

# **Program Syllabus Booklet**

**Bachelor of Commerce B. Com (Hons.)**

**(Code: 203)**



**Session: 2018-19**

**University College of Commerce &  
Management**

**Guru Kashi University**

**Talwandi Sabo**

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**The Program Outcomes (POs):**

**Program Name: Bachelor of Commerce [B. Com (Hons.)] Program Code: 203**

**The Program Outcomes (POs) for the Bachelor of Commerce [B. Com (Hon.)] are as follows:**

<b>PO</b>	<b>Statement</b>
<b>PO1</b>	Acquire the knowledge of commerce and finance and a focused curriculum in order to face the modern-day challenges in commerce and business.
<b>PO2</b>	Identify, formulate analyze and solving complex operation research problems
<b>PO3</b>	Apply the practical skills to work as an accountant, audit assistant, tax consultant, computer operator and as well as other financial supporting services.
<b>PO4</b>	Use the research – based knowledge including design of tools, analysis and interpretation of data, and synthesis of the information to give valid conclusions.
<b>PO5</b>	Strengthen the capacity in diverse areas of commerce and industry in order to provide holistic development
<b>PO6</b>	Inculcate the entrepreneurial qualities and provides the knowledge of trade and aids to trade
<b>PO7</b>	Demonstrate the knowledge of environment surroundings and sustainability as well as inculcate the skills to analyze the business environment.
<b>PO8</b>	Recognize different value systems and ethics also to understand the moral dimensions and to accept the responsibility.
<b>PO9</b>	Inculcate the leadership skills, managing group cohesiveness and dynamics as an individual as well as team member.
<b>PO10</b>	Able to develop the communication skills at personal and professional level.
<b>PO11</b>	Acquire the knowledge of different specializations in accounting, costing, and finance with the practical exposure
<b>PO12</b>	Demonstrate the progressive learning of various tax issues and tax forms related to individuals, affective domain development of values, the role of accounting in society and business

**The Program Specific Outcomes (PSOs) for the Program Bachelor of Commerce [B. Com (Hon.)] are as follows:**

<b>PSO</b>	<b>Statement</b>
<b>PSO1</b>	Students will be able to become Managers, Accountants, Auditors, Educational professionals, Stock Agents, Government employees and so on
<b>PSO2</b>	Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge in business
<b>PSO3</b>	Students will be able to acquire skills to work as tax consultants, audit assistants and in other financial supporting services.



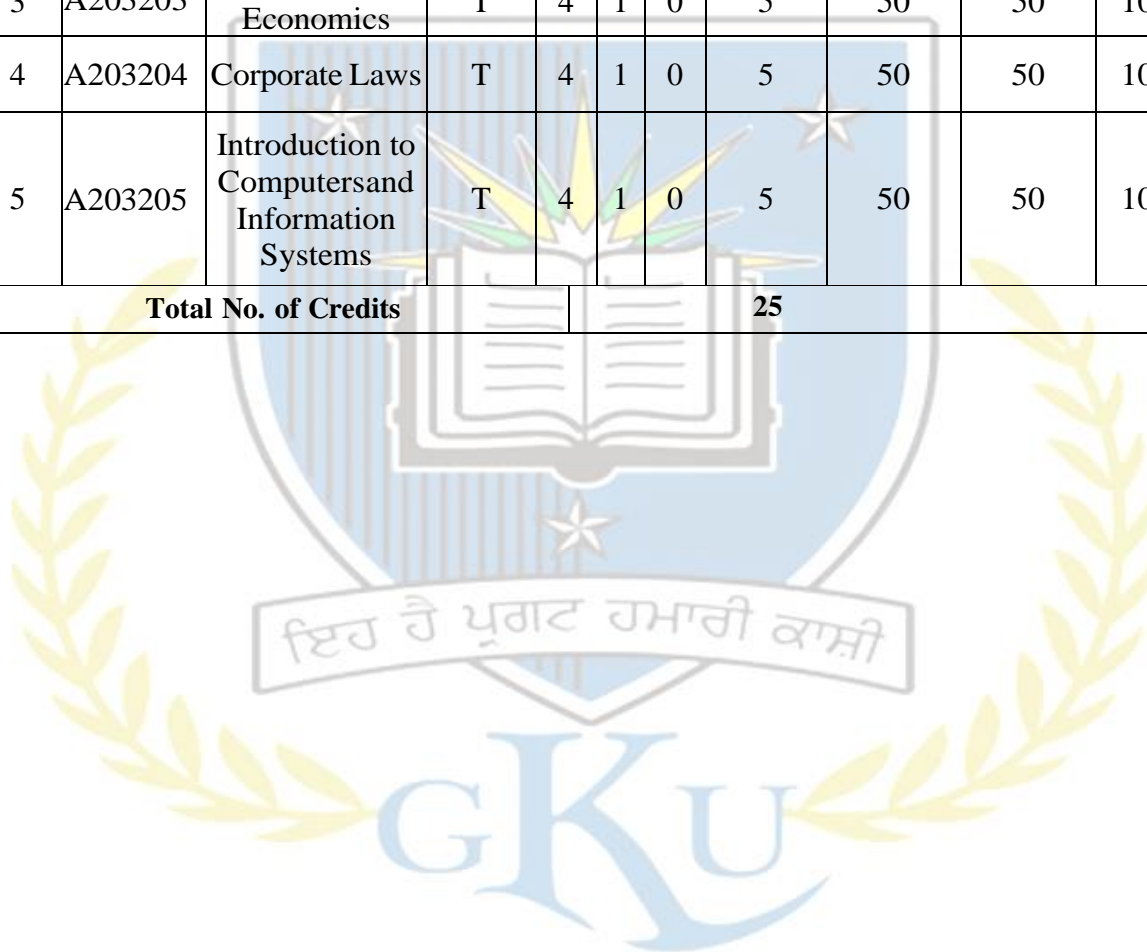
Semester: 1 <sup>st</sup>										
Sr. No.	Course Code	CourseName	Typeof Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	A203101	English and Business Communication Skills	T	4	1	0	5	50	50	100
2	A203102	Business Organization & Management	T	4	1	0	5	50	50	100
3	A203103	Financial Accounting	T	4	1	0	5	50	50	100
4	A203104	Economics	T	4	1	0	5	50	50	100
5	A203105	Business Law	T	4	1	0	5	50	50	100
<b>Total No. of Credits</b>				<b>25</b>						

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Semester:2 <sup>nd</sup>										
Sr. No.	Course Code	Course Name	Type of Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	A203201	Financial Management	T	4	1	0	5	50	50	100
2	A203202	Business Statistics	T	5	0	0	5	50	50	100
3	A203203	Macro Economics	T	4	1	0	5	50	50	100
4	A203204	Corporate Laws	T	4	1	0	5	50	50	100
5	A203205	Introduction to Computers and Information Systems	T	4	1	0	5	50	50	100
<b>Total No. of Credits</b>				<b>25</b>						





Semester: 3 <sup>rd</sup>										
Sr. No.	Course Code	Course Name	Type of Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	A203301	Business Mathematics	T	5	0	0	5	50	50	100
2	A203302	Banking Theory, Law and Practice	T	4	1	0	5	50	50	100
3	A201405	Foundations of International Business	T	4	1	0	5	50	50	100
4	A203304	Marketing Management	T	4	1	0	5	50	50	100
5	A203305	Corporate Accounting	T	4	1	0	5	50	50	100
<b>Total No. of Credits</b>				<b>25</b>						

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Semester: 4 <sup>th</sup>										
Sr. No.	Course Code	Course Name	Type of Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	A100302	Environment Studies	T	3	0	0	3	50	50	100
2	A203401	Direct Taxation	T	5	0	0	5	50	50	100
3	A203402	Cost Accounting	T	4	1	0	5	50	50	100
4	A203403	Entrepreneurial Development	T	4	1	0	5	50	50	100
5	A203404	E-Commerce	T	4	1	0	5	50	50	100
6	A203405	E-Accounting	T	3	0	0	3	50	50	100
7	A203406	E-Accounting (Lab)	P	0	0	4	2	60	40	100
<b>Total No. of Credits</b>				<b>28</b>						

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Semester: 5 <sup>th</sup>										
Sr. No.	Course Code	Course Name	Type of Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	A203501	Management Accounting	T	4	1	0	5	50	50	100
2	A203502	Business Environment	T	4	1	0	5	50	50	100
3	A203503	Auditing	T	4	1	0	5	50	50	100
4		Elective-I*								
5		Elective-II*								
<b>Tax Planning and Management -Group-I</b>										
4	A203504	Corporate Tax Planning	T	4	1	0	5	50	50	100
	A203505	Business Tax Procedures and Management	T	4	1	0	5	50	50	100
<b>Financial &amp; Investment Management-Group-II</b>										
5	A203506	Financial Management	T	4	1	0	5	50	50	100
	A203507	Fundamentals of Investment	T	4	1	0	5	50	50	100
<b>Total No. of Credits</b>				<b>25</b>						

\* Elective -I and Elective-II is to be selected from the Same Group





Semester: 6 <sup>th</sup>										
Sr. No.	Course Code	CourseName	Typeof Course	(Hours Per Week)			No. of Credits	Internal Marks	External Marks	Total Marks
				L	T	P				
1	A203601	Business Regulatory Framework	T	5	0	0	5	50	50	100
2	B203602	Indirect Taxation	T	4	1	0	5	50	50	100
3	A203607	Project Work	P	0	0	4	2	60	40	100
4		Elective-III*								
5		Elective-IV*								
Enterprise Business Solutions-Group-III										
4	A203603	Computerized Accounting System	T	4	1	0	5	50	50	100
	A203604	Enterprise Resource Planning	T	4	1	0	5	50	50	100
Financial Institutions, Services&Insurance-Group-IV										
5	A203605	Financial Markets, Institutions and Financial Services	T	4	1	0	5	50	50	100
	A203606	Insurance and Risk Management	T	4	1	0	5	50	50	100
<b>Total No. of Credits</b>				<b>22</b>						

\* Elective -III and Elective-IV is to be selected from the Same Group

**Course Name: English & Business Communication Skills**

**Course Code: (A203101)**

**Semester: 1<sup>st</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

<b>CO</b>	<b>Statement</b>
CO1	Understand basics of communication and English grammar
CO2	Develop communication skills in personal and professional life
CO3	Rectify the common mistakes while communicating
CO4	Polish competent skills in oral, written and non-verbal communication
CO5	Achieve efficiency in understanding the opportunities and employment in the Field of communications

### **Course Content**

#### **UNIT-I**

Introduction: Basic Communication; Basic forms of Communication, Self-development and Communication, developing positive personal attitudes, whole communication. Principles of effective communication, informal and formal communication networks, grapevine, and communication barriers, improving communication

#### **UNIT-II**

Principles of Effective Communication: Concepts. Writing Skills: Planning business messages, rewriting, editing, first draft, reconstruction of final draft, business letters, memos format and appearance, request letters, good news and bad news letters, persuasive letters, sales letters, collection letters, office memorandum etc. Principles of effective listening, 6 factors effecting listening, listening exercises—oral, written and video sessions

#### **UNIT-III**

Modern Form of Communication & Report Writing: Telex, Fax, Telegram, e-mails and Teleconferences. Advertisements, Tender notices, auction notice, public notice, Introduction to proposals, short reports and formal reports, report presentation on any chosen topic, oral presentations, principles of oral presentations, factors affecting presentations, sales presentation,

resume writing. Non-verbal aspects of communication, Preparation of Matter for Meetings: The writing of notices, agenda minutes, the organization and conduct of conferences. Practical's also

**References:**

- Hewings, Martin, (2007). *Advanced English Grammer*. Cambridge University Press, Cambridge
- Murphy, Herta A and peck, Charrles E, (1976). *Effective Business communication*.(2<sup>nd</sup> edition), Tata McGraw Hil, New Delhi
- Pearce, C Glenn (1988). *Business Communication: Principles and Application*,(2nd edition),John Wiley, New York
- Treece, Maira. ( 1987). *Successful business communication*. ( 3rd edition), Allynand Bacon,Boston
- John C. Maxwell (2010). *English & Business Communication Skills*. HarperCollins Leadership, New York

**Website/Links/Online Portal/ICT:**

- <http://www.mmumullana.org/download/mmim-syl/sem-1/CP105.pdf>
- <http://ncce.edu/wp-content/uploads/2017/07/BBA-3rd-sem.pdf>
- <https://www.coursehero.com/file/p18ap1b4/What-is-oral-communication-What-are-the-features-advantages-and-disadvantages/>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2	3	2	3	-	3	1	2	3	1	1	2	2	2
CO2	3	3	2	2	2	2	1	3	2	2	3	2	3	2	2
CO3	3	2	2	3	3	2	3	2	1	1	2	2	2	1	2
CO4	2	2	3	2	3	2	3	1	2	2	3	1	-	2	1
CO5	2	2	2	2	2	2	3	2	3	2	1	2	3	2	1
<b>Average</b>	<b>2.4</b>	<b>2.2</b>	<b>2.4</b>	<b>2.2</b>	<b>2.6</b>	<b>2.2</b>	<b>1.6</b>	<b>1.8</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1.6</b>	<b>2</b>	<b>1.8</b>	<b>1.6</b>

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Business Organization and Management**

**Course Code: (A203102)**

**Semester: 1<sup>st</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Know about the concepts related to management such as functions features and scope etc.
CO2	Get familiar with management thinkers who give their contribution as become an entrepreneur
CO3	Learn in detail different functions of management like Planning, organizing, staffing, directing and controlling
CO4	Acquire the efficiency and skills to take Managerial decisions
CO5	Know about the various structures of organization

### **Course Content**

#### **UNIT-I**

**Business** – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade , Forms of business organization – Sole proprietorship, partnership, joint stock company, types of company, cooperative societies; choice of a suitable form of business organization.

