, Stefan Schaltegger, and Martin Bennett

Reference Books:

1."Environmental Management Accounting for Cleaner Production" by Stefan Schaltegger, Roger L. Burritt, and Martin Bennett

B.Com (Professional Accounting)

- 2."Accounting for Sustainability: Practical Insights" by Anthony P. Ball and Peter F. Yip
- 3."The Green to Gold Business Playbook: How to Implement Sustainability Practices for Bottom-Line Results in Every Business Function" by Daniel C. Esty and P.J. Simmons
- 4."Corporate Sustainability Reporting: The Theory and Practice of Sustainability Reporting" by Roshima Said and John Beaton

SEMESTER VIII
MJD 18: PROJECT MANAGEMENT

UNIT - I: Introduction to Project Management

1. Overview of Project Management
2. Project Management Life Cycle
3. Project Initiation and Planning

UNIT - II: Project Planning and Scheduling

1. Work Breakdown Structure (WBS)
2. Project Scope and Requirements
3. Time Management and Scheduling
4. Resource Allocation
5. Gantt Charts and Network Diagrams

UNIT - III: Project Execution and Monitoring

1. Project Execution and Control
2. Quality Management
3. Risk Management
4. Stakeholder Management
5. Change Management

UNIT - IV: Project Team and Communication

1. Team Formation and Dynamics
2. Leadership and Motivation
3. Communication and Conflict Resolution
4. Project Meetings
5. Virtual and Cross-Cultural Teams

UNIT - V: Project Closure and Evaluation

1. Project Closure Activities
2. Post-Implementation Reviews
3. Lessons Learned
4. Project Evaluation and Performance Metrics
5. Project Documentation and Reporting

Textbook Reference:

1. "Project Management: The Managerial Process" by Erik W. Larson and Clifford F. Gray.
2. "Project Management Case Studies" by Harold R. Kerzner.
3. "Leadership and Self-Deception: Getting Out of the Box" by The Arbinger Institute.
4. "A Guide to the Project Management Body of Knowledge (PMBOK Guide

SEMESTER VIII

MJD 19 - WORKING CAPITAL MANAGEMENT

Course Objectives:

- Take the students to explore the Agriculture and Rural Marketing environment.
- To understand consumers' and marketing characteristics.
- To understand and contribute to the emerging challenges in the upcoming global economics scenario.

Learning Objective:

1. To understand the unique characteristics, challenges, and opportunities associated with marketing products and services in rural areas.
2. Students will gain insights into the socio-economic, cultural, and behavioral factors that influence consumer behavior and market trends in rural areas.

UNIT – I - Introduction - Working Capital Meaning – Importance of working capital management – components of working capital – Factors Influencing working capital requirements-Estimating working capital management – working capital life cycle –Role of finance manager in working capital.

UNIT – II - Financing Current Assets - Different approaches to Financing Current Assets - Conservative- Aggressive and Matching approach-Sources of Finance Committees on Working Capital Finance..

UNIT – III - Cash Management - Importance - Factors influencing Cash Balance - Determining Optimum Cash Balance – Cash Budgeting –Controlling and Monitoring Collection and disbursements.

UNIT – IV - Receivables Management - Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts –Credit evaluation-Control of receivables.

UNIT – V - Inventory Management - Need for Inventories and Importance of its Management- Techniques for managing Inventory-Economic Order Quantity (EOQ)-Stock levels-Analysis of Investment in inventory-Selective Inventory Control- ABC-VED and FSN Analysis.

NOTE: Questions in Sec. A- B & C shall be in the proportion of 80:20 between Theory and Problems.

Textbook:

1. Hrishikes Battacharya Working Capital Management strategies and Techniques prentice hall of India 2001.

SUGGESTED READINGS

1. Joshi R.N. Cash Management-New Age International Publishers 1999
2. Chitnis- K.M. Working Capital Management of large Industrial units- Dastane Ramachandra and company

SEMESTER VIII

MJD – 20 RESEARCH PROJECT (ALTERNATIVELY)

OR

SEMESTER VIII

MJD 20 (A) - INTERNATIONAL ACCOUNTING

Course Objective:

- Possess knowledge and skills to analyze and synthesize how and why accounting is practiced differently in different business environments globally
- Evaluate and provide skills to resolve international accounting issues such as foreign exchange risk, accounting harmonization, corporate and withholding taxes, transfer pricing

Learning Outcome:

Students will gain proficiency in the principles, concepts, and application of IFRS, enabling them to interpret and analyze financial statements prepared in accordance with international accounting standards.

UNIT - I - Introduction to International Accounting - Worldwide Accounting Diversity & Reasons for Accounting Diversity

UNIT - II - International Financial Reporting Standard I - International Financial Reporting Standard I

UNIT - III - Comparative Accounting - Foreign Exchange Transaction - International Monetary system and exchange rates

UNIT - IV - Foreign Currency Transactions – Accounting for Foreign Currency Transactions

UNIT- V - Translation of Foreign Currency Financial Statements - Analysis of Foreign Financial Statements

Text Book

Douppnik, T. and H. Perera, International Accounting (3rd edition), McGraw-Hill Irwin, 2012

References:

Choi, F. and G. Meek, International Accounting (7th ed.), Pearson Prentice-Hall, 2011.

