

**SACRED HEART COLLEGE (AUTONOMOUS), THEVARA
KOCHI, KERALA, 682013**



CURRICULUM AND SYLLABUS

**CHOICE BASED CREDIT AND SEMESTER SYSTEM
(CBCSS)**

BACHELOR OF COMMERCE

INTRODUCED FROM 2019 ADMISSION ONWARDS

BOARD OF STUDIES IN COMMERCE

Sacred Heart College, Thevara, Kochi, Kerala

REPORT OF THE BOARD OF STUDIES

The objectives of Higher Education can be achieved only through qualitative changes in the system. Now, as India strives to compete in a globalised economy in areas that require highly trained professionals, the quality of higher education becomes increasingly important. Quality depends on many factors and proper curriculum planning and implementation is one such factor. Improving quality and effectiveness of teaching-learning process depends very much on curriculum development. Curriculum must always change as the frontiers of knowledge expand with time.

Renewing and updating of syllabi is the essential ingredient of any university academic system. There ought to be a dynamic curriculum with necessary additions and changes from time to time to maintain the curriculum updated. To meet the needs and requirement of the society and in order to enhance the quality and standards of education, updating and re-structuring of the curriculum must be a continuous process.

The Board of Studies in Commerce (Under Graduate) takes this opportunity to express our appreciation to our Principal Rev. Dr. Johnson X. Palakkappillil CMI. We also extend our gratitude to the external Board of Studies Members for their support of co-ordinating the revision of the syllabus of different subjects.

We place on record our gratitude to the Kerala State Higher Education Council for having taken the initiative to restructure and modernise the U G Courses in Kerala with the introduction of Choice Based Credit and Semester System.

As members of the Board of Studies in Commerce we express our whole hearted gratitude to all those who have helped us in this endeavour.

Board of Studies in Commerce 2018-21

Sl.No	Name & Address	Designation/Category
01	Dr. Joseph George (Head of the Department)	Chairman
02	Dr. Santhosh Kumar S. Professor, School of Management Studies, CUSAT, Kalamassery, Kochi. Ph: 94460 – 41325 drsanc@cusat.ac.in	Expert in the subject from outside the college, nominated by the academic council.
03	Dr. R. Vasanthagopal Associate Professor, School of Distance Edn. Kerala University, Trivandrum Ph: 98950 - 18010 vasanthagopalr@gmail.com	Expert in the subject from outside the college, nominated by the academic council.
04	Expert to be nominated by the Vice Chancellor from a panel of six recommended by the College Principal	
05	Prof. Ninu Rose, Assistant Professor Department of Commerce St. Xavier's College for Women Aluva, Ernakulam – 683 101 Email: ninurose7@gmail.com	One post graduate meritorious alumnus nominated by the Principal
06	Mr. Navas Meeran MD, Eastern Condiments Ltd. Cochin – 24 Email: navas@eastern.in	Representative from industry, corporate – sector or allied area.
07	Prof. Tessa Mary Jose	Faculty member
08	Prof. Sanu Varghese	Faculty member
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20	Dr. Gilroy Rozario	Faculty member

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REGULATIONS FOR CHOICE BASED CREDIT AND SEMESTER SYSTEM (CBCSS) FOR UNDER GRADUATE PROGRAMMES -2019

PREAMBLE

Sacred Heart College, Thevara became an autonomous college under Mahatma University Kottayam in 2014. The college revised the choice-based credit and semester system (CBCSS) for under graduate programmes in 2015-16. The Academic Council which met on 21-07-2018 approved the proposals of the various Boards of Studies for revising the syllabi of the undergraduate programmes from 2019-20 admissions onwards and the regulations for CBCSS. The revised regulations are as follows.

1. TITLE

These regulations shall be called **“SACRED HEART COLLEGE THEVARA REGULATIONS FOR CREDIT AND SEMESTER SYSTEM 2019”**

2. SCOPE

Applicable to all programmes of the college with effect from 2019 admissions, except otherwise approved by the Academic Council of the College

3. DEFINITIONS

- i. **‘Programme’** means the entire course of study and examinations.
- ii. **‘Duration of Programme’** means the period of time required for the conduct of the programme. The duration of under graduate programmes shall be 6 semesters.
- iii. **‘Semester’** means a term consisting of a minimum of 90 working days, inclusive of examination, distributed over a minimum of 18 weeks of 5 working days, each with 5 contact hours of one-hour duration
- iv. **‘Course’** means a segment of subject matter to be covered in a semester. Each Course is to be designed variously under lectures / tutorials / laboratory or fieldwork / study tour /seminar / project / practical training / assignments/evaluation etc., to meet effective teaching and learning needs.
- v. **‘Common Course I’** means a course that comes under the category of courses for English and **‘Common Course II’** means additional language, a selection of both is compulsory for all students undergoing undergraduate programmes Model I)
- vi. **‘Core course’** means a course in the subject of specialization within a degree programme.
- vii. **‘Optional core Course’** means the courses for each elective or option.

- viii. **'Complementary Course'** means a course which would enrich the study of core courses.
- ix. **'Open course'** means a course outside the field of his/her specialization, which can be opted by a student.
- x. **'Additional core course'** means a compulsory course for all under graduate students (as per the UGC directive) to enrich their general awareness.
- xi. The U.G. programmes shall include (a) Common courses (b) Core courses (c) Complementary Courses (d) Open Course (e) Optional core Course' (f) Study tour and (g) Internship.
- xii. **'Additional Course'** is a course registered by a student over and above the minimum required courses.
- xiii. **'Credit' (Cr)** of a course is the numerical value assigned to a course according to the relative importance of the content of the syllabus of the programme.
- xiv. **'Extra credits'** are additional credits awarded to a student over and above the minimum credits required for a programme for achievements in co-curricular activities carried out outside the regular class hours OR curricular activities/courses completed for value addition, as directed by the College/ department. It is the numerical value assigned to Club activities, Social service, Internship etc. which is not added with the total academic credits of the students. Additional credit components
- (a) Talent & career club activity (optional)
 - (b) Social service (mandatory)
 - (c) Internship for Commerce, Communication and Computer applications (mandatory).
 - (d) Internship (desirable for other programmes).
 - (e) Add on courses (optional)
- xv. **'Programme Credit'** means the total credits of the UG Programme.
- xvi. **'Programme Elective course'** Programme Elective course means a course, which can be chosen from a list of electives and a minimum number of courses, is required to complete the programme.
- xvii. **'Programme Project'** Programme Project means a regular project work with stated credits on which the student undergoes a project under the supervision of a teacher in the parent department / any appropriate Institute in order to submit a dissertation on the project work as specified.
- xviii. **'Internship'** is on-the-job training for professional careers.

- xix. **'Plagiarism'** Plagiarism is the unreferenced use of other authors' material in dissertations and is a serious academic offence.
- xx. **'Tutorial'** Tutorial means a class to provide an opportunity to interact with students at their individual level to identify the strength and weakness of individual students.
- xxi. **'Seminar'** Seminar means a lecture by a student expected to train the student in self-study, collection of relevant matter from the books and Internet resources, editing, document writing, typing and presentation.
- xxii. **'Evaluation'** means every course shall be evaluated by 25% continuous (internal) assessment and 75% end course/end semester (external) assessment.
- xxiii. **'Repeat course'** is a course that is repeated by a student for having failed in that course in an earlier registration.
- xxiv. **'Audit Course'** is a course for which no credits are awarded.
- xxv. **'Department'** means any teaching Department offering a course of study approved by the college / Institute as per the Act or Statute of the University.
- xxvi. **'Parent Department'** means the Department which offers a particular UG/PG programme.
- xxvii. **'Department Council'** means the body of all teachers of a Department in a College.
- xxviii. **'Faculty Advisor'** is a teacher nominated by a Department Council to coordinate the continuous evaluation and other academic activities undertaken in the Department.
- xxix. **'College Coordinator'** means a teacher from the college nominated by the College Council to look into the matters relating to CBCS-PG System.
- xxx. **'Letter Grade'** or simply **'Grade'** in a course is a letter symbol (O, A, B, C, D, etc.) which indicates the broad level of performance of a student in a course.
- xxxi. Each letter grade is assigned a **'Grade point'** (GP) which is an integer indicating the numerical equivalent of the broad level of performance of a student in a course.
- xxxii. **'Credit point'** (CP) of a course is the value obtained by multiplying the grade point (GP) by the Credit (Cr) of the course $CP=GP \times Cr$.
- xxxiii. **'Semester Grade point average'** (SGPA) is the value obtained by dividing the sum of credit points (CP) obtained by a student in the various courses taken in a semester by the total number of credits taken by him/her in that semester. The grade points shall be rounded off to two decimal places. SGPA determines the overall performance of a student at the end of a semester.

xxxiv. **Cumulative Grade point average'** (CGPA) is the value obtained by dividing the sum of credit points in all the courses taken by the student for the entire programme by the total number of credits and shall be rounded off to two decimal places.

xxxv. **'Grace Marks'** means marks awarded to course/s, as per the orders issued by the college from time to time, in recognition of meritorious achievements in NCC/NSS/Sports/Arts and cultural activities.

4. ATTENDANCE

Being a regular college, physical presence in the regular activities, especially, classes and exams, is mandatory for the students. However, if a student secures 75% of attendance s/he is eligible to appear for the exams, provided there are no other impediments like disciplinary proceedings, malpractice record etc.

- i. A maximum of 5 marks (5%) for a course is given for attendance
- ii. **Absence:** A student found absent for one hour in the forenoon or afternoon session is deprived of the attendance for the entire session as far as eligibility for final exam is concerned.
- iii. The hour related calculation in a course is meant for awarding marks for the course concerned.
- iv. **Late entry:** A student is supposed to be in time in the class. Late arrival related treatment is left to the discretion of the individual teacher. However, as a norm, a late arriving student may be permitted to the class, if it is not inconvenient or distraction to the class as such; though attendance MAY NOT BE GIVEN. Late arrival beyond 5 minutes is treated as ABSENCE; though the teacher may consider permitting the student to sit in the class.
- v. **Leave:** A student has to formally report his/her absence with reasons either in advance, or immediately after the absence for obtaining an approved leave. This applies to all sorts of leave – medical, on duty or other.
- vi. The student is supposed to report in prescribed format on the very next day of the absence; however, up to a week's time is permitted. Afterwards, the leave applications will not be considered.
- vii. The student has to retain a copy/section of the approved leave form and produce the same as proof, in case there is any confusion regarding the leave sanctioning. In the absence of such proof, the claims will not be entertained.

- viii. **Duty Leave:** A student representing the college in sports, arts, social service or academic matters, has to get sanction from the class teacher concerned and submit the leave application form duly endorsed by teacher concerned & the class teacher, and submit it to the faculty Dean (or Vice Principal). The same will be forwarded by the Dean/Vice Principal for attendance entry. **SPORTS:** The approval of the Department of Physical Education and the class teacher is required. The time limit for submission mentioned above is applicable in the case of duty leave as well.
- ix. **CONDONATION:** A student may have the privilege of condonation of attendance shortage (up to a maximum of 10 days) on the basis of genuineness of the grounds of absence (medical reasons or college duty), duly recommended by the department. This is not a matter of right. It is a matter of privilege based on Principal's discretion and the good conduct of the student on the campus. A student of UG programme may have a maximum of two such opportunities and that of PG programmes only one opportunity.
- x. **RE-ADMISSION** – a student whose attendance is inadequate will have to discontinue the studies. Such students, whose conduct is good, may be re-admitted with the approval of governing council, on the basis of recommendation from the department, and assurance from the student and the guardian regarding good conduct and compliance in academic and discipline matters. For this the prescribed re-admission fee has to be paid.
- As a condition for re-admission, the student should have cleared all academic arrears, or should have appeared for the exams in which he/she is having an arrear (if the results are not out), and should have fulfilled all academic assignments prescribed by the department for compensating for his lack of attendance.
- xi. **UNAUTHORISED ABSENCE & REMOVAL FROM ROLLS:** A student absent from the classes continuously for 10 consequent days without intimation or permission shall be removed from the rolls, and the matter intimated to the student concerned. On the basis of recommendation of the department concerned, re-admission process may be permitted by the Principal.

5. PROGRAMME REGISTRATION

- i. A student shall be permitted to register for the programme at the time of admission.
- ii. A UG student who registered for the programme shall complete the same within a period of 12 continuous semesters.

6. PROMOTION:

A student who registers for the end semester examination shall be promoted to the next semester. However, in extreme circumstances, a student having sufficient attendance who could not register for the end semester examination may be allowed to register notionally by the Principal with the recommendation of the Head of the department concerned and, by paying the prescribed fee.

7. UNDER GRADUATE PROGRAMME STRUCTURE

Model I B. Com

a	Programme Duration	6 Semesters
b	Total Credits required for successful completion of the Programme	120
c	Credits required from Common Course I	14
d	Credits required from Common Course II	8
e	Credits required from Core and Complementary/ Optional courses including Project	95
f	Open Course	3
g	Additional Credit - Internship Program (Certified and Given by the College)	1
h	Minimum attendance required	75%

8. EXAMINATIONS

All the End Semester Examinations of the college will be conducted by the Controller of Examination. The Principal will be the Chief Controller of Examinations. An Examination committee consists of the Chief Controller of Examinations, Controller of Examinations, Additional Chief Superintendent, Deans, IQAC Coordinator and other faculty members nominated by the Principal will act as an advisory body of the matters relating to the conduct of examinations.

9. EVALUATION AND GRADING

The evaluation scheme for each course shall contain two parts;

- a. Continuous Internal Evaluation (CIA) and
- b. End Semester Examination (ESE)

The internal to external assessment ratio shall be 1:3, for both courses with or without

practical. For courses without practical, there shall be a maximum of 75 marks for external evaluation and maximum of 25 marks for internal evaluation. For courses with practical, generally external evaluation shall be for a maximum of 60 marks and internal evaluation for 20 marks. Both internal and external evaluation shall be carried out in the mark system and the marks are to be rounded to the nearest integer.

- a. **Continuous Internal Assessment (CIA)/ Continuous Assessment:** The internal evaluation shall be based on predetermined transparent system involving periodic written tests, assignments, seminars/viva/field survey and attendance in respect of theory courses and based on written tests, lab skill/records/viva and attendance in respect of practical courses. The marks assigned to various components for internal evaluation as follows.

Components of Internal Evaluation (for theory without practical)

	Components	Marks
i.	Assignments	5
Ii	Seminar/Quiz/Field survey /Viva etc.	5
Iii	Attendance	5
Iv	Two Test papers(2x5)	10
	Total	25

- i. **Assignments:** Every student shall submit one assignment as an internal component for every course.

Components	Marks
Punctuality	1
Content	2
Conclusion	1
Reference/Review	1
Total	5

- ii. **Seminar:** The seminar lecture is expected to train the student in self-study, collection of relevant matter from the books and Internet resources, editing, document writing, typing and presentation.

Components	Marks
Content	2
Presentation	2
Reference/Review	1
Total	5

Evaluation of Attendance

2.10 The attendance of students for each course shall be another component of internal assessment.

% of attendance	Mark
Above 90%	5
Between 85 and below 90	4
Between 80 and below 85	3
Between 76 and below 80	2
Between 75 and below 76	1

Components of Internal Evaluation (for theory with practical)

Components of Theory – Internal Evaluation	Marks
Attendance	5
Seminar/ Assignment (Written assignments, preparation of models, charts, posters etc., field survey, field work)	5
Test paper(s)	10
Total	20

Components of Practical- Continuous internal assessment

Components	Marks
Attendance and Lab involvement	2
Record	2
Viva/Model Exam	1
Total	5

iii. Class Tests: Every student shall undergo **two class tests** as an internal component for every course.

- b. End Semester Examination (ESE):** The End Semester Examination in theory courses shall be conducted by the college with question papers set by external experts/ question bank. The evaluation of the answer scripts shall be done by the examiners based on a well-defined scheme of evaluation given by the question paper setters/Prepared as per the direction of the Chairman, Board of Examiners. The evaluation of the End Semester Examinations shall be done immediately after the examination preferably through the

centralised valuation.

c. **Project**

Project work is a part of the syllabus of most of the programmes offered by the college. The guidelines for doing projects are as follows:

- i. Project work shall be completed by working outside the regular teaching hours.
- ii. Project work shall be carried out under the supervision of a teacher in the concerned department or an external supervisor.
- iii. A candidate may, however, in certain cases be permitted to work on the project in an industrial / Research Organization/ Institute on the recommendation of the Supervisor.
- iv. There should be an internal assessment and external assessment for the project work in the ratio 1:3
- v. The external evaluation of the project work consists of valuation of the dissertation (project report) followed by presentation of the work and viva voce.
- vi. The mark and credit with grade awarded for the program project should be entered in the grade card issued by the college.

Components of Internal Evaluation for Projects

Components	Marks
Topic/Area selected	2
Experimentation/Data collection	5
Punctuality-Regularity	3
Compilation	5
Content	5
Presentation	5
Total	25

d. **Comprehensive Viva-voce**

Comprehensive Viva-voce shall be conducted at the end of the programme, which covers questions from all courses in the programme as per the syllabus.

e. Grade and Grade Points

For all courses (theory & practical), Letter grades and grade point are given on a 10-point scale based on the total percentage of marks, (CIA+ESE) as given below: -

Percentage of Marks	Grade	Grade Point (GP)
95 and above	O Outstanding	10
85 to below 95	A ⁺ Excellent	9
75 to below 85	A Very Good	8
65 to below 75	B ⁺ Good	7
55 to below 65	B Above Average	6
45 to below 55	C Average	5
35 to below 45	D Pass	4
Below 35	F Fail	0
	Ab Absent	0

Grades for the different semesters and overall programme are given based on the corresponding SGPA/CGPA as shown below:

SGPA/CGPA	Grade
Equal to 9.5 and above	<i>O Outstanding</i>
Equal to 8.5 and below 9.5	<i>A+ Excellent</i>
Equal to 7.5 and below 8.5	<i>A Very Good</i>
Equal to 6.5 and below 7.5	<i>B+ Good</i>
Equal to 5.5 and below 6.5	<i>B Above Average</i>
Equal to 4.5 and below 5.5	<i>C Average</i>
Equal to 3.5 and below 4.5	<i>D Pass</i>
Below 3.5	<i>F Failure</i>

A separate minimum of 30% marks each for internal and external (for both theory and practical) and aggregate minimum of 35% are required for a pass for a UG programme. A candidate who has not secured minimum marks/credits in internal examinations can re-do the same registering along with the end semester examination for the same semester, subsequently. A student who fails to secure a minimum marks/grade for a pass in a course can be permitted to write the examination along with the next batch.

After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below. For the successful completion of semester, a student should pass all courses and score at least the minimum CGPA grade 'D'. However, a student is permitted to move to the next semester irrespective of her/his SGPA.