#### **Unit II**

**Basic concepts of management:** Definition, Need and Scope, Different schools of management thought, Behavioral, Scientific, Systems, and Contingency. **Contribution**

**of Management Thinkers:** Taylor, Fayol, Elton Mayo

#### **Unit III**

**Planning**– Concept, Nature, Importance, Steps, Limitations, Management by objectives.

**Organizing** Concept, Nature, Importance, Principles, Centralization, Decentralization,

**Organization Structures-** Line and Staff Authority, Functional, Product, Matrix, Geographical, Customer, New Forms of Organization, Virtual, Organizations as Networks,

Types of Network Organizations/Clusters, Self Organizing Systems. Organizational Designs for Change and Innovation, Designing Principles for New Forms of Organizations

**Staffing** - Concept, Nature, Importance, Steps, Concept of knowledge worker.

**Directing** – Concept, Nature, Importance.

**Controlling** - Concept, Nature, Importance, Process of controlling, Control techniques.

**References:**

- Chandler, J., Barry, J., & Clark, H. (2002). *Stressing academe: The wear and tear of the new public management. Human Relations*, 55(9), 1051-1069. New York
- Brunswick, G. J. (2014). *A chronology of the definition of marketing. Journal of Business & Economics Research (JBER)*, 12(2), 105-114. New York
- Bushkirk R.H., (2014). *Concepts of Business: An Introduction to Business System*.ET. Al,Dryden Press. New York.
- Bowen, H.R., (2013). *Social Responsibilities of Business*. Harper and Row. NewYork.
- Allen L.A. (2013). *Management and Organization*. McGraw Hill. New York.

**Website/Links/Online Portal/ICT:**

- [https://books.google.co.in/books/about/Essentials\\_of\\_Management.html?id=s\\_wzNWdevJoC](https://books.google.co.in/books/about/Essentials_of_Management.html?id=s_wzNWdevJoC)
- <http://ncce.edu/wp-content/uploads/2017/07/BBA-3rd-sem.pdf>
- <http://www.himpub.com/documents/Chapter1245.pdf>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PS O	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	2	2	2	2	1	2	3	2	2	1	2	3	2	2
CO2	2	2	2	2	2	2	2	2	3	1	2	3	2	2	2
CO3	3	2	1	2	2	2	2	1	2	3	1	2	3	2	2
CO4	2	2	3	2	2	1	3	2	-	2	2	1	2	1	2
CO5	2	2	2	2	-	2	1	1	3	2	1	2	1	2	1
<b>Average</b>	<b>2.2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1.6</b>	<b>1.6</b>	<b>2</b>	<b>1.8</b>	<b>2</b>	<b>2</b>	<b>1.4</b>	<b>2</b>	<b>2.2</b>	<b>1.8</b>	<b>1.8</b>

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Financial Accounting**

**Course Code: (A203103)**

**Semester: 1<sup>st</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Acquire the knowledge about application of accounting concepts, principles and Conventions
CO2	Understand the main elements of financial accounting information – assets, liabilities, revenues and expenses
CO3	Analyze financial accounting problems and opportunities in real life situations
CO4	Make decisions in the financial analysis context
CO5	Develop awareness of emerging trends in financial accounting

### **Course Content**

#### **UNIT-I**

Meaning and scope of Accounting, book keeping and accounting, Objectives of Accounting, Basic Accounting Concepts and Conventions, Accounting Cycle, Double Entry system: Meaning, Rules for Debit and Credit. Single Entry System – Meaning, features, Defects, Differences between Single Entry and Double Entry

#### **UNIT-II**

Accounting transactions- Journal, Ledger, Preparation of Trial Balance, and Preparation of Cash Book, Preparation of Final Accounts (without adjustments) – Manufacturing Account, Trading Account, Profit & Loss Account and Balance Sheet

#### **UNIT-III**

Final Accounts (with adjustments) – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings. Depreciation – Meaning, Causes, Types – Straight Line Method, Written down Value method, Sinking Fund method. Rectification of errors – Classification of errors, Preparation of Suspense Account, Bank Reconciliation Statement

**References:**

- R.L. Gupta & V.K Gupta. (2015). *Advanced Accounting*. Sultan Chand & Sons, New Delhi
- T.S. Reddy & A. Murthy. (2013). *Financial Account*. Margham Publication, Madras University
- Shukla & Grewal (2016). *Advanced Accounting*. S Chand Publishing, New Delhi
- Jain & Narang (2016). *Financial Accounting*. Kalyani Publishers. New Delhi
- P.C.Tulsian (2002). *Financial Accounting*. Pearson Education. Noida

**Website/Links/Online Portal/ICT:**

- <http://www.chennaistudycentres.com/bharathiar-university/Downloads/BCom.pdf>
- [http://www.ideunom.ac.in/syllabus/BCOM\\_Cor\\_Sec.pdf](http://www.ideunom.ac.in/syllabus/BCOM_Cor_Sec.pdf)
- <https://www.fredsinc.com/-advanced-accounting-shukla-grewal.pdf>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	3	3	2	3	2	2	1	2	1	3	3	2	1	2
CO2	3	2	2	2	3	2	1	3	1	3	2	1	2	2	2
CO3	-	1	2	2	2	1	2	3	2	2	3	1	2	3	3
CO4	2	2	3	2	2	2	1	2	3	3	1	2	3	3	3
CO5	3	2	2	-	2	2	3	2	1	2	3	2	2	1	2
Average	2	2	2.4	1.6	2.4	1.8	1.8	2.2	1.8	2.2	2.4	1.8	2.2	2	2.4

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Economics**

**Course Code: (A203104)**

**Semester: 1<sup>st</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Criticize numerous public and private issues based upon statistical data rather than passive recipients of the statistics
CO2	Acquire quantitative skills used in economic analysis



CO3	Make their Careers in banking, finance, business, industry, government, and public policy
CO4	Understand the economic laws that provide valuable knowledge forestablishing a new business and making decisions in everyday life
CO5	Get the knowledge about allocation of scarce resources by the societies, governments, businesses, households, and individuals

### Course Contents

#### UNIT-I

Micro Economics — meaning, scope and subject matter, Concept of demand and demand function - Derivation of Individual demand curve and Market demand curve– Shifting of the demand curve, Demand curve for Normal, inferior and Giffen goods, Supply curve – Derivation of individual supply curve and market supply curve – Shifting of the supply curve- Determination of equilibrium price.

#### UNIT-II

Utility analysis: Cardinal approach – Law of diminishing marginal utility, Equi-marginal utility. Ordinal approach – Indifference curve analysis, Budget line, Consumer Equilibrium. Elasticity of demand – meaning, degrees, measurement of various elasticity of demand, Production Function – meaning, types, Laws of production, Relationships among TP, AP, and MP. Concept of Isoquant and Isocost

#### UNIT-III

Cost analysis – Different concepts, types. Revenue- meaning, concepts: TR, AR, MR and relationship among TR, AR, MR. Perfect competition – Short run and long run equilibrium. Monopoly – Short run and long run equilibrium – Concept of Price discrimination. Monopolistic competition, Oligopoly Market, Theory of Wage Determination, Determination of Rent, Profit

#### References:

- Pindyck, R.S. and D.L. Rubinfeld. (2005). *Microeconomics*. Pearson Education (Singapore) Pvt. Ltd., Delhi.
- Bilas, Richard A. (1967). *Microeconomic Theory: A Graphic Analysis*. McGraw-Hill Book, New York
- Browning Edgar K and Jacque Line M. Browning. (2006). *Microeconomics Theory and Application*. (9<sup>th</sup> edition) Kalyani Publishers. New Delhi
- Green, H.A.J. (1992). *Consumer Theory*. The Macmillan Company of India Ltd., NewDelhi





- Gould, John P., and Edward P. Lazear, (1989). *Microeconomic Theory*. Homewood, IL:Irwin, Homewood

**Website/Links/Online Portal/ICT:**

- <https://www.investopedia.com/terms/e/economics.asp>
- <https://www.econlib.org/library/Topics/College/whatis economics.html>
- <https://www.britannica.com/topic/economics>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	3	2	2	1	2	1	3	3	2	2	1	2	3	2	1
CO2	2	3	2	2	3	2	1	2	1	2	3	3	2	2	3
CO3	3	2	2	1	2	1	3	1	2	1	2	3	1	2	2
CO4	2	3	1	2	2	3	2	2	3	3	2	-	2	1	2
CO5	-	2	3	2	3	2	3	1	2	2	3	2	2	2	1
<b>Average</b>	<b>2</b>	<b>2.4</b>	<b>2</b>	<b>1.6</b>	<b>2.4</b>	<b>1.8</b>	<b>2.4</b>	<b>1.8</b>	<b>2</b>	<b>2</b>	<b>2.2</b>	<b>2</b>	<b>2</b>	<b>1.8</b>	<b>1.8</b>

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation

**Course Name: Business Law**

**Course Code: (A203105)**

**Semester: 1<sup>st</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Create contract for business or entrepreneurial purposes
CO2	Make contract for transfer of ownership of business
CO3	Inculcate proficiency to make partnership agreements as per the laws and regulations of the companies’ act
CO4	Acquire the knowledge to become a professional business lawyer.
CO5	Handle the legal matters related to the business

**Course Contents**

### UNIT-I

Business Law – Introduction, Nature of contract, Types. Offer and Acceptance, Consideration, Capacity to contract, Free consent, Legality of object.

### UNIT-II

Performance of contract, Discharge of contract, Remedies for Breach of contract, Quasi contracts. Contract of Agency – Creation, classification of Agents, Principal Agent relationships, Delegation of authority, Personal liability of agent, Termination of agency.

### UNIT-III

Indemnity & Guarantee, Bailment, Pledge, Mortgage, Hypothecation. Law of Sale of goods – Conditions and warranties, Transfer of Ownership, Remedial Measures- Rights of Unpaid seller, Lien.

#### References:

- N.D. Kapoor. (2015). *Elements of Mercantile Law*. Sulthan Chand & Co, Dariya Ganj. New Delhi, Delhi
- N.D. Kapoor. (2013). *Business Laws*. Sulthan Chand & Co, Dariya Ganj. Delhi
- Krishnan Nair (1994). *Law of Contracts*. Orient Longman Publishers (4<sup>th</sup> edition). New Delhi
- Dr. M.R. Sreenivasan. (2005). *Business Law*. (2nd Edition) Margham Publication. Chennai
- R.S.N Pillai and Bhagavathi. (2004). *Business Law*. (3rd Edition), S. Chand & Co. New Delhi

#### Website/Links/Online Portal/ICT:

- <https://study.com/academy/lesson/what-is-business-law-definition-overview.html>
- <https://www.britannica.com/topic/business-law>
- <https://legalcareerpath.com/what-is-business-law/>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	3	3	2	1	3	2	2	1	2	3	1	1	3	2	1
CO2	2	3	2	2	3	2	2	3	2	1	2	2	3	2	2
CO3	2	2	2	1	2	2	1	2	1	2	3	3	2	2	1
CO4	3	2	1	2	2	2	3	2	3	2	-	2	2	1	2



<b>CO5</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>Average</b>	<b>2.4</b>	<b>2.6</b>	<b>1.8</b>	<b>1.4</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1.8</b>	<b>2</b>	<b>1.8</b>	<b>1.6</b>	<b>2.2</b>	<b>2.4</b>	<b>1.8</b>	<b>1.4</b>

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Financial Management**

**Course Code: (A203201)**

**Semester: 1<sup>st</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

<b>CO</b>	<b>Statement</b>
CO1	Learn about all the concepts related to management like functions, features and scope of business organizations to manage them effectively
CO2	Become the management thinkers who contributed towards management Thoughts
CO3	Understand in detail about the different functions of management like planning, organizing, staffing, directing and controlling
CO4	Build efficiency and skills to take managerial decisions

### **Course Contents**

#### **UNIT-I**

Introduction: Scope of Financial Management, Objectives of Financial Management; Investment Decisions; Financing decisions; Profit Maximization vs. Wealth Maximization, Sources of Long term & Short term Financing. Time value of money.

#### **UNIT-II**

Capital Budgeting: Meaning, importance and various techniques; Pay back methods; Post Pay-back period; rate of return method; Net Present value method; Internal rate of return method; Profitability index method. Cost of Capital: Introduction; measurement of cost of capital; cost of equity shares; cost of preference shares; cost of debt; calculation of overall cost of capital.

#### **UNIT-III**

Capital Structure: Introduction; capital structure decisions; NI approach; NOI approach; MM approach; Traditional approach. Working Capital: Meaning, Factors affecting working capital management and sources of working capital, Approaches.

**References:**



- Chandra, P. (2011). *Financial management*. Tata McGraw-Hill Education.
- Pandey.I.M. (2011). *Financial Management*. Tata McGraw-Hill Education.
- Kishore R.M. (2003). *Financial Management*. Taxman.
- Banerjee, B. (2015). *Fundamentals of financial management*. PHI Learning Pvt. Ltd..
- Higgins, R. C., & Reimers, M. (1995). *Analysis for financial management* (No. s 53).Chicago: Irwin.

**Website/Links/Online Portal/ICT:**

- <https://www.managementstudyguide.com/financial-management.htm>
- <https://www.toppr.com/guides/business-environment/business-functions/financial-management/>
- <https://managementhelp.org/businessfinance/index.htm>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	2	2	3	2	2	-	3	2	1	2	2	1	3	3	2
CO2	2	3	2	2	3	3	2	3	2	1	1	3	2	2	1
CO3	2	2	1	3	2	2	3	1	3	2	2	1	3	3	2
CO4	3	2	2	2	2	2	-	2	2	3	3	2	2	2	3
Average	2.25	2.25	2	2.25	2.25	1.75	2	2	2	2	2	1.75	2.5	2.5	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Business Statistics**

**Course Code: (A203202)**

**Semester 2<sup>nd</sup>**

**Credit 5**

**L T P  
5 0 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Analyze quantitative and qualitative techniques for financial records
CO2	Analyze ability regarding different types of statistical tests and employment in this field.
CO3	Use statistics for summarizing the data.
CO4	Acquire knowledge and inculcate the skills of statistics to analysis the financialstatements

**Course Contents:**

### UNIT I

Types of statistical data, Preparation of frequency distributions and their graphic presentation including histogram, frequency polygon, frequency curve and ogives. Measures of Central Tendency: (a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications (b) Positional Averages Mode Median (and other partition values including quartiles, deciles, and percentiles).

