

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



CURRICULUM AND SYLLABI

CHOICE BASED CREDIT AND SEMESTER SYSTEM (CBCSS)

Bachelor of Commerce

(From 2023 admission onwards)

BOARD OF STUDIES IN COMMERCE

Sacred Heart College (Autonomous), Thevara

Kochi – 682 013. KERALA

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1.1 INTRODUCTION

The department of Commerce (*B.Com*) was started in the year 1944, the year in which the college was started. It was one of the three courses initially offered by the college. M.Com degree was started way back in 1961. Initially the Commerce department was a joined department with Economics and Sociology Departments. The department became an approved research department in Commerce on 13th February, 1998. Research in the areas of Finance, Management, Human Resource Management, Marketing and Consumer Protection are offered at the research Centre.

The department started M. Phil programme in the year 2015 (*September*). The department started three B.Com Self Financing programme - B. Com Computer Application (2005), B. Com Finance and Taxation (2012) and B. Com Travel & Tourism (2012) over the years. Bachelor of Business Administration (BBA) with focus on Integrated Marketing and New Media was started under the Commerce department in June 2016. M.Com Self-financing was started in the year 2020.

ELIGIBILITY FOR ADMISSION

Pass in +2 or equivalent examination recognized by the MG University with Book Keeping and Accountancy and any two of the following subjects, viz., (1) Commerce (2) Commercial Correspondence and Commercial Geography (3) Economics (4) Life Insurance with Salesmanship (5) Banking with Secretarial Practice (6) Business Studies (7) Mathematics (8) Computer Science/ Computer applications (9) Informatics Practice & Management (10) Informatics Practice (11) Management (12) Accountancy as optional under Part III of the Examination.

OR

Pass in +2 or equivalent examination recognized by MG University with other subjects under Part III optional subjects provided they have secured 45% of the aggregate marks.

No candidate shall be admitted to the degree programme unless he/she possess the qualifications and minimum requirements thereof. There is no age limit for applying to various UG programmes conducted in colleges affiliated to the University.

1.2 CURRICULUM

Ever since its inception the department of commerce has been ranked high by various rating agencies like NIRF, Times of India, The Week, etc. We have been trying our best to revise and update the syllabus in tune with the demand of the industry by considering the feedback of all the stakeholders, namely students, parents, teaching faculty, industry experts and academicians. Based on their feedback the courses have been revised to include application-based topics and case studies where ever possible to improve the skill of students and increase their employability. Faculty development programs are arranged for teaching faculty in the campus for updating the teachers with new topics in their field of specialisation which equips them to deliver the content in the best manner. In addition, teaching faculty are also encouraged to attend academic sessions and workshops conducted in other institutions for improving their teaching skills and keep themselves updated. The department also arranges visit to extension entre of the college, field visit and study tour as part of their curriculum in the first, second and third year respectively. An indigenous training is conducted yearly by the post graduate students for the inmates of Model Residential Schools in order to enable them perform well in their plus two board examination in Commerce. Faculty and student exchange programmes are conducted by the department.

A 30 day internship programme is mandatory for semester IV- UG students in all B.Com programme irrespective of their specialization for the successful completion of the programme. Two additional internships are newly introduced for semester V and semester VI B.Com students with specialization in Travel and Tourism for which one credit is awarded in each semester. The four day study tour, one day field visit and final semester projects of B.Com Travel and Tourism optional is based on their area of specialization. Completion of one MOOC course is desirable for the successful completion of the programme. A project and viva is also mandatory for all final semester B.Com students for which a credit of one is awarded. Students (fast learners) are encouraged to publish their projects and to present papers in national and international seminars and conferences. Remedial courses and peer learning sessions are arranged for slow learners on the basis of entry level test and internal exams conducted for the PG and UG students.

In the present syllabus revision the existing syllabus of core courses such as Capital Market, Financial Services, Business Environment, Principles of Business Decisions, Business Statistics, Quantitative Techniques, Accounting for Business and core optional courses such as 'Information

Technology for Office', 'Financial Management', 'Fundamentals of Tourism', 'Marketing of Tourism', 'Travel & Tourism Infrastructure' and 'Hospitality Management' are revised. The nomenclature of two courses 'International Financial Reporting Standards' was changed as 'Accounting Standards for Global Accountants' and that of 'Financial Accounting' was changed as 'Accounting for Business'. A new course 'Business Analytics' is introduced instead of the course 'E-Commerce and General Informatics' in semester 3. A syllabus for a new open course 'Fundamentals of Taxation' is included. There is rearrangement of few courses namely 'Banking and Insurance' of semester 5 with 'Accounting Standards for Global Accountants' of semester 2. Similarly, the optional course of finance and taxation specialisation in semester 3, 'Financial Management' with option course of semester 4, namely 'Goods and services Tax'. The content of five courses are made application based namely 'Business Statistics', 'Quantitative Techniques', 'Business Analytics', 'Applied Cost Accounting' and 'Accounting for Managerial Decisions'. The application based courses have practical examination for 15 marks of two hours duration, 25 marks internals including 5 marks of practical's and an external semester examination of 60 marks of three hours duration. Similar arrangements are made for practical courses of computer application and Travel & Tourism specialization. All complementary courses are converted to core courses and this revision and the credit of courses are adjusted so as to match with the hours allotted for each.

The institution and the department have adopted the system of Outcome Based Education, accordingly the syllabus is also framed on the basis of OBE. Programme Outcomes (POs) are framed at the institution level, followed by Programme Specific Outcomes (PSOs) at the department level. Since the department offers specialization in Finance and Taxation, Computer Application and Travel & Tourism. The first five PSOs are common for all B.Com programmes irrespective of specialization, the rest of the outcomes are exclusively for Computer Application specialization and Travel & Tourism specialization. At the next stage the Course Outcomes (COs) that are framed by the respective course teachers for each course in tune with the PSOs and POs.

	PROGRAMME OUTCOMES
PO 1	Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (Intellectual, organizational, and personal) from different perspectives.
PO 2	Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the word by connecting people, ideas, books, media and technology.
PO 3	Effective Citizenship: Demonstrate empathetic social concern and equity centered national development, and the ability to act an informed awareness of issues and participate in civic life through volunteering.
PO 4	Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.
PO5	Ethics: Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.
PO 6	Global Perspective: Understand the economic, social and ecological connections that link the world's nations and people.

	PROGRAMME SPECIFIC OUTCOMES (B.COM, FINANCE AND TAXATION)
PSO 1	Equipping the students with the manpower requirements in various commerce subjects in order to cater to the needs of trade, industry and commerce.
PSO 2	Imbibing ethical values, sustainable team work, professional communication and leadership skill sets in students.
PSO 3	Instilling entrepreneurship among students in order to sustain their ventures through environmentally friendly practices.
PSO 4	Facilitating assimilation of knowledge, skill and attitude among the students for the creation of responsible citizenry.
PSO 5	Ensuring higher education, employability, apart from providing global educational perspectives.

PROGRAMME SPECIFIC OUTCOMES (B.COM, COMPUTER APPLICATION)	
PSO 1	Equipping the students with the manpower requirements in various commerce subjects in order to cater to the needs of trade, industry and commerce.
PSO 2	Imbibing ethical values, sustainable team work, professional communication and leadership skill sets in students.
PSO 3	Instilling entrepreneurship among students in order to sustain their ventures through environmentally friendly practices.
PSO 4	Facilitating assimilation of knowledge, skill and attitude among the students for the creation of responsible citizenry.
PSO 5	Ensuring higher education, employability, apart from providing global educational perspectives.
PSO 6	Demonstrate the ability to create websites, automate office activities, computerise accounting process and create databases.

PROGRAMME SPECIFIC OUTCOMES (B.COM, TRAVEL AND TOURISM)	
PSO 1	Equipping the students with the manpower requirements in various commerce subjects in order to cater to the needs of trade, industry and commerce.
PSO 2	Imbibing ethical values, sustainable team work, professional communication and leadership skill sets in students.
PSO 3	Instilling entrepreneurship among students in order to sustain their ventures through environmentally friendly practices.
PSO 4	Facilitating assimilation of knowledge, skill and attitude among the students for the creation of responsible citizenry.
PSO 5	Ensuring higher education, employability, apart from providing global educational perspectives.
PSO 6	Acquire knowledge and skill in the field of travel and tourism.
PSO 7	Demonstrate an aptitude for tourism marketing and for encouraging responsible tourism activities.

