PONDICHERRYUNIVERSITY

B. Com (CORPORATE SECRETARYSHIP)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER NEP

NEP SYLLABUS AND REGULATIONS FOR

B.COM (CORPORATE SECRETARYSHIP) COURSE STRUCTURE-UNDER NEP

SEMESTER WISE CREDITS AND HOURS OF WORK WITH EFFECT FROM ACADEMIC YEAR 2023–2024

AFFILIATED COLLEGES

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 (3yearscourse) 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.Allthenecessaryinformationisprovidedtothelearnersthroughthiswebsite.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

SYLLABUS B.COM (CORPORATE SECRETARYSHIP) FOR NEP 2023 SEMESTER WISE

CREDITS AND HOURS OF WORK AS PER NEP

SEMESTERI				
Code No	**Nature of Course**	**Title of the Course**	**Credits**	**Teaching Hours**
MJD1	Major Disciplinary courses (compulsory)	MJD-1Financial Accounting	4	5
MID1	Minor Disciplinary Courses (choose anyone)	MID-1(A)Business Economics	4	5
		MID-1(B)Financial Literacy		
		MID-1(C) Business Environment		
MLD 1	Multi - Disciplinary Courses (choose any one)	MLD-1.(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	Ability Enhancement Courses I & II	AEC-1(A).Basic Language and Literature AEC-1(B).Functional Language AEC-1(C) Spoken communication	2+1	4
		(or)		
		AEC-2(A) Basic Language and Literature AEC-2(B) Functional Language AEC-2(C) Spoken communication		
SEC	Skill Enhancement Course (Anyone)	SEC-1(A) Entrepreneurship Skills and Practices	3	4
		SEC-1(B) Personality Dynamics		
		SEC-1(C) Computational skills		
VAC	NEP Value Added common Courses I & II (compulsory)	VAC-1.Environmental Education	2	4
		VAC-2.Understanding India(Theory / Field based)	2	4
		Total Credits / Total Hours of Work	**20 Credit**	**30Hours**

Department floats 2 to 3 streams of minor courses (Allied / specializations /elective) and student choose anyone.

SEMESTERII				
Code No	**Nature of Course**	**Title of the Course**	**Credits**	**Teaching Hours**
MJD2	Major Disciplinary courses (compulsory)	MJD-2 Business Organization and Management	4	5
MID2	Minor Disciplinary Courses(choose anyone)	MID-2(A) Indian Economy	4	5
		MID-2(B) Principles and Practices of Insurance		
		MID-2(C) Economics of Transportation – Theory and Practice		
MLD	Multi-Disciplinary courses (choose any one)	MLD-2 (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	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	Skill Enhancement Course (Anyone)	SEC-2(A) Accounting in Excel	3	4
		SEC-2(B) E-Filling		
		SEC-2(C) E-Commerce		
VAC	NEP Value Added common Courses I&II (compulsory)	VAC-3.Health and Wellness/ Yoga Education	2	4
		VAC-4 Digital Technology Education (Theory/Field based)	2	4
		Total Credits / Total Hours of Work	**20 Credit**	**30 Hours**

SEMESTERIII				
Code No	**Nature of Course**	**Title of the Course**	**Credits**	**Teaching Hours**
MJD	Major Disciplinary courses (compulsory)	MJD3:Corporate Accounting		5
		MJD4:Marketing Management		5
MID3	Minor Disciplinary	MID-3(A):Secretarial Practices		

	courses(choose anyone)	MID-3(B):Commercial and Industrial Laws	4	5
		MID-3(C) :Strategic Management		
MLD 3	Multi- Disciplinary courses (compulsory)	MLD-3.(Humanities & Social Sciences) 3(A) Business Communication	3	4
		MLD-3(B) Basic Economic Concept 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	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	Skill Enhancement Course (Anyone)	SEC-3(A) E-Banking Practices	3	4
		SEC-3(B)Tally Prime		
		SEC-3(C)Web Designing		
		Total Credits / Total Hours of Work	**20 Credit**	**27 Hours**

SEMESTERIV

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD	Major Disciplinary courses (compulsory)	MJD 5:Cost Accounting	4	5
		MJD 6: Company Law	4	5
		MJD7:Business Statistics	4	5
MID4	Minor Disciplinary courses(choose anyone)	MID-4(A):Goods and Services Tax	4	5
		MID-4(B): Intellectual Property Rights		
		MID-4(C): Human Resource Accounting		
AEC VII&VIII	Ability Enhancement courses VII & VIII English or Indian Language	AEC-7(A) Basic Language and Literature AEC-7(B) Functional Language AEC-7(C) Spoken communication	2+1	4
		(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 Credit**	**30 Hours**

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD	Major Disciplinary Courses (compulsory)	MJD8:Management Accounting	4	5
		MJD9:Indian Financial System	4	5
		MJD10:Income Tax Law and Practice	4	5
MID5	Minor Disciplinary Courses (choose any one)	MID-5(A):Computer Application in Business	4	5
		MID-5(B): Sustainable Development	4	5
		MID-5(C) :Cooperative Management and Administration	4	5
SKD	Skill Enhancement Course	MJD15–Summer Internship	4	6
		Total Credits / Total Hours of Work	**20 Credit**	**26 Hours**

SEMESTER-VI

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD11	Major Disciplinary courses (compulsory)	MJD11:Money and Banking	4	5
MJD12		MJD12:Principles and Practices of Auditing	4	5
MJD13		MJD13: Financial Management	4	5
MJD14		MJD14:Business Law	4	5
MID6	Minor Disciplinary courses (chooseanyone)	MID-6(A): International Trade and Export Management	4	5
		MID-6(B): Financial Market Operations		
		MID-6(C): Human Resource Management		
		Total Credits / Total Hours of Work	**20 Credit**	**25 Hours**

SEMESTERVII				
Code No	**Nature of Course**	**Title of the Course**	**Credits**	**Teaching Hours**
MJD	Major Disciplinary courses (compulsory)	MJD15:Security Analysis and Portfolio Management	4	5
		MJD16:Corporate Tax Planning and Management	4	5
		MJD17:Financial Statement Analysis	4	5
MID7	Minor Disciplinary courses (choose any one)	MID-7(A): Business Ethics and Corporate Governance	4	5
		MID-7(B): Corporate Marketing Research		
		MID-7(C): Contemporary Legal Framework		
MID 8	Minor Disciplinary courses (choose any one)	MID-8(A): Small Business and Entrepreneurial Development MID-8(B): Corporate Social Responsibility MID-8(C): Industrial Relations and Labour Welfare	4	5
		Total Credits /Total Hours of Work	**20**	**25 Hours**

SEMESTERVIII				
Code No	**Nature of Course**	**Title of the Course**	**Credits**	**Teaching Hours**
MJD	Major Disciplinary courses (compulsory)	MJD 18:Project Management	4	5
		MJD 19:Derivatives and Risk Management	4	5
MJD	Research Project	Research Project (Alternatively)	12	15
	(or)	(or)		
	Major Disciplinary Courses (All 3 compulsory)	MJD 20(A) : International Taxation	4	5
		MJD 20(B): Corporate Financial Statement Analysis and Reporting	4	5
		MJD 20(C): Security Law and Market Operations	4	
		Total Credits/ Total Hours of Work	**20**	**25 Hours**

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 Books :

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.
3. ICAI, Study Material, June, 2020.

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- Ill 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 Ill, a Project related to building a dummy portfolio of stocks and tracking their returns may be given.

• 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 also 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 27 & 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

MID1(C)-BUSINESS ENVIRONMENT

Course Objectives: To realize the importance of micro and macro environmental factors for business decisions.

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

- Know and analyze different business environments.
- Conduct a business analysis of the local environment.
- Understand the major problems in the Indian Economy.
- Know about five-year planning and LPG (Liberalization, Privatization, Globalization) in different sectors.
- Explain the concept of social and political responsibilities of Business.

UNIT 1 Indian Business Environment: Concept, components, and importance- Indian economy ; features of mixed economy- major problems in Indian economy – poverty, inequalities, unemployment and population.

UNIT 2 Economic Environment: Business and economic environment – Economic Systems – Economicparametersandtheirimpactonbusiness–fiveyearplanning–Economic reforms – Liberalisation; Privatisation; Globalisation – Impact on LPG on different sectors, Foreign Investments – MNCs.

UNIT 3 Industrial and Technological Environment: Business Environment and IPRS– Industrial Licensing– Anti- social Trends and practices– Regulation Monopoly and Restrictive Trade Practices.

UNIT 4 Social and Political Environment: Political Environment – Government and business relationship in India – Provision of Indian constitution pertaining to business – Social responsibility of business –Business and society –Ethical issues and value in business – corporate social policies, issues and challenges.

UNIT 5Natural and Technological Environment: Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of

technology; Features and Impact of technology.

Practical Exercises: The learners are required to:

- Visit companies & collect details about technology upgradation.
- Suggest practical measures to overcome unemployment in India.
- Prepare LPG status in India vs. other countries.

Textbook:

- K. Aswathappa, 2014: Essentials of Business Environment, Himalaya Publishing House, New Delhi.

Books for References:

- Francis Cherunilam, 2016: Business Environment Text and Cases, 25th Edition, Himalaya Publishing House, Mumbai.
- Dr. K. Chidambaram and Dr. V. Alagappan, 2012: Business Environments, Vikas Publishing House Pvt Ltd., New Delhi.

SEMESTER- I

MLD-1(A) – HERBALNUTRITION

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

UNITI - 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 andessentialoils.Significanceofcommonherbs,culinaryherbs,cookingmethodsofherbs –Basil, Cherril, Chimes, Cilantro, Dill, Mint, Oregano, Parsley, Rosemary, Sage, Tarrangon, Thyme, Lemongrass.

UNIT IV - Plants in day today life – Ocimum sanctum, Centella asiatica, Solanum trilobatum, Cassiaauriculata, Aloevera. 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, Ginseng, Goldenseal, Green tea extract, Kava kava, 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.
2. Farooqi, A.A., and B.S. Sreeramu (2004). Cultivation of Medicinal and Aromatic Crops. University Press (India) Pvt. Ltd., Hyderabad.

References:

1. Mukherjee, P.W. Quality Control of Herbal Drugs: An Approach to Evaluation of Botanicals. Business Horizons Publishers, New Delhi, India, 2002.
2. 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:

Natural Medicines Comprehensive Database. Available at http://www.naturaldatabase.com last accessed on April 2, 2013 https://www.aafp.org/pubs/afp/issues/2017/0715/p101.html

SEMESTER 1

MLD-1(B) – BASIC BOTANY

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

Learning outcomes: 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,Gymnospermand Angiosperm(only general characteristics).

Concepts of ecology; Structure and function of ecosystem; Trophicorganization-foodchainandfoodweb;Ecologicalpyramid;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.