### UNIT II

Theory of Probability. Approaches to the calculation of probability. Calculation of event probabilities. Addition and multiplication laws of probability. Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Probability distributions: Binomial, Poisson and Normal.

### UNIT III

Correlation Analysis. Meaning of Correlation: simple, multiple and partial; linear and non-linear. Rank Correlation. Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates.

#### Suggested Readings:

- Levin, Richard and David S. Rubin, "Statistics for Management", 7<sup>th</sup> Edition, Prentice Hall of India
- Siegel, Andrew F., "Practical Business Statistics", International Edition (4<sup>th</sup> Ed.), Irwin McGraw Hill
- Berenson and Levine, "Basic Business Statistics: Concepts and Applications", Prentice Hall
- Frank, Harry and Steven C. Althoen, "Statistics: Concepts and Applications", Cambridge Low-priced Editions, 1995
- Spiegel M.D., "Theory and Problems of Statistics", Schaum's Outlines Series, McGraw Hill Publishing Co
- Gupta, S.P., and Archana Gupta, "Statistical Methods", Sultan Chand and Sons, New Delhi
- Dhingra, I.C., and M.P. Gupta, "Lectures in Business Statistics", Sultan Chand
- Gupta, S.C., "Fundamentals of Statistics", Himalaya Publishing House

#### Website/Links/Online Portal/ICT:

- <https://www.statisticsshowto.com/business-statistics/>
- <https://learn.saylor.org/course/BUS204>
- <https://www.coursera.org/specializations/business-statistics-analysis>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3

CO1	3	2	1	3	2	3	2	1	2	2	1	1	3	3	-
CO2	3	2	2	3	2	3	2	2	1	3	2	3	2	1	2
CO3	2	3	2	3	2	2	2	1	2	1	2	1	2	3	2
CO4	-	2	2	2	3	3	2	2	1	2	3	2	1	2	2
<b>Average</b>	<b>2</b>	<b>2.25</b>	<b>1.75</b>	<b>2.75</b>	<b>2.25</b>	<b>2.75</b>	<b>2</b>	<b>1.5</b>	<b>1.5</b>	<b>2</b>	<b>2</b>	<b>1.75</b>	<b>2</b>	<b>2.25</b>	<b>1.5</b>

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Macro Economics**

**Course Code: (A203203)**

**Semester 2<sup>nd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Understand the implications of interference in a market economy including government policy and employment in nation
CO2	Get knowledge about basics of national income
CO3	Differentiate the causes and consequences of business cycles
CO4	Depict the roles of fiscal and monetary policy in situation of recessions and inflation
CO5	Understand factors that contribute to and distract from long-term economic Growth

**Course Contents:**

**UNIT I**

Macroeconomics – Concept, nature, scope and importance. Variables of macroeconomics – real and nominal, induced and autonomous, Ex- ante and ex- post. Determination of aggregate demand and aggregate supply. Shift in aggregate demand. Conditions of equilibrium. Circular flow of income and expenditure- three sector, four sector models.

**UNIT-II**

National income – concept ,Gross & Net National Product, Gross & Net Domestic Product, Personal income, disposable income, methods & problems of measurement of national income. Inflation- types, causes of rising and falling inflation, effects, social costs of inflation. Classical model of employment, Keynesian model of income, output and employment. Unemployment-

meaning, types, IS-LM curve model, Phillips curve.

### UNIT-III

Behavioural Foundations- Investment –importance, classification, determinants of induced, investment, residential investment and private investment. Business Cycle-meaning, phases. Multiplier – concept, limitations, Static and dynamic analysis. Fiscal policy, Monetary policy.

#### Suggested Readings:

- Mankiw, N. Gregory., “Macroeconomics”, Macmillan Worth Publishers New York, Hampshire U.K.
- T.R. Jain, “Macroeconomics”, V.K. Publishing
- H.L. Ahuja, “Macroeconomics-Theory & Policy”, S.Chand & Sons, New Delhi
- Dornbusch, Rudiger and Stanley Fischer, “Macroeconomics”, McGraw-Hill
- Barro, Robert J., “Macroeconomics”, MIT Press, Cambridge MA
- Burda, Michael and Wyplosz, “Macroeconomics- A European Text”, Oxford University Press, Oxford
- Salvatore, Dominick, “International Economics”, John Wiley & Sons Singapore
- Branson, William H., “Macroeconomic-Theory and Policy”, HarperCollins India Pvt. Ltd

#### Website/Links/Online Portal/ICT:

- <https://www.investopedia.com/terms/m/macroeconomics.asp>
- <https://www.khanacademy.org/economics-finance-domain/macroeconomics>
- [https://www.economicsonline.co.uk/Managing\\_the\\_economy/What\\_is\\_macro-economics.html](https://www.economicsonline.co.uk/Managing_the_economy/What_is_macro-economics.html).

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	1	2	2	2	1	-	1	2	3	2	2
CO2	2	3	1	2	1	2	1	2	3	2	2	2	3	3	2
CO3	1	2	2	3	2	2	2	1	3	1	1	3	2	1	2
CO4	2	-	1	2	3	3	2	3	2	2	3	2	1	2	2
CO5	2	3	2	2	1	2	2	2	1	3	2	2	3	1	1
Average	2	2	1.6	2.2	1.6	2.2	1.8	2	2	1.6	1.8	2.2	2.4	1.8	1.8

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Corporate Laws**

**Course Code: A203204**

**Semester 2<sup>nd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Get information about the laws that are related to companies
CO2	Start a new business or become an Entrepreneur to do work in corporate legal departments
CO3	Acquire knowledge about positive and negative impacts of business on society
CO4	Improve skills to identify the areas of the law that are applicable to specific business

### Course Contents

#### UNIT-I

Introduction: Concept of lifting of corporate veil, Types of companies, association not forprofit, illegal association, Formation of company – Promoters, their legal position, pre- incorporation. Contract and provisional contracts, Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building.

#### UNIT-II

Share Capital – issue, allotment and forfeiture of share, Demat of share, transmission of shares, Members and shareholder – their rights and duties, convening and conduct of shareholders meetings, Management – Directors, their dis-qualifications, appointment, legal position, powers and duties. Disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.

#### UNIT-III

Dividend and issue of bonus shares, Investigations, winding up – concept and modes of winding up, Emerging issues in company law: Producer Company – concept and formation corporate governance – concept, relevance and provisions under listing agreement. Depositories Act 1996

#### References:

- Kannal, S., & V.S. Sowrirajan. (2003). *Company Law Procedure*. Taxman's Allied Services (P) Ltd., New Delhi
- Kapoor, G.K. (2003). *Corporate Laws & Secretarial Practice*. Premier Book Company. New Delhi.
- Datey, V.S. (2003). *Students Guide to Corporate Laws*. Taxman's Allied Services (P)Ltd., New Delhi,
- Lal, J. (2003). *Manual of Companies Act, Corporate Laws and SEBI Guidelines*.





Bharat LawHouse. New Delhi

- Singh, Avtar. (2003). *Company Law*. Eastern Book Company. Lucknow.

**Website/Links/Online Portal/ICT:**

- <https://scoop.eduncle.com/indian-corporate-laws>
- <http://www.legalserviceindia.com/legal/article-1531-corporate-laws-in-India-exhaustive->
- <https://legalcareerpath.com/what-is-corporate-law/>
- <https://hirealawyer.findlaw.com/choosing-the-right-lawyer/corporate-law.html>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	2	1	2	3	2	2	2	1	2	3	2	3	-	2
CO2	2	3	2	1	2	1	3	1	2	2	1	2	3	2	1
CO3	2	1	2	3		3	2	2	3	3	2	1	2	1	2
CO4	2	2	2	2	3	3	1	3	2	1	3	1	2	3	2
Average	2	2	1.75	2	2	2.25	2	2	2	2	2.25	1.5	2.5	1.5	1.75

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Introduction to Computers and Information Systems**

**Course Code: (A203205)**

**Semester 2<sup>nd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Enhance the skills regarding technology and understand the fundamental hardware components and the role of these components
CO2	Understand the difference between an operating system and an application program and their use in a computer
CO3	Describe some examples of computer and state the effect of use of computer technology on some common products
CO4	Identify the main components of a computer system

**Course Contents**

**UNIT-I**

Computer- Meaning, Characteristics, Advantages, Limitations, Types, Applications. Data Representation. Hardware, Firmware, Live-ware, Software, Relationship between hardware and software. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of operating system, functions of operating system. Application software: General Purpose Packaged Software and tailor-made software.

### UNIT-II

Information System: Meaning, Need of an efficient Information System, Types of Information System. Information requirement for Planning, Coordination, and Control for various levels in Business, Industry. Basic of data arrangement and access. Databases: The Modern Approach, Meaning of Internet, Growth of internet, Origin of Internet. Basic Internet Terminology, Net Etiquette.

### UNIT-III

Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems. Management Information System: Meaning, concepts, input and output of MIS with illustration. Decision Support System: Introduction, Decision making, DSS - concept, objective.

#### References:

- Hunt, R., J. Shelley. (2002). *Computers and Commonsense*. Prentice Hall of India.
- Leon A. and Leon M. (2002). *Fundamentals of Information Technology*. VikasSoftware manuals.
- Sinha, Pradeep K. and Preeti Sinha. (2003). *Foundation of Computing*. BPB Publication.
- Kumar, Muneesh. (1998). *Business Information System*. Vikas Publishing House.
- Bharihoka, Deepak, (2000). *Fundamentals of Information Technology*. Excel Book.

#### Website/Links/Online Portal/ICT:

- [http://cs.sru.edu/~mullins/cpsc100book/module02\\_introduction/module02-03\\_introduction.html](http://cs.sru.edu/~mullins/cpsc100book/module02_introduction/module02-03_introduction.html)
- <https://sctevtservices.nic.in/docs/website/pdf/140304.pdf>
- [https://en.wikibooks.org/wiki/Introduction\\_to\\_Computer\\_Information\\_Systems](https://en.wikibooks.org/wiki/Introduction_to_Computer_Information_Systems)

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PS O	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 11	PO1 2	PSO 1	PSO2	PS O3
CO1	2	3	2	-	2	2	3	1	2	3	2	1	2	1	3
CO2	1	2	3	3	2	3	2	1	3	2	2	3	1	2	2



CO3	2	1	2	3	1	2	1	2	2	3	3	2	1	2	1
CO4	3	3	1	2	3	1	2	1	2	1	1	3	2	1	2
Average	2	2.25	2	2	2	2	2	1.25	2.25	2.25	2	2.25	1.5	1.5	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Business Mathematics**

**Course Code: (A203301)**

**Semester 3<sup>rd</sup>**

**Credit 5**

**L T P**  
**5 0 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Calculate the interest on debt, loan or bonds and also growth in skills regarding investment in loan and bonds and employment in mathematic field
CO2	Enhance skills to calculate salary bills of different departments and branches
CO3	Determine the quantity of two products at which profit will be maximum or cost is minimum
CO4	Acquire knowledge about problems of transportation

**Course Contents**

**UNIT -I**

Matrices and Determinants: Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants up to third order; Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables. Applications of matrix in business.

**UNIT-II**

Compound Interest and Annuities: Certain different types of interest rates; Concept of present value and amount of a sum; Type of annuities; Present value and amount of an annuity, including the case continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.

**UNIT -III**

Linear Programming -Formulation of LPP; Graphical method of solution; Problems relating to

two variables including the case of mixed constraints; Cases having no solution; multiple solutions, unbounded solution and redundant constraints. Simplex Method - Solution of problems up to three variables, including cases of mixed constraints; Duality; Transportation Problem and Assignment Problem.

**References:**

- Hooda, R. P. (2013). *Statistics for business and economics*. Vikas Publishing House.
- Gupta S.P. (2012). *Statistics Methods*. Vikas Publishing House.
- Gupta, S. C., & Kapoor, V. K. (2020). *Fundamentals of mathematical statistics*. Sultan Chand & Sons.
- Gupta, P., & Chug, O. P. (2005). *Comprehensive Business Mathematics*. Laxmi Publications.
- Budnick, F. S., Quinn, S., Bowser, K., & Flaherty, E. H. (1993). *Applied mathematics for business, economics, and the social sciences*. Singapore: McGraw-Hill.