2. REGULATIONS FOR CHOICE BASED CREDIT AND SEMESTER SYSTEM (CBCSS) FOR UNDER GRADUATE PROGRAMMES -2023

Preamble

Sacred Heart College, Thevara became an autonomous college under Mahatma University Kottayam in 2014. Since then, academic programmes of the college are being conducted as per the curriculum and syllabus approved by the various Boards of studies and the academic council of the college. The college revised the syllabi of the undergraduate (UG) programmes in 2015-16 and 2019-20. The curriculum and syllabus under the choice based credit and semester system (CBCSS) for the under graduate programmes effective from 2019-20 admissions offer Outcome Based Education (OBE). The new 'REGULATIONS FOR CHOICE BASED CREDIT AND SEMESTER SYSTEM (CBCSS) FOR UNDER GRADUATE PROGRAMMES -2023' is a continuation of the effort of the college for providing best education to the UG students of the college.

2.1 Title

These regulations shall be called "**SACRED HEART COLLEGE THEVARA REGULATIONS FOR CHOICE BASED CREDIT AND SEMESTER SYSTEM (CBCSS) FOR UNDERGRADUATE PROGRAMMES – 2023**"

2.2 Scope

Applicable to all undergraduate (UG) programmes of the college with effect from 2023 admissions onwards, except otherwise approved by the Academic Council of the College

2.3. 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, post-graduate programme shall be of 4 semesters and M Phil programmes shall be 2 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. **'Complementary Course'** means a course which would enrich the study of core courses.
- viii. **'Open course'** means a course outside the field of his/her specialization, which can be opted by a student.
- ix. **'Additional core course'** means a compulsory course for all under graduate students (as per the UGC directive) to enrich their general awareness.
- x. The U.G. programmes shall include (a) Common courses (b) Core courses (c) Complementary Courses (d) Open Course (e) Study tour and (f) Internship for selected programmes.
- xi. **'Additional Course'** is a course registered by a student over and above the minimum required courses.
- xii. **'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.
- xiii. **'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, add on courses 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)
- xiv. **'Programme Credit'** means the total credits of the UG Programme.
- xv. **'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.

- xvi. **'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.
- xvii. **'Internship'** is on-the-job training for professional careers.
- xviii. **'Plagiarism'** Plagiarism is the unreferenced use of other authors' material in dissertations and is a serious academic offence.
- xix. **'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.
- xx. **'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.
- xxi. **'Evaluation'** means every course shall be evaluated by 25% continuous (internal) assessment and 75% end course/end semester (external) assessment.
- xxii. **'Repeat course'** is a course that is repeated by a student for having failed in that course in an earlier registration.
- xxiii. **'Audit Course'** is a course for which no credits are awarded.
- xxiv. **'Department'** means any teaching Department offering a course of study approved by the college / Institute as per the Act or Statute of the University.
- xxv. **'Parent Department'** means the Department which offers a particular UG/PG programme.
- xxvi. **'Department Council'** means the body of all teachers of a Department in a College.
- xxvii. **'Faculty Advisor'** is a teacher nominated by a Department Council to coordinate the continuous evaluation and other academic activities undertaken in the Department.
- xxviii. **'College Co-ordinator'** means a teacher from the college nominated by the College Council to look into the matters relating to CBCSS
- xxix. **'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.
- xxx. 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.
- xxxi. **'Credit point'** (CP) of a course is the value obtained by multiplying the grade point (GP) by the Credit (Cr) of the course $CP = GP \times Cr$.

- xxxii. **'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.
- xxxiii. **'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.
- xxxiv. **'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.

2.4 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.
- 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 Body, 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.

2.5 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 from the date of commencement of the programme.

2.6 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.

2.7 UNDERGRADUATE PROGRAMME STRUCTURE

Model I BA/B.Sc.

a	Programme Duration	6 Semesters
b	Total Credits required for successful completion of the Programme	120
c	Credits required from Common Course I	22
d	Credits required from Common Course II	16
e	Credits required from Core course and Complementary courses including Project	79
f	Open Course	3
g	Minimum attendance required	75%

Model I/II 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/ Vocational courses including Project	95
f	Open Course	3
g	Minimum attendance required	75%

Model II BA/B.Sc.

a	Programme Duration	6 Semesters
b	Total Credits required for successful completion of the Programme	120
c	Credits required from Common Course I	16
d	Credits required from Common Course II	8
e	Credits required from Core + Complementary + Vocational Courses including Project	93
f	Open Course	3
g	Minimum attendance required	75%

Model III BA/B.Sc./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	8
d	Credits required from Core + Complementary + Vocational Courses including Project	109
e	Open Course	3
f	Minimum attendance required	75%

2.8 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.

2.9. EVALUATION AND GRADING

The evaluation scheme for each course shall contain two parts;

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

The internal to external assessment ratio shall be 1:3, for both courses with or without practical except for (i) BA Animation and Graphics (ii) BA Animation and Visual effects and (iii) BBA. 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.

The internal to external assessment ratio for BA Animation and Graphics, BA Animation and Visual effects and BBA shall be decided by the respective Board of studies subject to a minimum of 60 marks for external examinations.

2.9.1. 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**

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.

2.9.2 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.

2.9.3 Project

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

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

Components of Internal Evaluation for Projects

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

2.9.4 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.

2.10. 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	S 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	S Outstanding
Equal to 8.5 and below 9.5	A+ Excellent
Equal to 7.5 and below 8.5	A Very Good
Equal to 6.5 and below 7.5	B+ Good
Equal to 5.5 and below 6.5	B Above Average
Equal to 4.5 and below 5.5	C Average
Equal to 4.0 and below 4.5	D Pass
Below 4.0	F Failure

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 course. 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 = $\sum_1^n \text{CP}_i$;

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

Where n is the number of courses in that semester

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

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

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.

2.11. Registration for the examination

- All students admitted in a programme with remittance of prescribed fee are eligible for the forthcoming semester examinations.
- 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.
- 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.

2.12. Supplementary Examinations

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

2.13. 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.

2.14. 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.

2.15 Certificates

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

2.16. Award of Degree

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

2.17. 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 HoDs.

2.18. 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.

3 PROGRAMME STRUCTURE

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

CORE AND OPTIONAL COURSES

Sl. No.	Course Name	Credit	Hours
01.	Business Statistics	3	4
02.	Accounting for Business	3	4
03.	Business Regulatory Framework	3	4
04.	Business Environment	3	4
05.	Quantitative Techniques for Business Research	3	4
06.	Banking and Insurance	3	4
07.	Corporate Regulations	3	4
08.	Business Communication and Management Information System	3	4
09.	Marketing Management	3	4
10.	Corporate Accounting	4	5
11.	Business Analytics	4	5
12.	Business Management	3	4
13.	Optional Course 1	4	5
14.	Capital Market	3	4
15.	Special Accounting	4	6
16.	Entrepreneurship Development and Project Management	4	4
17.	Financial Services	2	3
18.	Optional Course 2	4	5
19.	Cost Accounting	4	6
20.	Accounting Standards for Global Accountant	4	5
21.	Environment Management	4	5

22.	Optional Course 3	4	5
23.	Applied Cost Accounting	4	5
24.	Principles of Business Decisions	3	4
25.	Practical Auditing	4	5
26.	Accounting for Managerial Decisions	4	6
27.	Optional Course 4	4	5
28.	Project and Viva	1	
TOTAL		95	

OPEN COURSE

Sl. No.	Open Course	Credit	Hours
1.	Fundamental of Accounting	3	4
2.	Fundamentals of Taxation	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.	Accounting for Business	4	3
05.	Business Regulatory Framework	4	3
06.	Business Environment	4	3

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.	Banking and Insurance	4	3
05.	Corporate Regulations	4	3
06.	Business Communication and Management Information System	4	3

SEMESTER III

Sl.No.	Course Title	Instructional Hours	Credit
01.	Common Course –English 3	3	3
02.	Marketing Management	4	3
03.	Corporate Accounting	5	4
04.	Business Analytics	5	4
05.	Business Management	3	3
06.	Optional Course/Paper - I		
	A. Finance& Taxation: Paper-I Goods and Services Tax	5	4
	B. Computer Applications: Paper-I Information Technology for Business	5	4
	C. Travel and Tourism: Paper-I Fundamentals of Tourism	5	4

SEMESTER IV

Sl. No.	Course Title	Instructional Hours	Credit
01.	Common Course –English 4	3	3
02.	Capital Market	4	3
03.	Special Accounting	6	4
04.	Entrepreneurship Development and Project Management	4	4
05.	Financial Services	3	2
06.	Optional Course Paper-II		
	A. Finance &Taxation: Paper-II Financial Management	5	4
	B. Computer Applications: Paper-II Information Technology for Office	5	4
	C. Travel and Tourism: Paper-II Marketing of Tourism	5	4

SEMESTER V

Sl. No.	Course Title	Instructional Hours	Credit
01.	Cost Accounting	6	4
02.	Accounting Standards for Global Accountant	5	4
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	4
	B. Computer Applications: Paper-III Computerized Accounting	5	4
	C. Travel and Tourism: Paper-III Travel and Tourism Infrastructure	5	4