References :

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 Textbook of Botany. Meerut, UP: Rastogi and Co.
4. Odum EP (2005) Fundamentals of Ecology. Cengage Learning India Pvt. Ltd., New Delhi.
5. Ambasht and Ambasht (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 Outcomes: 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 – pearloysters, shells Fishculture.

Unit III : Geographical distribution of animals; Land and aquatic animals; Coralsand coralreefs; Importance and threats to biodiversity.

References :

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 Textbook of Invertebrates, Saras Publication, Nagercoil, Tamilnadu.
4. Thangamani A, Prasannakumar S, Narayanan LM, Arumugam N. (2013). A Textbook of Chordates, Saras Publication, Nagercoil, Tamilnadu.

SEMESTER 1

MLD-1(D) – BASIC MICROBIOLOGY

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: Students will be able to

- Define the science of microbiology, its development, and importance in human welfare.
- Describe historical concept of spontaneous generation and the experiments performed to disprove.
- Describe some of the general methods used in the study of microorganisms.
- R ecognize and compare structure and function of microbes and factors affecting microbial growth.
- 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 Ultrastructure 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.

References :

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(E): 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 Cooper.

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.L

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

- Discern distinct entrepreneurial traits;
- Identify the parameters to assess opportunities and constraints for new business ideas;
- Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
- Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.
- 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 philosophyat 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 Books:

- S.S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd., New Delhi.
- Renu Arora .S.K. Sood, Revised Ed . 2004, Entrepreneurial Development, Kalyani Publishers, Ludhiana.
- Desai .V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.
- Desai .V. (2009). Dynamics of Entrepreneurial Development and Management, Mumbai: Himalaya Publishing House.
- Dollinger .M.J (2008). Entrepreneurship: Strategies and Resources, New Jersey: Prentice Hall.
- Hisrich .R., Peters .M., & Shepherd .D (2017). Entrepreneurship, New York: McGraw Hill Education.
- 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 completion of the course, learners will be able to understand :

- 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 :

1. Wittig, A.E.and Williams G III. Psychology-An introduction. New Delhi. Mc Graw Hill Book Co (international student edition) 1984.
2. Baron, R.A,Byrne, D and Kantowitz, B.H. Psychology, understanding human Behaviour.NY.Holt, Rinehart and Winston,1980
3. De fruyt, f. [2001].personality and individual difference
4. Hall, C.S., & Lindzey, G.theories of personality
5. 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-BUSINESS ORGANIZATION AND MANAGEMENT

Course Objectives:

- To acquaint learners with the basics of business concepts and functions, forms of business organization, and functions of management.

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

- Distinguish and explain each form of business.
- Explain principles and functions of management implemented in the Organization.
- Identify and explain the managerial skills used in business.
- Analyze the concept of Delegation of Authority, coordination, and control.

Unit I: Concept and Forms of Business Organizations 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 Organization - 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 Organization.

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 Organization - Formal

and Informal Organizations - Line, Staff Organizations, Line and Staff Conflicts. Functional Organization, 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.

Textbooks:

- Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill.
- Gupta, C.B., Business Management by, Sultan Chand Publication.
- Drucker, Peter., Practice of Management, Pan Books, London.

Books for References:

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

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:

- Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy.
- Evaluate the role of population as an economic resource.
- Explain the role and contribution of agriculture in economic development of India.
- Analyze contribution of industrial and services sector in Indian economy.
- 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:

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

UNIT II: Policy Regimes:

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

UNIT III: Growth, Development and Structural Change:

- The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

- The Institutional Framework: Patterns of assets ownership in agriculture and industry - Policy for restructuring agrarian relations and for regulating concentration of economic power - Changes in policy perspectives on the role of institutional framework after 1991.
- Growth and Distribution - Unemployment and Poverty - Human Development - Environmental Concerns.
- Demographic Constraints: Interaction between population change and economic development.

UNIT IV: Sectoral Trends and Issues:

- 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.
- Industry and Services Sector: Phases of Industrialization – 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.
- 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 Stabilization and Structural Adjustment - India and the WTO, Role of FDI, Capital account convertibility.

UNIT V:

- 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.
- 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:

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

Books for References:

- Acharya, S., & Mohan, R. (2010). India's Economy: Performance and Challenges. New Delhi: OUP
- Puri, V. K., & Mishra, S. K. (2018). Indian Economy. Mumbai: Himalaya Publishing House.
- Datt, G., & Sundharam, A. (2017). New Delhi: Sultan Chand Publishing.
- Hingra, I.C., Indian Economy, Sultan Chand & Sons.
- Gaurav, D. & Sundarum, K.P.M., Indian Economy, S.Chand & Company.
- Uma Kapila, Indian Economy since Independence, Relevant articles.
- Bhagwati, J. & Desai, P., India: Planning for industrialization, OUP, Ch2.
- 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 AND PRACTICES OF INSURANCE

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

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

- Explain the Principles of Insurance.
- Compare and Contrast insurance with assurance and explain provisions relating to life insurance.
- Analyse the principles of Marine Insurance.
- Prepare Claim on fire insurance policies.
- 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:

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

Text Book: P. Periasamy, 2013; Fundamentals of Insurance, Vijay Nicole Imprints Pvt Ltd

Books for References:

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

Note: Latest edition of the textbooks should be used.

SEMESTER I

MID-2 (C).ECONOMICS OF TRANSPORTATION - THEORY AND PRACTICE

Course Objectives: In this course, the tools of microeconomic analysis will be applied to the transport sector. We will build on theories and concepts developed in the microeconomics courses.

Learning Outcomes:

- The course, in general, covers the relationship between transport and the economy. Basically, the course has been designed to apply economic concepts in a practical setting and illustrate them using case studies especially chosen from the Indian context to provide important insights into the economics and management of different parts of the transport sector.
- The stated prerequisites for the course are: Introduction to Microeconomics and Introduction to Macroeconomics. A reasonable background in basic Algebra and Calculus is needed. Some of the mathematics maybe reviewed in class, if required

UNIT 1: Introduction: Transport as a catalyst to development; measuring the impact of transport on the economy- case studies of impacts. An overview of transportation activities in India: network and performance; issues for the future. Some basic considerations: transportation and land-use, the transport planning process

UNIT 2: Demand and Supply Analysis: Transport Demand: The Basic Framework- measuring the demand in a spatial and temporal setting. Traditional Four-Stage Demand Model; modern approaches to modelling demand and practical issues in demand estimation. Supply: the nature of output in transport, output and costs, economies of size, density and scope, empirical estimation of transport cost functions- the approaches and illustrations.

UNIT 3: Market Structure and Pricing: The spectrum of transport market structures: market power and the scope for pursuing different strategies. Pricing Principles – First Best Rules, Ramsey Pricing – Second Best Solution, Price Discrimination, Pricing with Stochastic Demand, Road Pricing and Congestion. Pricing in practice – public transport fares, rail tariffs, pricing by shipping conferences and electronic road pricing schemes

UNIT 4: Investment Decisions: The nature of investment decisions; financial evaluation of transport investments; social cost benefit analysis: economic evaluation of transport investments.

Practical issue in evaluation and case studies of road and rail projects evaluation.

UNIT 5: Market Regulation and Policy: Theory of Regulation, Deregulation and Privatisation in Transport. Approaches to privatisation of transport infrastructure and services and a competition policy for transport. Evolution of transport policy in India with focus on case studies regarding different modes.

References:

1. McCarthy, P. S., Transportation Economics, Massachusetts: Blackwell Publishers. 2001(All Modules)

2. Button, K. J., Transport Economics, Second edition, London: Heinemann. 1993 (All Modules).

Additional Readings :

1. Boyer, K. D., Principles of Transport Economics, Massachusetts: Addison-Wesley, 1998

2. Cole, S., Applied Transport Economics: Policy, Management and Decision Making, London: Kogan Page, 1998

3. Winston, C., Conceptual Developments in the Economics of Transportation: An Interpretive Survey, Journal of Economic Literature, Vol. XXIII (March 1985), pp.57-94

SEMESTER II

MLD-2 (PHYSICALSCIENCES) - 2(A) 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(B)-ELECTRONICS IN EVERYDAY LIFE

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

MLD-2(C)-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:

Leaning Outcomes:

1. Learn about food adulteration, food additives, and artificial sweeteners such as saccharin, cyclamate, and apartate 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 colors – permitted and non-permitted – Flavors – 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, flavors, 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, antiperspirants, 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, colored glass, photosensitive glass, armored 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). Thermo setting and thermoplastic polymers. Use of PET, HDPE, PVC, LDPE, PP, PS, ABS, and others. Recycling of plastics. Biodegradable plastics. Environmental Hazards of plastics. Paper newsprint, writing

paper, paperboards, 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: Manhattan project and definition of Modern and Ancient science in the 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 the earth's present form, Unanswered 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, Darwinist reductionism, 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. Story of Science: From writings of Aristotle to the Big Bang Theory by Susan Wise Bauer, W.W. Norton and Company, 2015.
2. Tantra Sangraho of Nilakantha Somayaji by K Ramaswamy and M S Sriram, Hindustan Book Agency, 2011.
3. Hindu Astronomy by W. Brennand, Caxton Publication India, 1998. • Indian Astronomy: Concepts and Procedure by Dr. S. Balachandra Rao.
4. Origin of Life by Freeman Dyson, Cambridge University Press.

SEMESTER -II

MLD-2(E) – ENERGY IN EVERYDAY 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 – bioenergy - 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 the atmosphere: air, water, and soil - environmental laws on pollution control.

Unit IV: Pollution-free renewable energy Technologies Solar Energy: potential, energy conversion through photosynthesis, Photovoltaic 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 - energy - energy and economics - energy: security - equity - environmental sustainability index and global measure

References Textbooks:

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. Kraushaar, Jack P.
3. Ristinen, Robert A., 2nd Edition, John Wiley, (2006) 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 McGraw-Hill (1984).
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 1990.
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 Charles W. Finkl, Springer 2010
9. Energy Economics 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 inverse 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.

Text books:

1. Manicavachgam Pillay, T.K., T. Natarajan, and K.S. Ganapathy. Algebra Vol. II. Chennai: S. Vishwanthan printers and publishers Pvt. Ltd., 2006. Chapter 2 Sections: 1-5, 7, 8, 11, 16.
2. Manicavachgam Pillay, T.K., T. Natarajan, and K.S. Ganapathy. Algebra Vol. I. Chennai: S. Vishwanthan printers and publishers Pvt. Ltd., 2006. Chapter 6 Sections: 1, 9, 10, and 11.
3. Narayanan S., and T.K. Manicavachgam Pillay. Calculus Vol. I. Chennai: S. Vishwanthan printers and publishers Pvt. Ltd., 2004. Chapter 7 Sections: 1-3, 10, 4.1, 4.2, and 7.
4. Narayanan S., and T.K. Manicavachgam Pillay, Ancillary Mathematics: Book II. Chennai: S. Vishwanthan printers and publishers Pvt. Ltd., 2004. Chapter 1 Sections: 1.1-6.1.