**Website/Links/Online Portal/ICT:**

- [https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.pbte.edu.pk/text%205%20books/dae/math\\_113/Chapter\\_09.pdf&ved=2ahUKEwj50NrrsN3pAhWPSH0KHfMyD8cQFjABegQIAxAB&usg=AOvVaw1PKrjY1BCNvh0MSKOOOp7P7](https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.pbte.edu.pk/text%205%20books/dae/math_113/Chapter_09.pdf&ved=2ahUKEwj50NrrsN3pAhWPSH0KHfMyD8cQFjABegQIAxAB&usg=AOvVaw1PKrjY1BCNvh0MSKOOOp7P7)
- [https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.pondiuni.edu.in/storage/dde/downloads/mbaii\\_qt.pdf&ved=2ahUKEwjrr9vWsd3pAhUXU30KHYiBB7AQFjAAe gQI AhAB&usg=AOvVaw0a0VZ3b1oj3GmztNaDl8FR](https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.pondiuni.edu.in/storage/dde/downloads/mbaii_qt.pdf&ved=2ahUKEwjrr9vWsd3pAhUXU30KHYiBB7AQFjAAe gQI AhAB&usg=AOvVaw0a0VZ3b1oj3GmztNaDl8FR)
- [https://www.youtube.com/playlist?list=PLgA4wLGrqI-ll9OSJmR5nU4IV4\\_aNTgKx](https://www.youtube.com/playlist?list=PLgA4wLGrqI-ll9OSJmR5nU4IV4_aNTgKx)

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	2	3	-	2	3	2	1	3	2	1	1	2	3	1	3
CO2	1	2	3	1	3	1	2	2	3	2	1	3	2	2	3
CO3	3	1	2	3	2	3	1	1	2	2	3	2	1	2	1
CO4	2	3	3	2	3	1	2	2	3	1	2	1	3	1	3
Average	2	2.25	2	2	2.75	1.75	1.5	2	2.5	1.5	1.5	0.25	2	2.25	1.5

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Banking Theory Law & Practice**

**Course Code: (A203302)**

**Semester 3<sup>rd</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Acquire knowledge about concepts related to different types of banks
CO2	Evaluate the rules and regulations laid down by the Reserve Bank of India which help to invest and establish a new bank
CO3	Acquire the information about the Indian banking system in detail
CO4	Create awareness among people about the banking regulation acts that are applicable to all kind of banks
CO5	Get full knowledge about the banks who contributed in the employment and development of rural areas

**Course Contents**

**UNIT- I**

Bank: Concept, classification, objectives, functions and importance; Balance Sheet of a Bank: Main assets and liabilities and their significance. Indian Banking System; Structure and organization of Banks: Commercial Banks; their functions, role in the development of business in India their progress and performance.

**UNIT-II**

Reserve Bank of India: Objectives; Organization; Functions and its Working; Monetary policy; Credit Control Measures and their effectiveness. Banking Sector Reforms

**UNIT – III**

Banking Regulation Act 1949, Social Control; RBI Act 1934, Functions of RBI. Regional Rural Banks in India: Their functions and role in rural development; Progress and performance. Banking technology: computerization, internet, mobile and ATMs, security issues, priority Sector lending;

**References:**

- Khan, M. Y. (2004). *Financial services*. Tata McGraw-Hill Education.
- Bhole, L. M. (2004). *Financial institutions and markets: structure, growth and innovations, 4e*. Tata McGraw-Hill Education.

- Uppal, R. K., & Kaur, R. (2006). *Banking sector reforms in India: a review of post-1991 developments*. New century Publications
- Shekhar, K. C., & Lekshmy, S. (2005). *Banking theory and practice*. Vikas Publishing House.
- Clifford, G. (2011). *Banking and Finance: Theory, Law and Practice*. PHI Learning Pvt. Ltd.

**Website/Links/Online Portal/ICT:**

- [https://youtu.be/i9eNqI\\_S0xY](https://youtu.be/i9eNqI_S0xY)
- <https://youtu.be/JEPWKghf2QE>
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.icsi.edu/docs/web-modules/Publications/9.1%2520Banking%2520Law%2520Professional.pdf&ved=2ahUKEwjg2eL3zN3pAhVMbysKHVPgABIQFjAQegQICBAB&usg>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	3	2	3	1	2	2	3	3	2	2	1	1	2	2	3
CO2	3	-	2	3	1	2	2	2	3	1	3	3	2	1	2
CO3	2	3	1	2	3	2	3	1	2	2	1	2	1	2	3
CO4	3	2	3	1	2	1	1	2	3	1	2	3	2	1	2
CO5	2	1	2	1	2	1	2	2	1	2	3	2	2	1	-
Average	2.6	1.6	2.2	1.6	2	1.6	2.2	2	2.2	1.6	2	2.2	1.8	1.4	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Foundations of International Business**

**Course Code: (A201405)**

**Semester 3<sup>rd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Identify and evaluate the complexities of international business and globalization from home versus host-country, and regional, cultural perspectives
CO2	Analyze the relationships between international business and the political, economic, legal and social policies of countries, regions and international institutions.



CO3	Analyze current conditions in developing emerging markets, and evaluate present and future opportunities and risks for international business activities.
CO4	Make capable the students to develop their own business or become an entrepreneur and framework to support successful decision-making in all relevant functions. Also creating employment opportunities.

**Course Content  
UNIT-I**

Types of international business; basic structure of international business environment; risk in international business; motives for international business; barriers to international business.

**UNIT-II**

Foreign market entry modes; factors of country evaluation and selection; decisions concerning foreign direct and portfolio investment; control methods in international business, Basic foreign manufacturing and sourcing decisions; product and branding decisions for foreign markets; approaches to international pricing; foreign channel and logistical decisions

**UNIT-III**

Accounting differences across countries; cross cultural challenges in international business; international staffing and compensation decisions; basic techniques of risk management in international business

**References:**

- Murthy, K. B. (2009). *Politics, Ethics and social responsibility of business*. Pearson Education India.
- Sharma, J. P. (2013). *Corporate Governance, Business Ethics and CSR:(with Case Studies and Major Corporate Scandals)*. Ane Books Pvt.
- Mallin A Christine.(2007). *Corporate Governance (Indian Edition)*, Oxford University Press, NewDelhi.
- Tricker, R. B., & Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. Oxford University Press, USA.
- Crane, A., McWilliams, A., Matten, D., Moon, J., & Siegel, D. S. (Eds.). (2008). *The Oxford handbook of corporate social responsibility*. OUP Oxford.

**Website/Links/Online Portal/ICT:**

- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://bbamantra.com/introductiontointernationalbusiness/&ved=2ahUKEwiYvPPQzt3pAhWuwzgGHe39CGYQFjADegQIBhAB&usg=AOvVaw244MbBsblY1rVtmcrXbsIZ&cshid=1590911398341>
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/syedvaliullahbakhtiyari/ibnotescomplete&ved=2ahUKEwiYvPPQzt3pAhWuwzgGHe39>



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- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/harshbansal0041/modesofentrytointernationalbusiness&ved=2ahUKEwi5kIbJz93pAhWbzTgGHatuBp0QFjAAegQIARAB&usg=AOvVa w3nv2UCDawSglEpxrEJTRnQ&cshid=1590911621433>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	2	1	2	1	1	3	2	2	1	3	2	-	1	1
CO2	2	1	1	2	1	1	2	1	3	2	2	1	3	2	2
CO3	2	3	2	1	2	3	2	2	1	3	2	3	2	2	1
CO4	2	1	2	2	1	2	2	3	1	2	3	2	3	2	1
Average	2	1.75	1.5	1.75	1.25	1.75	2.25	2	1.75	2	2.5	2	2	1.75	1.25

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Marketing Management**

**Course Code: (A203304)**

**Semester 3<sup>rd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Learn all concepts related to marketing and their philosophies
CO2	Get full information about the market mix and segmentation
CO3	Deal with people with diverse behaviors
CO4	Acquire knowledge about the various distribution channels in the market and the fields in which more employment opportunities are available in future
CO5	Improve skills and ability to sale and purchase the goods and services if they choose marketing as a career

### Course Contents

#### UNIT-I

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; strategic marketing planning—an overview. Evolution of marketing concept, Role of Marketing in developing economy. Marketing Environment – Micro and Macro



components and their impact on marketing decisions. Market segmentation and positioning. Buyer behaviour, Consumer versus Organizational Buyers, Consumer decision-making process.

### UNIT-II

Product Decisions : Concept of a product, Classification of products, Major product decisions, Product line and product mix, Product life-cycle—strategic implications. Branding, Packaging and Labeling. New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

### UNIT-III

Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Promotion Decisions: Communication process; Promotion mix—advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing. Media selection; Advertising effectiveness; Sales promotion – tools and techniques. Marketing Research: Meaning and scope of marketing research; Marketing research process.

#### References:

- Kotler, P., Armstrong, G., Ang, S. H., Leong, S. M., Tan, C. T., & YAU, O. (2008).
- *Principles of marketing: An global perspective*. Pearson/Prentice-Hal
- Stanton, W. J. (1984). *Test Bank to Accompany Fundamentals of Marketing*. McGraw-Hill.
- Gandhi, J. C. (2001). *marketing Management*. Tata McGraw Hill Publishing, New Delhi.
- Ramaswami, V. S., & Namakumari, S. (2004). *Marketing management*. MacMillan, India Ltd.
- Deepak, R. K. A., & Jeyakumar, S. (2019). *Marketing management*. Educreation Publishing.

#### Website/Links/Online Portal/ICT:

- <https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.pondiuni.edu.in>
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/tejasriSAMBRANI/marketing-research-66639990&ved=2ahUKEwjFj9-A193pAhVWX30KHQh5AtYQFjABegQIDBAG&usg=AOvVaw1wRM1bc5XRx79vUzCkOuzo&cshid=1590913608865>
- <https://youtu.be/EvzwkqxFwUE>

**The mapping of PO/PSO/CO attainment is as follows:**



CO/PO/PS O	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	1	3	2	1	2	2	3	2	2
CO2	-	2	1	2	3	2	2	2	3	2	3	1	2	2	2
CO3	3	2	3	2	2	2	1	3	1	1	2	2	3	2	2
CO4	2	1	2	1	1	1	1	2	2	3	1	2	2	-	1
CO5	2	3	2	2	1	1	2	2	1	2	2	1	3	2	1
Average	2	2	2.2	1.8	1.8	1.6	1.4	2.4	1.8	1.8	2	1.6	2.6	1.6	1.6

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Corporate Accounting**

**Course Code: (A203305)**

**Semester 3<sup>rd</sup>**

**Credit 5**

**L T P  
4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Develop the aptitude to prepare company accounts
CO2	Develop the knowledge to understand the ins & outs of various industries & markets
CO3	Evaluate the laws & regulations in industries to maximize profits & minimize losses
CO4	Climb the corporate ladder into senior management & CEO position after studying corporate accounting
CO5	Start their own business or accounting firm or to become an entrepreneur

### Course Contents

#### UNIT - I

Concept and Scope of Corporate Accounting; Share Capital and its types; Shares: Types, Issue, forfeiture and re-issue of forfeited shares; Buy back of shares; Book building; Sweat equity; Employee stock option scheme; Rights issue; Bonus shares; Redemption of preference shares.

#### UNIT - II

Debentures: Types, issue and redemption of debentures; Underwriting of shares and debentures including firm underwriting; Calculation of the liability of the underwriter; Sub-underwriting; Broker and brokerage; Acquisition of business and Profit prior to incorporation.

#### UNIT – III

Goodwill: Meaning; Types; Factors determining goodwill; Need for valuation of goodwill; Methods for the valuation of goodwill. Valuation of shares: Need and methods. Preparation of final accounts of a corporate body as per the latest version of Schedule VI

**References:**

- Craig, R., & Diga, J. (1998). Corporate accounting disclosure in ASEAN. *Journal of International Financial Management & Accounting*. Wiley online library
- Benston, G. J. (1967). Published corporate accounting data and stock prices. *Journal of Accounting Research*, 22-54.
- Gupta, N., & Sharma, C. (2012). *Financial Accounting*. Ane Books Pvt Ltd.
- Goyal, V. K., & Goyal, R. (2012). *Corporate accounting*. PHI Learning Pvt. Ltd.
- Bhasin, M. L. (2013). Corporate accounting fraud: A case study of Satyam Computers Limited. *Open Journal of Accounting*, 2, 26-38.

**Website/Links/Online Portal/ICT:**

- <https://youtu.be/pf7Hig6vIHU>
- <https://youtu.be/CJ5kgmHoEoE>
- [https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/YaminiKahaliya/notes-on-valuation-of-goodwill-and-shares-for-bbabcom-students&ved=2ahUKEwiI\\_eTz5t3pAhXlzjgGHQoGCL0QFjAEegQIBRAU&usg=AOvVaw0h0CXRJ1UGv2IkMA8HCW58&cshid=1590917909101](https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/YaminiKahaliya/notes-on-valuation-of-goodwill-and-shares-for-bbabcom-students&ved=2ahUKEwiI_eTz5t3pAhXlzjgGHQoGCL0QFjAEegQIBRAU&usg=AOvVaw0h0CXRJ1UGv2IkMA8HCW58&cshid=1590917909101)

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CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	-	3	2	2	1	1	2	2	3
CO2	2	1	2	2	3	2	1	2	3	1	2	2	3	2	-
CO3	3	2	3	2	2	3	2	3	2	2	1	1	2	3	3
CO4	2	1	2	2	2	2	2	2	1	3	2	2	1	2	2
CO5	2	2	2	2	3	2	3	2	3	2	1	3	2	1	2
Average	2.4	1.6	2.4	2	2.4	2.2	1.6	2.4	2.2	2	1.4	1.8	2	2	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Environment Studies**

**Course Code: (A100302)**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Establish a new business and learn effectively and constructively as a member of a team at field stations or in remote environmental sites on land or at sea
CO2	Critically evaluate the science and policy ramifications of diverse energy portfolios on air and water quality, climate, weapons proliferation and societal stability
CO3	Write effectively about complex environmental problems and do so for both specialist and general audiences with equal facility
CO4	Apply quantitative reasoning skills to environmental problems including basic calculations related to energy, water, and air issues and the use of statistical methods in data analysis and argumentation

### Course Contents

**Unit 1: The Multidisciplinary nature of environmental studies** Definition, scope and importance (2 Lectures) Need for public awareness.

#### Unit 2: Natural Resources:

Renewable and non-renewable resources: Natural resources and associated problems

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-Utilization of surface and ground water, floods, drought, conflicts and water, dams-benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, waterlogging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- f) Land resources: Land as a resource, land degradation, man induced landslides, soil



erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

### Unit 3: Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
  - a) Forest ecosystem
  - b) Grassland ecosystem
  - c) Desert ecosystem
  - d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)(6 lectures)

### Unit 4: Biodiversity and its conservation

- Introduction – Definition: genetic, species and ecosystem diversity.
- Biogeographically classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ conservation of biodiversity.