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. <u>Finance &Taxation</u>: Paper - IV Income Tax Assessment & Procedure	5	4
	B. <u>Computer Applications</u>: Paper - IV Data Base Management System for Business	5	4
	C. <u>Travel and Tourism</u>: Paper - IV Hospitality Management	5	4
	PROJECT AND VIVA		1

COURSE- 1

Course Code	23U1CRCOM01
Title of the course	BUSINESS STATISTICS
Semester in which the course is to be taught	1
No. of credits	3
No. of contact hours	72 (36 hrs. theory + 36 hrs. practical)

COURSE OUTCOMES

- CO1:** Explain the features, characteristics, functions and limitations of statistics.
CO2: Apply the measures of central tendency in business situations
CO3: Differentiate measures of dispersion and compute it
CO4: Evaluate the relevance and application of co-efficient of variation in business situations
CO5: Focus and distinguish the types of index numbers
CO6: Evaluate the methods of trend determination and its scope in business

COURSE DESIGN

MODULE-1 -Introduction to Business Statistics- -Meaning and Definition-History- Descriptive statistics and inferential statistics- Functions of Statistics- Importance of Statistics-limitations of Statistics-Distrust of Statistics (3 Hours)

MODULE-2 Measures of Central tendency and Dispersion- concept-Mean-Median-Mode- Weighted mean- Combined mean- Geometric Mean-Harmonic Mean- merits and demerits. 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- Moments - Skewness- Kurtosis (25 hours)

MODULE-3 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 and inverse probability. (16 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. (12 Hours)

MODULE-5 -Logical Reasoning – Number series, Coding and decoding and odd man out- Direction Tests- Seating Arrangements- Blood relations- Syllogism- Percentages - Profit and Loss- Ratio and Proportion (Business Applications)-Time value of Money- Simple interest- Compound interest- Differential calculus (Rules of differentiation and problems using standard results) (15 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 , KitabMahal
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	23U1CRCOM02
Title of the course	ACCOUNTING FOR BUSINESS
Semester in which the course is to be taught	I
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

- CO1:** Understand the basics of financial accounting and cost accounting
- CO2:** Evaluate the differences in financial accounting and cost accounting
- CO3:** Create an understanding of Royalty accounts, Branch accounts and Accounting for consignment
- CO4:** Apply the knowledge for mastering the subject in depth in future
- CO5:** Inculcate an interest in accounting for pursuing the same as a career and for problem solving

COURSE DESIGN

MODULE-1 Financial 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 – II Cost Accounting-meaning-cost, costing, cost accounting- difference between cost and financial accounting-objectives of cost accounting-classification of cost- tracability/identifiability, variability/behaviour, function, controllability, normality-elements of cost- material, labour and expenses. Costing for overhead- classification of overheads-function, element, behaviour, controllability- allocation and apportionment-Cost sheet- components of cost sheet- prime cost, factory overhead, cost of production, cost of goods sold, cost of sales- format of a cost sheet- Accounting for stocks of work in progress (12 Hours)

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

Books for references

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

COURSE- 3

Course Code	23U1CRCOM03
Title of the course	BUSINESS REGULATORY FRAMEWORK
Semester in which the course is to be taught	I
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

CO1: Ability to apply knowledge of Indian Contract Act, Sale of Goods Act, Partnership Act and LLP.

CO2: Ability to identify, and solve legal issues in connection with business.

CO3: Ability to understand the method and style of legal proceedings for legal practice.

CO4: On completion of this course, learners will be able to: appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.

CO5: Identify the fundamental legal principles behind contractual agreements.

CO6: Acquire problem solving techniques and to be able to present coherent, concise legal argument.

COURSE DESIGN

MODULE - I Law of Contracts - The Indian Contract Act, 1872 - Definition of contract -Law of contracts - Nature of contract - Classifications - Essential elements of a contract Offer and acceptance, consideration, capacity of parties- Minors-persons of unsound mind-persons disqualified by law- Free consent, legality of object and consideration, performance of contract, discharge of contract, breach of contract, remedies for breach of contract-Quasi contract- Performance. (20 Hours)

MODULE - II 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 - III 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 - IV 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 – V The Indian Partnership Act 1932- Nature- rights and duties of partners- Registration and dissolution of firms- **The Limited Liability Partnership Act 2008-** Introduction- nature and scope- features- incorporation and differences with other forms of organization. (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	23U1CRCOM04
Title of the course	BUSINESS ENVIRONMENT
Semester in which the course is to be taught	I
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

- CO1-** To provide an exposure to students about the various business environmental factors
- CO2-** To gain substantial knowledge in the spheres of business, industry and commerce
- CO3-** To familiarize students on the various elements of business environment along with the concepts of business ethics, CSR and corporate governance
- CO4-** To provide a thorough understanding on economic environment vis-à-vis various of business environmental policies
- CO5-** Understand about foreign investments, BRICS and WTO
- CO6-** To equip on legal environment such as insolvency, bankruptcy code, IPR and consumer protection Act
- CO7-** To make students aware about impact of business on natural environment and to take corrective measures in the modern world

COURSE DESIGN

Module I – Business, Industry and Commerce – Business environment- meaning – Elements of business environment – internal and external. Economic, geographic, socio-cultural, legal, political and technological environment – Environmental scanning and Techniques of environmental scanning: SWOT Analysis and PESTLE Analysis - Business Ethics: Meaning, Importance, Factors influencing Business Ethics - Corporate Governance: Meaning, Objectives and Principles. (15 Hours)

Module II – Economic environment of business –Elements of economic environment – economic system- Economic policies: Monetary policy, Fiscal policy, EXIM policy and Industrial and Licensing policy – Economic condition – NITI Aayog. (14 Hours)

Module III – Global environment of business - Exchange rate- meaning- Exchange rate systems or

regimes-Foreign exchange management Act (FEMA) – Right to Information Act –International Economic Institutions (Overview only): IMF, goals & Functions- World Bank, Objectives & components - World Trade Organization (WTO) Principles, Functions and Dispute Settlement Mechanism–BRICS – Foreign Investment: FDI and FPI – Trading Bloc: meaning, Types (Introduction only): ASEAN, SAARC, RCEP, European Union(EU). (16 Hours)

Module IV- Legal Environment - Competition policy and law -The Insolvency and Bankruptcy Code, 2016-Preliminary, Corporate insolvency resolution process, Liquidation process - IPR (Introduction only) - Consumer Protection Act 2019 (Introduction only). (15Hours)

Module- V- Introduction to recent business concepts (Introduction only): Internet of Things (IOT), Data in business, Digital Currency, Digital Economy, Blue Economy, Fintech and its applications, Block Chain Technology, Crypto currencies, Non-fungible Tokens (NFTs), Artificial Intelligence (AI) & its business opportunities, Indices in Business World: Water Index, Amex Oil Index, FTSE All-World index series, S&P Asia 50, Carbon Credit, Environmental Accounting. (12 Hours)

Suggested Readings: -

1. Cherunilam, Francis, Business environment, Himalaya Publishing House, Mumbai.
2. Keith Davis and William C. Frederick: Business and Society Management, Public Policy, Ethics.
3. CSV Murthy, Business Ethics, Himalaya Publishing House, Mumbai
4. N V Badi and R.V. Badi: Business Ethics: Vrinda Publications
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.
9. Cherunilam, Francis, International Business, Himalaya Publishing House.

COURSE- 5

Course Code	23U2CRCOM05
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 (36 hrs. theory + 36 hrs. practical)

COURSE OUTCOMES

CO1-Understand research, research methodology, types and its importance in business.

CO2-Analyse the steps in research process.

CO3-Apply the Diagrammatic and Graphic Presentation of data and its significance.

CO4-Check the significance of Correlation analysis and its methods (types Correlation-methods-Karl Pearson's Co-efficient of correlation-Spearman's Rank correlation co-efficient)

CO5-Evaluate the significance of Regression analysis in business

CO6-Understand the basic concepts of Probability theory

CO7-Compute Permutation and combination of probability, the Theorems of Probability (Addition theorem & Multiplication theorem.)

CO8-Explain research Report writing, types of report, characteristics of a good report and contents of a report.

