

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



CURRICULUM AND SYLLABI

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

Bachelor's Programme in Commerce

(Introduced From 2019 Admission Onwards)

BOARD OF STUDIES IN COMMERCE

Sacred Heart College (Autonomous), Thevara, Kochi-13

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

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02	Dr. Santhoshkumar S. Professor, School of Management Studies, CUSAT, Kalamassery, Kochi. Ph: 94460 – 41325 drsancusat.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
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CURRICULUM

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, upto 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 (upto 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;

- Continuous Internal Evaluation (CIA) and
- 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.

- 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

iii. 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

- iv. 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:
- Project work shall be completed by working outside the regular teaching hours.
 - Project work shall be carried out under the supervision of a teacher in the concerned department or an external supervisor.
 - 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 = $\sum_1^n \text{CPI}_i$;

TCr = Total Credit of that semester = $\sum_1^n \text{Cri}$

Where n is the number of courses in that semester

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

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

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 statutes 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.

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	Fundamentals 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

EMESTER 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
06	Optional Course/Paper-I		
	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
06	Optional Course Paper-II		
	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
05	Optional Course Paper-III		
	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
05	Optional Course Paper-IV		
	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

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

Objectives of the Course

- To enable the students to apply statistical techniques for quantification of data in business.
- To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied.

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 Hours)

MODULE-2 Measures of Central tendency- concept-Mean-Median-Mode- Weighted mean- Combined mean- Geometric Mean-Harmonic Mean- merits and demerits.

(12Hours)

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 Hours)

MODULE-4 Index Numbers and Time series Analysis -meaning-Importance-Characteristics and uses of IndexNumbers-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 Hours)

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 Hours)

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

Objectives of the Course.

- Practices of various types of business other than companies.
- To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings

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 Hours)

MODULE-2 **Accounting of non-trading concern-** introduction – Receipts and Payments account – Income and expenditure account – Balance sheet.

(12 Hours)

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 incase of strike or lockouts- Journal entries in the books of lessor and lessee-Preparation of Minimum rent-Short working-Royalty accounts.(Excluding sublease)

(12Hours)

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 Hours)

MODULE-5 Accounting for consignment-Meaning-important terms-Journal entries in the books of consigner and consignee-Goods sent at cost or invoice price-Preparation of consignment account-Consignees account-Valuation of stock-Normal loss and abnormal loss. (12 Hours)

Books for references

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

Objectives of the Course.

- To enable the students to apply the provisions of business laws in business activities.
- The course is intended to familiarise the students with the legal framework influencing business decisions.

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 Hours)

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 Hours)

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 Hours)

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 Hours)

MODULE-5 The Indian Partnership Act 1932- Nature- rights and duties of partners- Rgistration and dissolution of firms- **The Limited Liability Partnership Act 2008-** Introduction- nature and scope- features- incorporation and differences with other forms of organization. (15Hours)

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

Objectives of the Course.

- To comprehend the business environment
- To understand business and its role in society
- To comprehend the business environment and various dimensions

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 Hours)

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 Hours)

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 Hours)

Suggested Readings:-

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

OBJECTIVES OF THE COURSE.

To enable the students to apply the simple statistical tools in business research

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

Levin I Richard and Rubin S David “Statistics for Management” Prentice-Hall India Pvt. Limited., New Delhi 2010

Amir D. Aczel, Jayavel Sounderpandian “Complete business statistics” Tata-McGraw-Hill India , 2002

Ken Black “Business Statistics: Contemporary Decision Making” John Wiley and Sons, 2009.

Douglas Downing, Jeffrey Clark “Business Statistics” Barron's Educational Series New York , 2010.

Groebner F David , Shannon W Patrick , Fry C Phillip ,Smith D Kent “Business statistics: a decision-making approach” Prentice Hall, 2001.

Gupta.S.P, Statistical Methods.

Gupta.C.B, Introduction to statistics.

Desai. S.S, Business Statistics

Gupta.S.C, Fundamentals of Statistics.

Elhance.D.N, Fundamentals of Statistics.

Kothari. C.R, Research methodology.

Sekharan, Uma, Research Methods.

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

OBJECTIVES OF THE COURSE.

To understand 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-Hours)

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-Hours)

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-Hours)

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-Hours)

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-Hours)

Books for references

C.A KAMAL GARG - Practical Guide to IFRS &Ind-AS

MUKESH SARAF - Ind AS & IFRS Converged Ind- AS

ABBAS ALI MIRZA, GRAHAM J. HOLT- Practical Implementation Guide and Workbook for IFRS

IFA-BPP LEARNING -IFRS for Accounting Professionals

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

OBJECTIVES OF THE COURSE.