### Unit 5: Environmental Pollution

Definition

- Causes, effects and control measures of:-
  - a) Air pollution
  - b) Water pollution
  - c) Soil pollution
  - d) Marine pollution
  - e) Noise pollution

f) Thermal pollution

g) Nuclear hazards

III-effects of fireworks

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.(8 lectures)

#### **Unit 6: Social Issues and the Environment**

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness (7 lectures)

#### **Unit 7: Human Population and the Environment**

- Population growth, variation among nations.
- Population explosion – Family Welfare Program.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV / AIDS
- Women and Child Welfare.



- Role of Information Technology in Environment and human health.
- Case Studies.

**Unit 8: Field work**

- Visit to a local area to document environmental and river forest grassland Hill Mountain.
- Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture hours)

**References:**

- Agarwal, K. C. (2001). *Environment Biology*. Nidi Publ. Ltd. Bikaner.
- Jadhav, H & Bhosale, V.M. (1995). *Environment Protection and Laws*. Himalaya PubHouse, Delhi 284p.
- Rao M. N. & Datta A.K. (1987). *Waste Water Treatment*. Oxford & IBH Publ. Co. Pvt. Ltd.45p.
- Alloway, B., Centeno, J. A., Finkelman, R. B., Fuge, R., Lindh, U., & Smedley, P. (2016). *Essentials of medical geology*. O. Selinus (Ed.). Springer.
- Rao, C. S. (2007). *Environmental pollution control engineering*. New AgeInternational.

**Website/Links/Online Portal/ICT:**

- [https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/a\\_molkokare355/ch-2-natural-resources-and-associated](https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/a_molkokare355/ch-2-natural-resources-and-associated)
- [Problems&ved=2ahUKEwj6v5X5w97pAhUo73MBHaIFARMQFjABegQIAhAB&usg=AOvVaw0q7PFf6avhZEqPRZ0IMRY&cshid=1590942876580](https://www.google.com/search?q=Problems&ved=2ahUKEwj6v5X5w97pAhUo73MBHaIFARMQFjABegQIAhAB&usg=AOvVaw0q7PFf6avhZEqPRZ0IMRY&cshid=1590942876580).
- <https://youtu.be/HxrYxLV2iQg>

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CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	2	3	3	2	2	1	3	2	2	1
CO2	-	1	2	2	1	3	2	1	3	1	2	2	3	2	2
CO3	2	2	1	2	2	1	2	2	3	2	1	2	2	1	1
CO4	3	2	3	3	2	2	2	3	2	3	2	1	2	2	1
Average	2	1.75	2.25	2.5	1.75	2	2.25	2.25	2.5	2	1.5	2	2.25	1.75	1.25

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Direct Taxation**

**Course Code: (A203401)**

**Semester 4<sup>th</sup>**

**Credit 5**

**L T P  
5 0 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Become a chartered accountant or a registered tax practitioner
CO2	Become specialized in a range of different areas such as income tax, value-added tax or capital gain tax
CO3	Acquire knowledge about preparing income tax returns
CO4	Pursue higher levels of education such as MBA/Law with a specialization in tax
CO5	Acquire knowledge, abilities & skills to conduct tax research, engage in taxplanning activities & resolve tax controversies with the internal revenue services

**Course Contents:**

**UNIT - I**

Meaning and Definition of Direct Tax, Distinction between Capital and Revenue, Basis of charge; Incidence of tax, Exempted incomes; Computation of Income from salaries and house property, Agriculture Income & its tax treatment.

**UNIT - II**

Profit and gains from business and profession, Capital gains, Income from other sources. Depreciation, Carry forward and set off of losses, Income of other persons to be included in assessee's total income.

**UNIT - III**

Deductions out of gross total income. Deduction of tax at source; Income tax authorities and administration of the act, Assessment procedure, Appeals, Refunds and Penalties.

**Suggested Readings:**

- Ahuja, Girish and Ravi Gupta, "Direct Tax", Bharat Law House, Delhi.
- Singhania, Vinod K. and Kapil Singhania, "Direct Tax", Taxmann Publication Pvt Ltd, New Delhi.
- Mehrotra, H.C., "Income Tax Law", Sahitya Bhawan, Agra.



**Website/Links/Online Portal/ICT:**

- [https://www.google.com/url?sa=t&source=web&rct=j&url=https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-ug.pdf&ved=2ahUKEwiU47fRxt7pAhVuWtgGHdKDFUQFjAJegQIBhAC&usg=AOvVaw3DQT3D\\_w6PfrNIEQfp46bw](https://www.google.com/url?sa=t&source=web&rct=j&url=https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-ug.pdf&ved=2ahUKEwiU47fRxt7pAhVuWtgGHdKDFUQFjAJegQIBhAC&usg=AOvVaw3DQT3D_w6PfrNIEQfp46bw).
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/prasadarun06/direct-tax>.
- <https://youtu.be/bvxJJPwA4BY>

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CO1	2	3	2	2	3	2	1	3	2	1	2	2	3	3	2
CO2	3	3	3	2	3	3	2	2	1	3	3	1	2	3	3
CO3	2	3	3	-	2	2	1	1	2	2	1	3	2	1	2
CO4	1	3	2	2	3	2	3	2	3	3	2	1	3	3	2
CO5	2	2	-	2	3	3	2	1	2	3	2	3	2	3	3
Average	2	2.8	2	1.6	2.8	2.4	1.8	1.8	2	2.4	2	2	2.4	2.6	2.4

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Cost Accounting**

**Course Code: (A203402)**

**Semester 4<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Apply cost accounting methods to evaluate and project business performance.
CO2	Demonstrate an understanding of the taxation of individual income.
CO3	Apply appropriate judgment derived from skills and knowledge of accounting theory, to financial analysis and decision making
CO4	Recognize and understand ethical issues related to the accounting profession.



CO5	Apply these tools of cost-volume-profit analysis, the budget process, differential analysis, and capital investment analysis to solve problems of an internal business Performance
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### Course Content

#### UNIT – I

Cost Accounting: Meaning and definition, limitations of financial accounting, Functions, Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern. Installing a Cost Accounting System, Essentials of a good Cost Accounting System, Cost concepts and classification; Preparation of cost sheet; Role of Cost Accountant in an organization.

#### UNIT-II

Accounting for Material: Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues; Treatment of Material Losses. Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime, Methods of wage payment & Incentive schemes; Essentials of a good wage plan.

#### UNIT- III

Accounting for Overheads: Definition, Classification of Overheads, Need for classifying into fixed and variable; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement, bad debts etc. Break even analysis and Marginal Costing.

#### References:

- Maheshwari S.N. (2012). *Fundamentals of Costing*. Sultan Chand and Sons. New Delhi.
- Horngren, C. T. (2009). *Cost accounting: A managerial emphasis, 13/e*. Pearson Education India
- Arora, M. N. (1995). *Cost Accounting: Principles & Practice*. Vikas publishing house.
- Lal Jawahar & Srivastava. Seema (2012) *Cost Accounting*. TMH

- Jain, S.P and Narang K.L.,(2016). *Cost Accounting*. Kalyani Publishers

**Website/Links/Online Portal/ICT:**

- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning-objectives-principles-and-objections/55218&ved=2ahUKEwjJ8drRx97pAhWLyDgGHabYD7AQFjAAegQIAhAB&usq=AOvVaw1r3ny4gFockkbbm7QDoU8z&cshid=1590943852847>
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/meaning-of-management-accounting>
- [https://www.youtube.com/playlist?list=PLenksYHIUKiTvf-HWUUIJ4\\_STx3WsOJdca](https://www.youtube.com/playlist?list=PLenksYHIUKiTvf-HWUUIJ4_STx3WsOJdca)

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CO2	2	3	3	3	3	2	1	2	1	3	1	2	3	2	2
CO3	3	2	3	2	3	3	2	3	2	2	1	3	2	-	1
CO4	3	2	2	2	1	2	2	2	3	-	2	1	2	2	2
CO5	2	3	2	3	3	2	2	1	2	2	3	1	3	2	1
Average	2.2	2.4	2.4	2.4	2.4	2.2	2	2	2	1.6	1.8	1.8	2.6	1.6	1.6

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Entrepreneurial Development**

**Course Code: (A203403)**

**Semester 4<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Acquire the knowledge to conduct project planning activities that accurately forecast project costs, timelines & quality.
CO2	Develop a strong working knowledge of ethics & professional responsibility.



CO3	Demonstrate effective organizational leadership & enhance skills for managing projects, project teams & stakeholders.
CO4	Recognize & seize diverse opportunities for financial gain.
CO5	Create entrepreneurial skills to form their own business or become an Entrepreneur.

**Course Contents:**

**UNIT - I**

Entrepreneur, Entrepreneurship and Enterprise: Concept and role in development characteristics of Entrepreneurs, Developments Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

**UNIT-II**

Creativity and innovation, problem-solving, small-scale industry (SSI) sector and its role in economic development: Economic, environment and small-scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

**UNIT - III**

Planning a small scale, enterprise, Schemes and assistance of support agencies; Banks, DIC, SFC, TCO, KVIC representatives. WTO and its impact on small sector industries, social responsibility of business. Achieving motivation training, perceiving a business opportunity, assessing project feasibility, preparing the preliminary project report (PPR).

**Note: To provide practical exposure to the students, colleges arrange at least two lectures from successful entrepreneurs from industry.**

**References:**

- Gupta, C. B., & Srinivasan, D. N. (2013). *Entrepreneurship Development in India*. SultanChand & Sons.
- Desai, V. (2009). *Dynamics of entrepreneurial development and management* (pp. 119-134). Himalaya Publishing House.
- Misra, S. K., & Puri, V. K. (2011). *Indian economy* (p. 174). Himalaya Publishing House.
- Desai, V. (1991). *Entrepreneurship Development* (Vol. 1). Himalaya Publishing house.
- Desai, V. (2008). *Small Scale Enterprises*. Himalaya Publishing House.

**Website/Links/Online Portal/ICT:**

- [https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.ddegjust.ac.in/studymaterial/mcom/mc-202.pdf&ved=2ahUKEwjag7Gut\\_pAhWL6XMBHYeqCKMQFjACegQIBxAB&usg=AOvVaw1YqubvA59CBRQXHfpEvYe9](https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.ddegjust.ac.in/studymaterial/mcom/mc-202.pdf&ved=2ahUKEwjag7Gut_pAhWL6XMBHYeqCKMQFjACegQIBxAB&usg=AOvVaw1YqubvA59CBRQXHfpEvYe9).
- <https://youtu.be/1RtZEK4J8X8>.
- [https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/YashikaParekh/the-preliminary-project-report&ved=2ahUKEwjgzrvXu9\\_pAhUX4zgGHcOfCLcQFjAKegQIAhAB&usg=AOvVaw3VHDMXZ6NChFP4qskH6LPg&cshid=1590975064601](https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/YashikaParekh/the-preliminary-project-report&ved=2ahUKEwjgzrvXu9_pAhUX4zgGHcOfCLcQFjAKegQIAhAB&usg=AOvVaw3VHDMXZ6NChFP4qskH6LPg&cshid=1590975064601)

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	1	2	2	2	3	2	-	3	2	1	3	2	1	2	2
CO2	2	3	3	2	3	3	2	2	3	2	-	2	2	3	2
CO3	3	2	3	3	2	3	1	2	2	3	2	1	3	2	3
CO4	1	2	2	2	3	2	3	3	1	2	3	2	2	3	2
CO5	2	2	2	2	2	3	2	3	1	2	2	3	2	3	2
Average	1.8	2.2	2.4	2.2	2.6	2.6	1.6	2.6	1.8	2	2	2	2	2.6	2.2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: E-Commerce**

**Course Code: (A203404)**

**Semester 4<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Analyze the impact of E-commerce on business or entrepreneurship models and strategy
CO2	Describe internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational and also increasing employment and new entrepreneur.
CO3	Describe the key features of the Internet, Intranets and Extranets and explain how they relate to each other



CO4	Discuss legal issues and privacy in E-Commerce
CO5	Assess electronic payment systems

### Course Content

#### UNIT-I

Electronic Commerce Framework—History, Basics and Tools of e-Commerce, Comparison of Web-based Business with land-based business; Growth of e-Commerce— Present and potential. Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography, Inter-operability and inter-compatibility.

#### UNIT-II

Consumer and Business Electronic Commerce—Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to-Business Transactions; Retailing Vs. E-Mailing. Electronic Payment Systems—Introduction and Types. Consumer Protection, Privacy and Security, Inhibitors of e-Commerce.

#### UNIT-III

The legal and policy environment of e-Commerce, Anatomy of e-Commerce Applications; Consumer and Organizational applications. Internet marketing—Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding. Changing Structure of Organizations—Traditional vs. Virtual, The impact of e-Commerce of various business sectors. Socio-Economic Impacts of e-commerce; Recent Trends and Opportunities in e-Commerce.

#### References:

- Laudon, K. C., & Traver, C. G. (2013). *E-commerce*. Boston, MA: Pearson.
- King, D. N., & King, D. N. (2004). *Introduction to e-commerce*. Prentice Hall.
- Rayport, J. F., & Jaworski, B. J. (2004). *Introduction to e-commerce*. McGraw-Hill Irwin MarketspaceU.
- Bajaj, K. K., Nag, D., & Bajaj, K. K. (2005). *E-commerce*. Tata McGraw-Hill Education.
- Qin, Z., & Qin, Z. (2009). *Introduction to E-commerce* (Vol. 2009). New York NY: Springer.

#### Website/Links/Online Portal/ICT:

- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/kamalgulati7/full-notes-on-ecommerce-study-material-for-ecommerce>
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/>



mobile/ManishSharma235/ecommerce.

- <https://www.google.com/url?sa=t&source=web&rct=j&url=http://www.economicssession.net/business/e-commerce>.