COURSE DESIGN

MODULE-1 Research-Meaning-Definition-Business Research-Types of Research (Pure, Applied, Exploratory, Descriptive, Empirical, Analytical, Qualitative and Quantitative)- Research process- 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 -The relationship of sample size and standard error-Determining sample size - Classification and Tabulation of Data. (12hrs)

MODULE 2- Random variable- discrete and continuous random variables - probability density function and Distribution function- properties- expectation of random variables – Mean and Variance- standard distributions- Binomial distribution- Poisson distribution and normal distribution- definition- Calculation of probabilities- fitting of distribution and calculation of expected frequencies (15hrs)

MODULE- 3 Correlation and Regression - Concept-Types of Correlation-methods- Scatter diagram - Karl Pearson's Co- efficient of correlation- Coefficient of determination - Spearman's Rank correlation co-efficient- probable error-Regression analysis - Concepts-lines of Regression- Regression Equation- Estimation and identification of regression lines. 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. (12hrs)

MODULE-4 Testing of Hypothesis: Hypothesis testing - Basic concepts concerning testing of hypothesis - Null and alternative hypothesis, Type-I and Type-II error, significance level, Power, one tailed and two tailed test, Procedure for Hypothesis Testing, Z test for testing the mean of a population, Z test for testing the equality of means of two populations using independent samples, Z test for proportion of a population, Z test for testing the equality of two population proportions, t test for testing the mean of a population, t test for testing the mean of two populations using independent samples, paired sample t test, Chi-square test for variance of a population, goodness of fit, Chi square test for independence - F-test for testing the equality of variance of two populations (30 hrs)

MODULE-5 - Report Writing-Integral part of report-Characteristics of good report- Contents of a report- Bibliography. (3 hrs)

Books for references

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

COURSE- 6

Course Code	23U2CRCOM06
Title of the course	BANKING AND INSURANCE
Semester in which the course is to be taught	II
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

- CO1:** Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.
- CO2:** Demonstrate an awareness of law and practice in a banking context.
- CO3:** Engage in critical analysis of the practice of banking law from a range of perspectives.
- CO4:** Organize information as it relates to the regulation of banking products and services.

COURSE DESIGN

Module 1 Introduction to Banking-Origin and Evolution of Banks-Meaning and Definition- Classification of Banks – Functions of Commercial Banks- Primary and Secondary- Credit Creation-Reserve Bank of India- Functions of RBI- Rates published by RBI- Policy rates, reserve ratio, exchange rates, lending/deposit rates - 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 -Neo Banking- digital economy-block chain technology-Banking Sector Reforms- Prudential Norms- Capital Adequacy Norms - NPA – NBA - Basel norms - Credit Information Bureau of India Ltd. (CIBIL)-Basel I, Basel II, Migration to Basel II 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 of Accounts- Cheque- dishonor of cheque – payment in due course – Crossing – Endorsement- Customer Services in banking-Road Map for Foreign Banks in India. (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 Insurance Contract-Utmost Good Faith, Insurable Interest, proximate 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. (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, NewDelhi
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 BankingOperations,SultanChandandSons,New Delhi
6. Agarwal,O.P.,BankingandInsurance,HimalyaPublishingHouse,Mumbai
7. Tripathi,Nalini&PrabilPal.,Insurance:TheoryandPractice,PHIPvtLtd,NewDelhi
8. Gupta,P.K.,InsuranceandRiskManagement,HimalayaPublishingHouse,Mumbai
9. Mishra,M.N.,PrinciplesandPracticesofInsurance,S.ChandandSons,NewDelhi
10. Bhasin,Niti.IndianFinancialSystem:EvolutionandPresentStructure.NewCentury Publications
11. Suneja,H.R.PracticalandLawofBanking.HimalyaPublishingHouse
12. Black,K.,andSkipper,H.D.LifeandHealthInsurance.PearsonEducation
13. Vaughan,E.J.,andVaughan,T.Fundamentalsof RiskandInsurance.Wiley&Sons

COURSE- 7

Course Code	23U2CRCOM07
Title of the course	CORPORATE REGULATIONS
Semester in which the course is to be taught	II
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

CO1: Know about the concept of company and shares.

CO2: Know about the application of company law in India.

CO3: Understand the use of the memorandum of association and article of association in a company, they also learn from this course.

CO4: Use of various documents and forms in a company.

CO5: Understand the relationship between company and its stakeholders.

CO6: Identify the legal compliances of the Company.

COURSE DESIGN

Module 1- Company - Definition – Characteristics – Classifications –History and framework of Company Law in India - Companies Act 2013 - one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association (10 Hours)

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 Hours)

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 Hours)

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 Hours)

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 Hours)

Books for references

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

COURSE- 8

Course Code	23U2CRCOM08
Title of the course	BUSINESS COMMUNICATION & MANGEMENT INFORMATION SYSTEM
Semester in which the course is to be taught	II
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

- CO1-** Understand and appreciate the need, importance and urgency of good business communication
- CO2-** To enable students gain effective communication skills
- CO3-** Learn preparation of business communication documents apart from formal letters, CV, bio data, quotations and enquiry letters
- CO4-** To hone presentation skills and related soft skills of students
- CO5-** To familiarize MIS and data base systems apart from enumerating its present day relevance and importance
- CO6-** Help to overcome barriers in effective communication

COURSE DESIGN

Module: 1 Communication – Need – Process – Types – Oral – Written – Verbal – Non Verbal – Internal – External – Non Verbal Communication – Body Language – Kinesics – Proxemics – Para Language – Channels – Barriers – Principles of Effective Communication. (12Hours)

Module: 2 Job Application Letters – Resume – CV – Reference and Recommendation Letters – Employment Letters – Online 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. SaliniAgarwal -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	23U3CRCOM09
Title of the course	MARKETING MANAGEMENT
Semester in which the course is to be taught	III
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

CO1: Understand the Meaning and need of marketing in business/trade.

CO2: To comprehend the elements of marketing mix and its strategies

CO3: To understand the pricing policies in the industry and the pricing strategies

CO4: To understand the changes in the marketing environment.

COURSE DESIGN

Module 1

Marketing Management- Market and Marketing- Meaning- Definition of marketing - Marketing Vs Selling- Marketing concepts- Marketing environment- Functions of marketing- Importance of marketing- Marketing Management. Marketing mix- 4Ps and 4Cs- Importance of marketing mix- Factors affecting marketing mix. Market segmentation- Need-Basis-Benefits-Qualities of a good segment- Market Targeting- Differentiated and Undifferentiated marketing-Niche marketing- Micro marketing- Market positioning. (15 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. (15Hours)

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. (12 Hours)

Books for references

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

Course Code	23U3CRCOM10
Title of the course	CORPORATE ACCOUNTING
Semester in which the course is to be taught	III
No. of credits	4
No. of contact hours	90

COURSE- 10

COURSE OUTCOMES

- CO1-** Understand the process of issue ,reissue and forfeiture of shares and apply in business situation
- CO2-** Understand the format of final accounts of Company's and prepare final accounts as per Company's act 2013
- CO3-** Determination of purchase consideration in the event of amalgamation and to prepare consolidated financial statements and apply in practical situation of merger and acquisition
- CO4-** Understand the process of alteration and reduction of share capital

COURSE DESIGN

MODULE-1 Issue, Reissue and Forfeiture of shares –Redemption of Preference shares, its conditions- Issue of bonus shares- Accounting for Buyback of shares- Guidelines (20Hours)

MODULE -2 Underwriting- types- provisions- advantages-underwriters liability-when issue is fully underwritten with and without firm underwriting- partial underwriting with and without firm underwriting. (10Hours)

MODULE-3 Final accounts of Joint Stock Companies in vertical form-Profit prior to incorporation. (20Hours)

MODULE-4 Internal reconstruction and capital reduction-Accounting treatmentand Revised Balance Sheet. (10 Hours)

MODULE-5 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) (30Hours)

Books for references

1. Jain.S.P and Narang.K.L : Advanced Accountancy
2. Maheswari.S.NandMaheswariS.K:AdvancedAccnting
3. Paul.K.R : Corporate Accounting
4. Dr.S.M.ShuklaandDr.S.P.Gupta:AdvancedAccounting
5. McShukla and T.S.Grewal : Advanced Accounts

Course Code	23U3CRCOM11
Title of the course	BUSINESS ANALYTICS
Semester in which the course is to be taught	III
No. of credits	4
No. of contact hours	90 (54 hrs. theory + 36 hrs. practical)

COURSE- 11

COURSE OUTCOMES

- CO1-** Understand the fundamentals of business analytics, data science and machine learning
- CO2-** Equip with the latest developments in the field of data management and analysis
- CO3-** Provide a basic understanding of financial, marketing and HR analytics
- CO4-** Apply the fundamentals of business analytics in future learning and problem solving

COURSE DESIGN

MODULE I: An overview of Business Analytics and Data Science: Introduction to Analytics, Analysis and Business Analytics, Data Collection, Data Management, Big Data Management, Big Data and Analytics, Organization/sources of data, Importance of data quality, dealing with missing or incomplete data, Data Visualization, Data Classification Data Science Project Life Cycle: Business Requirement, Data Acquisition, Data Preparation, Data Warehousing, Hypothesis and Modeling, Evaluation and Interpretation, Deployment, Operations, Optimization. (15 Hours)