Needles, Belverd E., International financial Reporting Standard 3rd edn, 2013, Cengage Learning, ISBN-13: 9781133187943

SEMESTER VIII

MJD 20 (B) - INTERNATIONAL TAXATION

Course Objectives:

- 1) To enable the learners to know about the basic principles of International Tax Law.
- 2) To develop an understanding about the concepts and provisions relevant to International taxation .
- 3) To enable the learners to acquire the ability to apply the knowledge gained and to make computations and address issues in practical case scenarios.

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

1. Grasp fundamental concepts of international taxation
2. Understand the role of tax havens in international tax planning and the application of anti-avoidance measures

UNIT - I - International Taxation Introduction - Taxation system – Basics - Overview of Jurisdictional Rules – Jurisdiction individuals - Jurisdiction – Corporations - Jurisdiction – Non-Corporate Business Entities

UNIT - II – Tax Haven - Controlled Foreign Corporations – Foreign Tax Credit – Non-Resident Taxation

UNIT - III – Overview of black money and imposition of tax – Taxation of e-Commerce transactions – Advance Rulings

UNIT - IV – Double Taxation and avoidance agreement DTAA (Sec 90, 90A and 91) – Types of DTAA – Model of DTAA (OECD and UN) – Interlink of DTAA with Sec 90 of Income tax Act 1961 – Overview of Articles in DTAA

UNIT - V – Transfer pricing including Specified domestic transactions – Determination of arm's length price - Advance pricing agreement - Concept and application – Safe Harbour rules – Thin capitalization and secondary adjustment – GAAR

Reference Materials

1. BNA Portfolios, US International Taxation series (portfolios are organized by topic and Code section)
2. Bittker & Lokken, Fundamentals of International Taxation (student edition 2019/2020)
3. Isenbergh & Wells, International Taxation (4th. ed. 2019)

SEMESTER VIII

MJD 20 (C) - STRATEGIC PERFORMANCE MANAGEMENT

Course Objectives:

To equip students with the knowledge and tools necessary to effectively manage organizational performance in alignment with strategic objectives.

Learning Outcomes:

1. Students will grasp the concept of strategic objectives and their importance in guiding organizational performance towards long-term goals and sustainability.
2. Students will learn various performance measurement frameworks and tools such as Balanced Scorecard, Key Performance Indicators (KPIs), and Strategy Maps to assess and monitor organizational performance across multiple dimensions.

UNIT I - INTRODUCTION: Introduction – Emergence – Philosophy of Strategic Cost Management- Conceptual framework of SCM- Cost as a source of Competitive Advantage- Value Chain Analysis- The Strategic Costing Process- Strategic Position Analysis –Cost driver analysis Cost Accounting Concepts Cost control- cost reduction-cost allocation –cost absorption cost unit-cost centre. Traditional V/s contemporary cost management.

UNIT II - ACTIVITY BASED COSTING AND JIT: Activity Based Costing : Nature of Activity Based Costing (ABC) – Benefits and Limitations of ABC – Cost Drivers – Cost Pools – Designing an ABC system – Activity Based Management – Operational and Strategic application of ABC – Customer Profitability Analysis – Process Value Analysis – Application of ABC in service sector – ABC Vs. Absorption Costing. (including problems). JIT: Introduction, Benefits, Use of JIT in measuring the performance.

UNIT III: TARGET COSTING, LIFE CYCLE COSTING AND KAIZEN COSTING: Target Costing: Key Principles of Target Costing – Target Costing Vs. Traditional Cost Management process – Market Driven Costing – Product Level Target Costing – Component Level Target Costing – Establishing Price and Profit Margins from allowable to achievable target cost – Incorporating customer input into target costing – Target costing in extended enterprise – Target costing Organisation and Participants.(Including problems). Life cycle Costing: Meaning- Meaning of Product Life cycle-

Phases in Product Life Cycle. Kaizen costing : Importance of Kaizen Costing – Process of Kaizen Costing – Item specific Target Costing – Product Specific Kaizen Costing – Overhead Specific Kaizen Costing – Inter Organisational Implication of Kaizen Costing –Applying Kaizen Costing to Suppliers.

UNIT IV - STANDARD COSTING AND VARIANCE ANALYSIS: Standard Costing and variance analysis- introduction- meaning of standard cost and standard costing-need for setting standards-steps involved in setting standards-advantages-limitations of standard cost-types of standards-analysis of variance-Material variance-labour variance-fixed and variable overhead variance-sales variance-causes and investigation of variance (including Problems)

UNIT V - COST OF CONTROL AND TQM: Quality Cost Concept: Meaning – Quality Cost Categories – Quality Cost elements- Quality Cost base analysis and measurement of company – preparation and implication of quality cost programme – Quality Improvement and Quality Cost Reduction. TQM: Basics, Stages, Principles, Control, Corrective Actions.

BOOKS RECOMMENDED

1. Introduction to Management Accounting, Horngren, Sundem Stratton, Prentice Hall, Publisher.
2. Management Accounting, Atkusan Kapak, Pearson Publication
3. Management Accounting, James Jiamtalvo-Wiley Publication
4. International Accounting, Shirin Rathore, Prentice Hall Publication
5. Management Accounting, I.M. Pandey, Vikas Publishing House
6. Management Accounting, SP Gupta, Sahitaya Bhawan Publication
7. Management Accounting, Harsen and Mowen, Thompson
8. Advanced Cost and Management Accounting, V.K. Saxena & C.D. Vashist, S. Chand & Sons Publications.