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	2	3	2	1	2	3	2	3	2	2
CO2	2	2	3	2	2	3	2	3	2	3	2	1	2	2	1
CO3	3	3	2	3	3	2	3	2	3	2	1	2	3	3	2
CO4	2	2	3	2	2	3	2	1	1	2	3	2	2	1	2
CO5	3	2	3	2	1	2	3	1	2	1	2	3	2	-	1
Average	2.6	2.2	2.8	2.4	2	2.4	2.6	1.8	1.8	2	2.2	2	2.4	1.6	1.6

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: E-Accounting**

**Course Code: (A203405)**

**Semester 4<sup>th</sup>**

**Credit 3**

**L T P**

**3 0 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Understand how financial transactions flow through the book keeping accounting cycle
CO2	Familiarize with what each statement in a basic set of financial statements represents.
CO3	Explain the importance of financial statement analysis in decision-making
CO4	Prepare and interpret consolidated financial statements

### Course Contents

E-Accounting: meaning, features, limitations and advantages, Computerized Accounting: Fundamental aspects. Manual Accounting versus Computerized Accounting, Modules and Auditing of Computerized Accounting, Accounting Information System Technology, Development of Computerized Accounting system, BRS in Computerized System: Single column and Double column cash book.

### References:

- Sutherland Jonathan. (2004). *Key Concepts in Accounting and Finance*. McGraw-Hill Education
- Lyons J A. (2015) *Modern Accountant*, Revised. BiblioLife
- Steve W Albrecht. (2007). *Accounting*. Cengage Learning, Inc.
- Teru, S. P., Idoko, I. F., & Bello, L. (2019). The Impact of E-Accounting in Modern Businesses. *International Journal of Accounting & Finance Review*, 4(2), 1-4.
- Relhan, A. (2013). E-accounting practices of SMEs in India. *International Journal of Technical Research*, 2(1), 1-10.

### Website/Links/Online Portal/ICT:

- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/Nangiana/computerised-accounting>.
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.experience.com/advice/professional-development/manual-accounting-versus-computerized-accounting>.
- <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.slideshare.net/mobile/ManishSharma235/ecommerce>.

### The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	-	2	3	2	2	1	3	3	2	1	2	1	2	3	1
CO2	3	3	2	3	3	2	2	1	2	2	3	2	3	2	1
CO3	2	2	3	2	1	2	1	1	3	1	2	1	2	3	2
CO4	2	2	3	2	2	3	2	2	3	2	-	2	2	3	2
Average	1.75	2.25	2.75	2.25	2	2	2	1.75	2.5	1.5	1.75	1.5	2.25	2.75	1.5

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.



**Course Name: E-Accounting Lab**

**Course Code: (A203406)**

**Semester 4<sup>th</sup>**

**Credit 2**

**L T P**

**0 0 4**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Prepare the financial statements in Tally and the scope for future employment is also available.
CO2	Analyze the financial position of the company which is helpful for future Investment
CO3	Explain how financial statement analysis can be used for decision-making
CO4	Impart knowledge regarding concepts of Financial Accounting Tally which are used for learning to maintain accounts

### **Course Contents**

Financial Accounting Package – Tally, ERP 9.0: Introduction of Tally.ERP 9.0, Phases of Implementation, configures Tally, Accounts Management (using TALLY.ERP 9.0 Software Package): Accounts Masters including creating and altering vouchers, Accounts Transactions and preparing and printing Trial Balance and Final Accounts and Bank Reconciliation Statement and other Accounts Reports. Preparation and Compilation of Complete Balance Sheet of any Industries/ Organization/Firm as a project report.

### **References:**

- Sutherland Jonathan. (2004). *Key Concepts in Accounting and Finance*. McGraw-Hill Education
- Lyons J A. (2015) *Modern Accountant*, Revised. BiblioLife
- Steve W Albrecht. (2007). *Accounting*. Cengage Learning, Inc.
- Teru, S. P., Idoko, I. F., & Bello, L. (2019). The Impact of E-Accounting in Modern Businesses. *International Journal of Accounting & Finance Review*, 4(2), 1-4.
- Relhan, A. (2013). E-accounting practices of SMEs in India. *International Journal of Technical Research*, 2(1), 1-10.

### **Website/Links/Online Portal/ICT**

- <https://youtu.be/qREFmFAJRdq>

- <https://youtu.be/4Vked7sSb2o>
- <https://youtu.be/QTkwSbURijU>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	2	-	2	2	2	2	3	2	1	3	1	3	2	1	2
CO2	1	3	3	2	3	1	3	3	2	2	3	1	3	2	2
CO3	2	3	2	1	2	2	2	3	3	2	1	2	3	2	1
CO4	3	2	3	2	3	3	-	2	2	1	3	2	3	3	2
<b>Average</b>	2	2	2.5	1.75	2.5	2	2	2.5	2	2	2	2	2.75	2	1.75

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Management Accounting**

**Course Code: (A203501)**

**Semester 5<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Critically analyze and provide recommendations to improve the operations of organizations through the application of management accounting techniques
CO2	Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting
CO3	Develop aptitude to learn within teams to co-operate with team members, to assume leadership and to manage differences and conflicts
CO4	Apply management accounting tools for the purposes like budgetary control; pricing; cost allocation; performance evaluation.
CO5	Improve skills regarding commonly used financial statements, their components and how information from business transactions flows into these statements

**Course Contents**



### **UNIT – I**

**Management Accounting:** Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting. Financial Statements: Concept, Nature, Objectives, Types, Limitations of Financial Statements; Analysis and Interpretation of Financial Statements

### **UNIT-II**

**Methods of Financial Statements Analysis-** Fund Flow Analysis: Concept, Sources and Uses of Funds, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements. Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.

### **UNIT-III**

Comparative Statements, Common size statements, and Trend analysis, Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

#### **References:**

- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). *Principles of Management Accounting*. Sultan Chand & Sons.
- Horngren, C. T. (2009). *Cost accounting: A managerial emphasis, 13/e*. Pearson Education India.
- Arora, M. N. (1995). *Cost Accounting: Principles & Practice*. Vikas publishing house.
- Bromwich, M., & Bhimani, A. (2005). *Management accounting: Pathways to progress*. Cima publishing.
- Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). *Introduction to management accounting*. Upper Saddle River, NJ: Pearson Prentice Hall.

#### **Website/Links/Online Portal/ICT:**

- <https://www.investopedia.com/terms/m/managerialaccounting.asp>
- <https://www.myaccountingcourse.com/accounting-dictionary/management-accounting>
- <https://youtu.be/QTkwSbURijU>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PS O	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	1	2	2	3	2	2	2	1	3	2	1	3	3	2
CO2	2	2	1	2	3	2	1	1	2	2	1	3	2	2	3
CO3	3	2	3	-	2	3	2	3	2	1	3	2	3	2	1
CO4	1	2	1	2	1	2	1	2	1	2	3	2	1	2	2
CO5	2	3	2	2	3	2	2	1	3	1	2	3	2	3	2
<b>Average</b>	<b>2</b>	<b>2</b>	<b>1.8</b>	<b>1.6</b>	<b>2.4</b>	<b>2.2</b>	<b>1.6</b>	<b>1.8</b>	<b>1.8</b>	<b>1.8</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>	<b>2.4</b>	<b>2</b>

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Business Environment**

**Course Code: (A203502)**

**Semester 5<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Identify the main features of the international business environment and its main institutions
CO2	Analyze the political, social, economic, technological and other configurations that support cross-border trade
CO3	Understand the nature of the multinational firm as an institutional structure for the conduct of cross-border trade and investment which help create entrepreneurs in nation/state
CO4	Analyze the key decisions that multinational firms make concerning the choice of markets and entry strategies
CO5	Enhance skills to research international business issues and apply theoretical insights to the analysis of such issues in the context of a complex international business environment

### Course Contents

#### UNIT - I

Business Environment: Concept, importance and components, Internal and external environment, Changing dimensions of business environment, Economic Trends (An overview): National income, saving and investment, Industrial growth since 1950s, Recent

trends in prices.

### UNIT-II

Indian Planning: Basic strategy of Indian planning, Current five year plan: objectives and basic framework, Resource allocation in five year plans; Achievements and failures of Indian planning. Economic Environment - Elements of economic environment, Economic Systems: Capitalism, Socialism and Mixed Economy.

### UNIT – III

Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy; New economic policy and its impact on Indian economy. Socio-cultural Environment: Social responsibility of business, Business ethics. Functions of WTO, IMF & World Bank

#### References:

- Misra, S. K., & Puri, V. K. (2011). *Indian economy* (p. 174). Himalaya Publishing House.
- Kapila, U. (2005). *Understanding the problems of Indian Economy*. Academic Foundation. Bo
- Malik, P. L. (1963). *The Industrial Law*. Easter ok.
- Schiffer, M., & Weder, B. (2001). *Firm size and the business environment: Worldwide survey results* (Vol. 43). World Bank Publications.
- Mehta, S. C., Mehta, S. S., & Aun, B. L. (1999). The evaluation of business text books: An international perspective. *Journal of Professional Services Marketing*, 19(2), 141-149

#### Website/Links/Online Portal/ICT:

- <http://www.businessdictionary.com/definition/business-environment.html>
- <https://www.businessmanagementideas.com/businessenvironment/understanding-the-importance-of-business-environment/2308>
- <https://youtu.be/QTkwSbURijU>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	2	2	2	2	-	2	2	1	3	3	1	2	2	1
CO2	2	2	3	3	2	2	3	3	2	1	2	1	2	2	1
CO3	2	2	2	2	2	2	1	2	3	2	1	3	2	2	1
CO4	3	2	3	3	3	2	2	3	1	3	2	2	3	2	2
CO5	1	2	-	2	1	2	2	1	2	2	3	2	1	2	2



<b>Average</b>	2	2	2	2.4	2	1.6	2	2.2	1.8	2.2	2.2	1.8	2	2	1.4
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The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Auditing**

**Course Code: (A203503)**

**Semester 5<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

<b>CO</b>	<b>Statement</b>
CO1	Identify different categories related to audit reports and describe the circumstances under which each type of audit report should be rendered.
CO2	Describe the ethical behavior required of auditors and the components of the professional rules of conduct.
CO3	Identify the four major phases of an audit and describe the relationship they have with the GAAP
CO4	Explain the meaning of internal controls, and describe the effect they have on the audit approach.
CO5	Improve skills to describe several audit sampling techniques.

**Course Contents**

**UNIT-I**

Definition and Objectives of Auditing; Major Influences in the field of Auditing; Classes of Audit. Internal Check and Internal Audit; Distinction between Audit and Investigation; Statements on Standard Auditing Practices (Brief Introduction only)

**UNIT-II**

Company Auditors: Appointment, Removal, Rights, Duties, and Liabilities; Auditor's Report. Auditing in Computerized environment, professional Ethics and Regulations

**UNIT – III**

Special Areas of Audit: Special features of Cost Audit. Tax Audit and Management Audit, Relevant Auditing and Assurance Standards, Relevant Case Studies / Problems

**References:**

- Montgomery, R. H. (1913). *Auditing theory and practice* (Vol. 1). Ronald Press Company.



- Chan, D. Y., Chiu, V., & Vasarhelyi, M. A. (Eds.). (2018). *Continuous Auditing: Theory and Application*. Emerald Group Publishing.
- Dennis, I. (2015). *Auditing theory*. Routledge.
- Dierkes, M. (2012). *Corporate social reporting and auditing: Theory and practice* (pp. 354-379). De Gruyter.
- Kumar, R., & Sharma, V. (2015). *Auditing: Principles and practice*. PHI Learning Pvt. Ltd.

**Website/Links/Online Portal/ICT:**

- <https://www.managementstudyguide.com/what-is-auditing-its-types-and-purposes.html>
- <https://www.slideshare.net/salehrashid5/auditing-in-a-computer-environment-copy>
- <https://youtu.be/qREFmFAJRdq>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	3	2	2	1	2	2	1	2	2	3	1	2	1	2	2
CO2	1	2	2	3	3	2	2	3	2	1	2	3	2	2	1
CO3	2	3	3	2	2	1	3	1	3	2	1	2	3	3	2
CO4	2	1	2	2	3	3	2	2	1	3	2	3	2	-	1
CO5	3	3	2	3	2	2	1	3	2	3	2	1	2	3	2
Average	2.2	2.2	2.2	2.2	2.4	2	1.8	2.2	2	2.4	1.6	2.2	2	2	1.6

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Corporate Tax Planning**

**Course Code: (A203504)**

**Semester 5<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Acquire the knowledge of tax problems related to companies

CO2	Develop the knowledge & skills to conduct tax research, engage in tax planning activities & resolve tax controversies with the internal revenue services
CO3	Provide theoretical knowledge in the field of tax planning
CO4	Prepare the tax returns of companies
CO5	Develop proficiency for being a chartered accountant or a registered tax Practitioner

**Course Contents:**

**UNIT-I**

Tax Planning, Tax management, Tax evasion, Tax avoidance. Corporate Tax in India, Types of Companies, Residential Status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits.

**UNIT-II**

Tax planning with reference to setting up a new Business. Tax deduction at source, Tax collection at source. Advance payment of tax.

**UNIT-III**

Tax provisions- backward areas, free trade zones. Conversion of Partnership firm into company.

**References:**

- Ahuja, G., & Gupta, R. (2019). *Systematic Approach to Income Tax*. Wolters kluwer india Pvt Ltd.
- Karayan, J. E., Swenson, C. W., & Neff, J. W. (2002). *Strategic corporate tax planning* (Vol. 150). John Wiley & Sons.
- Agrawal, K. K. (2007). *Corporate tax planning* (Vol. 1). Atlantic Publishers & Dist.
- Auerbach, A. J. (2010). *A modern corporate tax*. Center for American Progress.
- Lymer, A., & Hasseldine, J. (Eds.). (2002). *The international taxation system*. Springer Science & Business Media.