Credit Point (CP) of a course is calculated using the formula

CP = Cr x GP, where Cr = Credit; GP = Grade point

Semester Grade Point Average (SGPA) of a Semester is calculated using the formula

SGPA = TCP/TCr, where

TCP = Total Credit Point of that semester = $\sum_1^n CP_i$;

TCr = Total Credit of that semester = $\sum_1^n Cr_i$

Where n is the number of courses in that semester

Cumulative Grade Point Average (CGPA) of a Programme is calculated using the formula

$$CGPA = \frac{\sum(SGPA \times TCr)}{\sum TCr}$$

SGPA/CGPA shall be round off to two decimal places

To ensure transparency of the evaluation process, the internal assessment marks awarded to the students in each course in a semester shall be published on the notice board/website at least one week before the commencement of external examination. There shall not be any chance for improvement for internal mark.

The course teacher and the faculty advisor shall maintain the academic record of each

student registered for the course which shall be forwarded to the controller of examinations through the Head of the Department and a copy should be kept in the department for at least two years for verification.

10. Registration for the examination

- a. All students admitted in a programme with remittance of prescribed fee are eligible for the forthcoming semester examinations.
- b. Online application for registration to the various End Semester Examinations shall be forwarded to the CE along with prescribed fee for each course in prescribed format.
- c. The eligible candidates who secure the prescribed minimum attendance of the total duration of the course and possess other minimum qualification prescribed in the regulations for each course shall be issued the hall tickets. The hall ticket shall be downloaded by the students from the college website.
- d. The mode of fee remittance shall be through the prescribed bank.

11. Supplementary Examinations

Candidates who failed in an examination can write the supplementary examination conducted by the College along with regular examinations.

12. Improvement of Examination

A candidate can improve his/her marks once by appearing again for the examination with the subsequent batch with the remittance of prescribed fee. In such cases the better of the two marks shall be taken as the marks awarded to him.

Internal assessment marks shall be carried over to the subsequent semester examination. There shall not be any provision for improving internal assessment marks.

13. Promotion to the Next Higher Semester

A candidate shall be eligible for promotion from one semester to the next higher semester if,

- a. He / she secures a minimum 75 % attendance and registered for the End Semester Examination of the programme for which he/she is studying.
- b. His / her progress of study and conduct are satisfactory during the semester completed, as per the assessments recorded by the course teachers and the Head of the Department concerned.

14. **Certificates**

1. Degree certificates are issued by the Mahatma Gandhi University, Kottayam as per the act and statues of the University on the submission of the consolidated mark / score cards of the students by the College.
2. A consolidated mark / scored card shall be issued to the candidates after the publication of the results of the final semester examination taken by the candidate.
3. A Course Completion Certificate with classification shall be issued to students till the provisional certificate is issued by the university.

15. **Award of Degree**

The successful completion of all the courses with 'D' grade shall be the minimum requirement for the award of the degree.

16. **Monitoring**

There shall be a Monitoring Committee constituted by the principal consisting of faculty advisors, HoD, a member from teaching learning evaluation committee (TLE) and the Deans to monitor the internal evaluations conducted by college. The Course teacher, Class teacher and the Deans should keep all the records of the internal evaluation, for at least a period of two years, for verification.

Every Programme conducted under Choice Based Credit System shall be monitored by the College Council under the guidance of IQAC Coordinator, Controller of Exams, academic deans and HoD's.

17. **Grievance Redressal Mechanism**

In order to address the grievance of students regarding Continuous internal assessment (CIA) a three-level Grievance Redressal mechanism is envisaged. A student can approach the upper level only if grievance is not addressed at the lower level.

Level 1: At the level of the concerned course teacher

Level 2: At the level of a department committee consisting of the Head of the Department, a coordinator of internal assessment for each programme nominated by the HoD and the course teacher concerned.

Level 3: A committee with the Principal as Chairman, Dean of the Faculty concerned, HOD of the department concerned and one member of the Academic council nominated by the principal every year as members.

18. Detailed Distribution of Courses

Choice-based Credit and Semester System: B.COM Programme – Model I

Sl. No	Common courses	Credit
1.	Common Course I English 1	4
2.	Common Course II (Second Language) 1	4
3.	Common Course I English 2	4
4.	Common Course II (Second Language) 2	4
5.	Common Course I English 3	3
6.	Common Course I English 4	3
	TOTAL	22

Complementary Courses

Sl. No	Course Name	Credit	Hours
1	Banking and Insurance	3	4
2	Principles of Business Decisions	3	4
	Total	6	

CORE AND OPTIONAL COURSES

Sl. No.	Course Name	Credit	Hours
01	Business Statistics	3	4
02	Financial Accounting	4	4
03	Business Regulatory Frame work	3	4
04	Business Environment	4	4
05	Quantitative Techniques for Business Research	3	4
06	IFRS	4	4
07	Corporate Regulations	3	4
08	Business Communication and Management Information System	3	4
09	Marketing Management	4	5
10	Corporate Accounting	4	5
11	E-Commerce and General Informatics	4	4
12	Business Management	3	4
13	Optional Course 1	3	5
14	Capital Market	4	5
15	Special Accounting	4	6
16	Entrepreneurship Development and Project Management	4	4
17	Financial Services	2	3
18	Optional Course 2	3	5
19	Cost Accounting	4	6
20	Environment Management	4	5
21	Optional Course 3	3	5
22	Applied Cost Accounting	4	5
23	Practical Auditing	4	5
24	Accounting for Managerial Decisions	4	6
25	Optional Course 4	3	5
26	Project and Viva	1	
TOTAL		89	

OPEN COURSE

Sl. No	Open Course	Credit	Hrs
1	Fundamental of Accounting	3	4

COURSE STRUCTURE

B.Com Degree Programme (Model-1)

SEMESTER I

Sl.No.	Course Title	Instructional Hours	Credit
01	Common Course –English 1	5	4
02	Common Course – (Second Language) 1	4	4
03	Business Statistics	4	3
04	Financial Accounting	4	4
05	Business Regulatory Frame work	4	3
06	Business Environment	4	4

SEMESTER II

Sl.No.	Course Title	Instructional Hours	Credit
01	Common Course –English 2	5	4
02	Common Course -(Second Language)2	4	4
03	Quantitative Techniques for Business Research	4	3
04	IFRS	4	4
05	Corporate Regulations	4	3
06	Business Communication and Management Information System	4	4

SEMESTER III

Sl.No.	Course Title	Instructional Hours	Credit
01	Common Course –English 3	3	3
02	Marketing Management	5	4
03	Corporate Accounting	5	4
04	E-Commerce and General Informatics	4	4
05	Business Management	3	3
Optional Course/Paper-I			
06	A. Finance & Taxation: Paper-I Financial Management	5	3
	B. Computer Applications: Paper-I Information Technology for Business	5	3
	C. Travel and Tourism: Paper-I Fundamentals of Tourism	5	3
	D. Marketing: Paper-I Product and Brand Management	5	3

SEMESTER IV

Sl.No.	Course Title	Instructional Hours	Credit
01	Common Course –English 4	3	3
02	Capital Market	5	4
03	Special Accounting	5	4
04	Entrepreneurship Development and Project Management	4	4
05	Financial Services	3	2
Optional Course Paper-II			
06	A. Finance & Taxation: Paper-II Goods and Services Tax	5	3
	B. Computer Applications: Paper-II Information Technology for Office	5	3
	C. Travel and Tourism: Paper-II Marketing of Tourism	5	3
	D. MARKETING: Paper-II Service Marketing	5	3

SEMESTER V

Sl.No.	Course Title	Instructional Hours	Credit
01	Cost Accounting	6	4
02	Banking and Insurance	4	3
03	Environment Management	5	4
04	Open Course	4	3
Optional Course Paper-III			
05	A. Finance &Taxation: Paper-III Income Tax-Law and Practice	5	3
	B. Computer Applications: Paper-III Computerized Accounting	5	3
	C. Travel and Tourism: Paper-III Travel and Tourism Infrastructure	5	3
	D. MARKETING: Paper-III International Marketing	5	3

SEMESTER VI

Sl.No.	Course Title	Instructional Hours	Credit
01	Applied Cost Accounting	5	4
02	Principles of Business Decisions	4	3
03	Practical Auditing	5	4
04	Accounting for Managerial Decisions	6	4
Optional Course Paper-IV			
05	A. Finance &Taxation: Paper-IV Income Tax Assessment & Procedure	5	3
	B. Computer Applications: Paper-IV Data Base Management System for Business	5	3
	C. Travel and Tourism: Paper-IV Hospitality Management	5	3
	D. MARKETING: Paper-IV Marketing Research	5	3
	Project and Viva		1

PROGRAMME OUTCOMES

PO1	Critical Thinking & Deep Domain Knowledge
PO2	Effective Communication
PO3	Contribute to Nation Building
PO4	Care for the Environment
PO5	Ethical Values
PO6	Global Perspective

B. Com Finance and Taxation (Aided)

Programme Specific Outcomes (PSOs)

At the end of the programme a student should be able to:

PSO1

Fulfil the manpower requirements in various avenues of commerce, catering to the needs of trade, industry and commerce.

PSO2

Demonstrate ethical values, capacity for sustainable team work and professional communication and leadership skills.

PSO3

Practice entrepreneurship and sustain their ventures through environmentally friendly practices.

PSO4

Assimilate the knowledge, skills and attitudes required for the formation of a responsible citizenry.

PSO5

Understand their prospects of employability or for higher education from a global perspective.

B. Com Finance and Taxation (Self – Financing)

Programme Specific Outcomes (PSOs)

At the end of the programme a student should be able to:

PSO1

Fulfil the manpower requirements in various commerce subjects catering to the needs of trade, industry and commerce.

PSO2

Demonstrate ethical values, capacity for sustainable team work and professional communication and leadership skills.

PSO3

Practice entrepreneurship and sustain their ventures through environmentally friendly practices.

PSO4

Assimilate the knowledge, skills and attitudes required for the formation of a responsible citizenry.

PSO5

Understand their prospects of employability or for higher education from a global perspective.

B. Com Computer Application (Self – Financing)

Programme Specific Outcomes (PSOs)

At the end of the programme a student should be able to:

PSO1

Fulfil the manpower requirements in various commerce subjects catering to the needs of trade, industry and commerce.

PSO2

Imbibe ethical values, the capacity for sustainable team work, professional communication and leadership skill sets.

PSO3

Practice entrepreneurship and sustain their ventures through environmentally friendly practices.

PSO4

Assimilate knowledge, skill and attitudes leading to the creation of responsible citizenry.

PSO5

Understand their prospects of employability or for higher education from a global perspective

PSO6

Demonstrate the ability to create websites, automate office activities, computerise accounting process and create databases.

B. Com Travel and Tourism (Self – Financing)

Programme Specific Outcomes (PSOs)

At the end of the programme a student should be able to:

PSO1

Fulfil the manpower requirements in various commerce subjects catering to the needs of trade, industry and commerce.

PSO2

Imbibe ethical values, the capacity for sustainable team work, professional communication and leadership skill sets.

PSO3

Practice entrepreneurship and sustain their ventures through environmentally friendly practices.

PSO4

Assimilate knowledge, skill and attitudes leading to the creation of responsible citizenry.

PSO5

Understand their prospects of employability or for higher education from a global perspective.

PSO6

Acquire knowledge and skill in the field of travel and tourism.

PSO7

Demonstrate an aptitude for tourism marketing and for encouraging responsible tourism activities.

COURSE- 1

Course Code	19U1CRCOM01
Title of the course	BUSINESS STATISTICS
Semester in which the course is to be taught	I
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES		PSO-1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Explain the features, characteristics, functions and limitations of statistics.				*	
CO-2	Apply the measures of central tendency in business situations					*
CO-3	Differentiate measures of dispersion and compute it				*	
CO-4	Evaluate the relevance and application of co-efficient of variation in business situations				*	*
CO-5	Focus and distinguish the types of index numbers				*	
CO-6	Evaluate the methods of trend determination and its scope in business	*				*

COURSE DESIGN

MODULE - 1

Introduction to Business Statistics- -Meaning and Definition-History-Descriptive statistics and inferential statistics- Functions of Statistics- Importance of Statistics-limitations of Statistics-Distrust of Statistics- Statistical Survey- Planning and design of enquiry- Statistical units- Executing a survey- Business Data Sources- Primary and Secondary Data-Methods of collecting Primary data— Drafting a questionnaire- Collection of secondary data- Census

method and Sampling – Sampling Methods Probability Sampling and Non- Probability Sampling- Theoretical base of sampling: Law of Statistical regularity and Law of Inertia of Large Numbers- Statistical errors- Editing and Coding of data- Classification- Types of classification- Tabulation of Data- Objectives of tabulation- Classification Vs Tabulation- Cross tabulation- Parts of a table- Statistical Series. **(16 Hrs.)**

MODULE – 2

Measures of Central tendency- concept-Mean-Median-Mode- Weighted mean- Combined mean- Geometric Mean-Harmonic Mean- merits and demerits. **(12 Hrs.)**

MODULE – 3

Measures of dispersion-Concept-Absolute and relative measure-Range-Inter quartile range- Quartile Deviation-Mean Deviation-Standard Deviation-Lorenz curve- Merits and Demerits- Relevance and applications in Business-Co-efficient of variation-Skewness-Kurtosis-Moments. **(14 Hrs.)**

MODULE – 4

Index Numbers and Time series Analysis -meaning-Importance-Characteristics and uses of Index Numbers-Price Index-Quantity Index-Value based index numbers-Methods of constructing index numbers-Laspeyer's, Paascher's and Fisher's Ideal Index Numbers-Test of consistency-problems in construction of index numbers-Cost of living index numbers and its uses. Time series Analysis-Meaning-Definition-Components of time series-Methods of determination of trend-Methods of moving average-Methods of least squares-Scope in business. **(16 Hrs.)**

MODULE – 5

Logical Reasoning – Number series, Coding and decoding and odd man out- Direction Tests- Seating Arrangements- Blood relations- Syllogism-Ratio and Proportion(Business Applications)-Time value of Money- Simple interest- Compound interest- Depreciation-effective rate of interest- present value-NPV-future value-Perpetuity-Annuities- Sinking fund-EMI calculation- nominal rate of return- effective rate of return – compound annual growth rate- Basics of Matrix Theory: Types of Matrices – Order, Addition, Multiplication, Determinant, Inverse (2 x 2 matrix only). **(14 Hrs.)**

BOOKS FOR REFERENCES

1. Richard, Levin & Rubin, David, S., Statistics for Management, Prentice Hall of India, New Delhi.
2. Spiegel, M.R., Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. Kothari, C.R., Research Methodology, New Age Publications, New Delhi.
4. Sharma, J. K., Business Statistics, Pearson Education.
5. Gupta, S.C., Fundamentals of Statistics, Himalaya Publishing House.
6. Gupta, S.P. & Gupta, Archana, Elementary Statistics, Sultan Chand and Sons, New Delhi.
7. Elhance D N, Elhance, Veena and Aggarwal B M Fundamentals of Statistics, Kitab Mahal
8. Gupta, C B and Gupta, Vijay., An Introduction to Statistical Methods, Vikas Publishing House
9. Pillai, R S N and Bagavathi, V, Statistics, S Chand & Co
10. Aggarwal R.S. 'A Modern Approach to Logical Reasoning', S Chand Publishing.
11. Pamela Peterson Drake, Foundations and Applications of the Time Value of Money.
12. Manu Agarwal, Corporate Excellence.
13. Aggarwal BM, Business Mathematics and Statistics

COURSE- 2

Course Code	19U1CRCOM02
Title of the course	FINANCIAL ACCOUNTING
Semester in which the course is to be taught	I
No. of credits	4
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Critical Thinking and differentiation of accounting of non- profit organization and profit-making organizations				*	
CO-2	Accounting of non-profit organization leads to effective citizenship				*	
CO-3	Royalty of different natural resources and its treatment in the books of Lessee and lessor leads to discussions and understanding in environment related issues					*
CO-4	Branch and Consignment Accounting helps in developing global perspective in the era of MNC's					*

COURSE DESIGN

MODULE – 1

Accounting – meaning –objects – GAAP – Capital and Revenue Expenditure - Capital and Revenue Receipts- Capital and Revenue Losses - Deferred Revenue Expenditure - Journal – Ledger – Trial Balance - Final accounts of sole traders-Trading and profit and loss account-Balance sheet-Preparation with all adjustment including overcast and under cast of both opening and closing stock – rectification of entries. **(20 Hrs.)**

MODULE – 2

Accounting of non-trading concern- introduction – Receipts and Payments account – Income and expenditure account – Balance sheet. **(12 Hrs.)**

MODULE – 3

Royalty accounts-Meaning-Minimum Rent-Short Working-Recovery-Special circumstances -Adjustment of minimum rent in the event of strike and lockouts-Government subsidy in case of strike or lockouts- Journal entries in the books of lessor and lessee-Preparation of Minimum rent -Short working -Royalty accounts. (Excluding sublease). **(12 Hrs.)**

MODULE – 4

Branch accounts-Objectives-features and types-Accounting for branches keeping full system of accounting-Debtors system- Stock and debtors' system-Independent branches and Incorporation of Branch trial balance in the books of H.O-Cash in transit and goods in transit-Consolidated balance sheet. **(16 Hrs.)**

MODULE – 5

Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee-Goods send at cost or invoice price-Preparation of consignment account-Consignees Account-Valuation of stock-Normal loss and abnormal loss. **(12 Hrs.)**

BOOKS FOR REFERENCES

1. Jain, S.P., & Narang, K.L., Advanced Accountancy, Kalyani Publishers, New Delhi
2. Maheshwari, S.N., & Maheswari, S.K., Advanced Accountancy, Vikas Publishing House, New Delhi.
3. Shukla, M.C., & Grewal, T.S., Advanced Accountancy, S Chand and Company (Pvt.) Ltd, New Delhi.
4. Ashok, Sehgal, & Deepak Sehgal, Financial Accounting Taxmann Allied Service (Pvt.) Ltd, New Delhi.
5. MA Arulanandam and KS Raman, Advanced Accountancy, Himalaya Publications, Mumbai.
6. Paul, S. K., & Chandrani, Paul, Advanced Accountancy, New Central Book Agency, New Delhi.
7. Raman B S, Financial Accounting- United Publishers.
8. The Chartered Accountant (Journal), Institute of Chartered Accountants of India, New Delhi.
9. Rawat.D. S: Business Accounting
10. Jayapandian.S, Accounting for Managers.
11. Naseem Ahmed, Financial Accounting.

COURSE- 3

Course Code	19U1CRCOM03
Title of the course	BUSINESS REGULATORY FRAMEWORK
Semester in which the course is to be taught	I
No. of credits	3
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Ability to apply knowledge of Indian Contract Act, Sale of Goods Act, Partnership Act and LLP.				*	*
CO-2	Ability to identify, and solve legal issues in connection with business.	*				*
CO-3	Ability to understand the method and style of legal proceedings for legal practice.				*	
CO-4	On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.				*	
CO-5	Identify the fundamental legal principles behind contractual agreements.	*				
CO-6	Acquire problem solving techniques and to be able to present coherent, concise legal argument.				*	

COURSE DESIGN

MODULE – I

Law of Contracts - The Indian Contract Act, 1872 - Definition of contract -Law of contracts - Nature of contract - Classifications - Essential elements of a contract Offer and acceptance, consideration, capacity of parties- Minors-persons of unsound mind-persons disqualified by law- Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance.