Reference Books:

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: S. Vishwanthan printers and publishers Pvt. Ltd., 2007.
3. 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.

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-FILLING

Course Objective:

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 – 1 - 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; exemtion 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

Course 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;
4. Analyse the case study of major amalgamations of companies in India;
5. Describe the process of Holding companies.

UNIT – I - Shares: Shares – Definition – Classes of shares – Issue of shares for cash – Issue of shares for Consideration other than cash – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares - Re-issue of forfeited shares – Issue of Rights and Bonus Shares; ESOPs and Buy Back of Shares. Debentures -Definition – Types of debentures – Issue of debentures – Redemption of debentures. Underwriting of shares and debentures. Underwriting – Marked and Unmarked applications – Pure underwriting– Firm underwriting – Determination of liability of underwriters. (In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable).

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

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

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

UNIT – V - Accounts of Holding Companies: Meaning of Holding Company and Subsidiary

company – Minority interest – Cost of control or capital reserve – Preparation of consolidated balance sheet (Simple problems only).

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

(Problems – 80% & Theory 20%)

Practical Exercises: The learners are required to:

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

Text Books:

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

Books for References:

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

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

SEMESTER– III

MJD 4 - MARKETING MANAGEMENT

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

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

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

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

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

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

UNIT IV Promotion: Promotion Mix – Sales Promotion – Objectives – Advertising – Kinds – Advertising Media the irrelative Merits and Limitations – Personal Selling – Kinds – Functions – Qualities of a Good Salesman – Personal Selling Vs. Sales Promotion – Market Research – Meaning- Objectives and Advantages.

UNIT V Market Segmentation: Meaning – Importance – Base of Market Segmentation – Consumer Behaviour– Fundamentals – Factors influencing Consumer behavior – Electronic Marketing – Significance of Electronic Marketing – Meaning – Objectives – Advantages.

Practical Exercises: The learners are required to:

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

Text Books:

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

Books for References:

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

SEMESTER – III

MID-3(A) SECRETARIAL PRACTICES

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

LEARNING OUTCOMES: After completing the course, the learners shall be able to:

- To understand the importance, roles, duties, and responsibilities of a company secretary.
- To gain knowledge regarding alterations of memorandum of association, articles of association, and procedures involved in issuing prospectus.
- To understand the concepts of allotment of share capital and preparation of annual reports.
- To learn the procedures about appointment and removal of key managerial personnel.

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

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

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

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

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

Text Books: N.D. Kapoor, Company Law & Secretarial Practice, Sultan chand, New Delhi.

Reference Books:

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

SEMESTER III

MID - 3(B) COMMERCIAL AND INDUSTRIAL LAWS

Course Objectives:

- To acquire knowledge on various rules and regulations prevalent in the present business scenario.
- To gain insight on various legal Acts passed to protect the health, safety & welfare of the employees.

Learning Outcomes:

- Develop a thorough understanding of the legal frameworks regulating commercial and industrial activities, including statutes, regulations, case law, and international conventions.
- Analyze principles of contract law applicable to commercial transactions, including formation, interpretation, performance, breach, and remedies, and apply them to real-world scenarios.

Unit –I Sources of law - Law of contract – Nature – kinds - Essentials of valid contract - offer - intention to create legal relations – considerations - capacity to a contract. Breach of contract, void and voidable agreements, Standard form of contract and quasi-contract. Special contracts – Indemnity and guarantee – Agency – Bailment and pledge.

Unit-II Free consent – Mistake – Misrepresentations – fraud – coercion and undue influence – lawful object – Agreement not declared void – legal formalities.

Unit-III Factories Act 1948 - Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

Unit-IV Industrial Disputes Act 1947 - Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs Employees State Insurance Act 1948 & Employees Provident Fund and Miscellaneous Provision Act, 1952 – Objects & schemes.

Unit-V The Workmen Compensation Act 1923 - Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees.

Practical orientation - Students can be assigned to submit a report on welfare, health and safety measures taken by the manufacturing industries of their choice.

Reference Books:

- N.D. Kapoor – Industrial Laws, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.
- M.C. Sukla – A manual of mercantile Law.
- S.R. Davar - Mercantile law.
- P.C. Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi.
- Dr. M.R. Sreenivasan & C.D. Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
- B. Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
- S. Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd.

SEMESTER III

MID- 3 (C) STRATEGIC MANAGEMENT

Course Objectives:

• To make the students understand the concepts of strategic Management – Analysis of business situations to identify craft and execute strategies at different levels in business

• To understand the growing importance of strategies in an uncertain business environment.

Learning Outcomes:

- Gain an in-depth understanding of the business environment.
- Appreciate the unique challenges faced by firms in the competitive environment.
- Develop skills to deal with ever-changing business situations

UNIT I: Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Strategic Decision-making process – Participants in strategic Management

UNIT II: Environmental Scanning – and Industry analysis – forecasting – Internal scanning – SWOT Analysis – vision of the company – Mission – Objectives – Stakeholder theory – Cybert and March's behaviour theory – social responsibility and business ethics.

UNIT III: Strategic formulation – Business Strategy – Corporate Strategy – Generic Strategy – Portfolio Analysis – BCG Growth/share matrix.

UNIT IV: Strategic Implementation – Organization for action – Staffing – Leading – Total quality management – Functional Strategies – Growth Strategies – Diversification acquisition and Joint Venture – Turn Around Strategies.

UNIT V: Strategic control and evaluation – Establishing strategic control – Implementation control – special alert control – evaluation techniques – Participant in Strategic evaluation and control – strategy for diversified company – strategy for MNC Company.

Text Books:

1. L.M Prasad, Business policy and strategic management – Sultan Chand & Sons.

2. Vipin Gupta, Kamala , Gollakota and R.Srinivasan, Business policy and Strategic Management Concepts and applications : - Revised 2nd Edition,(PHI New Delhi).

3. Subbarao, Strategic Management , Himalaya Publication

SEMESTER III

MLD-3. (HUMANITIES & SOCIAL SCIENCES), MLD 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.

Reference Text Books :

1. Rajendra Paul and J.S. l Korlahaill, (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

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.

Text Books:

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

SEMESTER III

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.

TEXT BOOKS :

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 (D): FRENCH FOR BEGINNERS

Prescribed Textbook: *Collaboration*, Ragini Mehta, Goyal Saab, New Delhi, 2014.

Unit 1 to 3-pp10 to 106

SEMESTER III

MLD-3 (E)-COMMERCIAL GEOGRAPHY

Unit I: Introduction to Commercial Geography -a. Meaning and Definition of Commercial Geography, b. 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 -

a. Types of Trade, Factors affecting Trade, Balance of Payments for India, Major Trade Blocs and the role of W.T.O. in International Trade,

b. Classification of various means of Transport. Advantages and Disadvantages. Latest developments in India for:

i. Land Transport (Road and Railway),

ii. Water Transport (Inland and Oceans),

iii. Air Transport -

c. Types of Communications and their use in Commerce,

i. Use of telecommunications, Internet, Mobile phones in Trade.

Reference Books:

- Hartshorne T.N. & Alexander J.W., (1994), Economic Geography, Prentice Hall, New Delhi.
- Wheeler J.O. et., at (1995), Economic Geography, John Wiley, New York.
- Robortson D., (2001), Globalization and Environment, E. Elgar Co., U.K.
- Saxena, H.M., (1990), Marketing Geography, Rawat Publication, Jaipur.
- Khanna K.K. & Gupta V.K., (1982), Economic and Commercial Geography, Sultan Chand, New Delhi.
- Reference Books: Commercial Geography – Sir Dudley Stamp Commercial Geography – E.C. K. Gonner, Trieste Publishing Human and Economic Geography – Goh Cheng Leong & Gillian Morgan, Oxford University Press Indian Economy (Datt & Sundaram) – Gaurav Datt & Ashwani Mahajan, S. Chand and Company.

SEMESTER - III

MLD-3(F) 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 AdministrationinIndia–Arthashastra–ColonialAdministrationupto1947.

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.

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 Textbooks:

1. A.R. Tyagi, Public Administration, Atmaram sons, New Delhi, 1983.
2. Appleby P.H, Policy and Administration, The University of Alabama Press, Alabama, 1949.
3. Avasthi and Maheswari, Public Administration in India, Agra: Lakshmi Narain Agarwal, 2013.

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

SEMESTER - III

SEC-3(A)- 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.

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 –Hitech bank within 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-in c-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: 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

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:

1. 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.

2. 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 Accounting Basics: Introduction to accounting principles - Journal entries, ledgers, trial balance - Final accounts- Cost accounting principles - Ratio analysis.

Unit II Tally Interface and Navigation: Understanding the user interface - Data entry and modification - Masters creation (company accounts, inventory) Customizing interface layout - Integrating with other applications.

Unit III Tally Interface and Navigation: Recording purchases, sales, receipts, payments - Creating vouchers (sales, purchase, contra) - Bank reconciliation Inventory transactions and adjustments – Payroll processing.

Unit IV Reports and Analysis: Generating basic reports (profit & loss, balance sheet, cash flow) - Exporting reports to other formats Ration analysis and financial statement interpretation – Budgeting and Forecasting.

Unit V Inventory Management: Basic stock management (adding, deleting, modifying items) - Stock valuation methods Reorder Points, ABC analysis – Warehouse Management and Costing.

Text Books:

1. Tally Essential-Level 1 by Tally Education Pvt. Ltd.
2. Tally Essential-Level 2 by Tally Education Pvt. Ltd.
3. Tally Essential-Level 3 by Tally Education Pvt. Ltd.

4. Tally Ace by Tally Education Pvt. Ltd.
5. Official Guide to Financial Accounting- Managing Your Business Just Got Simpler using Tally Prime by Tally Education Pvt. Ltd.
6. Official Guide to Financial Accounting using Tally.ERP9 by Tally Education Pvt. Ltd.
7. Tally Guru Volume 1 by Tally Education Pvt. Ltd.
8. Tally Guru Volume 2 by Tally Education Pvt. Ltd.

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 Outcomes:

1. 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).
2. 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 1 Introduction to Web Technologies: Internet - World Wide Web – URL – Hyperlink - Basic parts of the web browser window - Navigating a web page - Client Side Scripting & Server Side Scripting –Domains - Web standards & W3C recommendations.

UNIT 2 Introduction to HTML: Mark up Language – Basic Structure of HTML – Meta Tags – HTML Formatting tags – Lists.

UNIT 3 Working with Tables and Frames: Introduction to tables – table tags – adding a border – aligning a table – Background colour – Setting the width – Cell spacing & cell padding – Frames.

UNIT 4 Using Forms: Forms – Creating Forms – The <FORM> tag – Adding Controls – Using all the controls in a Form.