MODULE II: Introduction to Data Mining- The origins of Data Mining, Data Mining Tasks, OLAP and Multidimensional data analysis, Basic concept of Association Analysis and Cluster Analysis. Text Analytics, Text Mining and Sentiment Analysis. Web Analytics, web Mining and Social Analytics (10 Hours)

MODULE III: Introduction to Machine Learning: History and Evolution, AI Evolution, Statistics Vs Data Mining Vs, Data Analytics Vs Data Science, Supervised Learning, Unsupervised Learning, Reinforcement Learning, Frameworks for building Machine Learning Systems. (15 Hours)

MODULE IV: Types of Business Analytics: Descriptive Analytics, Diagnostic Analytics, Predictive Analytics, and Prescriptive Analytics. (Introduction) (20 Hours)

MODULE V: Application of Business Analytics: Retail Analytics, Marketing Analytics, Financial Analytics, Healthcare Analytics, HR Analytics and Supply Chain Analytics. (Introduction) (30 hours)

Books for Reference

1. The Hundred-Page Machine Learning Book by Andriy Burkov.
2. Too Big to Ignore: The Business Case for Big Data by Phil Simon.
3. Big Data: A Revolution That Will Transform How We Live, Work, and Think .by Viktor Mayer-Schönberger and Kenneth Cukier.
4. Artificial Intelligence: A Guide for Thinking Humans by Melanie Mitchell.
5. Business unIntelligence: Insight and Innovation Beyond Analytics and Big Data .by Barry Devlin.
6. Creating Value with Social Media Analytics: Managing, Aligning, and Mining Social Media Text, Networks, Actions, Location, Apps, Hyperlinks, Multimedia, & Search Engines Data by Gohar F. Khan.
7. The Quick Python Book by Naomi Ceder.
8. Developing Analytic Talent: Becoming a Data Scientist by Vincent Granville.
9. A Practitioner's Guide to Business Analytics: Using Data Analysis Tools to Improve Your Organization's Decision Making and Strategy by Randy Bartlett.
10. Data Analytics Made Accessible: 2020 Edition by Anil K. Maheshwari, Ph.D.
11. Data Science for Business: What You Need to Know about Data Mining and Data-Analytic Thinking by Foster Provost and Tom Fawcett.
12. Deep Medicine: How Artificial Intelligence Can Make Healthcare Human Again by Eric Topol.
13. Business Data Science: Combining Machine Learning and Economics to Optimize, Automate, and Accelerate Business Decisions by Matt Taddy.
14. Rebooting AI: Building Artificial Intelligence We Can Trust By Gary Marcus and Ernest Davis.
15. The Model Thinker: What You Need to Know to Make Data Work for You by Scott E. Page.

COURSE- 12

Course Code	23U3CRCOM12
Title of the course	BUSINESS MANAGEMENT
Semester in which the course is to be taught	III
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

- CO1-** To ensure students' knowledge enhancement on business management and relevant management concepts
- CO2-** Understand and comprehend Fayol and Tawlor's contributions
- CO3-** To understand various management functions, concepts of MBO, MBE and CSR.
- CO4-** Make students familiar with the topics of motivation , leadership and relevant related theories
- CO5-** Appreciate Human Resource Management and related concepts apart from learning performance appraisal and its techniques
- CO6-** Evoke interest in pursuing higher studies in management field

COURSE DESIGN

Module: 1 MANAGEMENT – Introduction – Meaning – Nature – Characteristics – Management Functions (POSD CORB) - Management as a Science, Art and as a Profession – Management and Administration – Fayol's Management Principles – Taylors Scientific Management – CSR and Social Responsibility of Management – BPR – TQM – Benchmarking – QC – Five Force Analysis – Fortune at the Bottom of Pyramid – Challenges of Management in Global Scenario (12 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 Mounon’s Managerial (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	23U4CRCOM13
Title of the course	CAPITAL MARKET
Semester in which the course is to be taught	IV
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

CO1- To familiarise students with the capital market and money market

CO2- To enable students with the fundamentals of trading, IPO and dematerialisation

CO3- To help students to understand more about SEBI and its contribution to Indian Capital Market

CO4- To appreciate the emergence of various methods of share floatation and about various Indian Stock Market indices

CO5- To learn briefly about various international stock markets

CO6- To understand various capital market concepts like futures, forwards, swaps apart from appraising about the latest trends in Stock Markets

COURSE DESIGN

Module - I

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. (10Hours)

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

Module – III 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. (15Hours)

Module – IV 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 – Institutional Investors – FII's and DII's – Portfolio Managers – Portfolio Consultants – Pension Fund – Pension Plan – Features - Benefits – Types. (22Hours)

Module – V 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 reference:

1. Financial Markets & Institutions – Anthony Saunders and Marcia Million Cornett
2. The Indian Financial System: Markets, Institutions and Services (Person Publications)
3. Security Analysis and Portfolio Management – S. Kevin
4. Dynamics of Indian Financial System – Preethi Singh
5. Indian Financial System and Markets – K. Sojikutumar & Alex Mathew
6. Financial Institutions and Markets – Meir Kohn (Oxford University Press)
7. Financial Markets, Institutions and Financial Services – Gomez Clifford (Prentice Hall of India)
8. Financial Markets, Institutions and Services – N. K. Gupta and Monica Chopra
9. Fundamentals of Investing - Gitinan and Joehnk (Pearson publishers)
10. Personal Finance - Madura, Jeff (Pearson publishers)
11. Investment Analysis & Portfolio Management - Chandra, Prasanna (Tata McGraw Hill)
12. Investment Valuation: Tool and Techniques for Determining the Value of Any Asset – Damodaran and Aswath
13. Financial Markets and Financial Services – Vasant Desai (Himalayan Publishing House)

COURSE- 14

Course Code	23U4CRCOM14
Title of the course	SPECIAL ACCOUNTING
Semester in which the course is to be taught	IV
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES

CO1- Understand the final accounts of Banking Companies and apply in business situations

CO2- Understand final accounts of Insurance Companies and apply in practical situations

CO3- Understand investment accounts and take suitable investment decisions

CO4- Calculate the amount of Claims by understanding the loss of stock and loss of profit policy

CO5- Understand the process of liquidation and prepare liquidators final statement of accounts

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. (25hrs)

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) (25hrs)

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. (15hrs)

MODULE-5 Liquidation Accounts -Meaning –Types-Contributories-Preferential Creditors-Preparation of liquidator’s final statement of accounts. (10 Hrs)

Books for references

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

COURSE- 15

Course Code	23U4CRCOM15
Title of the course	ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT
Semester in which the course is to be taught	IV
No. of credits	4
No. of contact hours	72

COURSE OUTCOMES

CO-1 Encourage students to take up entrepreneurship

CO-2 Create awareness on the setting up of an enterprise

CO-3 Familiarize students on the various schemes provided for entrepreneurs

CO-4 Familiarize the students on the organizations that provide financial and non-financial assistance for entrepreneurs

CO-5 Equip students with the basic ideas of preparation of project report.

CO-6 Evaluate the problems in entrepreneurship based on case study and take adequate precautions.

COURSE DESIGN

MODULE-1 Entrepreneurship –Meaning and Definition – Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.–meaning and definition –determinants and importance of entrepreneurship and creative behaviour entrepreneurial traits – functions of entrepreneurs - Role of entrepreneur in economic development –Factors affecting entrepreneurial growth –women entrepreneurship- problems and prospects -EDP-Steps, contents, Need for training-target group- Contents of the training programme. (15 Hours)

MODULE-2

Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business - Micro, small and medium enterprises – meaning and definition –Steps in setting up MSME- procedure

for registration - location significance –Factors of ideal location- Green channel- Bridge capital- Seed capital assistance- Margin money scheme-industrial sickness, causes and remedies. (15 Hours)

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 Hours)

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 Hours)

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 Hours)

SUGGESTED READINGS

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

COURSE- 16

Course Code	23U4CRCOM16
Title of the course	FINANCIAL SERVICES
Semester in which the course is to be taught	IV
No. of credits	2
No. of contact hours	54

COURSE OUTCOMES

CO1. Understand the different types of financial services offered by a service provider

CO2. Familiarize with the advantages and disadvantages of each financial service

CO3. Understand the legal and tax implications of each of these financial services.

CO4. Examine and evaluate the case studies related to these issues

CO5. Examine the effect of financial services on the market value of a firm.