(20 Hrs.)

MODULE – 2

Special Contracts - Bailment and Pledge - Bailment Definition Essential Elements Rights and duties of bailor and bailee Finder of lost goods. Pledge Essentials Rights and duties of Pawner and Pawnee. **Indemnity and Guarantee**- Indemnity - Definition, nature of liability of surety, rights of surety, discharge of surety. Meaning and definition of guarantee. **(15 Hrs.)**

MODULE – 3

Law of Agency - Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency-Sub agents and substituted agents-Relationship. **(10 Hrs.)**

MODULE – 4

Sale of Goods Act, 1930 Formation of contract of sale - Essentials of contract of sale goods and their classifications- Conditions on warranties Transfer of property in goods. Performance of contract of sale, Unpaid seller and his rights. **(12 Hrs.)**

MODULE - 5

The Indian Partnership Act 1932- Nature- rights and duties of partners- Registration and dissolution of firms- **The Limited Liability Partnership Act 2008**- Introduction- nature and scope- features- incorporation and differences with other forms of organization. **(15 Hrs.)**

BOOKS FOR REFERENCES

1. Aswathappa, K., Business Laws, Himalaya Publishing House, Bengaluru.
2. Kapoor, N.D., Business Laws, Sultan Chand publications New Delhi.
3. Sharma, S.C., Business Law, International Publishers, Bengaluru
4. Tulsian, Business Law, McGraw-Hill Education Mumbai.
5. Indian Contract Act No. IX, 1972
6. Indian Sale of Goods Act, 1930
7. Lawmann's Series, Limited Liability Partnership Act, 2008.
8. Bangia R.K., Partnership Act., Allahabad Law Agency.

JOURNALS

1. The Indian Journal of Law and Technology, National Law School of India University, Bangalore.
2. E bulletin of Students Company Secretary

COURSE- 4

Course Code	19U1CRCOM04
Title of the course	BUSINESS ENVIRONMENT
Semester in which the course is to be taught	I
No. of credits	4
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Provide an exposure to students about the various business environmental factors		*			
CO-2	Gain substantial knowledge in the spheres of business, industry and commerce	*				
CO-3	Familiarize students on the various elements of business environment along with the concepts of business ethics, CSR and corporate governance		*		*	
CO-4	Provide a thorough understanding on economic environment vis-à-vis various of business environmental policies				*	
CO-5	Understand about foreign investments, BRICS and WTO					*
CO-6	Equip students on legal environment such as insolvency, bankruptcy code, IPR and consumer protection Act	*				
CO-7	Create awareness about impact of business on natural environment and to take corrective measures in the modern world					*

COURSE DESIGN

MODULE – I

Business, industry and commerce – Business environment- meaning, concept, significance and nature – Elements of business environment – internal and external. Economic, geographic, socio-cultural, legal, political and technological environment. Business Ethics – Importance, Factors influencing Business Ethics - Arguments in favour and against - Social responsibility of business: objectives and principles, Arguments in favour and against. Corporate Governance: Meaning, importance, Objectives and Principles - social audit.

(20 Hrs.)

MODULE – II

Economic environment of business –Elements of economic environment – economic system- Economic Reforms: Privatization, Liberalization and Globalization and its impact on Indian economy-Disinvestment- Economic policies: Monetary policy, Fiscal policy, EXIM policy and Industrial and Licensing policy. NITI Ayog

(18 Hrs.)

MODULE – III

Global environment of business – Competition policy and law – Foreign exchange management Act (FEMA) – Right to Information Act -World Trade Organization (WTO) Principles, Functions and Dispute Settlement Mechanism–BRICS – Foreign Investment: FDI and FPI.

(12 Hrs.)

MODULE – IV

Legal Environment - The Insolvency and Bankruptcy Code, 2016-Preliminary, Corporate insolvency resolution process, Liquidation process - IPR (Introduction only)- Consumer Protection Act 2018 (Introduction only).

(14 Hrs.)

MODULE – V

Natural Environment- meaning- significance- components- Impact on Business-Sustainable Development- Protection of Natural Environment - Climate Changes- Green India 2047 – Carbon Credit: Introduction- Bali Action Plan.

(8 Hrs.)

BOOKS FOR REFERENCE

1. Keith Davis and William C. Frederick: Business and Society Management, Public Policy, Ethics.
2. CSV Murthy, Business Ethics, Himalaya Publishing House, Mumbai.
3. N V Badi and R.V. Badi: Business Ethics: Vrinda Publications.
4. Cherunilam, Francis, Business environment, Himalaya Publishing House, Mumbai.
5. Fernando, A.C, Business Environment, Pearson, New Delhi.
6. Francis, Ronald & Mishra, Muktha, Business Ethics: An Indian Perspective, Tata McGraw Hill Pvt Ltd, New Delhi.
7. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.
8. Ghosh, B.N., Business Ethics and Corporate Governance, Tata McGraw Hill Pvt Ltd, Delhi.

COURSE- 5

Course Code	19U2CRCOM05
Title of the course	QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH
Semester in which the course is to be taught	II
No. of credits	3
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand research, research methodology, types and its importance in business.	*				
CO-2	Analyze the steps in research process.					*
CO-3	Apply the Diagrammatic and Graphic Presentation of data and its significance. Analyze the hypothesis testing procedure, Parametric and Non parametric test - T-test, Z-test, F-test-Analysis of variance - one way, Chi-square test.	*				
CO-4	Check the significance of Correlation analysis and its methods (types Correlation-methods- Karl Pearson's Co-efficient of correlation- Spearman's Rank correlation co-efficient)				*	
CO-5	Evaluate the significance of Regression analysis in business					*
CO-6	Understand the basic concepts of Probability theory	*				
CO-7	Compute Permutation and combination of probability, the Theorems of Probability (Addition theorem & Multiplication theorem.)	*				*

CO-8	Explain research Report writing, types of report, characteristics of a good report and contents of a report.					*
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COURSE DESIGN

MODULE – 1

Research-Meaning-Definition-Business Research-Types of Research (Pure, Applied, Exploratory, Descriptive, Empirical, Analytical, Qualitative and Quantitative)- Research process- Primary and Secondary Data-Methods of data Collection- Census and Sampling-methods (Probability sampling and non-probability sampling)-The relationship of sample size and standard error-Determining sample size - Classification and Tabulation of Data. **(10 Hrs.)**

MODULE – 2

Probability-Meaning-Definition- Basic terms-concepts-Approaches to assigning probability-Permutation and combination-Theorems of Probability- Addition Theorem-Multiplication Theorem-Conditional probability and Baye's theorem. **(16 Hrs.)**

MODULE – 3

Testing of Hypothesis: Hypothesis testing - Basic concepts concerning testing of hypothesis - Null and alternative hypothesis, confidence level and significance level, Type-I and Type-II error, one tailed and two tailed test, Procedure for Hypothesis Testing, Parametric and Non parametric test - T-test, Z-test, F-test-Analysis of variance - one way, Chi-square test (Basic Problems) **(25 Hrs.)**

MODULE – 4

Correlation - Concept-Types of Correlation-methods- Karl Pearson's Co-efficient of correlation-Spearman's Rank correlation co-efficient- probable error-Regression analysis - Concepts-lines of Regression- Regression Equation under Algebraic method and standard error. **(16 Hrs.)**

MODULE – 5

Report Writing-Integral part of report- Characteristics of good report- Contents of a report-Bibliography. **(5 Hrs.)**

BOOKS FOR REFERENCES

1. Levin I Richard and Rubin S David “Statistics for Management” Prentice-Hall India Pvt. Limited., New Delhi 2010.
2. Amir D. Aczel, Jayavel Sounderpandian “Complete business statistics” Tata-McGraw-Hill India, 2002.
3. Ken Black “Business Statistics: Contemporary Decision Making” John Wiley and Sons, 2009.
4. Douglas Downing, Jeffrey Clark “Business Statistics” Barron's Educational Series New York, 2010.
5. Groebner F David, Shannon W Patrick, Fry C Phillip, Smith D Kent “Business statistics: a decision-making approach” Prentice Hall, 2001.
6. Gupta.S. P, Statistical Methods.
7. Gupta.C. B, Introduction to statistics.
8. Desai. S.S, Business Statistics
9. Gupta.S.C, Fundamentals of Statistics.
10. Elhance.D. N, Fundamentals of Statistics.
11. Kothari. C.R, Research methodology.
12. Sekharan, Uma, Research Methods.
13. Collis, Business Research.

COURSE- 6

Course Code	19U2CRCOM06
Title of the course	INTERNATIONAL FINANCIAL REPORTING STANDARDS
Semester in which the course is to be taught	II
No. of credits	4
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	After the successful completion of the course the students are expected to understand various accounting Standards				*	
CO-2	Understanding the procedure for First time adoption of IFRS by Companies				*	
CO-3	Familiarize the students with the difference between IFRS and other standards				*	
CO-4	Create an idea about IASB, Conceptual Framework and need for international accounting standards in the Globalized era					*
CO-5	Understanding Convergence and conversion to IFRS and recognition, Measurement, presentation, disclosure of events					*
CO-6	The position of IFRS in India and also the presentation and reporting of Financial Statements as per IFRS				*	*

COURSE DESIGN

MODULE – 1

IASB regulatory and conceptual framework - Impact of globalisation-Role and structure of IASB-Comparison between IFRS, Indian GAAP and US GAAP-Scope and application of IASs/IFRSs- IFRSs progress towards global harmonization-Benefits and barriers of IASs and IASB-IFRS implementation in the emerging markets-Advantages and disadvantages of IASB Conceptual framework-Accruals basis and going concern-Qualitative characteristics of financial statements-Elements of financial statements. **(12 Hrs.)**

MODULE – 2

First Time Adoption of IFRS and presentation of financial statements. Adoption process of IFRS with special reference to India-Industry need and requirements for IFRS professionals in India - The components of financial statements-Disclosing of items-Preparation of Statement of financial position-Current and non-current assets-Income statement- Ind AS. **(15 Hrs.)**

MODULE – 3

Inventory, Revenue recognition, construction contract. Inventory-Recognize the cost of inventories-NRV-IASB requirements for valuing inventories and Methods of valuation-Revenue Recognition- Construction contracts-Contract Revenue and Contract Cost-Determine the stage of completion of construction contract-Measurement of outcome of the construction contract-Recognition of expected losses in construction contract-Extracts for construction contract in statement of comprehensive income and statement of financial position. **(15 Hrs.)**

MODULE – 4

Accounting for tangible and intangible assets. Property, Plant and equipment-Cost model and revaluation model-Government Grant –Accounting treatment of government grants through capital approach and income approach-Impairment of Asset- Identification, recognition and measurement criteria-Borrowing Cost-Recognition Criteria- Commencement and cessation of capitalization-Intangible Assets- Expected economic benefits in future -Internally generated goodwill-Useful life and amortization. **(15 Hrs.)**

MODULE – 5

Accounting for leases and Statement of Cash Flow. Leasing-Accounting for operating leases and finance leases-Accounting treatment of lessors and their disclosures- Comparison of profit and loss and cash flow-Statement of Cash Flows-Benefits and drawbacks of statement of cash flow. (15 Hrs.)

BOOKS FOR REFERENCES

1. C.A KAMAL GARG - Practical Guide to IFRS &Ind-AS
2. MUKESH SARAF - Ind AS & IFRS Converged Ind- AS
3. ABBAS ALI MIRZA, GRAHAM J. HOLT- Practical Implementation Guide and Workbook for IFRS
4. IFA-BPP LEARNING -IFRS for Accounting Professionals
5. KAPLAN PUBLISHING - IFRS Study Guide

COURSE- 7

Course Code	19U2CRCOM07
Title of the course	CORPORATE REGULATIONS
Semester in which the course is to be taught	II
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Know about the concept of company and shares.				*	
CO-2	Know about the application of company law in India.				*	
CO-3	Understand the use of the memorandum of association and article of association in a company, they also learn from this course.	*				
CO-4	Use of various documents and forms in a company.				*	
CO-5	Understand the relationship between company and its stakeholders.	*			*	
CO-6	Identify the legal compliances of the Company.				*	

COURSE DESIGN

MODULE – 1

Company - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 – one-person company, small company, associate company, dormant company, producer company; association not for profit; illegal association. (10 Hrs.)

MODULE – 2

Promotion and formation of a company- Body Corporate - promoter- legal position-duties remuneration- Memorandum of Association – Articles of Association - Contents and alteration -Incorporation of Company - On-line registration of a company – CIN - Companies with Charitable Objects - Doctrines of Indoor Management, Constructive Notice, Ultra-vires - Lifting up of Corporate veil - Conversion of Companies. **(12 Hrs.)**

MODULE – 3

Share Capital – Types - Public Offer - Private Placement - Prospectus - Contents of Prospectus – Types of prospectus – Deemed prospectus - Shelf Prospectus - Red Herring Prospectus - Abridged prospectus-Liability for Misstatements in Prospectus – Issue and Allotment of Securities – Types - Voting Rights –DVR- Application of Premiums - Sweat Equity Shares - Issue and Redemption of Preference Shares-Transfer and Transmission of Securities- Punishment for impersonation of Shareholder - Further Issue of Share Capital- Bonus Shares- Debenture Issue. **(15 Hrs.)**

MODULE – 4

Membership in company and meetings- modes of acquiring membership-rights and liabilities of members- cessation of membership- Register of Members - Company meetings – Annual General Meeting - Extraordinary General Meeting- Notice Of Meeting - Quorum - Chairman - Proxies - Voting -Show of Hands – E-Voting - Poll- Postal Ballot- Motions - Resolutions - Types - Minutes - Books of accounts - Annual Return- Directors - Types - legal position – Appointment - Duties – Disqualifications- DIN - Vacation of Office - Resignation - Removal - Meetings of Board - Resolutions and Proceedings- Powers of Board - Key Managerial Personnel- CEO- CFO - Audit and Audit Committee – related party- transactions - Corporate Social Responsibility- Winding up - Contributory – Modes of winding up - Winding Up by Tribunal - Petition for Winding Up- Powers of Tribunal- Liquidators - Appointments- Submission of Report - Powers and Duties - Effect of Winding Up Order- Voluntary Winding Up - Circumstances - Declaration Of Solvency - Meeting of Creditors- Commencement of Voluntary Winding Up- Appointment of Company Liquidator- Final Meeting and Dissolution of Company Official Liquidators –Appointment -Powers - Functions - Winding up of unregistered companies. **(25 Hrs.)**

MODULE – 5

Depositories Act 1996—Definitions- rights and obligations of depositories- NSDL and CDSL
– Depository participants- issuers and beneficial owners- inquiry and inspections, penalty.

(10 Hrs.)

BOOKS FOR REFERENCES

1. Shukla, M.C., & Gulshan, Principles of Company Law, S. Chand, New Delhi.
2. Venkataramana, K., Corporate Administration, Seven Hills Books Publications.
3. Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, New Delhi.
4. Bansal C.L., Business and Corporate Law, Vikas Publishers, New Delhi.
5. Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
6. S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
7. Kuchal, S.C., Company Law and Secretarial Practice, Vikas Publishers, New Delhi.
8. Chartered Secretary, The Institute of Company Secretaries of India.
9. Hicks, Andrew & Goo S H, Cases and Material on Company Law, Oxford University Press, UK.
10. Kershaw, David, Company Law in Context, Oxford University Press, UK.
11. Gowar, LCB, Principles of Modern Company Law, Stevens & Sons, London.
12. Hanningan, Brenda, Company Law, Oxford University Press, UK.
13. Sharma. J. P, An Easy Approach to Corporate Laws, Ane Books Pvt Ltd, New Delhi.
14. Ramaiya.A Guide to Companies Act, Wadhwa and Company Nagpur.
15. Kannal.S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi.

COURSE- 8

Course Code	19U2CRCOM08
Title of the course	BUSINESS COMMUNICATION & MANGEMENT INFORMATION SYSTEM
Semester in which the course is to be taught	II
No. of credits	3
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand and appreciate the need, importance and urgency of good business communication		*		*	
CO-2	To enable students gain effective communication skills		*		*	
CO-3	Learn preparation of business communication documents apart from formal letters., CV, bio data, quotations and enquiry letters	*			*	
CO-4	To hone presentation skills and related soft skills of students				*	
CO-5	To familiarize MIS and data base systems apart from enumerating its present-day relevance and importance		*			
CO-6	Help to overcome barriers in effective communication				*	

COURSE DESIGN

MODULE – 1

Communication – Need – Process – Types – Oral – Written – Verbal – Non-Verbal – Internal – External – Non-Verbal Communication – Body Language – Kinesics – Proxemics – Para Language – Channels – Barriers – Principles of Effective Communication. (12 Hrs.)

MODULE – 2

Job Application Letters – Resume – CV – Reference and Recommendation Letters – Employment Letters – On Line Application – Soft Skills. **(10 Hrs.)**

MODULE – 3

Business Letters – Parts and Layout of Business Letters – Business Enquiry Letters – Offers and Quotation – Orders and Execution – Grievances and Redressals – Sales Letters – Follow up Letters – Circular Letters – Status Enquiry – Collection Letters – Preparation of Partnership Deed – Power of Attorney. **(14 Hrs.)**

MODULE – 4

Introduction to Management Information System – Definition – Need – Benefits – Functions – Objectives – Characteristics – Role of MIS – Relationship between Decision Making and MIS - Mapping of organization structure with segregation of duties in information system. **(18 Hrs.)**

MODULE – 5

Introduction to Enterprise Business Process-Benefits – Risk and Control-Risk and controls for specific business process- Procure to pay (P2P)- Order to cash – Inventory Cycle - Hire to retire- Supply Chain Management- Data Analytics and Business intelligence- Business reporting and fundamentals of XBRL (Extensible Business Reporting Language). **(18 Hrs.)**

BOOKS FOR REFERENCES

1. R. C. Bhatia- Business Communication.
2. Salini Agarwal - Essential Communication Skill.
3. P. N. Reddy & Apopannia - Essentials of Business Communication.
4. R. C. Sharma & Krishna Mohan -Business Communication & Report Writing.
5. M. C. Leod-Management Information System.
6. Jerome Reuter -Management Information System.
7. Annie Philips -Communication and the Manager's Job.