UNIT 5 Introduction to HTML5: Introduction to HTML5 – What's new in HTML5 – Difference between HTML4 & HTML5 – HTML5 Features – Basic structure of an HTML5 Document – Geolocation – Creating a simple program in HTML5.

Text Books:

- Web Theory – An Introduction by David Marshall and Robert Burnett
- Web Design with HTML and CSS –HTML and CSS Complete Beginners' Guide by Prem Kumar.
- Web Designing and Development Training Guide by Satish Jain.

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

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

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

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

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

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

(Problems–80% & Theory-20%)

Practical Exercises: The learners are required to:

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

Text Books:

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

Books for References:

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

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:

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

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

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

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

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

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

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

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

Practical Exercises: The learners are required to:

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

Text Books:

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

Books for References:

- M.M. Sulphey and Basheer, 2013 - Law For Business, 2nd Edition, PHT Learning Pvt Ltd. New Delhi.
- MC Kuchhal, 2018 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt ,Ltd., Noida.
- Chadha .R, & Chadha.S (2018). Company Laws, Delhi: Scholar Tech Press.
- Gowar .L.C.B (1969). Principles of Modern Company Law, London: Stevens &Sons.
- Hicks .A., & Goo .S. H (2017). Cases and Material on Company Law, Oxford: Oxford University Press.
- Kuchhal . M. C., & Kuchhal . A (2020). Corporate Laws, New Delhi: Shree Mahavir Book Depot.

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:

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

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

UNIT II Univariate Analysis:

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.

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.

Skewness – Meaning – Variation versus Skewness – Measures of Skewness - Karl Pearson's and Bowley's Co-efficient of Skewness.

UNIT III Bi- variate Analysis:

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.

Simple and Liner Regression Analysis: Definition – Correlation Vs Regression – Regression lines and Regression Equations – Regression co-efficient - Computation of correlation co-efficient from regression-co-efficient.

UNIT IV Index Numbers: Definition – Characteristics of Index numbers – Uses – Types of index numbers – Construction of Price Index numbers – Unweighted Index numbers – Weighted Index

numbers– Tests of adequacy of Index number - formulae. Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

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

Practical Exercises: The learners are required to:

- 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;
- Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
- 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:

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

- Books for References
- S.P. Gupta & M.P. Gupta, Statistical Methods, Sultan Chand & Co, New Delhi
- K. Alagar, Business Statistics, Tata Mc Graw Hill Publications, New Delhi
- Arora & Arora., Statistics for Management, S.Chand &Co, New Delhi

SEMESTER IV

MID-4(A) : GOODS AND 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-Various Documents under GST- tax Invoice-(Meaning and Content of Tax Invoice)-Bill of Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-way bill- HSN Code and SAC Code.

UNIT- IV - Administration of GST - Tax Authorities and their powers - Role and Functions of GST Council. - Assessment of GST – Meaning - Types of Assessment - Assessment Procedures- Types of GST Returns- Tax deduction at Source - Tax Collection at Source- Refund of Tax - Demand and Recovery.

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

Practical Exercise: Learners are required to:

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

Text Book:

1. GST Manual 2017 by Taxmann Publications
2. GST Laws Manual: Acts- Rules and Forms - May 2017 by Rakesh Garg- Sandeep Garg
3. GST Law and Analysis with Conceptual Procedures by "Bimal Jain"- "Isha Bansal"
4. GST in India -- Impact- Management and Way Forward by RBKEZGCTGNQJMKUA.

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. Singhania- V. K.- & Singhania- M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
4. Singhania- V. K.- & Singhania- K. (2020). Direct Taxes: Law & Practice. New Delhi:
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 IV

MID- 4(B) INTELLECTUAL PROPERTY RIGHTS

Course Objectives:

1. To give an idea about IPR, registration and its enforcement.
2. To get registration in our country and foreign countries of their invention, designs and thesis or theory written by the students during their project work and for this they must have knowledge of patents, copy right, trademarks, designs and information Technology Act.
3. Further teacher will have to demonstrate with products and ask the student to identify the different types of IPR's.

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

1. Develop a comprehensive understanding of the concepts and categories of intellectual property, including patents, trademarks, copyrights, trade secrets, and industrial designs.
2. Analyze the legal frameworks governing intellectual property rights at the national, regional, and international levels, including statutes, regulations, case law, and treaties.

UNIT-I Introduction to IPRs: Basic concepts and need for Intellectual Property - Patents, Copyrights, Geographical Indications, IPR in India and Abroad – Genesis and Development – the way from WTO to WIPO –TRIPS, Nature of Intellectual Property, Industrial Property, technological Research, Inventions and Innovations – Important examples of IPR.

UNIT-II Patent Rights And Copy Rights: Origin, Meaning of Patent, Types, Inventions which are not patentable, Registration Procedure, Rights and Duties of Patentee, Assignment and licence , Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties Meaning & Nature of Trade Marks, Types, Registration of Trade Marks, Infringement & Remedies, Offences relating to Trade Marks, Passing Off, Penalties. .

UNIT –III Managing IP Rights: Acquiring IP Rights: letters of instruction, joint collaboration agreement, Protecting IP Rights: nondisclosure agreement, cease and desist letter, settlement memorandum. Transferring IP Rights: Assignment contract, license agreement, deed of assignment.

UNIT-IV Agreements and Legislations: International Treaties and Conventions on IPRs, TRIPS Agreement, PCT Agreement, Patent Act of India, Patent Amendment Act, Design Act, Trademark Act, Geographical Indication Act.

UNIT-V Digital Products and Law: Digital Innovations and Developments as Knowledge Assets

– IP Laws, Cyber Law and Digital Content Protection – Unfair Competition – Meaning and Relationship between Unfair Competition and IP Law.

Text Books:

1. V. Scople Vinod, Managing Intellectual Property, Prentice Hall of India pvt Ltd, 2012

2. S. V. Satakar, "Intellectual Property Rights and Copy Rights, Ess Ess Publications, New Delhi, 2002

Reference books:

1. Deborah E. Bouchoux, "Intellectual Property: The Law of Trademarks, Copyrights, Patents and Trade Secrets", Cengage Learning, Third Edition, 2012.

2. Prabuddha Ganguli,"Intellectual Property Rights: Unleashing the Knowledge Economy", McGraw Hill Education, 2011.

3. Edited by Derek Bosworth and Elizabeth Webster, The Management of Intellectual Property, Edward Elgar Publishing Ltd., 2013.

SEMESTER IV

MID-4(C) HUMAN RESOURCE ACCOUNTING

Course Objectives:

To help organizations track the costs associated with managing their human resources, such as recruitment costs, training expenses, and salaries and benefits.

Learning Outcomes:

- To throw the light on Human resource Accounting Basic Concepts, Its Methods and HR Auditing.
- To understand the values of Human Resources in Organisations
- To familiarise the process and approaches of Human Resources Accounting
- To familiarize the students with the Human Resource Accounting Practices in India.
- To familiarize the learners with the process and approaches of Human Resources Accounting and Audit.
- To understand the significance of Human Resource Auditing as a Tool of Human Resource Valuation.

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 – Behavioural 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. Kulsheshtha, HUMAN RESOURCE ACCOUNTING, Anmol Publications.
5. D. Prabakara Rao, HUMAN RESOURCE ACCOUNTING, Inter India Publications.

SEMESTER IV
COMMUNITY ENGAGEMENT (INTERNSHIP)

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:

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

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

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

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

UNIT IV Funds Flow Analysis: Meaning – Need – Objectives – Preparation of fund flow statement (As per AS 3)

Calculation of fund from operation – Advantages and limitations of fund flow analysis – Fund flow statement versus Balance sheet.

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

(Problems: 80%, Theory: 20%)

Practical Exercise: The learners are required to:

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

Text Book:

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

Books for References:

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

SEMESTER – V

MJD 9- INDIAN FINANCIAL SYSTEM

Course Objective: The objective of the course on the Indian Financial System is to provide learners with a comprehensive understanding of the structure, functions, and operations of the financial system in India.

Learning Outcomes:

1. Develop a comprehensive understanding of the fundamentals of the Indian financial system, including its components, functions, and interactions with the broader economy.
2. Examine the structure and functions of key financial institutions operating in India, including commercial banks, non-banking financial companies (NBFCs), insurance companies, mutual funds, stock exchanges, and regulatory bodies.

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, 2nd Revised Edition
5. Meir Kohn, Financial Institutions and Markets”, Oxford University Press, 2006, 2nd Edition

SEMESTER– V

MJD 10– INCOME TAX LAW AND 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: Basic concepts – Exempted incomes – Fully exempted incomes – Partly exempted incomes – Agricultural income and Non-Agricultural income - Heads of incomes – Income which do not form a part of Total Income – Gross Total Income – Tax rate for individuals. Residential status of individuals and HUFs – Incidence of tax – Problems on incidence of taxation

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

UNIT- III Income from House property: Basis of charge – Exempted house property incomes – Computation of income from let out house property – Gross Annual Value – Deductions u/s24 – Treatment of loss from house property – Income from self-occupied house property – Computation of total Income from house property.

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

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

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

UNIT- V Computation of Tax Liability: Assessment of Tax-Types –PAN- Tax Liability of Individuals and HUF.

(Problems: 80%, Theory: 20%)

Practical Exercises: The learners are required to:

- File Income – tax return of individuals and HUF
- Compute income under different heads, total income, and tax liability of an individual and HUF.

Text Book:

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

Books for References:

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

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:

- Acquire the theoretical knowledge in MS-Office
- Create documents in MS-Word/ Construct work sheet on MS-Excel
- Prepare presentations using MS-Power Point and to Develop database management system using MS-Access
- 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: Buildinga Spread Sheet – Using Autofil – 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: Introduction – Features - tally Introduction to Accounting software (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 Books:

- Rajagopalan .S.P., Computer Application in Business, Vikas Publishing House, New Delhi.
- Sanjey Saxena, 2009, MS-Office 2007 for everyone, Vikas Publishing House Pvt, Ltd., New Delhi.
- Nellai Kannan, C2002: MS-Office, Nels Publiction, Thirunelvelli, Tamil Nadu.

Books for References:

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

SEMESTER V

MID-5(B) SUSTAINABLE DEVELOPMENT

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

Learning Outcomes:

- To Explain key initiatives required to enhance the contribution of an organization towards Sustainable Development;
- To AnalysethesignificanceofvariousstepstakenbyUNDPtoensureSustainableDevelopment;
- To AssesstheresultsofSmartCitiesMissionInitiativeofGovernmentofIndia;
- To ExplainthekeyachievementsofNationalProgrammes/InitiativesalignedwithSDGs.

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

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

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

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

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

Text Books: 1. Reid, D. (1995). Sustainable Development: An Introductory Guide. London: Earth scan Publications Ltd.

Books for References:

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

SEMESTER V

MID-5(C) COOPERATIVE MANAGEMENT AND ADMINISTRATION

Course Objective: To enable the students to understand the fundamentals of management decision making and execution in cooperative enterprises.