CO6. Examine the effect of financial services on the stake holders of a firm

COURSE DESIGN

MODULE-1 Introduction- Meaning- Flow of funds matrix -Types- Fund based financial services, fee based financial services. Merchant Banking- Functions- Regulation of merchant bankers. (10 Hours)

MODULE-2 Venture Capital- Features- types- Stages of venture capital finance- Venture capital process- Structure of Venture Capital Funds- Analysing products and services of venture capital funds- Financial Counselling and Portfolio management Services- Case study: Venture capital. (12 Hours)

MODULE-3 Leasing and factoring-Leasing- Essentials- Types- Advantages to lessor and lessee- Limitations for lessor and lessee- Difference between leasing and hire purchase- Difference between leasing and ownership- Minimisation of risk by lessor and lessee. Factoring-Types-importance-Pricing- Factoring services in India-Case study: Leasing. (10 Hours)

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-Case study : Mutual Funds. (12 Hours)

MODULE-5 Credit rating-Agencies-Procedure of credit rating-Calculations - Recent trends in Financial services- Case Study: Credit Rating. (10 Hours)

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	23U5CRCOM17
Title of the course	COST ACCOUNTING
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES

- CO1.** Understand the various cost concepts, methods and techniques of cost accounting
- CO2.** Understand the accounting and control of material cost
- CO3.** Understand the accounting and control of labour cost
- CO4.** Understand accounting for overheads ,primary and secondary distribution and absorption of overheads and control overhead cost
- CO5.** Understand format of cost sheet and prepare cost sheet
- CO6.** Understand the reason for difference between cost accounts and financial accounts
- CO7.** Apply cost accounting practices
- CO8.** To know the application of cost control techniques
- CO9.** Apply costing for decision making in business areas

COURSE DESIGN

MODULE-1

Introduction to Cost Accounting-Meaning and definition-Cost –Costing- Cost accounting-Cost accountancy- Objectives of cost accounting - Advantages and disadvantages of cost accounting.- Distinction between cost accounting and financial accounting- Various Cost concepts - Cost centre- Responsibility centre- Profit centre- Cost unit-Cost control-Cost Reduction- Methods of Costing- Types or Techniques of Costing- Cost accounting standards. (15 Hours)

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-LIFO-Simple average-Weighted average. (20 Hours)

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 Hours)

MODULE-4 Accounting for Over Head-Classification of Over Head-Primary and Secondary distribution-Absorption of overhead- Machine hour method - -Simultaneous equation method-Over absorption and under absorption. (15 Hours)

MODULE-5

Preparation of Cost Sheet-Tender and quotation-Preparation of Reconciliation Statement. (20 Hours)

SUGGESTED READINGS

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

COURSE- 18

Course Code	23U5CRCOM18
Title of the course	ACCOUNTING STANDARD FOR GLOBAL ACCOUNTANT
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES

CO-1 After the successful completion of the course the students are expected to understand various accounting Standards

CO-2 Understanding the procedure for First time adoption of IFRS by Companies

CO-3 Familiarize the students with the difference between IFRS and other standards

CO-4 Create an idea about IASB, Conceptual Framework and need for international accounting standards in the Globalized era

CO-5 Understanding Convergence and conversion to IFRS and recognition, Measurement, presentation, disclosure of events

CO-6 The position of IFRS in India and also the presentation and reporting of Financial Statements as per IFRS

COURSE DESIGN

Module 1-IASB regulatory and conceptual framework - Impact of globalisation-Role and structure of IASB- Comparison between IFRS, Indian GAAP and US GAAP-Scope and application of IASs/IFRSs- IFRSs progress towards global harmonization-Benefits and barriers of IASs and IASB-IFRS implementation in the emerging markets-Advantages and disadvantages of IASB Conceptual framework-Accruals basis and going concern- Qualitative characteristics of financial statements-Elements of financial statements. (20-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. (20-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. (20-Hours)

Books for references

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

COURSE- 19

Course Code	23U5CRCOM19
Title of the course	ENVIRONMENT MANAGEMENT
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES

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

COURSE DESIGN

Module I

Unit 1 : Multidisciplinary nature of environmental studies

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 lifestyles.

Unit 3: Ecosystems

Concept of an ecosystem -Structure and function of an ecosystem -Producers, consumers and decomposers- Energy flow in the ecosystem -Ecological succession-Food chains, food webs and ecological pyramids-Introduction, types, characteristic features, structure and function of the given

ecosystem: - Forest ecosystem

Module II

(18 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

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.

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. (26 Hours)

Module – III 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 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 Sustainable development - Forensic Accounting for non-compliances – Cash flow manipulations- Hedge accounting – Earnings management- Environmental accounting. (18 Hours)

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.Enviornmental 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	23U6CRCOM20
Title of the course	APPLIED COST ACCOUNTING
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES

CO-1 Understand the process costing concepts so that logical decision can be taken and apply process costing concepts in business situations

CO-2 Understand the accounting procedures of job, batch and contract costing and apply in practical situations

CO-3 Identify the role of CVP Analysis and apply the marginal costing principles in decision making situations of businesses

CO-4 Understand the concept of various budget and apply budgetary control in business situation

CO-5 To know the application of cost control techniques

CO-6 Apply costing for decision making in business areas

COURSE DESIGN

MODULE-1 Introduction to the application of costing methods and techniques in business decision making-Job costing – Meaning- Procedure-Accounting. Batch costing- Meaning- Procedure- Economic Batch Quantity- Operating costing. (10 Hours)

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 Hours)

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 Hours)

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 Hours)

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 Hours)

SUGGESTED READINGS

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

COURSE- 21

Course Code	23U6CRCOM21
Title of the course	PRINCIPLES OF BUSINESS DECISIONS
Semester in which the course is to be taught	VI
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

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

COURSE DESIGN

MODULE-1- introduction to economics- concept-Business economics- meaning- micro and macroeconomics- nature of business economics- scope- central economic problem- what to produce- how to produce and for whom to produce- economic system- capitalist economy- features – merits and demerits- capitalist economy and solution to central problem- socialist economy- features- merits and demerits- mixed economy-features-advantages of mixed economy over other economies-Decision making- Definition of decision and decision making- Importance of decision making- Steps in decision making- Types of decisions- Decision making environment- production possibility curve. (10Hours)

MODULE – 2 Demand– Meaning- Law of Demand – Reasons for Law of demand – Exceptions to the Law –Demand determinants-Movements VsShiftinDemand-Demand distinctions-Elasticityof Demand– Price elasticity- Importance of price elasticity- Income elasticity-Advertisement elasticity – Cross elasticity – Measurement of elasticity -supply- determinants of supply- 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- Consumers' Surplus- Revealed Preference theory. (20 Hours)

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 Return to Scale—Economies and Diseconomies of Scale—Isoquant Curve-Is cost Curve—Optimum Combination of Inputs. (15Hours)

MODULE-4 Cost Analysis-Cost concepts- Determinants of cost- Cost output relationship in the short run and long run- Optimum firm. 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- 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- concept of producer surplus- case studies. (15Hours)

Module 5- business cycles- Phases- features- causes-relevance of business cycles in business decision making- inflation- types- effects of inflation- measures for controlling inflation- monetary, fiscal and other policies- Introduction to Indian economy- characteristics of Indian economy- major economic issues in India- case studies. (12Hours)

SUGGESTED READINGS

1. Maheswari.K. and Varshney: Managerial Economics
2. Samuel, M. and Paul: Managerial Economics
3. Pylee.M. 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. D.M. 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	23U6CRCOM22
Title of the course	PRACTICAL AUDITING
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES

CO-1 Understand the practical application of auditing.

CO-2 Familiarize with the different types of audit in-depth.

CO-3 Examine and to tackle the frauds and manipulations happening in accounts through auditing

CO-4 Equip the students with the theory and methodology of auditing, audit reporting, generally accepted auditing standards & other basic concepts.

CO-5 Explain the legal framework under which a company audits are conducted and apply the professions code of conduct.

CO-6 Demonstrate the ability to undertake research on significant auditing issues and to keep up -to-date with developments in auditing theory and practice.

COURSE DESIGN

MODULE-1 Introduction - Meaning and objectives of auditing - Types of audits- Audit programme - Audit Notebook- 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. (15Hours)

MODULE-2 Internal control- Internal check and internal audit - Audit Procedure - Vouching- requirements of a voucher - Vouching of cash sales, receipts from debtors, cash purchases, payment to creditors, payment of wages, purchase of land and buildings - Duties of an auditor- Verification and valuation of assets and liabilities - Methods - Duties of an auditor. (25 Hours)

MODULE-3 Audit of limited companies - Company auditor: Qualifications, disqualifications, Appointment, Rights, duties, liabilities and Removal- Share capital and share transfer audit -Audit Report Contents and types. (20 Hours)

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- Types of Audits and their objectives: Cost Audit, Tax audit, Management audit, social audit, Government audit, Performance audit - Auditing in EDP (Electronic Data Processing) environment-Auditing and Assurance Standards-Meaning and scope. (15Hours)

MODULE-5 Case Study: Financial accounting and reporting- Audit and assurance- Taxation- Management accounting. (15 Hours)

SUGGESTED READINGS

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

COURSE- 23

Course Code	23U6CRCOM23
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 (54 hrs theory + 36 practical)

COURSE OUTCOMES

CO-1 Use business finance terms and concepts when discussing.