COURSE- 9

Course Code	19U3CRCOM09
Title of the course	MARKETING MANAGEMENT
Semester in which the course is to be taught	III
No. of credits	4
No. of contact hours	90

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the Meaning and need of marketing in business/trade.				*	
CO-2	To comprehend the elements of marketing mix and its strategies	*				
CO-3	To understand the pricing policies in the industry and the pricing strategies	*			*	
CO-4	To understand the changes in the marketing environment.		*			

COURSE DESIGN

MODULE - 1

Marketing Management- Market and Marketing- Meaning- Definition of marketing - Marketing Vs Selling- Marketing concepts- Marketing environment- Functions of marketing- Importance of marketing- Marketing Management. Marketing mix- 4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix. Market segmentation- Need-Basis-Benefits-Qualities of a good segment- Market Targeting- Differentiated and Undifferentiated marketing - Niche marketing- Micro marketing- Market positioning. **(20 Hrs.)**

MODULE - 2

Product- Definition of product-concepts of product- Classification of products- Product Line and Product Mix- New product development- Steps- Reasons for failure of new products-

Product Life Cycle- Product standardization- Grading- Product Branding- Types of brand- Brand Equity- Brand Loyalty- Trade mark- Functions of branding- Advantages of branding – Packaging- Essentials of good packaging- Product Labelling- Kinds of label. **(20 Hrs.)**

MODULE - 3

Pricing of Products- Pricing objectives- Role of pricing in marketing strategy- Factors influencing pricing- Steps in pricing- Pricing policies and strategies- Types of pricing- Pricing of a new product- Resale Price Maintenance. **(15 Hrs.)**

MODULE - 4

Physical Distribution-- Logistic and Supply Chain Management- Elements- Channels of Distribution- Types- Factors affecting channel decision-Functions of channel of distribution- retailing- Types of retailing- Direct Marketing- Merits and demerits. **(15 Hrs.)**

MODULE -5

Promotion—Promotion mix- Sales promotion- Advertising – Benefits of advertising, advertising media- Personal selling- publicity. **Recent Trends in Marketing (Overview only)—**Relationship Marketing- Social Marketing- Online Marketing –Green Marketing – Telemarketing – Viral marketing – De-marketing – Remarketing- Guerilla marketing –Ambush Marketing. **(20 Hrs.)**

BOOKS FOR REFERENCES

1. Philip Kotler and Abraham Koshy: Principles of Marketing
2. William J Stanton: Fundamentals of Marketing
3. Stanton W J Etzal Michel and Walker: Fundamentals of Marketing
4. Debbie Gilliland: Marketing
5. Cranfield School of Management: Marketing Management
6. Mamoria and Joshy: Principles of Marketing
7. Rajan Nair: Marketing Management
8. Ramaswami and Namakumari: Marketing Management
9. Stone, Fundamentals of Marketing
10. Neil Russel-Jones, Marketing, Sales, and Customer Services

COURSE- 10

Course Code	19U3CRCOM10
Title of the course	CORPORATE ACCOUNTING
Semester in which the course is to be taught	III
No. of credits	4
No. of contact hours	90

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the process of issue reissue and forfeiture of shares and apply in business situation				*	
CO-2	Understand the format of final accounts of Company's and prepare final accounts as per Company's act 2013				*	
CO-3	Determination of purchase consideration in the event of amalgamation and to prepare consolidated financial statements and apply in practical situation of merger and acquisition	*			*	
CO-4	Understand the process of alteration and reduction of share capital				*	
CO-5	Understand the process of liquidation and prepare liquidators final statement of accounts	*			*	
CO-6	Study of Farm Accounting and Accounting of Hospital will contribute towards sustainable development		*			

COURSE DESIGN

MODULE - 1

Issue, Reissue and Forfeiture of shares - Redemption of Preference shares, its conditions- Issue of bonus shares-Guidelines- Under Writing-Accounting for Buyback Shares.

(15 Hrs.)

MODULE – 2

Final accounts of Joint Stock Companies in vertical form-Profit prior to incorporation **(20hrs)**

MODULE – 3

Business combinations and Corporate Restructuring – Amalgamation, Absorption and external reconstruction-Amalgamation in the nature of merger-purchase-Calculation of purchase consideration (all methods) entries in the books of transferor and transferee companies, Revised Balance Sheet. (Excluding intercompany holdings). **(30 hrs.)**

MODULE – 4

Internal reconstruction and capital reduction-Accounting treatment and Revised Balance Sheet. **(10 Hrs.)**

MODULE – 5

Liquidation Accounts -Meaning –Types-Contributories-Preferential Creditors- Preparation of liquidator's final statement of accounts. **(15 Hrs.)**

BOOKS FOR REFERENCES

1. Jain.S. P and Narang.K. L: Advanced Accountancy
2. Maheswari.S. N and Maheswari S.K: Advanced Accounting
3. Paul.K. R: Corporate Accounting
4. Dr. S.M. Shukla and Dr.S.P. Gupta: Advanced Accounting
5. MC Shukla and T.S. Grewal: Advanced Accounts
6. Rawat.D.S : Accounting

7. Nirmal Gupta and Chavis Sharma: Corporate Accounting Theory and Practice

COURSE- 11

Course Code	19U3CRCOM11
Title of the course	E-COMMERCE AND GENERAL INFORMATICS
Semester in which the course is to be taught	III
No. of credits	4
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Familiarize the fundamental concepts, terms and the main activities of E-Commerce.				*	
CO-2	Understand about the various components of E-Commerce, its models, strategies, Ecommerce security				*	
CO-3	Logically observe and experience online shopping and dealings in the Electronic market.	*				
CO-4	Learn about how to develop an E-commerce website	*				
CO-5	Identify the usage of different electronic payment systems.				*	
CO-6	Equip the students with modern technologies especially internet & related medium					*

COURSE DESIGN

MODULE – 1

Overview of Electronic Commerce-Introduction to E-commerce. Concepts, features and functions, Operation of e-commerce, Infrastructure for E-commerce, Application of E-Commerce in Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services. **(12 Hrs.)**

MODULE – 2

E-Commerce Models and Strategies -Types of E-commerce : B2B, B2C, C2C C2B- Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model- Electronic Data Interchange ,Mobile Commerce and Web Commerce - Introduction to ERP-Components- Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like (banking, insurance, payment of utility bills, online marketing, c-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment Online shopping (ama/on. Snapdeal. Alibaba. flip kart. etc.).

(18 Hrs.)

MODULE – 3

Electronic Payment Systems -Overview of Electronic Payment Systems, Cybercash (Customer to Merchant Payments, Peer to Peer Payments, Security).Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers- digital signatures (procedure, working and legal position), payment gateways- risks involved in e-payments. **(12 Hrs.)**

MODULE – 4

E-Commerce Security-Introduction to Security Passwords, Viruses, and Firewalls - Encryption (PGP, SHTTP, and SSL) - digital signature digital certificate - the e-commerce security environment: (dimension, definition and scope of e-security). Security threats in the

E-commerce environment (security intrusions and breaches attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients). **(12 Hrs.)**

MODULE – 5

Security and Legal Aspects of E-Commerce- Threats in E-Commerce. Security of Clients and Service-Provider; Cyber Laws - Relevant provisions of Information Technology Act 2000. Offences, secure electronic records and digital signatures penalties and adjudication. **(18 Hrs)**

BOOKS FOR REFERENCES

1. Lesikar, R.V. & Flatley, M.E. Basic Business Communication Skills for Empowering the Internet Generation. Tata, McGraw Hill Publishing Company Ltd, New Delhi.
2. Bovee, and Thill. Business Communication Today. Pearson Education.
3. Taylor, Shirley. Communication for Business. Pearson Education.
4. Locker and Kaczmarek. Business Communication: Building Critical Skills. TMH.
5. Doing Business on the Internet E-Commerce (Electronic Commerce for Business) S. Jaiswal, Galgotia Publications.
6. E-Commerce: An Indian Perspective, P.T. Joseph, S.J., PHI.
7. Web Commerce Technology handbook: Daniel Minoli and Emma Minoli, TMH
8. Business on the net: An Introduction to the whats and hows of e-commerce: Agarwal and Lal, Macmillan India Ltd.
9. E-Commerce, the Cutting Edge of Business: Kamalesh K Bajaj and Debjani Nag, TMH
10. E-Commerce: Schneider, Thomson Publication

COURSE- 12

Course Code	19U3CRCOM12
Title of the course	BUSINESS MANAGEMENT
Semester in which the course is to be taught	III
No. of credits	3
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	To ensure students' knowledge enhancement on business management and relevant management concepts				*	
CO-2	Understand and comprehend Fayol and Taylor's contributions				*	
CO-3	To understand various management functions, concepts of MBO, MBE and CSR.					*
CO-4	Make students familiar with the topics of motivation, leadership and relevant related theories		*			
CO-5	Appreciate Human Resource Management and related concepts apart from learning performance appraisal and its techniques	*				
CO-6	Evoke interest in pursuing higher studies in management field					*

COURSE DESIGN

MODULE – 1

MANAGEMENT – Introduction – Meaning – Nature – Characteristics – Management Functions (POSD CORB) - Management as a Science, Art and as a Profession – Management and Administration – Fayol's Management Principles – Taylors Scientific Management – CSR and Social Responsibility of Management – BPR – TQM – Benchmarking – QC – Five Force Analysis – Fortune at the Bottom of Pyramid – Challenges of Management in Global Scenario. **(12 Hrs.)**

MODULE – 2

PLANNING – Introduction – Nature – Importance – Steps in Planning – Planning Premises – Types of Plan – Strategic Planning – SWOC/TOWS, BCG Matrix, Competitor Analysis – MBO – Span of Management. **(10 Hrs.)**

MODULE – 3

Human Resource Management – Introduction – Importance – e-HRM – HR Audit – Whistle Blowing – HRP – Benefits – Steps – HRD - Recruitment – Meaning – Sources – Internal and External Sources – Merits and Demerits - Selection – Selection Process – Training – Types of Training – Training Vs Development – Placement and Induction – Performance Appraisal – Methods – Merit Vs Seniority of Promotion – Workforce diversity – VRS – Work Life Balance – VRS – Downsizing. **(20 Hrs.)**

MODULE – 4

MOTIVATION AND LEADERSHIP Motivation – Meaning – Types – Techniques – Importance – Motivation Vs Morale - Theories of Motivation – Maslow's Need Hierarchy Theory – Herzberg's Two Factor Theory – McGregor's Theory X and Theory Y – ERG Theory – Vroom's Valence Expectancy Theory – Leadership – Meaning – Leadership Styles – Blake and Mounton's Managerial Grid. **(20 Hrs.)**

MODULE – 5

CONTROLLING Introduction – Meaning – Steps – Essentials of a Good Control System –
MBE - Control by Exception – PERT – CPM – EVA – MVA. **(10 Hrs.)**

BOOKS FOR REFERENCES

1. P. F. Drucker-Principles and Practice of Management.
2. L. M. Prasad-Principles of Management.
3. Subbarao- Personnel and HRM.
4. Sharma and Gupta- Management Process and OB.
5. T. Ramaswami - Principles of Management.
6. Koontz and O' Donnell -Management.
7. S. V. S. Murthy -Essentials of Management.
8. B. S. Moshal -Principles of Management.
9. C. B. Gupta-Principles of Management.
10. Mondy, A. W., and Noe, R. M. Human Resource Management. Pearson Education.
11. Decenzo, D.A., and Robbins, S. P. Fundamentals of Human Resource Management. Wiley, India.
12. Dessler, G., and Varkkey, B. Human Resource Management. Pearson Education, Delhi.

COURSE- 13

Course Code	19U4CRCOM13
Title of the course	CAPITAL MARKET
Semester in which the course is to be taught	IV
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	To familiarize students with the capital market and money market				*	
CO-2	To enable students with the fundamentals of trading, IPO and dematerialization			*	*	
CO-3	To help students to understand more about SEBI and its contribution to Indian Capital Market				*	
CO-4	To appreciate the emergence of various methods of share floatation and about various Indian Stock Market indices					*
CO-5	To learn briefly about various international stock markets					*
CO-6	To understand various capital market concepts like futures, forwards, swaps apart from appraising about the latest trends in Stock Markets					*

COURSE DESIGN

MODULE – 1

The Indian Financial System - Components – Role and Functions – Recent Developments in the Indian Financial System – Financial Markets – Classification – Industrial Security Market – Government Security Market – Capital Market and Money Market – Money Market Instruments. **(15 Hrs.)**

MODULE – 2

SEBI- Establishment – Objectives – Powers and Functions. **(5 Hrs.)**

MODULE – 3

Primary Markets - Functions of New Issue Market – Methods of Floating New Issue – IPO- FPO- Public Issue – Bonus Issue – Right Issue – Private Placement – Book Building – ESOP – Intermediaries in the New Issue Market – Registrars to the Issue – Brokers to the Issue – Bankers to the Issue – Underwriters. **(25 Hrs.)**

MODULE – 4

Secondary Markets - Role and Functions of Stock Exchanges – Members of the Stock Exchanges – Classification – Types of Speculators – Speculative Transactions – Listing of Securities – Classification of Listed Securities – Methods of Trading in a Stock Exchange – Screen Based Trading – Online Trading – Depository System – Stock Market Indices. **(25 Hrs.)**

MODULE – 5

Stock Exchanges in India NSE – BSE – MCX – Major International Stock Exchanges – Derivatives – Features – Types – Derivative Instruments – Futures – Forward - Options – Swaps – Currency Futures in India – Recent Trends in Capital Market. **(20 Hrs.)**

BOOKS FOR REFERENCES

1. Financial Markets Institutions & Services – N. K. Gupta & Monica Chopra.
2. Investment Management – Yogesh Maheswary.
3. Security Analysis and Portfolio Management – S. Kevin.
4. Dynamics of Indian Financial System – Preethi Singh.
5. Indian Financial System and Markets – K. Sojikutumar & Alex Mathew.
6. Indian Financial System – V. P. Bharathi.
7. Financial Services – M. Y. Khan.
8. Financial Markets, Institutions & Services – N. K. Gupta & Monica Chopra.
9. Gitinan and Joehnk. Fundamentals of Investing. Pearson.
10. Madura, Jeff. Personal Finance. Pearson.
11. Chandra, Prasanna. Investment Analysis and Portfolio Management. Tata McGraw Hill.
12. Damodaran, Aswath. Investment Valuation: Tool and Techniques for Determining the Value of Any Asset. Wiley Finance.
13. Bodie, Alex., Marcus and Mohanty. Investments. McGraw Hill Publishing Co.

COURSE- 14

Course Code	19U4CRCOM14
Title of the course	SPECIAL ACCOUNTING
Semester in which the course is to be taught	IV
No. of credits	4
No. of contact hours	90

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the final accounts of Banking Companies and apply in business situations				*	
CO-2	Understand final accounts of Insurance Companies. and apply in practical situations				*	
CO-3	Understand investment accounts and take suitable investment decisions	*				
CO-4	Calculate the amount of Claims by understanding the loss of stock and loss of profit policy					*
CO-5	Prepare farm accounts and identify expenses and incomes of hospitals					*

COURSE DESIGN

MODULE – 1

Accounts of banking companies-Meaning of banking companies-Important provisions of banking companies Act, 1949-preparation of final accounts of banking companies-Profit and loss account, Balance sheet, transactions of special type- Asset classification and provisions- Nonperforming Assets. **(30 hrs.)**

MODULE – 2

Accounts of Insurance Companies-Insurance companies-special terms-Final accounts-
Accounts of life insurance-revenue account, Profit and loss account and balance sheet (As
per IRDA regulation Act-2002)-Determination of profit in life insurance business-valuation
balance sheet-Accounts of general insurance companies-(Fire and Marine only)-Revenue
account-Profit and loss account and Balance sheet (As per IRDA Regulation Act). **(30 hrs.)**

MODULE – 3

Investment account- cum interest- Ex-interest-Cum dividend- Ex dividend - treatment of
bonus share-Right shares -Preparation of investment account-(As per AS-13). **(15 hrs)**

MODULE – 4

Insurance claims-Types of claims-loss of stock policy-Ascertainment of the value of stock on
the date of fire-Ascertainment of actual amount of claim to be lodged-Average clause - Loss
of profit policy-Procedure to ascertain amount of claim. **(18 hrs.)**

MODULE – 5

Accounting for specialized type of Business – Farm accounts – Hospitals. **(15hrs)**

BOOKS FOR REFERENCES

1. Jain.S. P and Narang. K.L: Advanced Accountancy.
2. Maheswari.S.N and Maheswari S. K: Advanced Accounting.
3. Paul.K. R: Corporate Accounting.
4. Dr. S.M. Shukla and Dr.S.P. Gupta: Advanced Accounting.
5. M.C Shukla and T.S. Grewal: Advanced Accounts.
6. Rawat.D.S : Accounting.
7. Nirmal Gupta and Chhavi Sharma: Corporate Accounting Theory and Practice.

COURSE- 15

Course Code	19U4CRCOM15
Title of the course	ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT
Semester in which the course is to be taught	IV
No. of credits	4
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Encourage students to take up entrepreneurship			*		
CO-2	Create awareness on the setting up of an enterprise				*	
CO-3	Familiarize students on the various schemes provided for entrepreneurs			*	*	
CO-4	Familiarize the students on the organizations that provide financial and non-financial assistance for entrepreneurs.			*	*	
CO-5	Equip students with the basic ideas of preparation of project report.					*
CO-6	Evaluate the problems in entrepreneurship based on case study and take adequate precautions.					*

COURSE DESIGN

MODULE - 1

Entrepreneurship –Meaning and Definition – Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.–meaning and definition –determinants and importance of entrepreneurship and creative behaviour entrepreneurial traits – functions of entrepreneurs - Role of entrepreneur in economic development –Factors affecting entrepreneurial growth –women entrepreneurship- problems and prospects -EDP-Steps, contents, Need for training- target group- Contents of the training programme. **(15 Hrs.)**

MODULE – 2

Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. The contemporary role models in Indian business -Micro, small and medium enterprises – meaning and definition –Steps in setting up MSME- procedure for registration - location significance –Factors of ideal location- Green channel- Bridge capital- Seed capital assistance- Margin money scheme-industrial sickness, causes and remedies. **(15 Hrs.)**

MODULE – 3

Institutional support to entrepreneurs – Need for institution support – Institutional support to small entrepreneurs – National Small Industries Corporation Ltd.- State Small Industries Development Corporations – District Industries Centres – Industrial Estates –Specialised Institutions –Technical Consultancy Organizations – Role, functions and impact on entrepreneurship-Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. **(12 Hrs.)**

MODULE – 4

Project - Meaning - Features-Classification- Project Management – Meaning and phases - Project identification- Sources of ideas-Stages in project identification -Project Life Cycle-

Project formulation-elements, Feasibility Analysis-Network Analysis-Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. **(14 Hrs.)**

MODULE – 5

Project appraisal techniques, Payback period, ARR, Discounted cash flow techniques, Merits and demerits, Capital rationing, (Including Problems) Preparation of Project Report-Scope-Content- Mobilising resources for start-up- Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems- Case Study: Start-ups, OPC.

(16 Hrs.)

SUGGESTED READINGS

1. Desai, Vasant: Dynamics of entrepreneurial development and management.
2. Drucker, Peter F: Innovation and Entrepreneurship
3. Gupta C.B., Srinivasan N.P: Entrepreneurship Development in India
4. Arora, Reno., Sood S.K: Entrepreneurial Development and Management
5. Khanka, S.S: Entrepreneurial Development
6. Bhide, Amar V. The Origin and Evolution of New Businesses. Oxford University Press, New York
7. Kuratko and Rao. Entrepreneurship: A South Asian Perspective. Cengage Learning.
8. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
9. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
10. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.