Learning outcomes:

- To Understand about the fundamental aspects of cooperative management
- To Learn about the structure of cooperative management
- To Identify the various functional areas of management

UNIT I Cooperative Management: Definition, objectives and features – Principles of Management and Principles of cooperation – Management in Public, Private and Cooperative Sectors.

UNIT II Management Structure of Cooperatives: Democratic Management Structure – General Body, The Board and Chief Executives – Committees – Relationship between the Board and the Chief Executives – Co- operative Leadership.

UNIT III Functions and Functional Areas of Management in Co-operatives: Management functions applied to cooperatives – Materials, Production, Marketing, Finance, Human Resources and Office Management applied to cooperatives.

UNIT IV Issues in Cooperative Management: Professionalization – Management Development Programmes – Common Cadre – De-officialization of Cooperative Management – Evaluation of Performance of Co-operatives: Key Result Areas, Performance Evaluation – Operational Efficiency Measurement Criteria for Co-operatives.

UNIT V Cooperative Administration: Cooperative Departmental set up – Legal provisions and Administrative powers of the Registrar of Cooperative Societies affecting the cooperatives – Functional Registrars and their powers.

Text Book:

1. Nakkiran. S. A Treatise on Co-operative Management, Rainbow Publication, Coimbatore, 2021.

Reference Books:

1. Readings in Cooperative Management and Administration, ICA & ILO
2. Kulandaisamy. V, Text Book of Co-operative Management, Arudra Academy, Coimbatore,
3. Kamat. G.S. New Dimensions of Cooperative Management, Himalaya Publishing House,
4. Sah. A.K. Professional Management for the cooperatives, Vikas Publishing House, New Delhi,
5. Sinha S.K. & R. Sahaya, Management of Cooperative Enterprises, NCCT, New Delhi, 1981.

SEMESTER V
MJD 5-SUMMER INTERNSHIP

SEMESTER – VI

MJD11- MONEY AND BANKING

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

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

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

UNIT I Money: Functions; Alternative measures to money supply in India – their different Components; Meaning and changing relative importance of each; High powered money Meaning and uses; Sources of changes in High Powered Money.
Finance: Role of finance in an economy; kinds of finance; Financial System; Companies Financial intermediaries; Markets and instruments, and their functions.

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

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

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

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

Practical Exercises: The learners are required to:

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

Text Books:

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

Books for References:

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

SEMESTER – VI

MJD12 - PRINCIPLES AND PRACTICES 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:

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

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. Aruna .J (2016). Auditing, Delhi: Taxmann Publication.
2. Kumar .R., & Sharma .V (2015). Auditing Principles and Practice, Delhi: PHI Learning.
3. Garg .P (2019). Auditing & Assurance, Delhi: Taxmann Publication.
4. Singh .A.K., & Gupta .L, Auditing: Theory and Practice, Galgotia Publishing.
5. Kamal .G (1987). Contemporary Auditing, Delhi: Tata Mcgraw Hill Publishing Company.
6. 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:

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

UNIT I Financial Management: Nature, scope, and objectives of financial management - profit maximization Vs wealth maximization; Value maximization - concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept - People, Planet, and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto Currencies, Block Chain. Financial goals; Profit vs Wealth maximization, Financial functions – Investment, financing, and dividend decisions; financial planning.

UNIT II Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference share, equity capital and retained earnings; combined (weighted) cost of capital. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, and combined financial and operating leverage - Capital Structure: Theories and determinants.

UNIT III Capital Budgeting: Nature of investment decisions – evaluation criteria, pay - backperiod – accounting rate of return, net present value, internal rate of return - profitability index - NPV and IRR Comparison.

UNIT IV Management of Working Capital: Nature of working capital, significance of working capital, Operation cycle and factors determining working capital requirements - Management of

Working capital – cash, receivables, and inventories.

UNIT V Dividend Policies: Issues in dividend policies; Welters model; Gordon's model M.M. Hypothesis, forms of dividends and stability in dividends, determinants. "Portfolio Derivative"

(Problems-60% & Theory40%)

Practical Exercises: The learners are required to:

- Work on the spreadsheet for various financing decisions of a select company based on published annual report.
- Analyse and interpret case study on Capital Budgeting, Financial Structure, Working Capital, and CSR spending of a select company based on published annual report.
- Read the case study titled 'Investment in Wee Infant Milk Formula: A Capital Budgeting Dilemma.' Prepare and present a report on key learnings from the same.
- Select 10 companies (5 each from public and private sector). Study their CSR policy and present a comparative analysis of their profitability and CSR spending over a period of 5 years.
- Prepare and present the strategy to be followed as a finance manager of a hypothetical company which is about to launch an IPO in market.
- Prepare and present the strategy to be followed as a finance manager of a hypothetical company while taking decision on dividend distribution. Use expert system for taking various decisions related to financial management

Text Book:

1. Pandey .I.M., Financial Management, Vikas Publishing House ,New Delhi.
2. VanHome.J.C., Financial Management and Policy, Prentice Hall of India, New Delhi.
3. Prasanna Chandra., Management Theory and practice, Tata McGraw Hill, New Delhi.
4. Bhalla .V.K., Modern working Capital Management, Anmol Publishers, Delhi.

Books for References:

1. Khan .M.Y., & Jain .P.K (2018). Financial Management: Text and Problem, New Delhi: Tata McGraw Hill Education.
2. Kothari .R (2016). Financial Management: A Contemporary Approach, New Delhi: Sage Publications India Pvt. Ltd.
3. Rustagi .R.P (2015). Fundamentals of Financial Management, New Delhi: Taxmann Publication.

4. Pandey .I.M (2015). Financial Management, New Delhi: Vikas Publications.
5. Sharma .S.K., & Sareen.R (2018). Fundamentals of Financial Management, New Delhi: S.Chand Publishing.
6. Singh .P (2010). Financial Management, New Delhi: An eBooks Pvt, Ltd.
7. Singh .J. K (2016). Financial Management -Theory and Practice, Delhi: Galgotia Publishing House.
8. Singh.S.,& Kaur .R (2011). Fundamentals of Financial Management, New Delhi: SCHOLAR Tech. Press.
9. Tripathi.V (2017). Basic Financial Management, Delhi: Taxmann Publication.
10. Chandra .P (2007). Financial Management - Theory and Practice, New Delhi: Tata McGraw Hill Education.
11. Horne.J.C., & Wachowicz.J.M (2008). Fundamentals of Financial Management, New Jersey: Prentice Hall.
12. Ross .S.A., Westerfield, R.W.Jaffe, J.,& Kakani, R. K. (2014).Corporate Finance. New York: McGraw Hill Education.
13. Srivastava.R.,& Mishra.A (2011). Financial Management, New Delhi: OUP India. Study Material of CA Course (New) Intermediate Level Paper 8A: Financial Management.

SEMESTER–VI

MJD 14 - BUSINESS LAW

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

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

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

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

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

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

UNIT–IV Information Technology Act, 2000 &Competition Act, 2002: Salient features of Information Technology Act 2000 – Legal provisions under Information Technology Act- Information Technology (Amendment Act) 2008 –Data Privacy – Section 43A – Punishment for Cyber Crimes: Section 66A, 66B, 66C, 66D, 66E and 66F–Section 67A,67B and 67C. Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition ofanti-competitiveagreements,ProhibitionofAbuseofDominantPosition;

UNIT–V Consumer Protection Act, 2019 & Foreign Exchange Management Act, 1999: Introduction, application of the Act - Objectives of the Act -Definitions - Consumer Protection Councils - Redressal Machinery under the Act - District forum – State Commission -National Commission –Administrative Control - Procedures for complaints –Nature and scope of remedies under the Act – Appeals – enforcement of orders– Penalties.
ForeignExchangeManagementAct,1999:
Importantdefinition,Regulationandmanagementofforeignexchange,RBIGuidelinesonKYC.

Practical Exercises: The learners are required to:

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

Text Book:

1. N.D. Kapoor, 2019, Elements of Company Law, 34th Revised Edition, Sultan Chand & Sons, New Delhi.
2. ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
3. R.S.N Pillai and Bagavathi, 2019: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

SEMESTER VI

MID-6(A) INTERNATIONAL TRADE AND EXPORT MANAGEMENT

Course Objectives: To enable the students to understand the importance of international trade, the procedure for export of goods and services and the documents to be prepared at different stages of processing of an export order.

Learning Objectives:

1. To Explain the concept of international trade and compare it with domestic trade.
2. To Analyse the role of WTO in the international trading environment and explain the concept of the Foreign Exchange market.
3. To Carry out business according to foreign trade policy and regulations.
4. To Mobilise funds from various export finance institutions.
5. To Prepare documents related to export trade.

UNIT I Introduction to International Trade: Meaning – Features – Objectives – Motives - Domestic Trade Vs International Trade – Arguments for and against international trade – Trade Policy - Free trade – Protection – Trade barriers – Tariffs and its types – Non-Tariff barriers and its types.

UNIT II International Trading Environment: World Trade Organisation (WTO) – Objectives and Functions of WTO - Salient Features of Uruguay Round Agreement – Concept of Balance of Trade and Balance of Payment – Foreign Exchange Market – Functions and Dealings on the Foreign Exchange Market – Exchange Rate systems and classifications.

UNIT III Foreign Trade Policy and Regulation: The Foreign Trade (Development and Regulation) Act 1992 - Foreign Trade Policy – Objectives, Strategies, Features, and Promotional Measures – Export Promotion in India – Importance and Objectives – Export Promotion Measures – EOU, EPZ, and SEZ.

UNIT IV Export Finance: Institutional Finance for Export – Pre Shipment Credit – Post Shipment Credit - EXIM Bank – ECGC – Quality Control and Pre- Shipment Inspection – FEMA – IMF – IFC – UNCTAD – UNIDO.

UNIT V Export Procedures and Documentation: Procedures and Formalities in the export of goods – Exchange control formalities – Shipping of goods – Export documents – Documents related to goods – Certificates related to shipment – Documents related to payment – Documents related to

inspection – Documents related to Excisable Goods – Documents related to Foreign Exchange Regulation.

Textbook:

- Francis Cherunilam, 2010: "International Trade and Export Management," 16th Edition, Himalaya Publishing House, Mumbai.

Books for References:

1. S. Sankaran, 2013: "International Trade," Margham Publications, Chennai.
2. T.A.S. Bala Gopal: "International Marketing and Export Management," Himalaya Publishing House, Mumbai.

SEMESTER VI

MID-6(B) FINANCIAL MARKET OPERATIONS

Course Objective: To enable the students to understand the operations of financial markets and to provide the student an understanding of the financial market, its different products and operations.

Learning Outcomes :

- To provide an overview of financial markets in India
- Understand the knowledge of security market
- To Impart knowledge about the Securities Contract and Regulations Act
- To provide Knowledge on the Functionaries of Stock Exchange
- To Understand the various financial services and functions and roles of SEBI.