To give a firsthand exposure to corporate laws especially Indian Companies Act 2013.

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

Shukla, M.C., & Gulshan, Principles of Company Law, S.Chand, New Delhi.
Venkataramana, K., Corporate Administration, Seven Hills Books Publications.
Kapoor, N.D., Company Law and Secretarial Practice, Sultan Chand, New Delhi.
Bansal C.L., Business and Corporate Law, Vikas Publishers, New Delhi.
Bhandari, M.C., Guide to Company Law Procedures, Wadhwa Publication.
S.N. Maheswari and S.K. Maheswari, Elements of Corporate Law, Himalaya Publications,
Kuchal, S.C., Company Law and Secretarial Practice, Vikas Publishers, New Delhi
Chartered Secretary, The Institute of Company Secretaries of India.
Hicks, Andrew & Goo S H, Cases and Material on Company Law, Oxford University Press, UK
Kershaw, David, Company Law in Context, Oxford University Press, UK
Gowar, LCB, Principles of Modern Company Law, Stevens & Sons, London.
Hanningan, Brenda, Company Law, Oxford University Press, UK
Sharma. J. P, An Easy Approach to Corporate Laws, Ane Books Pvt Ltd, New Delhi.
Ramaiya. A Guide to Companies Act, Wadhwa and Company Nagpur
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 & MANAGEMENT INFORMATION SYSTEM
Semester in which the course is to be taught	II
No. of credits	3
No. of contact hours	72

OBJECTIVES OF THE COURSE.

To practice the methods of communication relevant to various business situations and to build up communication skill among students.

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.
(12Hours)

Module: 2 Job Application Letters – Resume – CV – Reference and Recommendation Letters – Employment Letters – On Line Application – Soft Skills.
(10 Hours)

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 Hours)

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 Hours)

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 Hours)

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

Objective: The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.

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 Hours)

Module II

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 Hours)

Module III

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 Hours)

Module IV

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 Hours)

Module V

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 Hours)

Books for references

Philip Kotler and Abraham Koshy: Principles of Marketing

William J Stanton: Fundamentals of Marketing

Stanton W J Etzal Michel and Walker: Fundamentals of Marketing

Debbie Gilliland: Marketing

Cranfield School of Management: Marketing Management

Mamoria and Joshy: Principles of Marketing

Rajan Nair: Marketing Management

Ramaswami and Namakumari: Marketing Management

Stone, Fundamentals of Marketing

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

OBJECTIVES OF THE COURSE.

To understand the real company accounting policies.

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) (30hrs)

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

Jain.S.P and Narang.K.L : Advanced Accountancy

Maheswari.S.N and MaheswariS.K : Advanced Accounting

Paul.K.R : Corporate Accounting

Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting

McShukla and T.S.Grewal : Advanced Accounts

Rawat.D.S : Accounting

Nirmal Gupta and ChhaviSharma : 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

OBJECTIVES OF THE COURSE.

The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.

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, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment Online shopping (amazon, snapdeal, alibaba, flipkart. 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). (12hrs)

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

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

OBJECTIVES OF THE COURSE.

To familiarise the students with concepts and principles of Management

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 Hour)

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 Hours)

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 Hours)

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 Mouton's Managerial Grid (20 Hours)

Module: 5 CONTROLLING Introduction – Meaning – Steps – Essentials of a Good Control System – MBE - Control by Exception – PERT – CPM – EVA – MVA (10 Hours)

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

OBJECTIVES OF THE COURSE.

To familiarise the students with capital market operations in India.

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 Hours)

Module: 2 SEBI- Establishment – Objectives – Powers and Functions. (5 Hours)

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 Hours)

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 Hours)

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 Hours)

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. Sojikutkar & 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. Gitman 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

OBJECTIVES OF THE COURSE.

To impart adequate knowledge about special accounting practices.

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-Non Performing Assets. (30hrs)

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) (30hrs)

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.

(18hrs)

MODULE-5 Accounting for specialized type of Business – Farm accounts – Hospitals.