COURSE- 16

Course Code	19U4CRCOM16
Title of the course	FINANCIAL SERVICES
Semester in which the course is to be taught	IV
No. of credits	2
No. of contact hours	54

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the different types of financial services offered by a service provider				*	
CO-2	2. Familiarize with the advantages and disadvantages of each financial service	*				
CO-3	3. Understand the legal and tax implications of each of these financial services.	*				
CO-4	4. Examine and evaluate the case studies related to these issues					*
CO-5	5. Examine the effect of financial services on the market value of a firm.				*	
CO-6	6. Examine the effect of financial services on the stake holders of a firm					*

COURSE DESIGN

MODULE – 1

Introduction- Meaning- Flow of funds matrix -Types- Fund based financial services, fee based financial services. Merchant Banking- Functions- Regulation of merchant bankers. **(10 Hrs.)**

MODULE – 2

Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds- Financial Counselling and Portfolio management Services. **(12 Hrs.)**

MODULE – 3

Leasing and factoring-Leasing- Essentials- Types- Advantages- Limitations Factoring-Types- importance-Pricing-Factoring services in India. **(10 Hrs.)**

MODULE – 4

Mutual funds-Meaning-Types-SEBI Guidelines (over view only) -Background on Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage. Securitisation-Meaning-Procedure-Securitisation in India-AMFI. **(12 Hrs.)**

MODULE – 5

Credit rating-Agencies-Procedure of credit rating-Calculations - Recent trends in Financial services- Case Study: Credit Rating. **(10 Hrs.)**

BOOKS FOR REFERENCES

1. Gupta.N. K and Monika Chopra: Financial Markets, Institutions and Services.
2. Yogesh Maheswari: Investment Management
3. Kevin. S: Security Analysis and Portfolio Management
4. Avadhani.V. A: Security Analysis and Portfolio Management
5. Donald. M. Fischer: Security Analysis and Portfolio Management
6. Bhole. L.M: Financial Markets and Institutions
7. Bharathi.V. Pathak: Indian Financial System
8. Vasanth Desai: Indian Financial System-
9. Khan.M. Y: Financial Services.
10. N.K. Gupta, Monika Chopra, Financial Markets, Institutions and Services.

COURSE- 17

Course Code	19U5CRCOM17
Title of the course	COST ACCOUNTING
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the various cost concepts, methods and techniques of cost accounting				*	
CO-2	Understand the accounting and control of material cost				*	
CO-3	Understand the accounting and control of labor cost				*	
CO-4	Understand accounting for overheads, primary and secondary distribution and absorption of overheads and control overhead cost				*	
CO-5	Understand format of cost sheet and prepare cost sheet				*	
CO-6	Understand the reason for difference between cost accounts and financial accounts				*	
CO-7	Apply cost accounting practices					*
CO-8	To know the application of cost control techniques					*
CO-9	Apply costing for decision making in business areas	*				

COURSE DESIGN

MODULE - 1

Introduction to Cost Accounting-Meaning and definition-Cost –Costing- Cost accounting- Cost accountancy- Objectives of cost accounting - Advantages and disadvantages of cost accounting.- Distinction between cost accounting and financial accounting- Various Cost concepts - Cost centre-Responsibility centre- Profit centre- Cost unit-Cost control-Cost Reduction- Methods of Costing- Types or Techniques of Costing- Cost accounting standards.

(15 Hrs.)

MODULE – 2

Accounting and control of material cost-material purchase procedure-Material stock level-EOQ-ABC, VED and FSN analysis-JIT-Perpetual and periodic inventory system, Continuous stock taking-Material losses-Wastage-scrap-Spoilage-Defectives-Pricing-FIFO-Simple average-Weighted average.

(20 Hrs.)

MODULE – 3

Accounting and control of labour cost-Time keeping and time booking-Systems of wage payment-Time rate system-piece rate system-Differential piece rate system-Incentive plan-Halsey plan- Rowan plan -Idle time-overtime and their accounting treatment - Labour turnover -Methods of calculating labour turnover.

(20 Hrs.)

MODULE – 4

Accounting for Over Head-Classification of Over Head-Primary and Secondary distribution - Absorption of overhead - Percentage method -Unit rate method - Machine hour method - Labour hour rate method - Simultaneous equation method - Over absorption and under absorption.

(15 Hrs.)

MODULE - 5

Preparation of Cost Sheet-Tender and quotation-Preparation of Reconciliation Statement.

(20 Hrs.)

BOOKS FOR REFERENCES

1. Advanced cost accounting-S.P. Jain and K.L Narang
2. Advanced cost accounting, N.K. Prasad
3. Advanced cost accounting, S.N Maheswary
4. Theory and practice of cost accounting, M.L. Agarwal.
5. Cost Accounting, M.C. Sukla and T.S. Grewal.
6. Ahmmad Naseem, Introduction to Cost Accounting.

COURSE- 18

Course Code	19U5COCOM1
Title of the course	BANKING AND INSURANCE
Semester in which the course is to be taught	V
No. of credits	3
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.				*	
CO-2	Demonstrate an awareness of law and practice in a banking context.	*				
CO-3	Engage in critical analysis of the practice of banking law from a range of perspectives.					*
CO-4	Organize information as it relates to the regulation of banking products and services					*

COURSE DESIGN

MODULE – 1

Introduction to Banking - Origin and Evolution of Banks - Meaning and Definition- Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India-Functions of RBI-Banking Ombudsman Scheme-India's approach to banking Sector reforms, International security standards in banking, Global financial crisis and India's banking Sector. (15 Hrs.)

MODULE – 2

Innovations and Reforms in Banking – E-banking – ATM – CDM - telephone/ Mobile Banking –ECS– EFT – NEFT – RTGS – SWIFT - CORE Banking - Cheque Truncation System - Credit and Debit Cards – CIBIL – KYC - Banking Sector Reforms-Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Small Finance Banks - Payment Banks - Financial Inclusion - PMJDY. **(18 Hrs.)**

MODULE – 3

Banker and Customer - Meaning and Definition- Relationship- General and Special- Different Types of Accounts- Cheque- dishonour of cheque – payment in due course – Crossing – Endorsement-Customer Services in banking-Road Map for Foreign Banks in India. - Credit Information Bureau of India Ltd. (CIBIL)-Basel I, Basel II, Migration to Basel II Norms. **(15 Hrs.)**

MODULE – 4

Insurance - Introduction- Concept of Risk-Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction-Insurance - Need and Importance - Principles of Insurance contract-Utmost Good Faith, Insurable Interest, proximity cause, contribution and subrogation, Indemnity- Legal Aspects of Insurance Contract - Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance - Globalization of Insurance Sector. **(9 Hrs.)**

MODULE – 5

Types of insurance - Life Insurance– Features - Classification of Policies - Policy Conditions -Application and Acceptance- Assignments - Nomination - -Surrender-Foreclosure- Marine Insurance – Features- Policy Conditions - Clauses - Fire Insurance- Motor vehicle insurance - Health Insurance-Burglary insurance-personal accident insurance- Re-Insurance- Group insurance -Computation of Insurance Premium-Case Study. **(15 Hrs.)**

BOOKS FOR REFERENCES

1. Shekhar, K.C, Banking Theory and Practice, Vikas Publishing House, New Delhi.
2. Maheswari, S.N., Banking Law and Practice, Kalyani Publishers, New Delhi.
3. Sundharam, Varshney, Banking Theory Law & Practice, Sulthan Chand & Sons, New Delhi.
4. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai.
5. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons, New Delhi.
6. Agarwal, O.P., Banking and Insurance, Himalya Publishing House, Mumbai.
7. Tripathi, Nalini & Prabil Pal., Insurance: Theory and Practice, PHI Pvt Ltd, New Delhi.
8. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Mumbai.
9. Mishra, M.N., Principles and Practices of Insurance, S. Chand and Sons, New Delhi.
10. Bhasin, Niti. Indian Financial System: Evolution and Present Structure. New Century Publications.
11. Suneja, H.R. Practical and Law of Banking. Himalya Publishing House.
12. Black, K., and Skipper, H.D. Life and Health Insurance. Pearson Education.
13. Vaughan, E.J., and Vaughan, T. Fundamentals of Risk and Insurance. Wiley & Sons.

COURSE- 19

Course Code	19U5CRCOM18
Title of the course	ENVIRONMENT MANAGEMENT
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Create environment consciousness among the educated youth.		*			
CO-2	Evaluate all decisions and policies taking into consideration its effect on the environment		*			
CO-3	Inculcate a habit of preserving and protecting the natural resources.				*	
CO-4	Implement and propagate the environmental consciousness in the surroundings			*		
CO-5	Participate in organisations that promote environmental consciousness.		*			
CO-6	Create a group of responsible citizens contributing towards sustainable growth and development.		*			

COURSE DESIGN

MODULE 1

(18 Hrs.)

Unit 1: Multidisciplinary nature of environmental studies (2 Hrs.)

Definition, scope and importance - need for public awareness.

Unit 2: Natural Resources: (10 Hours)

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

Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. **-Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies. **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies. **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of individual in conservation of natural resources- Equitable use of resources for sustainable life styles.

Unit 3: Ecosystems (6 Hrs.)

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 given ecosystem: Forest ecosystem.

MODULE 2

(26 Hrs.)

Unit 1: Biodiversity and its conservation (8 Hrs.)

Introduction –Bio geographical classification of India -Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values-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

Unit 2: Environmental Pollution (8 Hrs.)

Definition, Causes, effects and control measures of: - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, 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.

Unit 3: Social Issues and the Environment (10 Hrs.)

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- 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

MODULE – 3

(15 Hrs.)

Recent developments- Green Accounting - Meaning- History - Scope and Importance- Importance - Advantages and limitations - Green Banking- Meaning – benefits - coverage - steps in green banking - environmental risks for banks - Green banking initiatives- International initiatives- Initiatives in India - Green Marketing- Meaning- Need and benefits - Challenges-Green marketing in India- Green washing and consequences - Eco tourism- significance - eco tourism activities in India- Opportunities and challenges – carbon credit and carbon exchanges (over view only) - Environmental audit- concept - need and scope

MODULE – 4

(13 Hrs.)

Right to Information Act 2005- Basic terms- Public authority- Competent authority- Appropriate Government- Third Part- Information – record- Right to information- Objectives of the Act-Features of the Act- Obligation of Public authority- Procedure for request of information- time limit- fee- ground of rejection- appeal- exemption from disclosure- Right to access information on specific issues- Banking transactions, insurance transactions, government dealing and related services.

MODULE – 5

(18 Hrs.)

Sustainable development - Forensic Accounting for non-compliances – Cash flow manipulations-Hedge accounting – Earnings management- Environmental accounting.

Assignment may include Field study involving

- Visit to a local area to document environmental grassland/ hill /mountain.
- Visit a local polluted site – Urban/Rural/Industrial/Agricultural Study of common plants, insects, birds etc.
- Study of simple ecosystem-pond, river, hill slopes, etc.

BOOKS FOR REFERENCES

1. Bharucha Erach, Text Book of Environmental Studies for undergraduate Courses. University Press, IInd Edition 2013 (TB)
2. Clark.R.S., Marine Pollution, Clanderson Press Oxford (Ref)
3. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T.2001 Environmental Encyclopaedia, Jaico Publ. House. Mumbai. 1196p. (Ref)
4. Dc A.K. Environmental Chemistry, Wiley Eastern Ltd. (Ref)
5. Down to Earth, Centre for Science and Environment (Ref)
6. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment, Cambridge University Press 1140pb (Ref)
7. Jadhav.H & Bhosale.V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p (Ref)
8. Mekinney, M.L & Schock.R.M. 1996 Environmental Science Systems & Solutions. Web enhanced edition 639p (Ref)
9. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB)
10. Odum.E. P 1971. Fundamentals of Ecology. W.B. Saunders Co. USA 574p (Ref)
11. Rao.M. N & Datta.A.K. 1987 Waste Water treatment Oxford & IBII Publication Co.Pvt.Ltd.345p (Ref)
12. Rajagopalan. R, Environmental Studies from crisis and cure, Oxford University Press, Published: 2016 (TB)
13. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut (Ref)
14. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (Ref)

15. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (Ref)
16. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (Ref)
17. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p (Ref)
18. (M) Magazine (R) Reference (TB) Textbook
19. Amartya Sen, The Idea Justice, New Delhi: Penguin Books, 2009.
20. Chatrath, K. J.S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies, 1998)
21. Law Relating to Human Rights, Asia Law House,2001.
22. Shireesh Pal Singh, Human Rights Education in 21st Century, Discovery Publishing House Pvt.Ltd, New Delhi,
23. S.K. Khanna, Children and The Human Rights, Common Wealth Publishers,1998. 2011.
24. Sudhir Kapoor, Human Rights in 21st Century, Mangal Deep Publications, Jaipur,2001.
25. United Nations Development Programme, Human Development Report 2004: Cultural Liberty in Today's Diverse World, New Delhi: Oxford University Press, 2004.
26. Monica Loss, Green Marketing Strategies and Consumer Behaviour, Global Vision Publishing House
27. Robert Dahlstrom- Green Marketing: Theory, Practice and Strategies, Cengage Learning India Private Limited
28. A N Sarkar, Green Banking, Atlantic Publishers
29. Thomas Aronsson and Karl Gustaf Lofgren, Edgar Handbook of Environmental Accounting, Elgar Publishing
30. M Sarngadharan and G Raju, Tourism and Sustainable Economic Developments: Indian and Global Perspectives – New Century Publishers
31. ICAI Study Material of Auditing
32. Right to Information Act, 2005

COURSE- 20

Course Code	19U5CRCOM19
Title of the course	APPLIED COST ACCOUNTING
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the process costing concepts so that logical decision can be taken and apply process costing concepts in business situations					*
CO-2	Understand the accounting procedures of job, batch and contract costing and apply in practical situations					*
CO-3	Identify the role of CVP Analysis and apply the marginal costing principles in decision making situations of businesses					*
CO-4	Understand the concept of various budget and apply budgetary control in business situation				*	
CO-5	To know the application of cost control techniques					*
CO-6	Apply costing for decision making in business areas					*

COURSE DESIGN

MODULE – 1

Introduction to the application of costing methods and techniques in business decision making-Job costing – Meaning- Procedure-Accounting. Batch costing- Meaning- Procedure-Economic Batch Quantity- Operating costing. **(10 Hrs.)**

MODULE – 2

Contract Costing-Meaning-Features-Work certified and uncertified-determination of profit on incomplete contract-Work-in-progress-Balance Sheet-Escalation clause -Retention money -Cost plus contract. **(15 Hrs.)**

MODULE – 3

Process costing – Process accounts –Process losses –Abnormal Gain and its treatment -Joint products, By- products and Co- products – Difference between joint products, by- products and co- products-Methods of apportioning joint cost- Methods of Accounting by products. **(20 Hrs.)**

MODULE – 4

Marginal Costing Meaning-Definition-Difference between Marginal costing and Absorption costing and differential costing-Advantages and disadvantages-Break Even Analysis Cost Volume Profit Analysis Simple break-even chart- Decision making -Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order. **(25 Hrs.)**

MODULE – 5

Budget and budgetary control-Meaning and definition- Objectives of budgetary control-advantages and disadvantages-Forecast and budget –Preliminaries for the installation of a system of budgetary control -Budget centre-Budget manual-Budget Committee-Preparation of cash budget and flexible budget-Zero base budgeting-Performance budgeting. **(20 Hrs.)**

BOOKS FOR REFERENCES

1. Jain. S.P and Narang.K.L : Advanced Cost Accounting
2. Prasad.N. K: Advanced Cost Accounting
3. Khan.M. Y and Jain.P. K: Advanced Cost Accounting
4. Thulsian P.C: Practical Costing
5. Arora.M. N: Principles and Practice of Cost Accounting
6. M.L Agarwal: Advanced Cost Accounting
7. Bendrey, Essentials of Management Accounting.
8. Murthy R.V.V, Cost and Management Accounting.

COURSE- 21

Course Code	19U5COCOM2
Title of the course	PRINCIPLES OF BUSINESS DECISIONS
Semester in which the course is to be taught	VI
No. of credits	3
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the economic concepts and theories applied in decision making				*	
CO-2	Familiarise the standards with the law of demand and its effects in the market				*	
CO-3	Explain the methods of forecasting the demand for a new product in the market				*	
CO-4	Explain the loss of the production and its influencing factors					*
CO-5	Understand the concept of cost and its determinants				*	
CO-6	Analyse the relationship between cost and output and optimum firm				*	
CO-7	Understand the concept of pricing and price mechanism under various market situations				*	
CO-8	Apply the economic theories in different business situations					*

COURSE DESIGN

MODULE – 1

Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- Elements of a decision- Application of economic theories in decision making- Areas where economic theories can be applied for business decision making - Important Economic concepts and theories applied in decision making- – Incremental Reasoning – Time Perspective – Discounting Principle – Opportunity Cost – Equi- marginal Principle. **(12 Hrs)**

MODULE – 2

Demand–Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants- Movements Vs Shift in Demand- Demand distinctions- Elasticity of Demand – Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity – Cross elasticity – Measurement of elasticity - Demand Forecasting –Short Term and Long Term Forecasting – Methods of Forecasting(theory only) -Forecasting demand for new products- Characteristics of a good forecasting technique- Budget line and indifference curve, consumer equilibrium. Income consumption curve and Engel curve, Price consumption curve and derivation of demand curve. Income and Substitution Effects of a price change- Consumers' Surplus- Revealed Preference theory. **(25 Hrs.)**

MODULE – 3

Production Function –Assumptions and uses of production function- Cobb Douglas Production Function – Laws of Production –optimal combination of resources-the expansion path- Law of Diminishing Returns or variable proportions- –Law of Returns to Scale – Economies and Diseconomies of Scale – Isoquant Curve-Isocost Curve – Optimum Combination of Inputs. **(15 Hrs)**

MODULE – 4

Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm. **(8 Hrs.)**

MODULE - 5

Price theory and price mechanism- objectives of pricing- Various market forms and pricing- Perfect Competition –Features- Price determination- Equilibrium of a firm under perfect competition-Welfare effects of an excise tax- Monopoly- Features and kinds of monopoly- Price and output determination- Price Discrimination- Types- conditions- degree of price discrimination-Comparison of pure competition and monopoly and the social costs of monopoly power including deadweight loss- Monopolistic competition- features- Price-output determination- - Oligopoly—features- Kinked Demand Curve- dominant firm price-leadership model – Pricing under Collusion-centralized cartels-Prisoners' Dilemma. **(22 Hrs.)**

BOOKS FOR REFERENCES

1. Maheswari.K. L and Varshney: Managerial Economics
2. Samuel, Mote and Paul: Managerial Economics
3. Pylee.M. V and Sankaranarayan.K.C: Managerial Economics
4. Dwivedi.N. D: Managerial Economics
5. Reddy P.N and Appanniah.H. R: Principles of Business Economics
6. Mulhearn, Economics for Business.
7. Dean, Joel Managerial economics- Prentice Hall of India
8. Varshney, R.L., & Maheshwari, K.L., Managerial Economics, Sultan Chand & Sons Private Ltd., New Delhi
9. Kasi Reddy M., & Saraswathi, S., Managerial Economics and Financial Accounting, PHI Learning, New Delhi.
10. Mehta, P. L., Managerial Economics, Sultan & Chand, New Delhi
11. DM Mithani, Managerial economics, Himalaya Publishing House Mumbai.
12. Trivedi, M.L., Managerial Economics Theory and Applications, McGraw Hill Education Private Ltd, New Delhi.
13. Dwivedi, D. N., Managerial Economics, Vikas Publishing House Private Limited, New Delhi.
14. Chopra P.N., Principles of Business Decisions, Kalyani Publishers.