**Website/Links/Online Portal/ICT:**

- <https://www.lehmanbrown.com/services/taxation-services/company-taxation-cit/taxation-audit-2/corporate-tax-planning/>
- <https://www.investopedia.com/terms/c/corporatetax.asp>
- <https://youtu.be/qREFmFAJRdq>

**The mapping of PO/PSO/CO attainment is as follows:**





CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	2	3	2	3	-	1	2	2	1	3	2	1	2	2	3
CO2	-	2	1	2	2	2	3	1	3	2	2	3	2	-	2
CO3	3	2	3	3	1	3	1	1	2	3	1	2	2	3	3
CO4	2	1	2	2	3	2	3	2	3	2	2	1	3	3	2
CO5	3	2	2	1	2	2	3	1	2	2	1	3	2	2	1
<b>Average</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.2</b>	<b>1.6</b>	<b>2</b>	<b>2.4</b>	<b>1.4</b>	<b>2.2</b>	<b>2.4</b>	<b>1.6</b>	<b>2</b>	<b>2.2</b>	<b>2</b>	<b>2.2</b>

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Business Tax and Procedures**

**Course Code: (A203505)**

**Semester 5<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Acquire sophisticated knowledge related to tax accounting rules and regulations and analyze and resolve tax problems which help to get Employment opportunities
CO2	Identify, define, and resolve tax issues through their understanding, knowledge, and application of research methods and databases
CO3	Develop the skill to recognize and apply relevant ethical standards as required in tax practice
CO4	Understand to write and deliver skillful tax communications and demonstrate an understanding of tax issues from an international perspective

**Course Content**

**UNIT-I**

Income Tax: - Advance Payment of Tax, TDS, Documentation, returns, Certificates, Interest payable by assesses/Govt.

**UNIT-II**

Income Tax:-Return of Income, Assessment, re-assessment, rectification of mistakes, Appeals and revisions, Penalties and prosecutions, Settlement Commission, Search, Seizure

and Survey.

### Unit-III

Wealth Tax: - Assessee, Asset, Net Wealth, Valuation date. Charge of Wealth tax, Net wealth to include certain assets, Exemptions in respects of certain assets, Valuation of assets, Computation of net wealth and Wealth tax, Preparation and filing of Wealth tax return. Provisions of filing of Wealth tax return on-line. Information Technology and Tax administration, TAN, TIN, E-TDS, E- TCS.

#### References:

- World Bank Group. (2011). *The Costs of Tax Compliance in Armenia*. World Bank.
- World Bank Group. (2017). *Assessment of Tax Compliance Costs for Businesses in the Kyrgyz Republic*. World Bank.
- World Bank Group. (2017). *Assessment of Tax Compliance Costs for Businesses in the Kyrgyz Republic*. World Bank.
- International Finance Corporation. (2017). *Assessment of Tax Compliance Costs for Businesses in the Republic of Tajikistan*. World Bank.
- Karayan, J. E., Swenson, C. W., & Neff, J. W. (2002). *Strategic corporate tax planning* (Vol. 150). John Wiley & Sons.

#### Website/Links/Online Portal/ICT:

- <http://incometaxmanagement.com/Pages/Tax-Management-Procedure/Tax-Management-Procedures-Contents.html>
- <https://www.sciencedirect.com/topics/economics-econometrics-and-finance/taxation-procedure>
- <https://youtu.be/qREFmFAJRdq>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	1	2	3	3	2	1	2	3	2	1
CO2	3	2	2	3	2	2	1	2	2	3	2	3	-	3	2
CO3	2	3	2	3	2	3	1	1	3	2	3	1	3	2	2
CO4	3	2	2	-	2	1	2	2	1	3	2	3	2	2	1
Average	2.75	2.25	2.25	2	2	1.75	1.5	2	2.25	2.5	2	2.25	2	2.25	1.5

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High



Correlation and “-” indicates there is no correlation.

**Course Name: Financial Management**

**Course Code: (A203506)**

**Semester 5<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Develop the aptitude to analyze financial statements using standard financial ratios of liquidity, activity, debt, profitability, and market value
CO2	Calculate capital budgeting and resource allocation
CO3	Describe and explain the management of corporate capital structure
CO4	Evaluate corporate projects using scenario, sensitivity, and simulation analysis.
CO5	Acquire the expertise of measures of cost of capital and financial leverage to form long-term financial policies for business

**Course Contents**

**UNIT – I**

Financial Management : Nature, scope of Finance function; Financial goals; Profit vs. wealth maximization; Finance functions; investment, financing, and dividend decisions; Role of Financial Manager in an organization. Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity; Risk-return relationship.

**UNIT-II**

Capital Budgeting: Nature, Purpose, Objectives and Process of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, NPV and IRR comparison, profitability index, Discounted Payback Period; Ranking of competing projects; Ranking of projects with unequal lives; Capital Rationing.

**UNIT – III**

Sources of Finance: Different sources of finance; long term and short term sources.

Cost of Capital: concept, significance of cost of capital, specific and weighted average cost of capital; Calculating cost of debt, preference shares, equity capital and retained earnings; and

combined (weighted) cost of capital. Capital Structure: Capital Structure decisions: Capital structure patterns, Determinants of Capital structure, designing optimum capital structure, Constraints, Capital structure theories: Net Income approach, Net operating income approach, Traditional approach, and MM approach.

**References:**

- Chandra, P. (2011). *Financial management*. Tata McGraw-Hill Education.
- Pandey I. M. (2011). *Financial Management*. Tata McGraw-Hill Education.
- Kishore R.M. (2003). *Financial Management*. Taxman.
- Banerjee, B. (2015). *Fundamentals of financial management*. PHI Learning Pvt. Ltd.
- Higgins, R. C., & Reimers, M. (1995). *Analysis for financial management* (No. s 53).Chicago: Irwin.

**Website/Links/Online Portal/ICT:**

- <https://www3.fundsforngos.org/financial-management/2-what-is-financial-management/>
- <https://www.toppr.com/guides/business-environment/business-functions/financial-management/>
- <https://youtu.be/qREFmFAJRdq>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	2	3	3	2	2	1	-	2	2	3	2	1	3	3	2
CO2	1	2	2	3	2	2	2	3	3	2	1	3	2	2	1
CO3	2	2	3	3	1	3	2	2	1	2	3	2	1	-	3
CO4	3	3	2	2	3	2	2	1	2	3	2	3	3	2	2
CO5	2	2	1	2	2	3	2	3	1	2	3	2	2	3	2
Average	2	2.4	2.2	2.4	2	2.2	1.6	2.2	1.8	2.4	2.2	2.2	2.2	2	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Fundamental of Investment**

**Course Code: (A203507)**

**Semester 5<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:



CO	Statement
CO1	Understand different investment alternatives in the market
CO2	Understand the nature of securities to be traded in the market
CO3	Analyze differential price securities
CO4	Enhance skills to manage a portfolio as a manager
CO5	Understand basics in derivatives

### Course Contents

#### UNIT-I

Concept, objective and importance of investment management, Types of investment and investors, factors influencing investment, saving and investment, Identification of investment opportunities

#### UNIT-II

Investments in securities, Mutual funds, Real Estate and other assets, Investments under schemes floated by Government, Banks, Insurance, Post Office, Companies etc., Sources of funds for investments. Investment returns and risks, Analysis and selection of investment portfolios, Role of stock exchanges and other institutions in building investment climate.

#### UNIT-III

Sources and importance of investment information, investor protection under SEBI, Tax planning and Management of saving and investments, Tax implications under direct tax laws, Capital Gain Tax, Tax reliefs and exemptions on various schemes of investments

#### References:

- Bhalla, V. K. (2008). *Investment Management (Security Analysis and Portfolio Management)*. S. Chand Publishing.
- Singh, P. (2012). *Investment Management*. Himalaya Publishing House.
- Chandra, P. (2017). *Investment analysis and portfolio management*. McGraw-hill education.
- Bhalla, V. K. (2006). *Fundamentals of Investment management*. S. Chand Publishing.
- Swensen, D. F. (2005). *Unconventional success: A fundamental approach to personal investment*. Simon and Schuster.

#### Website/Links/Online Portal/ICT:

- <https://www.investopedia.com/terms/f/fundamentals.asp>
- <https://youtu.be/qREFmFAJRdq>

- <https://www.smartcrowd.ae/blog/5-investment-fundamentals/>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	3	3	2	2	1	1	2	2	3	2	1	3	3	-
CO2	1	2	2	3	2	2	2	3	3	2	1	3	2	2	1
CO3	-	2	3	3	1	3	2	2	1	2	3	2	1	3	3
CO4	3	3	2	2	3	2	2	1	2	3	2	3	3	2	2
CO5	2	2	1	2	2	3	2	3	1	2	3	2	2	3	2
<b>Averages</b>	<b>1.6</b>	<b>2.4</b>	<b>2.2</b>	<b>2.4</b>	<b>2</b>	<b>2.2</b>	<b>1.8</b>	<b>2.2</b>	<b>1.8</b>	<b>2.4</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>	<b>2.6</b>	<b>1.6</b>

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Business Regulatory Framework**

**Course Code: (A203601)**

**Semester 6<sup>th</sup>**

**Credit 5**

**L T P**

**5 0 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Conduct project planning activities that accurately forecast project costs, timelines & Quality
CO2	Develop a strong working knowledge and skill of ethics & professional Responsibility.
CO3	Demonstrate effective organizational leadership & change skills for managing projects, project teams & stakeholders
CO4	Proficient to recognize & seize diverse opportunities for financial gain
CO5	Create entrepreneurship skills to start their own business

### **Course Content**

#### **UNIT-I**

Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder’s Protection.

#### **UNIT-II**

Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading,

Rating Agencies, Whistle Blowing, Corporate Governance Reforms; Initiatives in India including clause 49 of Listing Agreement and Kumar Mangalam Birla Committee on Corporate Governance.

**UNIT – III**

Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992 , Greenbery Committee (UK), 1995, Hampel Committee on Corporate Governance (UK), 1997, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, Smith Report, 2003 (UK). Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, Drivers of CSR, ISO 26000.

**References:**

- Murthy, K. B. (2009). *Politics, Ethics and social responsibility of business*. Pearson Education India.
- Sharma, J. P. (2013). *Corporate Governance, Business Ethics and CSR:(with Case Studies and Major Corporate Scandals)*. Ane Books Pvt.
- Mallin A Christine.(2007). *Corporate Governance (Indian Edition)*, Oxford University Press, NewDelhi.
- Tricker, R. B., & Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. Oxford University Press, USA.
- Crane, A., McWilliams, A., Matten, D., Moon, J., & Siegel, D. S. (Eds.). (2008). *The Oxford handbook of corporate social responsibility*. OUP Oxford.

**Website/Links/Online Portal/ICT:**

- <https://india.oup.com/product/business-regulatory-framework-9780199470556?#:~:text=>
- Business%20Regulatory%20Framework%20is%20specially,to pics%20relating%20to%20business%20law.
- <http://easystudy24x7.blogspot.com/2014/12/business-regulatory-framework.html>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3
CO1	2	2	-	2	3	2	1	2	2	1	3	2	3	2	1
CO2	3	1	3	2	3	2	2	2	-	3	2	1	3	3	2
CO3	2	3	2	1	2	1	1	3	2	1	2	3	2	1	3
CO4	1	2	2	3	2	1	2	1	3	2	1	2	2	1	2
CO5	2	2	1	2	3	2	1	2	3	2	2	3	3	2	1
Average	2	2	1.6	2	2.6	1.6	1.4	2	2	1.8	2	2.2	2.6	1.8	1.8

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High



Correlation and “-” indicates there is no correlation.

**Course Name: Indirect Taxation**

**Course Code: (A203602)**

**Semester 6<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Increase skills to possess the knowledge of custom duty, excise duty & value added tax
CO2	Develop the knowledge about the sources of government revenue & how government collects money from public through a wide variety of sources
CO3	Differentiate between direct tax and indirect tax
CO4	Have the knowledge, abilities & skills to conduct tax research, engage in tax planning activities & resolve tax controversies with the internal revenue services
CO5	Acquire the knowledge of markets, market conditions, government policies & their impact on Business

**Course Content**

**UNIT-I**

Central Sales Tax Act—Its features, terms, definitions, registration of dealer, procedure of assessment, filing of returns, Sales Tax Authorities—its powers and functions, penalty and appeal. Value Added Tax.

**UNIT-II**

Customs Act, 1962—An overview, Levy, Collection & Exemptions from custom duty, date of determination of duties & tariff valuation. Prohibitions/restrictions of export & import, determination of duty where Goods consist of articles of different rate of duties, warehousing, duty drawbacks u/s 74 & 75, special provisions regarding baggage, postal goods.

**UNIT-III**

Central Excise Act, 1944—Its meaning, definitions, levy and collection, classification of goods, valuations, assessment, payment of duty and removal of goods, refund of duties, Appeals and Penalties and CENVAT, Service Tax. Punjab Value Added Tax: Introduction, features, important terms and definitions, difference from Punjab Sales Tax, Incidence and levy of tax.

**References:**



- Lal & Vashist. (2013). *Income Tax and Central Sales Tax*. Pearson
- Agarwala, S. N. L. (2003). *Assessment of Business Profits*. Taxmann publications pvt ltd.
- Mehrotra, H.C.(2015). *Income Tax Law*, Sahitya Bhawan, Agra.
- Marrelli, M. (1984). On indirect tax evasion. *Journal of Public Economics*, 25(1-2), 181-196.
- Creedy, J. (2001). Indirect tax reform and the role of exemptions. *Fiscal Studies*, 22(4), 457-486.