Unit – I Historical background and Introduction of financial system in India, formal and informal financial sectors. Financial system and economic growth. An overview of Indian financial system 1951 to 1990. Financial sectors reforms after liberalization 1990 to 1991.

Unit – II Money Market- Definition, Functions, Significance and Structure of Money Market. Acceptance house, Discount house, Call money market, new trends in Indian money market. Role of RBI and Commercial Bank in Indian Money Market. Capital Market- Meaning and Components of Capital market, Securities market, Cash Markets Equity and Debts, Depositories. Function of Stock market, Stock brokers, Margin trading, Forward trading, Primary and Secondary market, NSE, BSE, NIFTY, SENSEX, OTCEL.

Unit – III Stock Exchange Board of India- SEBI as capital market regulators. Objectives, functions, powers and Organisational structure of SEBI. SEBI Guideline on primary and secondary market. Listing procedure and legal requirement. Public issue pricing and marketing

Unit – IV Stock Exchange and Investor- Functionaries on Stock Exchange-Brokers, Sub Brokers, Market makers, Jobbers, Portfolio consultants, Institutional investors, Investor's protection-Grievances, Dealing and their removal, Grievance cells in Stock exchange, SEBI, Company law board, Press, Remedy through courts.

Unit – V Financial Services- Introduction of Financial services industry in India. Merchant Banking meaning and scope, Underwriting and regulatory framework of Merchant Banking in India. Leasing and hire purchase, Consumers and Housing finance, Venture Capital finance,

factoring services, Concept function and types of Credit rating

Text Book:

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

Reference Books:

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

SEMESTER VI

MID-6(C) HUMAN RESOURCE MANAGEMENT

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

Learning Objectives:

- To Develop necessary skills to prepare an HR policy to enable the employees to attain work-life balance.
- To Prepare a Human Resource Plan in an organization by preparing a report and organizing an induction program.
- To Analyze the applicability and use of different kinds of training strategies in real-life scenarios.
- To Organize counseling sessions for employees in an organization and design incentive schemes for different job roles.

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

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

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

UNIT IV Motivation: Human needs – Theories of motivation – Maslow's Hierarchy needs – Herzberg’s two-factor model Other theories – Behavioral modification – Motivational Patterns – Expectancy model – Application of motivation concepts.

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

Textbook:

Michael V.P., Human Resource Management and Human Relations, Himalaya Publishing House, New Delhi.

Books for References:

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

SEMESTER - VII

MJD 15: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Objectives:

- To know the terms such as common stock, stock market, stock options, and approaches to investing in the stock market and building stock portfolios.
- To provide a basic introduction to portfolio theory and study on various portfolio modeling associated with risks.

Learning Outcomes:

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

UNIT I Investments: Nature and scope of Investment analysis; elements of investment; avenues of investment, approaches to investment analysis; Concept of return and risk. Security return and risk analysis, measurement of return and risk.

UNIT II: Security Markets: Privacy and Secondary market; Primary market - role, functions and methods of selling; securities in primary market; Allotment procedure; New financial instruments. Secondary Market: Role, importance, type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository; role and need; Depositories Act 1996. Valuation of securities; bonds; debentures, preference shares, equity shares.

UNIT III: Fundamental Analysis: Economic analysis, Industry analysis and Company analysis. Technical Analysis: Trends, indicators, indices and moving averages applied in technical analysis.

UNIT IV: Efficient Market hypothesis: Weak, semi-strong and strong market and its testing techniques. Capital market Theory: Capital market line, security market line, risk free lending and borrowings; Factor models: Arbitrage pricing theory, two factor and multifactor models; Principles of arbitrage, arbitrage portfolios.

UNIT V: Portfolio Analysis: Estimating rate of return and standard deviation of portfolio; Effect of combining the securities; Markowitz Risk-return optimization; Single Index Model or Market

Model, Portfolio total risk, portfolio total risk, portfolio market risk and unique risk, Simple Sharpe's optimization solution. Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return, market lining, evaluation criteria and procedures.

(Problem 20% and Theory 80%)

Textbooks:

1. Bhalla, Investment Analysis, S. Chand & Co. Delhi.
2. Amling, Fundamentals of Investment Analysis; Prentice Hall, International Edition.
3. Machi Raja: H.R. Merchant Banking, Wiley Eastern Ltd., New Delhi.
4. Sharpe William F: Gordon J. Alexander and J.V. Bailly, Investment, Prentice Hall of India, New Delhi.
5. Gupta, L.C. Stock Exchange, Trading in India: Security for Capital Market Research and Development, Delhi.

Note: Latest edition of textbooks may be used.

SEMESTER - VII

MJD 16: CORPORATE TAX PLANNING AND MANAGEMENT

Course Objective: To understand the innovative ideas in corporate tax in India and to give expert advice to whom is required regarding various tax issues for decision making.

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

- Analyze the tax implications of business decisions, transactions, and organizational structures.
- Manage transfer pricing issues and compliance requirements related to intercompany transaction.

UNIT I: Corporate taxation: Taxable Income and Tax Liability, Problems on Computation of Taxable Income of Corporate entities, Minimum Alternative Tax, Tax on Income distributed to Unitholders, Tax incentives to the exporters.

UNIT II: Corporate Tax Management: Return of Income. Assessment, Advance Payment of Tax. Tax Deductions at Source, Tax Collection at Source, Appeals and revisions, Income Tax Authorities, Settlement of Cases, Advance Ruling for Non-Residents, Search and Seizure. Penalties and Fines.

UNIT III: Corporate Tax Planning: Introduction of Tax Planning, Tax planning concerning Forms of Business, Nature of Business, Location of Business, Tax Planning Vs. Tax Management, Tax Avoidance Vs. Tax Evasion.

UNIT IV: Tax Planning and Corporate Decisions: Tax Planning for business, Capital Structure Decision, Dividend Distribution Decision, Own or Lease, Make or Buy Decision, Shutdown or Continue Decisions, Repair or Replace, Sale of Assets used for Scientific Research.

UNIT V: Tax Issues Relating to Business Restructuring: Amalgamation, Demerger, Conversion of Sole Proprietary into Company, Conversion of Firm into Company, Slump Sale, Transfer of Assets between Holding and Subsidiary Company.

(Theory – 60% and Problem – 40%)

Reference Books:

1. V.K. Singhania and Monica Singhania, Corporate Tax Planning and Business Tax Procedure, Taxmann Publication Ltd.
2. V.K. Singhania and Kapil Singhania, "Direct Tax Laws and Practice, Taxmann Publication.
3. H.C. Mehrotra and S.P. Goyal, Income Tax Law and Accounts, Sahitya Bhawan Publications.
4. V.K. Singhania and Kapil Singhania, Corporate Tax Planning and Management, Taxmann Publication.

SEMESTER - VII

MJD 17: FINANCAL STATEMENT ANALYSIS

Course Objective: The objective of the course on Financial Statement Analysis is to provide learners with the knowledge and skills necessary to interpret and analyze financial statements effectively.

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

- Develop a comprehensive understanding of financial statements
- Analyze financial ratios to assess a company's profitability, liquidity, solvency, efficiency, and overall financial health

Unit I The Basic Financial Statements: Demand and Supply - Demand for Information - Supply of Information - International Accounting Standards - Review of Financial Statements - Balance Sheet - Income Statement - Statement of Stockholders' Equity - Statement of Cash Flows - Information Beyond Financial Statements. Managerial Choices in Financial Reporting - Analysis of Return on Assets - Components of Return on Assets - Analysis of Return on Equity.

Unit II Profitability Analysis and Interpretation: Return on Equity (ROE) - ROE Disaggregation: DuPont Analysis - Return on Assets - Financial Leverage - Return on Assets and Its Disaggregation - Analysis of Profitability and Productivity - Analysis of Profitability - Analysis of Productivity - Analysis of Financial Leverage - Balance Sheet Analysis with an Operating Focus - Return on Net Operating Assets (RNOA) - Net Operating Assets (NOA) - Net Non-operating Obligations (NNO) - Income Statement Analysis with an Operating and Non-Operating Line Items of the Income statement.

Unit III Credit Risk Analysis and Interpretation: Market for Credit - Supply of Credit - Credit Risk Analysis Process - Information for Credit Risk Analysis - Chance of Default - Loss Given Default - Review - Measuring Credit Risk - Adjusting Financial Information - Profitability Analysis - Coverage Analysis - Liquidity Analysis - Solvency Analysis - Credit Ratings - How Credit Ratings Are Determined - Predicting Bankruptcy - Altman Z-Score - Application of Z-Score - Bankruptcy Prediction. Financial Statement Forecasting

Unit IV Financial Statement Forecasting: Forecasting Process - Forecasting the Income Statement - Forecasting the Balance Sheet - Building Forecasts from the Bottom Up - Segment Data - Forecasting the Statement of Cash Flows - Multiyear Forecasting with Target Cash and New Debt Financing - Parsimonious Method for Forecasting NOPAT and NOA - Multiyear Forecasting with Parsimonious.

Unit V Fundamentals of Valuation: Basics of Valuation - Payoffs from Equity and Debt Instruments - Steps in Stock Valuation - Intrinsic Value - Review of Time Value of Money - Valuation of a Debt Instrument - Valuation of an Equity Instrument - Recursive Process of Valuation - Cash-Flow-Based Valuation - Equity Valuation - Operating-Income-Based Valuation - Equity Valuation Models - Multi-Year Forecast Precision - Market-Based Valuation - Valuation Model Using Market Multiples, Balance Sheet Multiples, Net Operating Asset (NOA) Multiple, Book Value (BV) Multiple, Income Statement Multiples, Net Income (NI) Multiple, Industry-Based Multiples, Combining Estimates from Differing Multiples.

Reference Books:

1. Easton, McAnally, and Sommers, Financial Statement Analysis & Valuation, 6th edition (2020), Cambridge Business Publishers, ISBN: 978-1-61853-360-9
2. Financial Statement Analysis and Security Valuation (2017) Fourth edition, Stephen H. Penman, Publisher: McGraw Hill Education;
3. Business Analysis and Valuation: Using Financial Statements (2015) 5th edition, Krishna G. Palepu, Publisher: Cengage Publications;
4. Timothy R Mayes, Financial Analysis with Microsoft Excel, Cengage Learning (2016)

SEMESTER VII

MID- 7(A) BUSINESS ETHICS AND CORPORATE GOVERNANCE

Course Objectives:

To emphasize the individual as a decision-maker and focus upon ethical issues and dilemmas faced by managers in most business organizations and To raise the student's general awareness of ethical issues at the workplace and resolve ethical issues in business.