COURSE- 22

Course Code	19U5CRCOM20
Title of the course	PRACTICAL AUDITING
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	1. Understand the practical application of auditing.				*	
CO-2	2. Familiarize with the different types of audit in-depth.				*	
CO-3	3. Examine and to tackle the frauds and manipulations happening in accounts through auditing	*				*
CO-4	4. Equip the students with the theory and methodology of auditing, audit reporting, generally accepted auditing standards & other basic concepts.				*	
CO-5	5. Explain the legal framework under which a company audits are conducted and apply the professions code of conduct.		*			
CO-6	6. Demonstrate the ability to undertake research on significant auditing issues and to keep up -to-date with developments in auditing theory and practice.					*

COURSE DESIGN

MODULE - I

Introduction - Meaning and objectives of auditing Types of audit- Audit programme - Audit Note Book Working papers -Evidences- Considerations before commencing an audit work- Routine checking and test checking-Qualifications of an auditor- Liabilities of an auditor in case of negligence-Misfeasance-Criminal Liability-Liability towards third parties. **(15 Hrs.)**

MODULE - 2

Internal control- Internal check and internal audit - Audit Procedure. Vouching-requirements of a voucher Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings Duties of an auditor- Verification and valuation of assets and liabilities, Methods, Duties of an auditor. **(25 Hrs)**

MODULE - 3

Audit of limited companies Company auditor Qualifications disqualifications- Appointment Rights, duties and liabilities Removal. Share capital and share transfer audit, Audit Report Contents and types. **(20 Hrs.)**

MODULE - 4

Investigation- Distinction between audit and investigation. Types of investigative audit where fraud is suspected- On acquisition of a running business. Recent trends in Auditing- Nature and significance of Cost audit -Objectives-Tax audit-objectives Management audit-objectives- Social Audit-Objectives-Government audit- Objectives-Performance Audit- Objectives-Auditing in EDP (Electronic Data Processing) environment-Audit Assurance Standards-Meaning and scope. **(15 Hrs)**

MODULE – 5

Case Study –Financial accounting and reporting- Audit and assurance Taxation-Management accounting. **(15 Hrs.)**

BOOKS FOR REFERENCES

1. Sharma. T.R: Auditing
2. Tandon.B. N: Practical Auditing
3. Saxena and Saravanel: Practical Auditing
4. Ravinder Kumar and Virender Sharma: Practical Auditing
5. Jagadeesh Prakash: Principles and Practices
6. Raman.B. S: Auditing
7. Dinkar Pagare: Auditing.

COURSE- 23

Course Code	19U5CRCOM21
Title of the course	ACCOUNTING FOR MANAGERIAL DECISIONS
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Use business finance terms and concepts when discussing.				*	
CO-2	Explain the financial concepts used in making accounting management decision.				*	
CO-3	Use effective communication skills to promote respect and relationship for financial deals.		*			
CO-4	Utilize information by applying a variety of business and industry software and hardware to major financial function.					*
CO-5	Demonstrate a basic understanding of management accounting.				*	
CO-6	Enable the students to have a thorough knowledge on the management accounting techniques in business decision making.				*	*

COURSE DESIGN

MODULE - 1

Financial statements -Meaning-Essentials-Importance-Characteristics-Nature-Limitations-Analysis and interpretation of financial statements- Objects and importance of analysis and interpretation-Types of financial analysis-External analysis -Internal analysis -Horizontal analysis -Vertical analysis -Methods and techniques used in financial analysis-Comparative Statement-Common size statement-Trend analysis. **(15 Hrs.)**

MODULE - 2

Ratio analysis-Introduction-Meaning and definition-Objectives-Importance and uses-Limitations-Classification of ratios-short term liquidity-Current ratio-Quick ratio-Absolute liquidity ratio-Long term financial ratios-Debt equity ratio-Proprietary ratio-Solvency ratio-Fixed assets ratio-Debt service ratio-Ratio of long term debt to shareholders fund-General profitability ratios-Overall profitability ratios-Return on shareholders funds-Return on equity capital-EPS-Return on capital employed-Capital turnover ratio-Dividend yield ratio-turnover ratios-Preparation of Trading and profit and loss account and balance sheet by using ratios. **(25 Hrs.)**

MODULE - 3

Fund flow analysis-Introduction-meaning and definition of fund-Need for fund flow statement-managerial uses-Limitations-Procedure for the preparation of fund flow statement-Schedule of changes in working capital. **(20 Hrs.)**

MODULE - 4

Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement. **(15 Hrs.)**

MODULE – 5

Introduction to standard costing – meaning and definition – preliminaries to the establishment of standard cost – Analysis of variances – material and labour (brief study with simple problems) **(15 Hrs.)**

BOOKS FOR REFERENCES

1. Man Mohan, Goyal.S. N: Principles of Management Accounting.
2. Shashi.K. Gupta and Sharma.R.K : Management Accounting
3. Gupta.S. P and Sharma.R. K: Management Accounting
4. Kulshustia and Ramanathan: Management Accounting
5. Maheswari S.N: Management Accounting and Financial Control.
6. Pandey I.M: Principles of Management Accounting
7. Khan.M. Y & Jain.P. K: Management Accounting
8. Revi.M. Kishore: Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting.
10. S. Jayapandian, Accounting for Managers.

OPTIONAL COURSES

I. FINANCE AND TAXATION

1. FINANCIAL MANAGEMENT
2. GOODS AND SERVICES TAX
3. INCOME TAX LAW AND PRACTICE
4. INCOME TAX-ASSESSMENT AND PROCEDURE

II. COMPUTER APPLICATION

1. INFORMATION TECHNOLOGY FOR BUSINESS
2. INFORMATION TECHNOLOGY FOR OFFICE
3. COMPUTERISED ACCOUNTING
4. DATA BASE MANAGEMENT SYSTEM FOR BUSINESS

III. TRAVEL AND TOURISM

1. FUNDAMENTALS OF TOURISM
2. MARKETING OF TOURISM
3. TRAVEL AND TOURISM INFRASTRUCUE
4. HOSPITALITY MANAGEMENT

IV. MARKETING

1. CUSTOMER RELATIONSHIP MANAGEMENT
2. SERVICES MARKETING
3. MARKETING RESEARCH
4. INTERNATIONAL MARKETING

OPTIONAL COURSES

I FINANCE AND TAXATION

CORE (OPTIONAL)-1

Course Code	19U3OPCFT1
Title of the course	FINANCIAL MANAGEMENT
Semester in which the course is to be taught	III
No. of credits	3
No. of contact hours	90

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Familiarize the fundamental concepts and goals of financial management				*	
CO-2	Understand the importance of, financing, investment and dividend decisions				*	
CO-3	Evaluate the various alternatives available before arriving at a particular decision	*				
CO-4	Analyze the profitability of various alternatives for financing	*				
CO-5	Familiarize the theories and approaches related to the topics in financial management				*	
CO-6	Equip the students to solve the financial problems related to an enterprise					*

COURSE DESIGN

MODULE - 1

Introduction-Meaning of finance, Financial Management- importance, scope and objectives of Financial Management-Profit Maximisation Vs Wealth maximization. - Finance function-Time Value of money, concepts of compounding and discounting. (Theory only) **(15 Hrs.)**

MODULE - 2

Financing Decisions-Sources of finance Equity, debt, preference-Cost of capital- Concept, importance, measurement of specific costs- Cost of debt, redeemable and irredeemable debt.- Cost of preference share capital-redeemable and irredeemable-Cost of equity capital, cost of retained earnings-Overall cost of capital-Assignment of weights-Book value and market value weights-Mechanics of computation of overall cost of capital. (Simple Problems) **(20 Hrs.)**

MODULE – 3

Capital Structure-Meaning of capital structure-Capital structure Vs Capitalisation - Optimum capital structure-Capital structure theories- Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach, Arbitrage Process; Traditional Approach-Factors determining capital structure-Leverage-meaning, types-Operating Leverage- Meaning and computation -Financial leverage- meaning and computation-Composite leverage- Meaning and computation. (Theory and problems) **(20 Hrs.)**

MODULE - 4

Working capital-meaning-definition-importance-Gross working capital, Net working capital-Factors determining the working capital- Estimation of working capital requirements. **(20 Hrs.)**

MODULE – 5

Dividend Decisions-Dividend Policy-Conservative Vs Liberal Policy-Pay-out ratio, Retention Ratio-Dividend Theories-Irrelevance theory-Modigliani-Miller Hypothesis; Relevance theories-Walter s Model, Gordon s Model-Determinants of dividend policy-Bonus

shares, Stock splits.

(15 Hrs.)

BOOKS FOR REFERENCES

1. Khan M.Y & Jain P.K., Financial Management Text, Problems and Cases
2. Prasanna Chandra, Financial Management Theory and Practice
3. Pandey I.M., Financial Management
4. Maheshwari S.N., Financial Management Principles and Practice
5. Shashi K Gupta and Sharma R.K., Financial Management
6. Knott, Financial Management.
7. Preeti Singh, Financial Management.

CORE (OPTIONAL)-2

Course Code	19U4OPCFT2
Title of the course	GOODS AND SERVICES TAX
Semester in which the course is to be taught	IV
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understand the concepts of indirect tax				*	
CO-2	Evaluate the structure of GST from pre-GST period to post GST period.				*	
CO-3	Familiarise with the practical applications of GST					*
CO-4	Identify the different types of e-filing of returns					*
CO-5	Comprehend the principles of taxation, objectives of taxes and its impact in the market-oriented economy.		*			
CO-6	Enable the student as a tax consultant in preparing the tax planning, tax management, payment of tax, and filing of tax returns.			*		

COURSE DESIGN

MODULE – 1

Introduction to Goods and Services Tax Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions. (Note- Following definitions- Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, Ecommerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, , Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non-taxable territory) **(10 Hrs.)**

MODULE – 2

Levy, Tax Collection and Reverse Charge Mechanism Levy and Collection of Tax -Rates of GST- Scope of Supply - Composite and Mixed Supplies, E-commerce under GST regime- Liability to pay tax, Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply- Interstate supply-Intra state supply. **(10 Hrs.)**

MODULE – 3

Concept of time and place of supply & Import and Export Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services. **(10 hrs.)**

MODULE – 4

Input Tax Credit & Payment of GST Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available - Tax Invoice - Unauthorised Collection

of Tax - Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger -Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source – Refunds. **(22 Hrs.)**

MODULE – 5

Registration, Returns and Accounts and Assessment Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration - GSTIN - Amendment of Registration - Cancellation of Registration - Revocation of cancellation - Furnishing Details of Supplies - Returns - Accounts and Records- Forms for above – Assessment- An overview of various types of assessment. **(20 hrs.)**

(All the provisions in the Central GST, State GST and Integrated GST Acts and Rules as amended up to date will be applicable)

BOOKS FOR REFERENCES

1. Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
2. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
3. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
4. All About GST- V S Datey- Taxmann Publications.
5. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
6. Bare Act CGST
7. Bare Act SGST, IGST

CORE (OPTIONAL)-3

Course Code	19U5OPCFT3
Title of the course	INCOME TAX LAW AND PRACTICE
Semester in which the course is to be taught	V
No. of credits	3
No. of contact hours	90

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Understanding the laws of Indian Income Tax and Finance Act.				*	
CO-2	To determine the residential Status of Tax payers.				*	
CO-3	To compute the Income from Salary, House Property, Profits and Gains from Business or Profession and Capital Gains	*				*
CO-4	Understand the link between the different heads of Income				*	

COURSE DESIGN

MODULE - 1

Introduction Brief History of Income tax in India – Basic Concept of Finance Bill, Memorandum of finance bill- Basic Concept Finance Act- Definition of Income Gross Total Income Total Income Assessee Assessment Year Average Rate of Tax Maximum Marginal Rate Previous Year - Personal Finance Act Agricultural Income Partly Agricultural Income - Clubbing of agricultural income with non-agricultural income(Integration) Rates of Income Tax Accelerated Assessment Capital and Revenue -Residential Status- Incidence of tax Income Exempt from tax Heads of Income. **(25 Hrs.)**

MODULE - 2

Income from salary Chargeability Definition Perquisites Profit in lieu of salary deductions from salary Provident funds and treatment Computation of income from salary (excluding Fringe Benefit Tax) **(20 Hrs.)**

MODULE – 3

Income from House Property Basis of Charge Deemed ownership Income from House property exempt from tax Annual value determination in various cases Deductions permissible Unrealised rent and recovery of unrealized rent and arrears of rent Computation of Income from House Property. **(10 Hrs)**

MODULE – 4

Profit and Gains of Business or Profession Chargeability Deductions expressly allowed (a brief study expected) General Deductions Basic concepts relating to calculation of permissible depreciation and related concepts Expenses/Payments not deductible under certain circumstances Expenses allowed on actual payment basis only deemed profits U/S 41 Computation of Profits and Gains of business or profession. **(15 Hrs.)**

MODULE – 5

Capital gains Basis of charge Capital Assets Kinds Computation of Short term and Long term capital gains Computation of capital gain in following special cases a) Conversion of capital asset into stock in trade b) Transfer of capital asset by a partner/member to a firm, AOP, BOI c) Compensation on compulsory acquisition of assets and also enhanced compensation d) Right share and Bonus shares e) Converted shares/debentures - Capital Gains exempt from tax Capital Gains Account Scheme Computation of Income from Capital Gain. **(20 Hrs.)**

PRACTICAL WORK

Determination of taxable salary of various categories of assesses Collect details regarding latest rates of taxes and amendments in the latest Finance Act. Interpretation of Budget Speech and report preparation on latest budget.

BOOKS FOR REFERENCES

1. Students Guide to Income Tax- Dr. Vinod K Singhanian and Monica Singhanian - Taxmann Publication.
2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications.
3. Direct Taxes- V P Gaur and D B Narang Kalyani Publishers.
4. Direct Taxes Sri T N Manoharan- Snow White Publications Practical Work Finance Act.

CORE OPTIONAL- 4

Course Code	19U6OPCFT4
Title of the course	INCOME TAX ASSESSMENT AND PROCEDURE
Semester in which the course is to be taught	VI
No. of credits	3
No. of contact hours	90

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	To Understand and compute from the head Income from other sources				*	*
CO-2	To learn how to club income and the provisions of Set off and Carry forward of losses for different class of assessee.				*	
CO-3	To learn the provisions of deductions in Income tax and calculate the income of an assessee.				*	*
CO-4	To understand the powers of Income tax authorities and learn the assessment procedures.					*

COURSE DESIGN

MODULE - 1

Income from other source General chargeability Specific Chargeability Kinds of securities & grossing up of interest Bond washing transaction Computation Deductions allowed Deduction not permitted Computation of income under the head Income from other Source. **(15 Hrs.)**

MODULE – 2

Aggregation and deduction Clubbing of income of other persons Various cases Aggregation of deemed incomes- Set off and carry forward of losses- Order of set off Computation of gross total income Deductions under Chapter VI A Deduction for payments or contribution

applicable to individuals covered by Sec 80C to Sec 80GGC Deduction under Sec 80U (Deductions for incomes excluded) Total income Computation of total income. **(25 Hrs.)**

MODULE – 3

Various Income Tax Authorities Powers and Functions – Transfer Pricing and other provisions to check Avoidance of tax. Introduction to Tax Administrative Reforms Report (TARC) and General Anti-Avoidance Rule (GAAR). (Brief Study only)

(10 Hrs.)

MODULE - 4

Assessment- Assessment procedure Various types of Return of Income Return through TRP PAN Types of Assessment Tax deducted at source- (Brief study only Problems excluded) TCS TAN - A brief study on areas (a) Advance payment of tax (b) Refund (c) Recovery of tax (d) Tax Clearance Certificate (e) e-filing of returns (brief study) **(15 Hrs.)**

MODULE - 5

Assessment of individuals and computation of Tax, Assessment of Companies. **(25 Hrs.)**

PRACTICAL WORK:

Computation of tax payable by various categories assessment Preparation of return. Seminars on Real Estate Investment Trust and Alternative Investment Fund

BOOKS FOR REFERENCES

1. Students Guide to Income Tax- Dr. Vinod K Singhanian and Monica Singhanian - Taxmann Publication
2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- SahityaBhawan Publications
3. Direct Taxes- V P Gaur and D B NarangKalyani Publishers
4. Direct Taxes Sri T N Manoharan- Snow White Publications

II COMPUTER APPLICATION

CORE (OPTIONAL) - 1

Course Code	19U30PCCA1
Title of the course	Information Technology for Business
Semester in which the course is to be taught	III
No. of credits	3
No. of contact hours	90

OBJECTIVES OF THE COURSE:

The objective of this course is to make students aware of the role of information technology in business.