CO-2 Explain the financial concepts used in making accounting management decision.

CO-3 Use effective communication skills to promote respect and relationship for financial deals.

CO-4 Utilize information by applying a variety of business and industry software and hardware to major financial function.

CO-5 Demonstrate a basic understanding of management accounting.

CO-6 Enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

COURSE DESIGN

MODULE-1 Financial statements-Meaning-Essentials-Importance-Characteristics-Nature-Limitations-Analysis and interpretation of financial statements- Objects and importance of analysis and interpretation-Types of financial analysis-External analysis-Internal analysis-Horizontal analysis-Vertical analysis-Methods and techniques used in financial analysis-Comparative statement-Common size statement-Trend analysis. (15Hours)

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. (25Hours)

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. (20Hours)

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

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) (15Hours)

SUGGESTED READINGS

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 CORE COURSES

OPTIONAL CORE COURSES FOR FINANCE AND TAXATION

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

OPTIONAL CORE COURSES FOR COMPUTER APPLICATIONS

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

OPTIONAL CORE COURSES FOR TRAVEL AND TOURISM

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

OPTIONAL COURSES

FINANCE AND TAXATION

CORE (OPTIONAL)-1

Course Code	23U3OPCFT01
Title of the course	GOODS AND SERVICES TAX
Semester in which the course is to be taught	III
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES

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

COURSE DESIGN

Module 1 - Introduction to Goods and Services Tax Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act GSTN - HSN Code - SAC code - GST council – Structure, Power and Functions. (Note- Following definitions- Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, Ecommerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, , Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service- Taxable territory, Non-taxable territory) (15 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. (15 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 (15 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. (25 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

CORE (OPTIONAL)-2

Course Code	23U40PCFT02
Title of the course	FINANCIAL MANAGEMENT
Semester in which the course is to be taught	IV
No. of credits	4
No. of contact hours	90

COURSE OUTCOME

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

COURSE DESIGN

MODULE-1 Introduction-Meaning of finance, Financial Management- importance, scope and objectives of Financial Management-Profit Maximisation Vs Wealth maximization.-Finance function-Time Value of money, concepts of compounding and discounting.-(Theory only) (15 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) (15 Hours)

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 Hours)

MODULE-4 Investment Decisions- Capital budgeting – meaning-importance -techniques- traditional methods- Pay back period- ARR-Discounted cash flow methods -discounted pay back period, NPV- IRR- Profitability index- Risk adjusted techniques. Working capital management -meaning-definition-importance-Gross working capital, Net working capital-Factors determining the working capital- Estimation of working capital requirements. (25 Hours)

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. (15Hours)

SUGGESTED READINGS

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

CORE (OPTIONAL)-3

Course Code	23U5OPCFT03
Title of the course	INCOME TAX LAW AND PRACTICE
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90

COURSE OUTCOME

CO-1 Understanding the laws of Indian Income Tax and Finance Act.

CO-2 To determine the residential Status of Tax payers.

CO-3 To compute the Income from Salary, House Property, Profits and Gains from Business or Profession and Capital Gains

CO-4 Understand the link between the different heads of Income

COURSE DESIGN

MODULE-1 Introduction Brief History of Income tax in India – Basic Concept of Finance Bill, Memorandum of finance bill- Basic Concept Finance Act- Definition of Income Gross Total Income Total Income Assessee Assessment Year Average Rate of Tax Maximum Marginal Rate Previous Year - Personal Finance Act Agricultural Income Partly Agricultural Income - Clubbing of agricultural income with non agricultural income(Integration) Rates of Income Tax Accelerated Assessment Capital and Revenue -Residential Status- Incidence of tax Income Exempt from tax Heads of Income. (25 Hours)

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 Hours)

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 (10Hours)

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 Hours)

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 Hours)

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)- 4

Course Code	23U6OPCFT04
Title of the course	INCOME TAX ASSESSMENT AND PROCEDURE
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES

CO-1 To Understand and compute from the head Income from other sources

CO-2 To learn how to club income and the provisions of Set off and Carry forward of losses for different class of assessee.

CO-3 To learn the provisions of deductions in Income tax and calculate the income of an assessee.

CO-4 To understand the powers of Income tax authorities and learn the assessment procedures.

COURSE DESIGN

MODULE-1 Income from other source General chargeability Specific Chargeability Kinds of securities & grossing up of interest Bond washing transaction Computation Deductions allowed Deduction not permitted Computation of income under the head Income from Other Source. (15 Hours)

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 Hours)

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 Hours)

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 Hours)

MODULE-5 Assessment of individuals and computation of Tax, Assessment of Companies. (25 Hours)

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

COMPUTER APPLICATION

CORE OPTIONAL 1

Course Code	23U3OPCCA01
Title of the course	INFORMATION TECHNOLOGY FOR BUSINESS
Semester in which the course is to be taught	III
No. of credits	4
No. of contact hours	90 (54 hrs theory + 36 hrs practical)

COURSE OUTCOMES

- CO 1** Recall the details they studied about Information Technology
- CO 2** Understand ICT in detail
- CO 3** Understand the scope of Eworld
- CO 4** Create websites of their own
- CO 5** Analyse internet in detail

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. (12 Hours)

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. (24 Hours)

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. (12 Hours)

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. (30 Hours)

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. (12 Hours)

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)

SUGGESTED READINGS

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

CORE OPTIONAL 2

Course Code	23U4OPCCA02
Title of the course	INFORMATION TECHNOLOGY FOR OFFICE
Semester in which the course is to be taught	IV
No. of credits	4
No. of contact hours	90 (54 hrs theory + 36 hrs practical)

COURSE OUTCOMES

- CO 1** Understand the basics of computer
- CO 2** Create document in Ms word.
- CO 3** Create Boucher in page maker.
- CO 4** Create documents, accounts and statements in Ms Excel.
- CO 5** Create Power Point presentations.
- CO 6** Analysing the advanced features of excel.

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. (18 Hours)

Module 2 Data Analysis: Meaning and Definition – Sources of data – data life cycle- Processing – Methods and Types – EDP – Information – Value of Information in Decision Making – Information and Analysis of Business Research – Data Processing Software. (16 Hours)

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. (22Hours)

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. (22 Hours)

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, (12 Hours)

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.

SUGGESTED READINGS

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

CORE OPTIONAL- 3

Course Code	23U5OPCCA03
Title of the course	COMPUTERISED ACCOUNTING
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90 (54 hrs theory + 36 hrs practical)

COURSE OUTCOMES

CO 1 Recall the basics of Accounting.

CO 2 Differentiate between Manual and Computerised Accounting.

CO 3 Apply accounting with the help of Tally software.

CO 4 Create automated financial statements and reports.

CO 5 Create employee statements (Payroll).

CO 6 Analyse the scope of Tally.

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 (Theory2hrs.Practical2hrs)

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. Practical12 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 – ledgers related to TDS – creating TDS voucher types - TDS reports – TCS – GST - GST terminologies – Types of GST, computing GST – ledgers and vouchers pertaining to GST – Ledger creation- creation of CGST, Input SGST& Input IGST Ledgers in Tally, GST reports – GST forms. (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

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

CORE OPTIONAL 4

Course Code	23U6OPCCA04
Title of the course	DATABASE MANAGEMENT SYSTEM FOR BUSINESS
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90 (54 hrs theory + 36 hrs practical)

COURSE OUTCOMES

- CO 1** Recall the basics of Database.
- CO 2** Create Tables with referencing integrity.
- CO 3** Create Database using Ms Access.
- CO 4** Create Queries and Forms in Ms Access.
- CO 5** Create Final Reports
- CO 6** Analysing types of Queries and Forms.

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. (12 Hours)

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. (12 Hours)

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. (24 Hours)

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. (24 Hours)

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. (18 Hours)

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.
3. Ms-Office 2007: Gini Courter & Annett

OPTIONAL COURSE- 3

TRAVEL AND TOURISM

CORE OPTIONAL - 1

Course Code	23U3OPCTT1
Title of the course	FUNDAMENTALS OF TOURISM
Semester in which the course is to be taught	III
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES

- CO 1** Explain the evolution and growth of tourism in India
CO 2 Describe the basic concepts of tourism
CO 3 Analyse the types of tourism in India and its significance
CO 4 Evaluate each types of tourism based on their characteristics, their advantages and disadvantages.
CO 5 Describe Tourism products of Kerala and India
CO 6 Focus and distinguish types planning for tourism development
CO 7 Outline the tourism planning process
CO 8 Evaluate the significance and the Adversities of tourism.
CO 9 Evaluate the alternative tourism initiatives and the laws enacted by Government of India for the protection of tourism resources.