(15hrs)

Books for references

Jain.S.P and Narang. K.L: Advanced Accountancy

Maheswari.S.N and MaheswariS. K: Advanced Accounting

Paul.K. R: Corporate Accounting

Dr. S.M. Shukla and Dr.S.P.Gupta: Advanced Accounting

McShukla and T.S.Grewal : Advanced Accounts

Rawat.D.S : Accounting

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

OBJECTIVES OF THE COURSE.

To enhance the educated youth for enterprising.

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-2Entrepreneurship 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: Startups, OPC. (16 Hrs)

SUGGESTED READINGS

- Desai,Vasant : Dynamics of entrepreneurial development and management.
- Drucker,Peter F: Innovation and Entrepreneurship
- Gupta C.B., Srinivasan N.P: Entrepreneurship Development in India
- Arora, Renu.,Sood S.K : Entrepreneurial Development and Management
- Khanka,S.S: Entrepreneurial Development
- Bhide, Amar V. The Origin and Evolution of New Businesses. Oxford University Press, New York
- Kuratko and Rao. Entrepreneurship: A South Asian Perspective. Cengage Learning.
- Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
- Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
- 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

OBJECTIVES OF THE COURSE.

To create an understanding about the recent trends in financial services sector.

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 Counseling 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. YogeshMaheswari : 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. VasanthDesai : 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

OBJECTIVES OF THE COURSE.

To familiarise the students with cost concepts

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)

SUGGESTED READINGS

Advanced cost accounting-SP.Jain and K.L Narang

Advanced cost accounting, N.K.Prasad

Advanced cost accounting, S.N Maheswary

Theory and practice of cost accounting, M.L.Agarwal.

Cost Accounting, M.C.Sukla and T.S.Grewal.

AhmmadNaseem, 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

OBJECTIVES OF THE COURSE.

To impart knowledge on practice of insurance business.

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 Hours)

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 Hours)

Module 3 Banker and Customer - Meaning and Definition- Relationship- General and Special- Different Types ofAccounts- 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 Hours)

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 Insurancecontract-Utmost Good Faith, Insurable Interest, proximit cause, contribution and subrogation, Indemnity- Legal Aspects of Insurance Contract - Insurance Industry in India- IRDA - Insurance Sector Reforms – Bancassurance - Globalization of Insurance Sector. (9 Hours)

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 Hours)

Suggested Readings

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

ENVIRONMENT MANAGEMENT

19U5CRCOM18

Instructional Hours: 90

Credit: 4

Module I (18 Hours)

Unit 1 : Multidisciplinary nature of environmental studies (2 Hours)

Definition, scope and importance -need for public awareness.

Unit 2 : Natural Resources :

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.

(10 Hours)

Unit 3: Ecosystems

Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers- Energy flow in the ecosystem -Ecological succession-Food chains, food webs and

ecological pyramids-Introduction, types, characteristic features, structure and function of the given

ecosystem:- Forest ecosystem

(6 Hours)

Module II (26 hours)

Unit 1: Biodiversity and its conservation

- 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

(8 Hours)

Unit 2: Environmental Pollution

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.

**(8
Hours)**

Unit 3: Social Issues and the Environment

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

**(10
Hours)**

Module – III (15 Hours)

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

(15 Hours)

Module – IV (13 Hours)

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

(13 Hours)

Module – V (18 Hours)

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

Suggested Readings

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 Encyclopedia, 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

OBJECTIVES OF THE COURSE.

To enable the students to identify the methods and techniques applicable for different types of industries.

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)

SUGGESTED READINGS

Jain. S.P and Narang.K.L : Advanced Cost Accounting
Prasad.N.K : Advanced Cost Accounting
Khan.M.Y and Jain.P.K : Advanced Cost Accounting
ThulsianP.C : Practical Costing
Arora.M.N : Principles and Practice of Cost Accounting
M.L Agarwal : Advanced Cost Accounting
Bendrey, Essentials Of Management Accounting.
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	4
No. of contact hours	72

OBJECTIVES OF THE COURSE.

To equip the students to 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.
(25hrs)

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 (15hrs)

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

OBJECTIVES OF THE COURSE.

To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

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. (25hrs)

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. (20hrs)

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.

(15hrs)

MODULE-5 Case Study –Financial accounting and reporting- Audit and assurance
Taxation-Management accounting.

(15hrs)

Books for references

1. Sharma .T.R : Auditing
2. Tandon.B.N : Practical Auditing
3. Saxena and Saravanel : Practical Auditing
4. Ravinder Kumar and VirenderSharma : Practical Auditing
5. JagadeeshPrakash : Principles and Practices
6. Raman.B.S : Auditing
7. DinkarPagare : 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

OBJECTIVES OF THE COURSE.