COURSE OUTCOME:

At the end of the programme a student should be able to:		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO 1	Recall the details they studied about Information Technology		*		*		*
CO 2	Understand ICT in detail		*		*	*	*
CO 3	Understand the scope of E-world		*			*	*
CO 4	Create websites of their own	*	*		*	*	*
CO 5	Analyse internet in detail	*	*		*	*	*

*(PSO-6 is exclusively for B Com Computer Application)

COURSE DESIGN

MODULE - 1

Introduction to Information Technology: Information and Communication Technology (ICT) Information systems E-World Introduction to Information Technology Act; Computer Architecture: Input Hardware- Processing & Memory Hardware Storage Hardware Output Hardware Communication Hardware- Computing Technology: Cloud computing, Computer memory-primary & secondary memory-Hardware, Firm ware, Live- ware, Software, Compiler and Interpreter. **(Hrs- Theory 8, Practical 4)**

MODULE - 2

Operating Systems: Concept of operating system WINDOWS, UNIX & LINUX – versions; Windows XP: Managing files& folders, Database Structure: character, field, record, file, directory, drive, Windows Explorer - Understanding your computer customization configuring screen, mouse, Printer System Tools- Customizing windows -Protecting computer. **(Hrs- Theory 8, Practical 16)**

MODULE - 3

Network & Communications: Protocols in Computer communications- Wired & Wireless communication Future of communications Satellite Based systems Beyond 3G to 4G- Networks-Benefits of networks-types of networks: WANs. MANs, LANs, WLANs Types of LANs Intranet, Extranet- Virtual Networks Sharing data and hardware in a LAN environment- work group computing & groupware Telecommuting & Virtual offices Network security Firewalls. **(Hrs- Theory 8, Practical 4)**

MODULE - 4

HTML & Webpage: Introduction to HTML- Essentials Static & Dynamic Web pages Structure of a Web Page-Designing web pages - HTML Tags Text Formats-working with text presenting and arranging text Paragraphs-Tables in HTML- working with Links, lists, Images, Audio & Video Forms & Frames- Website Management. **(Hrs- Theory 12, Practical 18)**

MODULE - 5

Internet: Exploring Cyberworld Internetworking concepts, Devices, Internet Basics History & Architecture -ISP TCP/IP Basics- Domain Name System (DNS) -Wireless internet Mobile IP Mobile TCP GPRS WAP Web services Search Engines - searching, downloading and saving webpages Web browsers Internet Explorer-Mozilla Firefox- controlling browser options - Book marks Favourites RSS Internet Terminology -Blogging Podcast. Email- POP3 IMAP - Video Conferencing - Internet as a knowledge management tool. **(Hrs- Theory 4, Practical 8)**

PRACTICAL TRAINING:

1. Designing a web page for your department
2. Designing a web page for a Retail marketing firm.
3. File Management in Windows (Operations with files & folders)

BOOKS FOR REFERENCES

1. Using Information Technology (6thEdition): Williams & Sawyer Tata McGraw Hill Company
2. Operating System Concepts (Windows XP update): AviSilberschatz, Peter Galvin & Greg Gagne Willey
3. Computer Networks Protocols, Standards and Interface: Uyles Black Prentice Hall India Pvt. Ltd.
4. Web Design Technology Theory and Techniques on the cutting edge: D.P. Nagpal S. Chand & Company
5. HTML Black Book: Stephen Holzner Dreamtech Press
6. Web Technologies: Achyut S. Godbole & Atul Kahate Tata McGraw Hill Company.
7. Using the Internet: Barbara Kasser Prentice Hall of India Pvt. Ltd.
8. The Complete Reference on Internet: Margaret Lavine Young Tata McGraw Hill Edition.
9. How to do everything with HTML & XHTML A beginners Guide: James Pence Dreamtech Press

CORE (OPTIONAL)- II

Course Code	19UOPCCA2
Title of the course	Information Technology for Office
Semester in which the course is to be taught	4th Semester
No. of credits	3
No. of contact hours	90

OBJECTIVES OF THE COURSE:

The objective of this course is to make the students capable of managing the office activities with the help of information technology.

COURSE OUTCOME:

At the end of the programme a student should be able to:		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO 1	Understand the basics of computer	*	*		*	*	*
CO 2	Create document in Ms word.	*	*		*	*	*
CO 3	Create Boucher in page maker.	*	*		*	*	*
CO 4	Create documents, accounts and statements in Ms Excel.	*	*		*	*	*
CO 5	Create Power Point presentations.	*	*		*	*	*
CO 6	Analysing the advanced features of excel.	*	*		*	*	*

(*PSO-6 is exclusively for B Com Computer Application)

COURSE DESIGN

MODULE - 1

Word Processing package: MS-Word 2007: Introduction; Features- Word User Interface Elements; Creating new Documents; Basic Editing, Saving a Document; Printing a Document; Print Preview, Page Orientation- Viewing Documents; Setting tabs-Page Margins; Indents; Ruler, Formatting Techniques; Font Formatting, Paragraph Formatting; Page Setup; Headers & Footers; Bullets and Numbered List; Borders and Shading; Find and Replace; Page Break & Page Numbers; Mail Merging-Spelling and Grammar Checking; Thesaurus; Automating Documents; Macros; Tables; Side-by-side and Nested Tables; Formatting Tables; Drawing; WordArt- Paint brush document templates - E-mail Editor.

(Hrs- Theory 6, Practical 12)

MODULE - 2

Desktop Publishing: PageMaker 7.0: Introduction to Desktop publishing as a Process- PageMaker tools and Palettes - Working with objects -type Styling options -Working with text - formatting options: Leading, Margins and indents - Scaling text -Paragraph formatting options - Working with Grids -Creating frames Layers.

(Hrs- Theory 6, Practical 12)

MODULE - 3

Spreadsheet package: Ms-Excel 2007 Introduction, Excel User Interface, Working with cell and cell addresses, Selecting a Range, Moving, Cutting, Copying with Paste, Inserting and Deleting cells, Freezing cells, Adding, Deleting and Copying Worksheet within a workbook, Renaming a Worksheet. Cell Formatting Options, Formatting fonts, Aligning, Wrapping and Rotating text, Using Borders, Boxes and Colors, Centering a heading, Changing row/column height / width, Formatting a Worksheet Automatically, Insert Comments, Clear contents in a cell. Using print Preview, Preparing Worksheet for the printer, Selecting Print Area, Margin and Orientation, Centering a Worksheet, Using header and footer, Inserting page breaks, Creating list, Sorting Data.

(Hrs- Theory 9, Practical 12)

MODULE - 4

Advanced Features of Excel: All Functions in excel, Using Logical Functions, Statistical functions, Mathematical etc. Linking Data between Worksheet, Elements of Excel Charts, Categories, Create a Chart, Choosing chart type, Edit chart axis - Titles, Labels, Data series and legend, Adding a text box, Rotate text in a chart, Converting a chart on a webpage, Saving a chart. Use of Pivot tables- Designing of Templates in Excel. **(Hrs- Theory 9, Practical 12)**

MODULE - 5

Presentation Package: Ms-PowerPoint 2007 Advantages of Presentation Screen layout creating presentation inserting slides adding sounds & videos-formatting slides -slide layout views in presentation - colour scheme background action buttons slide transition Custom animation Creating Master slides Managing slide shows - using pen Setting slide intervals.

(Hrs- Theory 4, Practical 8)

PRACTICAL TRAINING:

- Create a small poster using PageMaker
- Create a Brochure using PageMaker
- Prepare Pay rolls in Excel
- Cell Formatting Conditional
- Analysis and presentation of data using chart
- Using Functions
- Using of Mail merging feature of word

BOOKS FOR REFERENCE

1. Ms-Office 2007: Gini Courter & Annette Marquis BPB Publications
2. Special Edition Ms Excel 2007: Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck Prentice Hall India Pvt. Ltd.
3. Mastering PageMaker: Atman Rebecca & Atman Rich BPB Publications

CORE (OPTIONAL)- III

Course Code	19UOPCCA3
Title of the course	Computerised Accounting
Semester in which the course is to be taught	5th Semester
No. of credits	3
No. of contact hours	90

OBJECTIVES OF THE COURSE:

To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.

COURSE OUTCOME:

At the end of the programme a student should be able to:		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	Recall the basics of Accounting.				*	*		
CO 2	Differentiate between Manual and Computerised Accounting.		*		*		*	
CO 3	Apply accounting with the help of Tally software.	*	*		*	*	*	
CO 4	Create automated financial statements and reports.	*	*		*	*	*	
CO 5	Create employee statements (Payroll).	*	*		*	*	*	
CO 6	Analyse the scope of Tally.	*	*		*	*	*	

(*PSO-6 is exclusively for B Com Computer Application)

COURSE DESIGN

MODULE - 1

Introduction to computerised accounting: Computerised accounting Vs. Manual accounting-merits of computerised accounting – Tally 9 - Features of Tally – Screen components -Creation of Company - selecting a company – altering/ modifying company creation details – Deleting a company – F 11 Features – F 12 Configuration. **(Hrs- Theory 2, Practical 2)**

MODULE - 2

Accounts and Vouchers–account groups – pre-defined groups – creating single & multiple groups – creation of primary account groups – creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers – Accounting vouchers- entering transactions in accounting vouchers – bill wise details - altering and deleting a voucher entry – creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers –post-dated vouchers – reverse journal – bank reconciliation statement - creating budget -generating reports - configuring reports- balance sheet – profit and loss account – trial balance – day books – account books – statement of accounts – ratio analysis - cash flow -fund flow – list of accounts – exception reports. **(Hrs- Theory 8, Practical 12)**

MODULE - 3

Accounts with inventory – enabling F 11 and F 12 - stock category – stock group – single/multiple creation of stock category and stock group – creation of units of measurement – creating single/multiple stock items – creating godowns - displaying, altering and deleting stock groups, units, items and godowns– cost categories- cost centres – creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres – purchase / sales orders - Inventory vouchers - using inventory vouchers – using accounting vouchers with inventory details (invoice mode) - Tally Security - Tally vault –Tally audit – advanced security control – back-up and restore – inventory reports - stock summary - inventory books – statement of inventory. **(Hrs- Theory 8, Practical 15)**

MODULE - 4

Accounting with Tax– F 11 & F 12 settings for taxation – TDS – ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – service tax - VAT –VAT terminologies –

computing VAT – ledgers and vouchers pertaining to VAT – VAT reports – VAT forms – interstate trade and CST. **(Hrs- Theory 5, Practical 15)**

MODULE 5

Payroll: Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple creation of employee head – salary details – configuration of salary details – creating units of work – managing and creating attendance / production types – F 12 payroll configuration – payroll vouchers – creating payroll voucher types -displaying, altering and deleting payroll documents– payroll reports (full) – configuring all payroll reports – statutory deductions – PF – employers contribution to PF – PF ledger heads – PF related heads in pay structure –gratuity calculation, creation and accounting - generating a sample pay slip – employee loan & salary advance management. **(Hrs- Theory 8, Practical 15)**

PRACTICAL TRAINING:

- Prepare final accounts of a Company in Tally with Inventory

BOOKS FOR REFERENCE

1. Tally for Every one - Roopa, Atc Publishing Chennai.
2. Implementing Tally 9 A Comprehensive Guide to Tally9 A.K. Nadhani & K.K. Nadhani - BPB Publications
3. Tally Manual Tally Academy

OPTIONAL CORE-IV

Course Code	19U6OPCCA4
Title of the course	Database Management System for Business
Semester in which the course is to be taught	6th Semester
No. of credits	3
No. of contact hours	90

OBJECTIVES OF THE COURSE:

The objective of this course is to familiarize students with database concepts.

COURSE OUTCOME:

At the end of the programme a student should be able to:		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	Recall the basics of Database.	*	*		*	*	*	
CO 2	Create Tables with referencing integrity.	*	*		*	*	*	
CO 3	Create Database using Ms Access.	*	*		*	*	*	
CO 4	. Create Queries and Forms in Ms Access.	*	*		*	*	*	
CO 5	Create Final Reports	*	*		*	*	*	
CO 6	Analysing types of Queries and Forms.	*	*		*	*	*	

(*PSO-6 is exclusively for B Com Computer Application)

COURSE DESIGN

MODULE - 1

Database Concepts: Database File structure Database terminology Data entities attributes & Keys DBMS Advantages of Database systems Data Independence Components of DBMS.

(Hrs- Theory 12)

MODULE - 2

RDMS & Relationships in Database: Data Models Relational Data Model RDBMS Relationships - Types of Relationships one to many defining relationships referential integrity. Public & Primary key.

(Hrs- Theory 8, Practical 4)

MODULE - 3

Basic Elements of Ms- Access 2007: Introduction Objects in Ms- Access -Create, open, and close a database-- Creating a data table different ways of creating tables – Data types- Primary key- Properties of the fields- saving a table- Closing a table- Modifying data tables- creating table relationships – editing relationships.

(Hrs-Theory-8 Practical-16)

MODULE - 4

Queries & Forms in Access: Types of queries- Creating A query – Saving queries- summary queries - cross tab queries- Action queries- Forms- The form's wizard- Editing the data in a form- The form design view- The Form design bar- The Toolbox- Working with controls.

(Hrs- Theory 8, Practical 16)

MODULE - 5

Reports in Access: The Report's wizard- The Report design view- The Report design bar- The Toolbox- The preview window- Grouping and Sorting – Printing a Report.

(Hrs- Theory 6, Practical 12)

PRACTICAL TRAINING:

1. Creating and modifying database
2. Creating Relationship between tables
3. Using queries for viewing and modifying data from tables
4. Working with forms
5. Managing controls in forms
6. Generating Reports

BOOKS FOR REFERENCE

1. An Introduction to Database Systems: C.J. Datha, A. Kannan & S. Swamynathan- Pearson Education.
2. Database Concepts- Tata McGraw Hill Companies.
3. Ms-Office 2007: Gini Courter & Annett

III TRAVEL AND TOURISM

CORE (OPTIONAL) 1

Course Code	19U3OPCTT1
Title of the course	FUNDAMENTALS OF TOURISM
Semester in which the course is to be taught	THIRD SEMESTER
No. of credits	3
No. of contact hours	90

1. COURSE DESCRIPTION

The course is designed to provide the basic concepts of travel and tourism. The course explains the types of tourism, the tourism products of India as well as the sustainable tourism forms. It highlights the importance of sustainable development in tourism industry. The course helps the students to acquire knowledge in the area of tourism planning, importance of carrying capacity management and the important laws in the area of environment protection.

2. AIM OF THE COURSE

The course is intended to provide the basic knowledge of tourism as a growing industrial branch of the Indian Economy.

3. COURSE OUTCOME:

At the end of the programme a student should be able to:		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	Explain the evolution and growth of tourism in India						*	
CO 2	Describe the basic concepts of tourism						*	
CO 3	Analyse the types of tourism in India and its significance	*				*	*	
CO 4	Evaluate each types of tourism based on their characteristics, their advantages and disadvantages.					*	*	*

CO 5	Describe Tourism products of Kerala and India	*					*	
CO 6	Focus and distinguish types planning for tourism development	*					*	
CO 7	Outline the tourism planning process						*	
CO 8	Evaluate the significance and the Adversities of tourism.				*		*	
CO 9	Evaluate the alternative tourism initiatives and the laws enacted by Government of India for the protection of tourism resources.	*			*		*	

(*PSO-6 and PSO-7 are exclusively for B Com Travel and Tourism)

COURSE DESIGN

MODULE – 1

Introduction to tourism industry- meaning and definition of tourism- excursion- leisure and recreation, tourist – visitor- traveller –domestic and international tourism-nature, scope and significance of tourism - Different components of tourism-historical perspective of tourism industry in India- growth of the Indian tourism. **(15 Hrs.)**

MODULE - 2

Types of tourism- pilgrimage- cultural-folklore-farm-eco-business- adventure rural-cuisine-monsoon- handicraft- community-based tourism- domestic and international tourism- sports tourism- health tourism- responsible tourism [features and characteristics- advantages and disadvantages of each type. **(10 Hrs.)**

MODULE – 3

Tourism products- meaning and concept- characteristics of tourism products-components- art and architecture-architectural wonders- archaeological sites- monuments- forts and palaces museums-traditions and festivals- nature-based tourism- tourism products of India- wild-life sanctuaries-national parks- hill-resorts- desert safari- Indian beaches and backwaters- Indian folk- culture- customs and costumes. **(25 Hrs.)**

MODULE – 4

Planning for tourism development. Objective- setting- selection and classification of tourism spots- carrying capacity management- determinants of carrying capacity level- development of basic amenities- evaluation of tourism project- development and implementation of tourism master plan. **(15 Hrs.)**

MODULE – 5

Adversities of tourism- issues of tourism- environmental- ecological- cultural social-diverse habitat- conservation of ecology- management of adversities of tourism. Alternative tourism- concept and nature- features and trends- space tourism- social tourism- special interest tourism- geological lodging- government agency for intervening the issue of adversity- policy of tourism and development- wild-life Protection Act 1972, Air (Prevention and Control of Pollution) Act 1981, Water (Prevention and Control of Pollution) Act 1974, Environmental (Protection) Act 1986. **(25 Hrs.)**

ASSIGNMENT: *Field visit and preparation of report*

BOOKS FOR REFERENCES

1. Suddhendu Narayan Misra, Sapan Kumar Sadual,” Tourism Management”, Excel Books publishers.
2. Shashi Prabha Sharma (2004)” Tourism Education –Principles, Theories and Practices”, New Delhi, Kanishka Publishers,
3. Bishwanath Ghosh (2000),” Tourism and Travel Management”, New Delhi, Vikas Publishing House PVT Ltd,
4. Sunil K. Kabia (2005),” Tourism and the Developing Countries “, New Delhi, Mohit Publication
5. Martin Mowforth and Ian Munt- Tourism and Sustainability.
6. *Shaloo Sharma- Indian Tourism- Policies and Programmes.*

CORE (OPTIONAL) II

Course Code	19U4OPCTT2
Title of the course	MARKETING OF TOURISM
Semester in which the course is to be taught	FOURTH SEMESTER
No. of credits	3
No. of contact hours	90

1. COURSE DESCRIPTION

The course is designed to provide the basic concepts of service marketing. The course explains the segmentation process, targeting and positioning. The course helps the students to acquire knowledge on the seven marketing mix elements and its practical applicability. It is intended to provide knowledge in the recent trends of tourism marketing with suitable examples from Kerala tourism. It also highlights the role of government and non-government agencies in the protection of tourist interest.

2. AIM OF THE COURSE

The course is intended to portray the marketing practices in tourism industry with a view to enabling the students to promote and sell tourism products as a career.

3. COURSE OUTCOME:

At the end of the programme a student should be able to:		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	Understand the basic concepts of marketing and its importance in tourism perspective						*	*
CO 2	Analyse the process of market segmentation, its methods and its importance in tourism industry.	*						*
CO 3	Analyse the product life cycle model in the perspective of tourism products and destination life cycle using Butler's model.							*

CO 4	Check the usefulness of the methods of demand measurement used in tourism industry, its determinants and its types	*						*
CO 5	Evaluate the elements of tourism marketing environment							*
CO 6	Critically judge the seven p's of marketing namely product, price, place, promotion, people, process and physical evidence and its significance in tourism marketing					*		*
CO 7	Understand the consumer buying behaviour and its determining factors.	*						*
CO 8	Analyse the role of government and non-government agencies in the protection of consumer interest.							*

(*PSO-6 and PSO-7 are exclusively for B Com Travel and Tourism)

COURSE DESIGN

MODULE – 1

Concept of marketing of tourism- meaning and definition- Types of tourism markets-classification of the visitor segment – analysis of tourism market and marketing environment–market segmentation in tourism industry- identification of target market –competition in tourism industry- developing and selling packages of attraction and amenities. **(10 Hrs.)**

MODULE – 2

Tourism Demand- meaning and definition- nature and scope of tourism demand- demand indicators - types of demand in tourism industry-determinants of tourism demand- measuring of tourism demand - selection process of tourism product and market- measuring methods of demand of domestic and international tourism - forecasting tourism demand. Tourism marketing Mix-7p's of tourism marketing mix-Tourism product-life-cycle of tourism products-Peters inventory of tourism attraction. **(15 Hrs.)**

MODULE – 3

Pricing in tourism industry- meaning and definition- factors influencing pricing of tourism products- Methods or tools of pricing - cost-oriented pricing- market-oriented pricing-Government intervention - price-based stratification of tourism products- recent trends and developments in tourism pricing- national and international policies. **(15 Hrs.)**

MODULE – 4

Tourism Promotion. Basic concepts of tourism promotion- tourism promotion meaning and definition - need and scope- methods and components of promotion of tourism industry- advertising - characteristic features of tourism advertising- special features of text, media and communicability of tourism promotion- net-marketing- Government, private and public participants in tourism promotion- new generation promotional measures- tele-marketing, travel mart and other recent trends. **(25 Hrs.)**

MODULE – 5

Consumers and Tourism Marketing. Consumers in tourism industry- over all view- tourist-visitor and behaviour- motives and priorities of tourism consumers - consumer buying behaviour- influential factors of buying behaviour in tourism industry – customer satisfaction and related strategies- competition for visitors and image-marking- consumer rights in tourism industry- national and international policies - role of government and non-government agencies to protect the interest of consumers of domestic and international tourism recent trends of preserving consumers interest in the tourism marketing. **(25 Hrs.)**

ASSIGNMENT: *Field visit and preparation of report*

BOOKS FOR REFERENCES

1. Cathy Hsu, Les Killion, Graham Brown, Michael J. Gross, Sam Huang (2008). *Tourism Marketing: an Asia-Pacific perspective*. John Wiley & Sons Australia, Ltd.
2. Chaudhary, M. (2010). *Tourism marketing*. New Delhi: Oxford University Press.
3. S.M. Jha (2015),” *Tourism Marketing*”, Himalaya Publishing House, New Delhi, ISBN 978-93-5202-572-5
4. Kotler, P. (1988). *Marketing management*. New Jersey: Prentice-Hall, Inc.
5. William. J. Stanton (1994),” *Fundamentals of Marketing.*” 1994; McGraw-Hill Education - Europe

CORE (OPTIONAL) III

Course Code	19U5OPCTT3
Title of the course	TRAVEL AND TOURISM INFRASTRUCTURE
Semester in which the course is to be taught	FIFTH SEMESTER
No. of credits	3
No. of contact hours	90

1. COURSE DESCRIPTION

The course is designed to explain the role of travel agency in the development of tourism. The course explains the history of travel agency, the steps required to set up a travel agency and the how to get the recognition from IATA and Ministry of tourism. The course helps the students to acquire knowledge in the area of itinerary preparation, ticketing procedures and the documents needed for international travel (travel formalities needed). The course is intended to do practical problems in the area of flying time calculation. It also highlights the role of government and non-government agencies in the development of tourism infrastructure.