**Website/Links/Online Portal/ICT:**

- <https://www.investopedia.com/terms/i/indirecttax.asp>
- <https://economictimes.indiatimes.com/definition/indirect-tax>
- <https://youtu.be/qREFmFAJRdq>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	2	3	3	2	2	-	3	2	2
CO2	2	1	2	1	2	-	1	2	2	1	3	2	2	3	1
CO3	2	2	1	1	2	2	3	2	1	2	2	3	1	2	2
CO4	2	3	2	2	3	2	1	1	2	2	3	2	1	2	2
CO5	1	2	2	3	2	2	3	2	1	3	2	3	2	2	1
<b>Average</b>	2	2	2	1.8	2.4	1.6	2	2	1.8	2	2.4	2	1.8	2.2	1.6

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Computerized Accounting System**

**Course Code: (A203603)**

**Semester 6<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Understand how financial transactions flow through the bookkeeping- accounting cycle
CO2	Be familiar with what each statement in a basic set of financial statements represents



CO3	Increase skills to explain how financial statement analysis can be used for decision-Making
CO4	Prepare and interpret consolidated financial statements

### Course Contents

#### UNIT-I

Accounting Cycle, Journal, Cash Book, Bank Reconciliation Statement, Preparation of Trial Balance, Final Accounts of Sole Trader and Partnership Firm.

#### UNIT-II

Introduction to Computer, Software and hardware, input and Output Devices, Computer Memory, Introduction to Operating System, Introduction to Microsoft Excel 2000-Creating spreadsheets by entering text, formula and number making graph in Excel, Using financial functions in Excel, Conditional Calculations in Excel.

#### UNIT-III

Computerized Accounting, Introduction and Advantages, Computer Programs for Accounting, Methods of System development. Source documents, Balancing Accounts on Computers, Trial Balance and Final Accounts in computerized system, Bank reconciliation statement in computerized system. Detailed study of latest TALLY package regarding Journalizing, Posting, Preparing Cash Book, Trial Balance, Final Accounts and Book Bank Reconciliation Statement.

#### References:

- Sutherland Jonathan. (2004). *Key Concepts in Accounting and Finance*. McGraw-Hill Education
- Lyons J A. (2015) *Modern Accountant*, Revised. BiblioLife
- Steve W Albrecht. (2007). *Accounting*. Cengage Learning, Inc.
- Teru, S. P., Idoko, I. F., & Bello, L. (2019). The Impact of E-Accounting in Modern Businesses. *International Journal of Accounting & Finance Review*, 4(2), 1-4.
- Relhan, A. (2013). E-accounting practices of SMEs in India. *International Journal of Technical Research*, 2(1), 1-10.

#### Website/Links/Online Portal/Ict:

- <https://www.toppr.com/guides/accountancy/computerised-accounting-system/concept-of-computerized-accounting-system/>



- <https://Study.Com/Academy/Lesson/What-Is-A-Computerized-Accounting-System-Types-Advantages-Disadvantages.Html>
- <https://youtu.be/qREFmFAJRdq>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	2	2	2	2	2	2	2	3	3	2	2	1	3	2	1
CO2	3	2	2	2	2	2	1	2	2	1	3	2	2	-	1
CO3	2	2	2	2	2	2	2	3	3	2	1	2	3	2	1
CO4	3	2	3	2	1	2	2	1	2	2	3	1	3	2	1
Average	2.5	2	2.25	2	1.75	2	1.75	2.25	2.5	1.75	2.25	1.5	2.75	1.5	1

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Enterprise Resource Planning**

**Course Code: (A203604)**

**Semester 6<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Understand concepts of reengineering and how they relate to ERP system Implementations
CO2	Map business processes using process mapping techniques
CO3	Understand the steps and activities in the ERP life cycle
CO4	Increase skills to identify and describe typical functionality in an ERP system

### Course Contents

#### UNIT-I

Entrepreneur, Entrepreneurship and Enterprise : Concept and role in development characteristics of Entrepreneurs, Developing Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial

Motivation and Competencies.

### UNIT-II

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development: Economic environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

### UNIT-III

Planning a small scale enterprise, Schemes and assistance of support agencies: Banks, DIC, SFC, TCO, KVIC representatives, WTO and its impact on SSI sector, Social responsibility of business. Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR)

**Note:** To provide practical exposure to the students, colleges must arrange at least two lectures from successful entrepreneurs from industry.

#### References:

- Panda, S. C. (1996). *Entrepreneurship Development in Small Scale Industries*. Anmol Publications PVT. LTD.
- Dhliwayo, S. (2010). The entrepreneurial organization. In *Frontiers in entrepreneurship* (pp. 139-158). Springer, Berlin, Heidelberg.
- Mosey, S., Noke, H., & Kirkham, P. (2017). *Building an entrepreneurial organization*. Taylor & Francis.
- Monk, E., & Wagner, B. (2012). *Concepts in enterprise resource planning*. Cengage Learning.
- Arik Ragowsky, T. M. S. (2002). Enterprise resource planning. *Journal of Management Information Systems*, 19(1), 11-15.

#### Website/Links/Online Portal/ICT:

- <https://www.gartner.com/en/information-technology/glossary/enterprise-resource-planning-erp#:~:text=>
- [Enterprise%20resource%20planning%20\(ERP\)%20is,service%20and%20the%20supply%20chain.](#)
- <https://www.investopedia.com/terms/e/erp.asp>

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1	2	2	2	1	1	2	3	3	2	1	2	2	1	2
CO2	2	2	3	2	3	2	3	2	2	3	3	2	1	-	2
CO3	2	3	2	1	2	3	2	3	3	2	1	2	2	3	1
CO4	-	1	2	2	1	2	2	1	2	1	2	3	2	2	1
Average	1.25	2	2.25	1.75	1.75	2	2.25	2.25	2.5	2	1.75	2.25	1.75	1.5	1.5

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Financial Markets, Institutions and Financial Services**

**Course Code: (A203605)**

**Semester 6<sup>th</sup>**

**Credit 5**

**L T P**

**4 1 0**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Interpret subject matter in a very simple & understandable language
CO2	Acquire the expertise useful for financial market aspirants and covers topics like Stock Markets, Bond Markets, Insurance and Commercial Banking
CO3	Develop the rules and regulations regarding the regulatory bodies like RBI, IRDA and SEBI
CO4	Play a pivotal role in economic development in any country as entrepreneur or investor

### Course Content

#### UNIT – I

An overview of Financial Markets in India. Money Market: Indian Money Market's composition and structure; Acceptance Houses, Discount Houses, and Call Money Market; Recent trends in India Money Market.

#### UNIT-II

Capital Market: Security Market (a) New issue market, (b) Secondary market; Functions and role of Stock Exchange; Listing procedure and legal requirements; Stock Exchange- National Stock Exchange and Bombay Stock Exchange. Securities Contract and Regulation Act: Main



provisions. Investors Protection: Grievances concerning Stock Exchange dealings and their removal; Grievance cells in Stock Exchanges; SEBI.

**UNIT-III**

Functionaries on Stock Exchanges; Brokers, Sub-brokers, depositories, market makers, jobbers, portfolio consultants, institutional investors, and NRIs. Overview of Financial services industry.

Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India. Venture capital finance. Factoring services, bank guarantees and letter of credit. Credit rating. Financial counseling.

**References:**

- Chandra, P. (2011). *Financial management*. Tata McGraw-Hill Education.
- Pandey.I.M. (2011). *Financial Management*. Tata McGraw-Hill Education.
- Kishore R.M. (2003). *Financial Management*. Taxman.
- Banerjee, B. (2015). *Fundamentals of financial management*. PHI Learning Pvt. Ltd.
- Higgins, R. C., & Reimers, M. (1995). *Analysis for financial management* (No. s 53). Chicago: Irwin.

**Website/Links/Online Portal/ICT:**

- [https://edurev.in/courses/10919\\_Financial-Markets-and-Institutions-Notes-for-Bcom](https://edurev.in/courses/10919_Financial-Markets-and-Institutions-Notes-for-Bcom).
- <http://14.139.185.6/website/SDE/sde168.pdf>.
- <http://armgpublishing.sumdu.edu.ua/journals/fmir/>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	2	3	3	2	3	2	1	3	3	2	2	1	3	2	3
CO2	-	3	3	2	2	3	1	2	2	1	3	2	3	2	2
CO3	1	2	2	2	1	3	2	1	3	3	2	1	2	2	1
CO4	2	3	1	3	2	2	1	2	2	3	2	3	3	2	-
Average	1.25	2.75	2.25	2.25	2	2.5	1.25	2	2.5	2.25	2.25	1.75	2.75	2	1.5

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Insurance & Risk Management**

**Course Code: (A203606)**

**Semester 6<sup>th</sup>**

**Credit 5**

**L T P**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Demonstrate a working knowledge of the language and procedures associated with risk management
CO2	Acquire the knowledge of different types of insurance
CO3	Analyze information to determine if a loss exposure may be covered by property insurance contract.
CO4	Evaluate the use of insurance contracts in employee benefit programs and these are also beneficial for new employees

### Course Contents

#### UNIT-I

General Insurance Corporation and other private Insurance institutions: Working of GIC in India. Type of risks assumed and specific policies issued by FCGC and private sector insurers. Fire Insurance Policies: Issue and renewal of policies, Different Kinds, Risks covered, Recovery of Claims, Insurer's options, Ex-gratia payment and subrogation Policy conditions, Hazards not covered, Contribution and average, Re-insurance, Double Insurance, Type of Fire Protection policies

#### UNIT-II

Marine Insurance Contract: Type of Marine Insurance Contract-Freight, cargo and vessel, Procedure for obtaining Marine protection policy, Marine policies and condition, Nature of Coastal Marine, Marine Losses. Types of Liability Insurance Policy: Dwelling property losses, Business interruption and related losses, Theft Insurance Contracts, Budgetary over, Auto Insurance, Medial Benefit Insurance, Dishonesty, Disappearance and destruction Insurance, Personal and Residential Insurance, Boiler Machinery Insurance, Commercial Enterprises and Industrial property Insurance.

#### UNIT-III

Adjustment of Losses and Claims Compensation: Nature of losses and their adjustment, Procedure of adjustment, Function of adjuster; Responsibilities of adjusters; Survey of losses, Procedure for preparing claims statements, Documents in use in claim settlement, requirements of the insured in the event of loss, apportionment and loss valuation, statutory control over liability insurance in India, Liability policies issued by the insurers.

. **References:**



- Gupta, P. K. (2011). *Insurance and risk management*. Himalayan Books.
- Rejda, G. E. (2011). *Principles of risk management and insurance*. Pearson Education India.
- Wisconsin. Legislature. Legislative Council, & Fay, D. (1976). *Risk management and insurance*. The Council.
- Wells, A. T., & Chadbourne, B. D. (1992). *Introduction to aviation insurance and risk management*.
- Skipper, H. D. (2008). *Risk management and insurance: perspectives in a global economy*. John Wiley & Sons.

**Website/Links/Online Portal/ICT:**

- <https://www.pwc.com.au/risk-controls/insurance-risk-mgt.html#:~:text=Insurance%20Risk%20Management%20is%20the,insurance%20underwriter's%20in%20the%20market.>
- <https://www.irmi.com/term/insurance-definitions/risk-management>

**The mapping of PO/PSO/CO attainment is as follows:**

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	3	1	3	3	2	2	3	1	2	2
CO2	3	3	2	2	3	3	2	1	2	2	1	3	2	3	3
CO3	1	2	2	1	3	2	3	3	1	3	2	1	2	2	1
CO4	2	3	1	3	2	3	2	2	3	2	3	2	1	2	2
Average	2.25	2.75	1.75	2.25	2.5	2.75	2	2.25	2.25	2.25	2	2.25	1.5	2.25	2

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

**Course Name: Project Work**

**Course Code: (A203607)**

**Semester 6<sup>th</sup>**

**Credit 2**

**L T P**

**0 0 4**

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO	Statement
CO1	Prepare a project on the basis of subject studied in last semester, this work helps in creating entrepreneur/employment skills
CO2	Apply the knowledge/concepts acquired in the lower semesters to create/design/implement project relevant to the field of Commerce
CO3	Expose the entrepreneurial cultural and industrial growth



CO4	Relate the theoretical knowledge with their practical experience
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### Course Contents

The students are required to carry out a project on any topic or subject as given by mentor and submit a report to be evaluated by the teachers of the institute and a presentation made to the entire group.

The mapping of PO/PSO/CO attainment is as follows:

CO/PO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	1	2	3	1	2	3	2	3	1	2	2	1	3	3	2
CO2	2	3	2	3	2	2	3	3	2	3	2	3	2	1	2
CO3	1	3	1	3	3	2	3	3	2	1	3	2	3	2	3
CO4	2	3	3	2	3	2	1	2	3	2	1	3	2	2	3
Average	1.5	2.75	2.25	2.25	2.5	2.25	2.25	2.75	2	2	2	2.25	2.5	2	2.5

The correlation levels are: “1” – Low Correlation, “2” – Medium Correlation, “3” – High Correlation and “-” indicates there is no correlation.

Total Number of Course	36
Number of Theory Course	34
Number of Practical Course	2
Total Number of Credits	150

**ACADEMIC INSTURCTIONS**

**Attendance Requirements**

A student shall have to attend 75% of the scheduled periods in each course in a semester; otherwise, he / she shall not be allowed to appear in that course in the University examination and shall be detained in the course(s). The University may condone attendance shortage in special circumstances (as specified by the Guru Kashi University authorities). A student detained in the course(s) would be allowed to appear in the subsequent university examination(s) only on having completed the attendance in the program, when the program is offered in a regular semester(s) or otherwise as per the rules.

**Assessment of a course**

Each course shall be assessed out of 100 marks. The distribution of these 100 marks is given in subsequent sub sections (as applicable).

Components	Attendance	Internal (50)				MST1	MST2	External (50)	Total
		Assignment			ETE				
		A1	A2	Quiz					
Weightage	10	10	10	10	30	30	50		
Average Weightage	10	10			30		50	100	

**Passing Criteria**

The students have to pass both in internal and external examinations. The minimum passing marks to clear in examination is 40% of the total marks.