To 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.

(15hrs)

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 share holders fund-General profitability ratios-Overall profitability ratios-Return on share holders 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.

(25hrs)

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. (20hrs)

MODULE-4 Cash flow statement-introduction-Meaning-Utility-Comparison between fund flow statement and cash flow statement-Preparation of cash flow statement. (15hrs)

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) (15hrs)

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

FINANCE AND TAXATION

CORE (OPTIONAL)-1

COURSE- 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

OBJECTIVES OF THE COURSE.

To relate theory to practice so that students learn the practical applications of Financial Management concepts.

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 hours) 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. (20hrs)

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. (15hrs)

Books for references

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

CORE (OPTIONAL)-2

GOODS AND SERVICES TAX

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

OBJECTIVES OF THE COURSE.

To give the students a general understanding of the GST law in the country with a practical perspective and employability to the students in the commercial tax practices.

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 Hours)

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 Hours)

Module3- 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 hours)

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 Hours)

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 hours)

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

Suggested Readings:

- 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

B. Com. Programme

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

OBJECTIVE- To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three 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 (10Hrs)

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.

SUGGESTED READINGS

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

Finance Act

Core Optional
B. Com. Programme
COURSE- 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

OBJECTIVES OF THE COURSE:

To have an understanding of determination of Total Income and tax payable and to get an overview regarding returns to be filed by an individual and also assessment procedure

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

SUGGESTED READINGS

1. Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - 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

OPTIONAL COURSE- 2

Syllabi for Core Optional 2- COMPUTER APPLICATION

B. Com.Programme

COURSE- 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 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: Managingfiles& folders , Database structure:character,field,record,file,directory,drive, WindowsExplorer - 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 reference

- Using Information Technology (6th Edition): Williams & Sawyer Tata McGraw Hill Company
- Operating System Concepts (Windows XP update): AviSilberschatz, Peter Galvin & Greg Gagne Willey
- Computer Networks Protocols, Standards and Interface: Uyless Black Prentice Hall India Pvt. Ltd.
- Web Design Technology Theory and Techniques on the cutting edge : D.P. Nagpal S.Chand & Company

- HTML Black Book: Stephen Holzner Dreamtech Press
- Web Technologies: Achyut S. Godbole & Atul Kahate Tata McGraw Hill Company.
- Using the Internet: Barbara Kasser Prentice Hall of India Pvt. Ltd.
- The Complete Reference on Internet: Margaret Lavine Young Tata McGraw Hill Edition.
- How to do everything with HTML & XHTML A beginners Guide: James Pence Dreamtech Press

Syllabi for Core Optional 2

B. Com.Programme

COURSE- 2

Course Code	19U4OPCCA2
Title of the course	Information Technology for Office
Semester in which the course is to be taught	4 th 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 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 Pallettes - 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 Customanimation 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 charts
- Using Functions
- Using of Mailmerging feature of word.

Books for reference

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

Syllabi for Core Optional- 2

B. Com.Programme

COURSE- 3

Course Code	19U5OPCCA3
Title of the course	Computerised Accounting
Semester in which the course is to be taught	5 th 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 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.

(Theory 2hrs. Practical 2hrs)

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.

(Theory 8 hrs. Practical 12 hrs.)

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 (invoicemode) - Tally Security - Tally vault –Tally audit – advanced security control – back-up and restore – inventory reports - stock summary - inventory books – statement of inventory (Theory 8 hrs.Practical 15 hrs.)

Module 4 Accounting with Tax– F 11 & F 12 settings for taxation – TDS - ledgersrelated 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. (Theory 5 hrs.Practical 15 hrs)

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.

(Theory 8 hrs.Practical 15 hrs.)

Practical Training:

Prepare final accounts of a Company in Tally with Inventory

SUGGESTED READINGS

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

Syllabi for Core Optional 2

B. Com.Programme

COURSE- 4

Course Code	19U6OPCCA4
Title of the course	Database Management System For Business
Semester in which the course is to be taught	6 th 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 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 one to many many 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

SUGGESTED READINGS

1. An Introduction to Database Systems: C.J. Datha, A. Kannan & S. Swamynathan- Pearson Education.
2. Database Concepts- Tata McGraw Hill Companies.