2. AIM OF THE COURSE

The course is intended to profile the role of travel agency and infrastructure in the development of tourism industry.

3. COURSE OUTCOME

At the end of the programme a student should be able to:		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	Understand the concept of travel intermediaries.	*				*	*	
CO 2	Distinguish between the travel agency and tour operation business and their features and characteristics- advantages and Disadvantages	*					*	
CO 3	Understand the functions of travel agency and tour operators.						*	
CO 4	Describe the procedures required for setting up a travel agency.	*				*	*	

CO 5	Understand types of journey, the cargo handling procedure, the Ticketing procedure and the GDS.					*	*	
CO 6	Determine Time Zones and flying time calculation.					*	*	
CO 7	Explain Travel formalities and regulations in international travel.	*					*	*
CO 8	Analyse the importance of tourism Infrastructure and the role of Government in improving and preserving tourism infrastructure.	*					*	

(*PSO-6 and PSO-7 are exclusively for B Com Travel and Tourism)

COURSE DESIGN

MODULE - 1

Travel, travel agency and tour operation. Concept- history- meaning- definition of travel from the perspective of tourism- types of travel- travel and excursion- travel agency- meaning- definition- importance- types of travel agency- national and international classification of travel agency- role in promoting tourism- tour operators- definition- nature- characteristic features of tour-operating business - role of tour operators in the growth of tourism industry. **(15 Hrs.)**

MODULE - 2

Functions of travel agency and tour operators. Setting up travel agency-feasibility test and market analysis- approval of travel agency by the department of tourism and IATA- incentives available for the travel agencies- fiscal and non-fiscal- functions of travel agent/agency- travel information and counselling- documentation, handling business and non-business clients. The tour operating business - functions of tour operators' formulations of tour packages - dissemination of information on destinations costing and pricing. **(20 Hrs.)**

MODULE - 3

Ticketing- meaning- definition and importance of ticketing in tourism industry- ticketing procedure- One Way [OW], Return Trip [RT], Circle Trip [CT], mixed- class journey- special fares- domestic ticketing procedure- Time Zones – Calculation of time difference – Flying time calculation-Global indicators. **(20 Hrs.)**

MODULE – 4

Travel formalities and regulations- concept- meaning and scope- issues of passports, visa, foreign exchange- customs and immigrations- air cargo documentation- domestic and international rate- departure and arrival formalities- nature of cargo- security of cargo and its clearance- global distribution system- information technology and travel formalities. **(20 Hrs.)**

MODULE – 5

Tourism Infrastructure- meaning and scope of tourism infrastructure-transportation-accommodation and other amenities- relationship between tourism infrastructure and the arrival of the international tourists, role of Government in improving and preserving tourism infrastructure, national policy of the Government for promoting infrastructural facilities.

(15 Hrs.)

ASSIGNMENT: *Field visit and preparation of report*

BOOKS FOR REFERENCES

1. Mohinder Chand (2002),” *Travel Agency Management- An Introduction Text*” Anmol Publications Pvt. Ltd, New Delhi.
2. Jegmohan Negi (1997),” *Travel Agency and Tour Operation*”, Kanishka, New Delhi
3. Chand.M. (2007), ‘*Management of Travel Agency and Tour Operation*’, 2nd Revised edition, Anmol, New Delhi
4. Victor, T.C., ‘*Marketing & Selling of Airline products*’, 2004, England.
5. *CFTAA-IATA- Ticketing Study Material.*

CORE (OPTIONAL) IV

Course Code	19U6OPCTT4
Title of the course	HOSPITALITY MANAGEMENT
Semester in which the course is to be taught	SIXTH SEMESTER
No. of credits	3
No. of contact hours	90

1. COURSE DESCRIPTION

The course is designed to explain the role of accommodation in the development of tourism. The course explains the history of accommodation, the types of accommodation and the functions of different departments in a hotel. The course helps the students to acquire knowledge in the area of ecofriendly accommodation. The course is intended to provide knowledge in the area of importance of training and hospitality marketing. It also highlights the role of government and non-government agencies in the development of accommodation.

2. AIM OF THE COURSE

The course is intended to understand the essentials of hospitality management for taking up hospitality business.

3. COURSE OUTCOME:

At the end of the programme a student should be able to:		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	Understand the evolution and growth of Hospitality industry.						*	
CO 2	Analyse the organization structure and functions of departments in a Hotel.	*					*	
CO 3	Explain the role of accommodation in tourism and the types of accommodation.					*	*	*
CO 4	Analyse the Managerial issues in hospitality industry						*	

CO 5	Explain the domestic and international hotel chains in India.						*	
CO 6	Analyse the importance of training in hotel industry.	*					*	
CO 7	Check the emerging trends in hospitality management and the role of Government in development of hotel industry.	*				*	*	

(*PSO-6 and PSO-7 are exclusively for B Com Travel and Tourism)

COURSE DESIGN

MODULE - 1

Introduction to hospitality management. Concept of hospitality- meaning-definition and nature of hospitality- hospitality in the cultural settings of India- inducting management in hospitality industry- historical perspective of hospitality management- objectives of hospitality management- prerequisites of hospitality management- hospitality management in the Indian scenario. **(10 Hrs.)**

MODULE - 2

Organization and function of Hotel Industry. Hotel industry- concept- meaning and scope- functional departments of hotel industry- functions of front office-management of front office- house-keeping functions- nature and dimensions- food and beverages - managements of food services- restaurant infrastructure and management- food production infrastructure- supporting services- purchase- storage and sales. **(15 Hrs.)**

MODULE - 3

Role of accommodation in tourism- types of accommodation- grouping and categorization of hotels- registration forms of hotel ownership- pricing strategies of hotels- Accommodation Marketing - promotion of hotel accommodation- domestic and overseas promotion- emerging trends in promotion of hotel accommodation public relation and hotel industry. **(25 Hrs.)**

MODULE - 4

Managerial issues in hospitality management. Concept of managerial issues ethical, cultural and social issues- threats and challenges of managing hotels- trends- domestic and international

hotel chains- Importance of training in hotel industry- factors responsible for the successful induction of managerial skill in hotel industry. **(20 Hrs.)**

MODULE - 5

Emerging trends in hospitality management. Changing scenario of the hospitality industry- eco-friendly accommodation- heritage accommodation-effect of seasonality in promoting domestic market for hotel industry- availability of Business facilities in a hotel - Government and hotel industry- fiscal and non-fiscal incentives- challenges of hospitality industry in India. **(20 Hrs.)**

ASSIGNMENT: *Field visit and preparation of report*

BOOKS FOR REFERENCES

1. Baker, S & Bradley, P (1990). *Front Office Operations*. Hong Kong: The Hong Kong Polytechnic
2. Chon, K. & Sparrowe, R T (2000). *Welcome to Hospitality...an Introduction*. United States: Thomson Learning
3. Jagmohan Negi (1997),” *Hotels for Tourism Development*”, Metropolitan Book Co. (P) Ltd.; 2nd Revised edition (1997).
4. Jagmohan Negi (2007),” *Hotel & Tourism Laws*” Frank Brothers & Company (pub) Pvt Ltd (2007)
5. *Manish Rath- Hotel Tourism and Hospitality Management*.
6. *Travis. E. Liot- Food Services Management*.
7. Krishan K. Kamra and Mohinder Chand (2007),” *Basics of Tourism: Theory, Operation and Practice*” Kanishka Publishers Distributors, New Delhi.

OPTIONAL – 3

Optional Courses- MARKETING

SEMESTER III

Optional Core I: CUSTOMER RELATIONSHIP MANAGEMENT

Instructional Hours – 90

Credit -3

***Objectives:** The purpose of this course is to familiarize the students with the concepts and strategies involved in Customer Relationship Management*

MODULE - 1

Customer Relationship Management – Introduction – Definition-Need for CRM - Concepts – Customer Loyalty and Optimizing Customer Relationships - Strategic Framework for CRM - Origin and Role of CRM - Components of CRM-CRM Processes. **(20 Hrs.)**

MODULE - 2

Customer Satisfaction- Product Marketing- Direct Marketing- Customer Learning Relationship- Key Stages of CRM-Forces Driving CRM- Benefits of CRM-Growth of CRM Market in India- Key Principles of CRM. **(20 Hrs.)**

MODULE - 3

CRM Strategy- CRM Strategy Development Process-CRM Value Creation Process- Customer Profitability- Customer Acquisition and Retention - Customer Strategy. **(15 Hrs.)**

MODULE - 4

CRM Process Framework- Governance Process- Performance Evaluation Process- Monitoring System- Key Performance Indicators- CRM Budget and CRM Return on Investment. **(15 Hrs.)**

MODULE - 5

Use of Technology in CRM- Call Centre Process- CRM Technology Tools -Implementation- Selection of CRM Package- Reasons for Failure of CRM. **(20 Hrs.)**

BOOKS FOR REFERENCES

1. Peelen, E.D., Customer Relationship Management, *Pearson Education, Mumbai.*
2. Francis, Buttle & Stan Maklan, Customer Relationship Management Concepts and Technologies, *Taylor and Francis, UK.*
3. Bhat, G.K., Customer Relationship Management, *Himalaya Publishing House, Mumbai.*
4. Peeru, H., Mohamed & Sagadevan, A., Customer Relationship Management, *Vikas Publishing House, Noida.*
5. Sontakki, C.N., Marketing management, 10th revised edition (2013), *Kalyani Publishers, New Delhi.*

SEMESTER – IV

Optional Core II: SERVICE MARKETING

Instructional Hours: 90

Credit -4

Objective: *To develop insights into emerging trends in the service sector and tackle issues involved in the management of services.*

MODULE - I

Concept of Service – Meaning – Definition - Components and Tangibility-Growth of Service Sector- Challenges and Strategies-Classification of Services- Marketing Triangle-Marketing of Services. **(16 Hrs.)**

MODULE - II

Marketing Mix in Service Marketing-7 Ps- Product Decision- Pricing Strategies-Promotion of Services- Placing or Distribution of Services -Additional Dimensions – People-Physical Evidences-Process. **(20 Hrs.)**

MODULE - III

Consumer Behaviour in Services- Behavioural Profile of Consumers-Customer Satisfaction and Expectation Gap Analysis-Quality Perceptions in Service- Measurement of Service Quality-SERVQUAL Dimensions-Service Recovery and Problem Solving-Employees Role in Service Marketing-Role of Technology. **(20 Hrs.)**

MODULE - IV

Service Market Segmentation - Bases – Positioning-Differentiation and Retention Strategies Applicable to Service Marketing- Relationship Marketing. **(16 Hrs.)**

MODULE – V

Marketing of Services with Reference to Tourism - Financial Services and Health-Trends in Service Marketing. **(18 Hrs.)**

BOOKS FOR REFERENCES

1. Christopher Lovelock, Service Marketing, *Pearson, Mumbai.*
2. Helen Woodruffe, Service Marketing, *Macmillaian India.*
3. Rao, Service marketing, *Pearson, Mumbai.*
4. Roland Rust and Anthony Timothy, Service Marketing, *Haper Collin*

SEMESTER V

Optional Core III: MARKETING RESEARCH

Instructional Hours: 90

Credit: 4

Objective: To acquaint the students with the method and techniques of marketing research.

MODULE - I

Research-Types-Marketing Research-Definition-Significance-Areas Covered by Marketing Research- Market and Marketing Research-Outside Agencies and Research-Reliable Information Sources in India- Limitations of Marketing Research. **(14 Hrs.)**

MODULE - II

Research Design-Exploratory-Descriptive-Diagnostic-Experimental-Before only - Before and After-After Only with Control-Before and After with Control Independent and Extraneous Variable-Treatment. **(16 Hrs.)**

MODULE - III

Collection of Data-Primary and Secondary-Sampling and Sampling Design-Probability and Non-Probability Sampling-Collection of Data-Methods for Collection of Both Primary and Secondary Data- Scale of Measurement and its Basics. **(18 Hrs.)**

MODULE - IV

Data Processing-Coding-Editing-Tabulation-Testing of Hypotheses- Steps –Parametric and Non-Parametric Tests (Theory only) -ANOVA -MANOVA-ANCOVA-Chi-square Test -Use of SPSS. **(30 Hrs.)**

MODULE - V

Reporting- Report of Research Findings-Types of Report-Report Format-Contents. **(12 Hrs.)**

BOOKS FOR REFERENCES

1. Kotler, Philip, Armstrong, Gary, Prafulla Y Agnihotri & Khsanul Haque, Principles of Marketing, *Pearson Education Inc, South Asia.*
2. Kotler, Philip, Kerin Lave, Koshy, Abraham, & Jha, Mitheswar, Marketing Management, *Pearson Education Inc., South Asia.*
3. Stanton, J.W., Fundamentals of Marketing, *McGraw Hill, New York.*
4. Pillai, R.S.N., & Bagavathy, V., Modern Marketing, Principles and Practices, *S Chand Company Private Ltd, New Delhi.*
5. Nair, Rajan, Marketing Management, *S Chand Company Private Ltd, New Delhi.*

SEMESTER VI

Optional Core IV: INTERNATIONAL MARKETING

Instructional Hours-90

Credit-4

Objective-To equip the students with environmental, procedural, institutional and decisional aspects of international marketing.

MODULE - 1

International Marketing-Definition-Nature-Benefits-Special Problems-Features of International Marketing vis-a vis Domestic Marketing-Internationalisation Stages-International Marketing Orientation- Planning for International Marketing. **(20 Hrs.)**

MODULE - 2

International marketing Research-Objectives of Marketing Research-Features, Advantages and Limitations of Marketing Research-Steps in Marketing Research Process-Importance of International Marketing Research-Research Agencies-Market Entry and Operating Strategies. **(15 Hrs.)**

MODULE - 3

International Marketing Environment- Economic, Political, Legal, Demographic and Cultural Environment, International Institutions-Free Trade Zone- Globalisation –Positive and Negative Effects of Globalization- Globalisation and Its Impact on International Marketing-Marketing Barriers-Tariff and Non-Tariff Barriers. **(20 Hrs.)**

MODULE - 4

Foreign Trade Strategy of India-Foreign Trade Policy-India and World Trade-Export and Import Policy- Major Problems of India's Export Sector-Procedure and Documentation on Exporting-Export Promotion Council-Export Finance. **(20 Hrs.)**

MODULE - 5

International Marketing Mix-Product Strategies-International Marketing and PLC-Pricing Strategies- Promotion Strategies-Distribution Strategies **(15 Hrs.)**

BOOKS FOR REFERENCES

1. Keegen, Global Marketing Management, *Pearson, Mumbai*
2. Cateora Philip, John Graham & Mary Gilly, International Marketing, *McGraw Hill/Irwin.*
3. Sak Onkvisit & John J Shaw, International marketing analysis and strategies, *Routledge Taylorand Francis group, UK*
4. Cherunilam, Francis, International Marketing Text and cases, *Himalaya Publishing House, Mumbai*
6. Indian Journal of Marketing (ISSN 0973-8703), *New Delhi-110016*

OPEN COURSE

Course Code	19U5OCCOM1
Title of the course	FUNDAMENTALS OF ACCOUNTING
Semester in which the course is to be taught	V
No. of credits	3
No. of contact hours	72

COURSE OUTCOME		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	Familiarize the student from various disciplines with the meaning of basic accounting terms and principles				*	
CO-2	Students practices how to maintain accounts and get an idea about practical application of accounting	*				
CO-3	Understanding the basic accounting terms, Journal, Ledger, and Trial Balance preparation, and how to prepare final accounts of a sole trading business					*
CO-4	After the successful completion of the course the students are expected to understand and manage accounts in a real-life situation					*

COURSE DESIGN

MODULE - 1

Accounting - meaning Objects - Concepts and Conventions-Double Entry -Books of Accounts- Book keeping and Accounting – Accountancy, The language of the Business World - Principles of double entry - Advantages of double entry. **(20 hrs.)**

MODULE - 2

Journal- Rules of debit and credit - Kinds of Accounts -Journalising. **(10 hrs.)**

MODULE - 3

Ledger- Sub divisions of ledger –Account- Form of an Account -Posting of Journal - Balancing of Accounts-Cash book (simple, double column)-Petty Cash book. **(20 hrs.)**

MODULE - 4

Trial Balance - Meaning - Objectives-Summary of Accounting Entries. **(10 hrs.)**

MODULE – 5

Final Accounts-Trading and Profit and Loss Account Balance Sheet (without adjustments). **(12 hrs.)**

BOOKS FOR REFERENCES

1. Advanced Accountancy- R L Gupta and M Radhaswamy.
2. Advanced Accounting - S P Iyengar.
3. Advanced Accountancy P C Tulsian.
4. Elements of Book Keeping and Accounts M C K Nambiar
5. Fundamentals of Accounting S Kr. Paul.
6. Advanced Accounting, M.C. Sukla and T.S. Grewal.

PATTERN OF QUESTIONS

Pattern of questions for external examination for theory paper without practical.

	Total no. of questions	Number of questions to be answered	Marks of each question	Total Marks
	12	10	2	20
	8	5	5	25
	5	3	10	30
TOTAL	25	18		75