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

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

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

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

Unit 3: Ethical decision-making in Organizations:

- HRM: Cash and incentive plans- performance appraisal, race and disability, health and safety restructuring and layoffs – wages – discrimination - sexual harassment.
- Marketing: Ethical issues in Marketing a framework - responsibility for products (safety and liability) - marketing Process related ethics (Advertisements and Sales) - product-related ethics (appropriateness of marketing certain products) - competition-related ethics (pricing,

advertising, piracy, predatory) - Marketing to Vulnerable populations - Sustainable Marketing.

- Finance and Accounting: Finance functions - investment decisions - disclosure norms - insider trading - and executive compensation - conflicts of interests in Accounting and Financial markets.

Unit 4: Ethics in Global Businesses and Environmental sustainability: Ethical principles governing global business - ethics in relation to adapting host countries culture and norms - issues relating negotiators and gift-giving - providing access to less developed countries - avoiding sanctions - protection of intellectual properties. Business' Environmental responsibilities.

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

Textbooks and Reference Books:

1. Hartman, & Desjardin J. (2013). Business Ethics: Decision, Making for Personal Integrity & Social Responsibility (2nd edition.). New York: McGraw Hill. **Essential Reading/Recommended Reading:**
2. Fernando, A. C. (2013). Business Ethics: An Indian Perspective (2nd edition.). New Delhi: Pearson.
3. Crane, A. (2012). New directions in business ethics. Los Angeles: SAGE Publications.
4. Gosh, B. N. (2011). Business Ethics and Corporate Governance. New Delhi: Tata McGraw-Hill.
5. Mandal, S. K. (2012). Ethics in Business and Corporate Governance. New Delhi: Tata McGraw Hill.

SEMESTER VII

MID-7(B) CORPORATE MARKETING RESEARCH

Course Objectives:

- To introduce the basic concepts of research and methodology of conducting researches in marketing domain, and
- To provide a foundation to pursue a professional career in Marketing Research domain.

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

- Identify and articulate clear research objectives aligned with corporate marketing goals.
- Execute data collection activities using a variety of quantitative and qualitative research methods, such as surveys, interviews, focus groups, observation, experiments.

UNIT–I: The Marketing Research System - Definition of MR - Basic and Applied Research – The Marketing Research Process - Types of Research - Steps in Marketing Research Process -Research Design - Data Sources - Marketing Information System – International Market Research.

UNIT-II: Sampling Process in Marketing Research–Sampling Design and Procedure–Sampling Methods – Non probabilistic sampling Techniques – Probabilistic sampling Techniques –Sample Size determination-Sampling Errors.

UNIT-III: Measurement & Scaling in Marketing Research: Measurement concept–Sources of variation in Measurement, Validity & reliability of Measurement - Attitude measurement –Scaling Procedure.

UNIT-IV: Data Instruments - Data Collection- Online data collection - Collection of Secondary Data –Collection of Primary Data Methods - Field Operations - Errors and Difficulties in Data Processing, Coding and Editing. Data Analysis—Hypothesis Testing-Report Writing –Presentation of Data.

UNIT-V: Application of Marketing Research: Product Research – Motivation research – Advertising Research–Sales Control Research –Rural Marketing research –Export Marketing research.

REFERENCES:

1. Naresh K.Malhotra, MARKETING RESEARCH: AN APPLIED ORIENTATION,
2. Paul E. Green & Donald S. Tull, RESEARCH FOR MARKETING DECISIONS. PHI Learning Private Limited, New Delhi, 2009.

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

- Demonstrate an understanding of different legal systems, structures of legal institutions, and the role of law in society.
- Assess and manage legal risk in business operations, contractual agreements, financial transactions, and dispute resolution processes.

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 pattern; Trade Mark; right, design, patent law & Enforcement Trade Mark Law & Enforcement ; copy right law & enforcement

Textbook:

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 Books:

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): SMALL BUSINESS AND ENTREPRENEURIAL DEVELOPMENT

Course Objectives:

1. To Understanding of the sources of business and development of the Entrepreneurial skills.
2. To identify and analyze these opportunities for entrepreneurship
3. To Understanding of the industry dynamics of and factors for developing successful entrepreneur
4. To Development of a personal skill set for entrepreneurship.

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

- Identify and evaluate business opportunities by analyzing market trends, consumer needs, applying tools such as SWOT analysis and market research.
- Identify sources of funding and capital for small business ventures, including bootstrapping, loans, grants and develop strategies for securing funding.

UNIT-I : Meaning of small Scale Enterprises-objective of Micro ,small , Medium Enterprises Act - importance of MSMEs –Advantages-problems Measures of the government to develop small industries - Steps for Starting a Small Industry-organization- Selection of type of Organization – Sole proprietorship- Partnership firms, Joint stock Company-- Co-operative Societies - Public Utilities and Public Enterprises.- factors influencing the Choice of Organization .

UNIT-II : Concept of Entrepreneurship– Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneur- Difference between Entrepreneur and Intrapreneur, Difference between Entrepreneur and Manager. Theories of Entrepreneurship, Evolution of Entrepreneurship in India Factors Influencing Entrepreneurship Development, Problems in Entrepreneurship Development in India. Entrepreneurial Development Programs (EDP),– Role of Government in organizing EDPs –Skills development programmes and achievements – Critical Evaluation.- Women Entrepreneurship - Development of Women Entrepreneurship -Role of entrepreneur in economic growth.

UNIT-III : Business idea generation -techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities – Preparation of Project Report – Tools of appraisal- Project Management- project formulation and design

UNIT-IV : 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-V : Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Schemes and incentives for SSI Units-Taxation benefits to SSIs-Startups- Networking, Niche play, Geographic Concentration, Franchising/Dealership

TEXT BOOKS :

1. S. S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd.,New Delhi.
2. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.

SEMESTER VII

MID- 8(B): CORPORATE SOCIAL RESPONSIBILITY

Course Objectives:

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

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

- Understand CSR Concepts and Principles
- Evaluate the ethical implications of business decisions and actions

UNIT I - Social Responsibility of Business-Meaning and Concept-Various 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 fulfilment of Corporate Social Responsibility of Business-Suggestions for Removal - Corporate Social Responsibility in India-Corporate Social Responsibility Committee (Under 135 of Companies Act 2013)-Corporate Social Responsibility Policies Corporate Social Responsibility Activities -Companies (Corporate Social Responsibility Policy) Rules, 2014/.

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

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

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

Text Books: .

1) Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.

2) Namita Gopal, Business Environment, Tata McGraw Hill Education Private Limited, New Delhi.

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): INDUSTRIAL RELATIONS AND LABOUR WELFARE

Course Objectives:

This course intends to develop the necessary understanding among students of various labour management and welfare measures in the Indian Context in particular.

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

- To familiarize the role of management and unions in the promotions of industrial relations.
- To examine the labour relation issues and its management.
- To gain knowledge about Industrial Safety and Labour welfare measures.

Unit I Industrial Relations: Concepts – Importance – Industrial Relations problems in the Public Sector – Growth of Trade Unions – Codes of conduct.

Unit 2 Industrial Conflicts: Disputes – Impact – Causes – Strikes – Prevention – Industrial Peace – Government Machinery – Conciliation – Arbitration – Adjudication.

Unit 3 Labour Welfare: Concept – Objectives – Scope – Need – Voluntary Welfare Measures – Statutory Welfare Measures – Labour – Welfare Funds – Education and Training Schemes.

Unit 4 Industrial Safety: Causes of Accidents – Prevention – Safety Provisions – Industrial Health and Hygiene – Importance – Problems – Occupational Hazards – Diseases – Psychological problems – Counseling – Statutory Provisions.

Unit 5 Welfare Of Special Categories Of Labour: Child Labour – Female Labour – Contract Labour – Construction Labour – Agricultural Labour – Differently abled Labour –BPO & KPO Labour – Social Assistance – Social Security – Implications.

TEXTBOOKS:

- Mamoria C.B. and Sathish Mamoria, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi, 2007.
- Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj. Industrial relations & Labour Laws. TataMcGraw Hill. 2012.
- Ratna Sen, Industrial Relations in India, Shifting Paradigms, Macmillan India Ltd.,
- C.S.Venkata Ratnam, Globalisation and Labour Management Relations, Response Books,

SEMESTER – VIII

MJD-18: PROJECT MANAGEMENT

Course Objectives: To facilitate the students in enriching knowledge on the Nature, scope and process of Project Management.

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

- Demonstrate an understanding of the fundamental concepts, principles, and processes of project management.
- Effectively initiate projects by defining project objectives, scope, stakeholders, success criteria, and establishing project governance structures, including the project charter and project management plan.

UNIT–I Concepts of Project Management: Project – Meaning – Nature - Types of project; project lifecycle; Project management – nature and scope of project management; Project management as a profession; Role of project manager.

UNIT–II Project identification and formula: Project environment – identification of investment opportunities – project screening – prefeasibility study – project selection; project formulation – stages in project formulation – stages in project formulation; project report preparation; planning Commission's guidelines for project formulation

UNIT–III Project Appraisal: Objectives, essential of a project methodology – Market appraisal – Technical appraisal – Financial appraisal – Commercial appraisal – Managerial appraisal – Social Cost Benefit Analysis (SCBA) – L&M approach & UNIDO approach – SCBA in India

UNIT–IV Project planning and Scheduling: objectives – process of planning - components of good planning – project designing and project scheduling and time estimate – Estimation of cost of project and means of financing .

UNIT–V Project Execution and Administration: Project contracting: Contract pricing, Types – Project organization: Forms of organization; Project communication, Project direction; Project coordination; Factors influencing effective project management – project overruns: Causes, Types and effects of overruns – Project Control: Control techniques – PERT, CPM – Project review – Project audit.

Reference Books:

1. Prasanna Chandra: Project Preparation, Appraisal and Implementation " Tata McGrawHill Delhi. 1987
2. Chaudhary, S: Project Management, Tata McGrawHill, New Delhi.
3. N.P. Agarwal, B.K. Mishra, Project Management, Ramesh Book Depot, Jaipur
4. Timothy, D.R. and W.R. Sewell: Project Appraisal and Review, Macmillan, India.

SEMESTER - VIII

MJD-19: DERVATIVES AND RISK MANAGEMENT

Course Objectives:

- To understand the students about the concept of Derivatives and its types.
- To know about Hedging and the development position of Derivatives in India.

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

- Demonstrate a thorough understanding of various derivative instruments.
- Analyze and quantify risk exposure in financial markets, including market risk, credit risk, liquidity risk, and operational risk, and understand how derivatives can be used to manage and mitigate these risks.

UNIT–I Financial Derivatives: Definition – Features – Types – Basic Financial Derivatives – History of derivatives – origin of derivatives in India – classification of derivatives. Financial Derivatives Market in India – Evolution of Derivatives Markets in India – Recommendations of L.C. Gupta Committee – Categories of Derivatives traded in India – Derivatives trading in NSE/BSE – Emerging structure of Derivatives Market in India.