Ms-Office 2007: Gini Courter & Annett

SEMESTER -3

BCom.Travel and Tourism Programme

Course Code	U3OPCTT1
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

OBJECTIVES OF THE COURSE: *To provide the basic knowledge of tourism as a growing industrial branch of the Indian Economy*

COURSE DESIGN

MODULE – 1 Introduction to tourism industry- meaning and definition of tourism- excursion- leisure and recreation, tourist – visitor- traveler –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. (15Hrs)

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

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

SEMESTER-4

B. Com Programme in Travel and Tourism

Course Code	U4OPCTT2
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

OBJECTIVES OF THE COURSE: *To portray the marketing practices in tourism industry with a view to enabling the students to promote and sell tourism products as a career.*

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- Peter's 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- overallview- tourist- visitor and 93ehavior- motives and priorities of tourismconsumers- consumer buying93ehavior- influential factors of buying 93ehavior in tourism industry – customersatisfaction and related strategies- competition for visitors andimage-marking- consumer rights in tourism industry- national andinternational policies- role of government and non-government agencies toprotect the interest of consumers of domestic and international tourismrecenttrends of preserving consumers interest in the tourism marketing (25Hrs)

Assignment: Field visit and preparation of report

Books for references

- Manjula Chaudhary-Tourism Marketing
- M. Jha- Tourism Marketing.
- Philip Kotler- Marketing for Hospitality and Tourism.
- William. J. Stanton- Fundamentals of Marketing.
- Cravens- Marketing Management.
- Bezbaruah. M. P. Frontiers of New Tourism.

SEMESTER 5

B. Com Programme in Travel and Tourism

Course Code	U5OPCTT3
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

OBJECTIVES OF THE COURSE: *To profile the role of travel and infrastructure in the development of tourism industry.*

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 (15Hrs)

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 counseling- documentation, handling business and nonbusiness 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

- David. H. Hawl- Principles and Methods of Scheduling and Reservation.
- Mohinder Chand- Travel Agency Management- An Introduction Text.
- Jegmohan Negi- Travel Agency and Tour Operation.
- Budher Werth, Haimman- Manual of Travel Agency Practice.
- CFTAA-IATA- Ticketing Study Material.

SEMESTER-6

B. Com Programme in Travel and Tourism

Course Code	U6OPCTT4
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

OBJECTIVES OF THE COURSE: *To understand the essentials of hospitality management for taking up hospitality business.*

MODULE-1 Introduction to hospitality management. Concept of hospitality- meaning- definition and nature of hospitality- hospitality in the cultural settings of India- inducing 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

- Jungnohan- Hotel for Tourism Development.
- Manish Rath- Hotel Tourism and Hospitality Management.
- Travis. E. Liot- Food Services Management.
- Diswasanth Ghosh- Tourism and Travel Management.
- Kishan. K. K and Kaimra Robbert- Hospitality Operation and Management

OPTIONAL – 3

**Optional Courses- MARKETING
SEMESTER III**

Optional Core I: CUSTOMER RELATIONSHIP MANAGEMENT

Instructional Hours – 90

Hours Credit -3

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

MODULE I

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 Hours)**

MODULE II

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 Hours)**

MODULE III

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

MODULE IV

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

MODULE V

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

Suggested Readings

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 Hours)

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 Hours)

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 Hours)

MODULE -IV

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

MODULE –V

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

Suggested Readings:

1. Christopher Lovelock, Service Marketing, *Pearson, Mumbai.*
2. Helen Woodruffe, Service Marketing, *Macmillan 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 Hours)**

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 Hours)**

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 Hours)**

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 Hours)**

Module-V

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

Suggested Readings

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 I

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 Hours)

Module II

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 Hours)

Module III

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 Hours)

Module IV

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 Hours)

Module V

International Marketing Mix-Product Strategies-International Marketing and PLC-Pricing Strategies- Promotion Strategies-Distribution Strategies (15 Hours)

Suggested Readings

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 Taylor and 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
FUNDAMENTALS OF ACCOUNTING
19U5OCCOM01

Instructional Hrs-72

Credit-3

OBJECTIVE - To familiarise the students with the basic accounting principles and practices in business.

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. (20hrs)

MODULE-2 Journal- Rules of debit and credit - Kinds of Accounts -Journalising . (10hrs)

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. (20hrs)

MODULE-4 Trial Balance - Meaning - Objectives-Summary of Accounting Entries. (10hrs)

MODULE-5 Final Accounts-Trading and Profit and Loss Account Balance Sheet (without adjustments) (12hrs)

SUGGESTED READINGS

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