UNIT–II Forward Market – Pricing and Trading Mechanism – Concept and features of Forward Contracts – Classification of Forward Contracts – Forward Trading Mechanism Futures Market: Financial Futures Contracts – Types – Evolution of Futures Market in India – Traders in Futures Market – Functions of Futures Market – Trading Mechanism – the Clearing House and Operation of Margin – Margin Cash flows – Closing a Future position (settlement). Futures Pricing: Reading Futures Prices – Theories of Futures prices – Distinction between Futures and Forward Markets.

UNIT–III Options: Concept – History – Types – Factors affecting option Prices, upper bounds, lower bounds, early exercise, put and call parity, put and call parity (dividend effect). Trading strategies involving options: Spreads, combinations, payoffs; binomial model: One Period, Two Period and Multiple Period. Black-Scholes option model. Naked and covered position, options given by financial institutions, Stop loss strategy portfolio insurance SWAPS Markets: Nature – Features – Major Types of Financial Swaps Hedging Concept: Multipurpose concept of hedging – the perfect hedging model – hedging objectives – hedging effectiveness – devising a hedging strategy – management of a hedge .

UNIT–IV Greeks of Options: Delta, Gamma, Theta, Vega, Rho – Computation of Option Greeks – Greek Option trading strategies .

UNIT–V Understanding of Interest rate swap, currency swaps and cross currency swaps. Understanding and types of Exotic Options. Credit Derivatives: Credit ratings, Default intensities, Recovery rates, estimating default probabilities from bond prices; Credit Default Swaps (CDS).

Reference Books: R. Madhumathi, M. Ranganatham. Derivatives and Risk Management

SEMESTER VIII
MID- RESEARCH PROJECT

SEMESTER VIII

MJD-20(A): INTERNATIONAL TAXATION

Course Objectives:

- To enable the learners to know about the basic principles of International Tax Law.
- To develop an understanding about the concepts and provisions relevant to International taxation.
- 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:

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

UNIT 1: History of International Tax Law: 1. Work under the League of Nations.2. Work of the OCED. 3. Work of the UN Group of Experts. * European Community law and international taxation 1. EC law and Double Taxation Conventions. * State responsibility in international taxation – the development of the concept of harmful tax competition. * Private international law and taxation: 1. Recognition of foreign legal entities 2. Characterization of entities as transparent or opaque – state practice on characterization. 3. The issue of qualification and international taxation.

UNIT 2: Basic Principles of International Tax Law: * Jurisdiction to tax: limits on tax jurisdiction arising from public international law. * Taxes and tax system: 1. Federal systems and local- level taxes. * State practice in exercising tax jurisdiction: 1. Concept of source and situs-use of residence – domicile a citizenship as connecting factors 2. State practice in determining residence of individuals and corporations 3. Implications of the use of citizenship as a connecting factor (esp. particular issue for US citizens) 4. State practice in determining the source of income and gains 5. Tax issues arising from a change of residence/citizenship. * Limits to tax jurisdiction: cross-border enforcement of taxes.

UNIT 3: Causes of International Double Taxation: 1. Conflicts of residence and source. 2. Conflicting definitions of connecting factors. 3. Other causes of International Double Taxation (including particular issues for using citizenship as a connecting factor for taxation) * Methods of relief from International Double Taxation: 1. Relief by credit-including Indirect/ underlying credit and tax sparing credit. 2. Relief by exemption-including participation exemption. 3. Practical difficulties in applying relief by credit and relief by exemption. 4. Relief by exemption and relief by

credit compared: capital import neutrality vs. capital export neutrality. 5. Other methods of relief from International Double Taxation-relief by deduction of foreign tax: relief by deferral.

UNIT 4: International tax avoidance: * Tax havens: 1. Approaches to the identification of tax havens – blacklists, white lists, grey lists – work of the OECD Forum on Harmful Tax Practices. 2. Features of the most commonly used tax havens. * Domestic law approaches to international tax avoidance: 1. CFC and other controlled foreign entity legislation– examples from state practice. 2. Foreign personal holding company legislation – examples from state practice. 3. CFC and equivalent legislation and DTCs. * Money-laundering legislation and international tax avoidance: 1. Application of money-laundering legislation to foreign fiscal offences. * Co-operation between revenue authorities: 1. Exchange of information Art.26 of OECD MTC. 2. Tax information exchange agreement. 3. Joint investigations of taxpayers. 4. Co-operation in the enforcement of tax liabilities/assistance in the collection of taxes Art.27 of OECD MTC. * Conventions for administrative assistance in tax administration: 1. The OECD/Council of Europe Convention. 2. Regional arrangements for cooperation in tax administration.

UNIT 5: Indirect taxes and international taxation: 1. The origin and destination bases for indirect taxes. 2. GATT and GATS rules and the limitation on border tax adjustment. 3. WTO rules and taxes – the WTO dispute resolution regime and taxation. * Cross-border mergers: 1. Examination of some of the issues and solutions. * Estate and gift taxation and international issues: 1. The taxation issues of cross-border probate. 2. The OECD Model Double Taxation Convention on Estates and Inheritances. * Taxation and international human rights instruments: 1. The European Convention on Human Rights and taxation. 2. The International Covenant on Civil and Political Rights and taxation. Transfer pricing: Various approaches to the determination of profits of branches and associated enterprises: 1. Unitary taxation/global formulary apportionment. 2. Arm’s length approaches. * State practice with respect to transfer pricing: 1. Consideration of examples of domestic transfer pricing legislation. * Transfer pricing and DTCs – Art.9 OECD MTC. * Advanced pricing agreements. * The OECD Transfer Pricing Guidelines: 1. Consideration of the methodologies in the Guidelines. 2. Practical application of the methodologies and the resolution of transfer pricing disputes. 3. Valuation of intangibles. 4. Cost sharing/contribution arrangements. 5. Intra-group services. 6. Documentation.

(Theory - 100 marks.)

Text Books:

1. Russo, R (Editor), Finnerty, CJ (Author), Merks, P (Author), PettricioneM, (Author), Fundamentals of International Tax Planning (IBFD July, 2007) [ISBN 978-90-8722-016-7]
2. Holmes, Kevin, International Tax Policy and Double Taxation Treaties (IBFD, 2007) [ISBN: 978-90-8722-023-5]
3. Baker, Philip, Double Taxation Conventions and International Tax Law, (London, Sweet & Maxwell, 3rd edition, 2001) [ISBN: 9780421673601]

Reference Books:

1. Williams, David W., Trends in International Taxation, (Amsterdam, International Bureau of Fiscal Documentation, 1991) [ISBN: 9780421673601]
2. Ogley, Adrian, Principles of International Taxation: A Multinational Perspective (London, Interfisc Publishing, 1993) [ISBN 095204420X]
3. Qureshi, Asif, The Public International Law of Taxation: Text, Cases and Materials (London, Kluwer Law International, 1994) [ISBN 185333950-04)
4. Rohatgi, Roy Basic International Taxation – Volume 1 (Principles) (London BNA International, 2nd Ed, 2007) [ISBN 9780906524107]
5. Vogel, Klaus, On Double Taxation Conventions, (London, Kluwer Law International, 3rd edition, 1997) [ISBN: 9789041108920] Dixon, John, and Finney, Malcolm (Eds) Tolley's International Corporate Tax Planning (London, Tolley's Publishing 2002) [ISBN: 0-7545-1339-4]

SEMESTER VIII

MJD-20(B): CORPORATE FINANCIAL STATEMENT ANALYSIS AND REPORTING

Course Objectives:

- To provide an understanding of the contemporary corporate financial reporting theories and practices.
- To develop the necessary skills for analyzing and interpreting financial statement information for different stakeholders.

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

- Comprehend the purpose, components, and interrelationships among financial statements including the balance sheet, income statement, and cash flow statement.
- Apply various financial analysis techniques such as ratio analysis, trend analysis, and common size analysis to interpret financial statements and assess a company's performance, profitability, liquidity, solvency, and efficiency.

UNIT I: Introduction: Objectives of corporate financial reports; Structure of external financial reports; Importance of high-quality financial reports; Emerging trends in corporate financial reporting.

UNIT II: Corporate Financial Reporting in India: Compliance with the provisions of the Companies Act, SEBI Act, and Accounting Standards issued by the ICAI (including Ind. Ass).

UNIT III: Segment Reporting and Voluntary Disclosures in Annual Reports: Purpose and concept of segment report and regulatory provisions for the same; Voluntary disclosure in annual reports; factors influencing voluntary disclosures; Trends in voluntary disclosures Case studies in corporate financial reports (at least one should be the best annual reports award given by the ICA) in the previous year.

UNIT IV: Basics: Measuring and objectives of financial statement analysis; Tools and types of financial statement analysis; Benchmarks for comparison. Inter-firm comparison.

UNIT V: Purpose-wise Analysis – Profitability, Liquidity and Solvency, Growth and Sustainability measurement; Capital Structure, Investment, and Cash Flow Analysis.

Text Books:

1. J. Lal Corporate Financial Reporting Theory and Practice, Taxman
2. B. Lev. Financial Statement analysis; A New Approach, Prentice Hall

Reference Books:

1. G. Foster, Financial Statement Analysis, Prentice Hall
2. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, The World Press

(THEORY & PROBLEM – 60: 40)

SEMESTER VIII

MJD-20(C): SECURITIES LAW AND MARKET OPERATIONS

Course Objectives:

To provide expert knowledge in the legislations, rules and regulations governing the entities listed on the stock exchanges and to provide the basic understanding of the working of capital markets in India.

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

- promote conceptual understanding and in-depth knowledge of trading in securities and its implication in financial markets.
- understand the student about the analyses of the secondary market or the capital market, which is the bridge between the investors and the corporates.

UNIT I - Primary Market / New Issue Market Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.

UNIT II - Secondary Market / Stock Exchange Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.

UNIT III - Financial Instruments in New Issue & Secondary Market Treasury bills- Commercial bills- Certificate of deposits- Equity shares- Preference shares- Sweat equity shares- Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.

UNIT IV - Mechanism of Stock Market Trading Screen based trading and internet-based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps Market indexes – SENSEX, NIFTY & CNX NIFTY (Basics).

UNIT V - Credit Rating Agency Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE.

Practical Excercises:

To give practical exposure to students relating to stock trading and market indexes reading of various sectors like manufacturing, pharmaceuticals, health, aviation, hospital etc.

1. Assignment
2. Collage on IPO Issues.

Reference Books:

1. Dr. L. Natarajan - Securities Laws & Market Operations, Margham Pub. Chennai.

2. K. Natarajan, E. Gordon – Financial market & Services, Himalaya publishing House, Mumbai.

3. S. Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai.

4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.

5. MachiRaju.H.R – Working of Stock Exchange in India, New Age International.

6. Chandrate K.R; et al : Capital issue, SEBI & Listing; Bharat Publishing House .

7. V.K . Bhaliya – Financial Derivatives – Risk Management, Sultan Chand ltd, New Delhi.