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-Ministry of Tourism-its Functions and role in tourism development. (15Hrs)

MODULE - 2 Types of tourism- pilgrimage-heritage- cultural-folklore-farm-eco-business- adventure rural- cuisine- monsoon- handicraft- community-based tourism- business tourism- sports tourism-golf tourism- village tourism- health tourism- responsible tourism [features and characteristics of each type]- recent trends in tourism (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 Tourism Planning-Planning for tourism development. Objectives and need for planning - types of planning- approaches to tourism planning-steps in the tourism planning process, carrying capacity management- determinants of carrying capacity level- sustainability and sustainable tourism development, sustainable tourism forms. (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 (one day)

Books for references

- Bhatya, A.K., Tourism Development Principles and Practices, Kalyani publishers West Bengal.
- Bishwanath Ghosh(2000), "Tourism and Travel Management", New Delhi, Vikas Publishing House PVT Ltd,
- Shashi Prabha Sharma(2004) "Tourism Education –Principles, Theories and Practices", New Delhi, Kanishka Publishers,
- Suddhendu Narayan Misra, Sapan Kumar Sadual, "Tourism Management", Excel Books publishers.
- 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.*

CORE OPTIONAL 2

Course Code	23U4OPCTT2
Title of the course	MARKETING OF TOURISM
Semester in which the course is to be taught	IV
No. of credits	4
No. of contact hours	90

COURSE OUTCOMES

- CO 1** Understand the basic concepts of marketing and its importance in tourism perspective
- CO 2** Analyse the process of market segmentation, its methods and its importance in tourism industry.
- CO 3** Analyse the product life cycle model in the perspective of tourism products and destination life cycle using Butler's model.
- CO 4** Check the usefulness of the methods of demand measurement used in tourism industry, its determinants and its types
- CO 5** Evaluate the elements of tourism marketing environment
- CO 6** Critically judge the seven p's of marketing namely product, price, place, promotion, people, process and physical evidence and its significance in tourism marketing
- CO 7** Understand the consumer buying behaviour and its determining factors.
- CO 8** Analyse the role of government and non-government agencies in the protection of consumer interest.

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- steps in new product development- Peter's inventory of tourism attraction (15 Hrs)

MODULE - 3 Pricing in tourism industry- meaning and definition-importance of pricing- factors influencing pricing of tourism products- Methods or tools of pricing- cost-oriented pricing- market-oriented pricing- Types of tourism pricing. Place element / tourism distribution in tourism-importance and channels of distribution. Importance of physical evidence and process in tourism marketing mix. (15Hrs)

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- promotion mix-steps in developing promotion plan- Government, private and public participants in tourism promotion- new generation promotional measures- tele-marketing, travel mart and other recent trends. People element in tourism-managing people element in tourism. Market competition and competitive marketing strategies– steps in developing competitive marketing strategies. (25Hrs)

MODULE - 5 Consumers and Tourism Marketing. Consumers in the tourism industry- overall view- tourist-visitor and behavior-motives and priorities of tourism consumers - consumer buying behavior- influential factors of buying behavior in the tourism industry – competition for visitors and image-marking- consumer rights in tourism industry- national and international policies- role of government and non-government agencies to protect the interest of consumers of domestic and international tourism- (25Hrs)

Assignment: Field visit and preparation of report (one day)

Books for references

- Manjula Chaudhary(2010) “Tourism Marketing” Oxford University press, New Delhi
- M. Jha(2015), “Tourism Marketing” , Himalaya Publishing house.
- Philip Kotler, John T. Bowen, James C. Makens, Seyhmus Baloglu(2017),” Marketing for Hospitality and Tourism”, Pearson publication.
- William. J. Stanton- Fundamentals of Marketing.
- Cravens- Marketing Management.
- Bezbaruah. M. P. Frontiers of New Tourism.

After the 4th semester examination students have to do a one-month internship at any component of the tourism industry (Hotels / travel agencies / tour operating agency / Dept of tourism offices /KTDC offices). They have to submit a report on the same along with a certificate.

CORE OPTIONAL 3

Course Code	23U5OPCTT3
Title of the course	TRAVEL AND TOURISM INFRASTRUCTURE
Semester in which the course is to be taught	V
No. of credits	4
No. of contact hours	90 (54 hrs theory + 36 practical)

COURSE OUTCOMES

- CO 1** Understand the concept of travel intermediaries.
- CO 2** Distinguish between the travel agency and tour operation business and their features and characteristics- advantages and Disadvantages
- CO 3** Understand the functions of travel agency and tour operators.
- CO 4** Describe the procedures required for setting up a travel agency.
- CO 5** Understand types of journey, the cargo handling procedure, the Ticketing procedure and the GDS.
- CO 6** Determine Time Zones and flying time calculation.
- CO 7** Explain Travel formalities and regulations in international travel.
- CO 8** Analyse the importance of tourism Infrastructure and the role of Government in improving and preserving tourism infrastructure.

COURSE DESIGN

MODULE-1 Travel, travel agency and tour operation. Concept- history- meaning- definition of travel from the perspective of tourism- types of travel- travel and excursion- travel agency- meaning- definition- importance- types of travel agency- national and international classification of travel agency- role in promoting tourism- tour operators- definition- nature- characteristic features of tour-operating business- role of tour operators in the growth of tourism industry (10Hrs)

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. (12 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. 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. Recent trends in international travel (20Hrs)

MODULE-4

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 (12Hrs)

MODULE-5 Practical training at a travel agency or tour operating business. Students have to submit a report for the same. (36 Hrs)

Assignment: Field visit and preparation of report(one day)

Books for references

- David. H. Hawl- Principles and Methods of Scheduling and Reservation.
- Mohinder Chand- Travel Agency Management- An Introduction Text.
- Jagmohan Negi, Travel Agency and Tourism Operations and Concepts and Principles, Kanishka Publishers
- Budher Werth, Haimman- Manual of Travel Agency Practice.
- Sunetra Roday, Archana Biwal & Vandana Joshi, Tourism Operations and Management Oxford University Press.
- CFTAA-IATA- Ticketing Study Material.

CORE OPTIONAL 4

Course Code	23U6OPCTT4
Title of the course	HOSPITALITY MANAGEMENT
Semester in which the course is to be taught	VI
No. of credits	4
No. of contact hours	90 (54 hrs theory + 36 hrs practical)

COURSE OUTCOMES

CO 1 Understand the evolution and growth of Hospitality industry.

CO 2 Analyse the organization structure and functions of departments in a Hotel.

CO 3 Explain the role of accommodation in tourism and the types of accommodation.

CO 4 Analyse the Managerial issues in hospitality industry

CO 5 Explain the domestic and international hotel chains in India.

CO 6 Analyse the importance of training in hotel industry.

CO 7 Check the emerging trends in hospitality management and the role of Government in development of hotel industry.

COURSE DESIGN

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-other supporting departments and its functions (12 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. 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- Human Resources Management in Hotels- Importance of training in hotel industry- factors responsible for the successful induction of managerial skill in hotel industry (20 Hrs)

MODULE-4 -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 (12 Hrs)

MODULE-5 Students have to do practical training at any accommodation units and have to submit a report of the same (36 Hrs)

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

OPEN COURSE 1

FUNDAMENTALS OF ACCOUNTING

Course Code	23U5OCCOM1
Title of the course	FUNDAMENTALS OF ACCOUNTING
Semester in which the course is to be taught	V
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

CO-1 Familiarize the student from various disciplines with the meaning of basic accounting terms and principles

CO-2 Students practices how to maintain accounts and get an idea about practical application of accounting

CO-3 Understanding the basic accounting terms, Journal, Ledger, and Trial Balance preparation, and how to prepare final accounts of a sole trading business

CO-4 After the successful completion of the course the students are expected to understand and manage accounts in a real-life situation

COURSE DESIGN

MODULE-1 Accounting - meaning Objects- Concepts and Conventions-Double Entry -Books of Accounts- Book keeping and Accounting - Accountancy The language of the Business World - Principles of double entry - Advantages of double entry. (20 Hours)

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

MODULE-3 Ledger- Sub divisions of ledger –Account- Form of an Account -Posting of Journal -Balancing of Accounts-Cash book (simple, double column)-Petty Cash book. (20 Hours)

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

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

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.

OPEN COURSE-2
FUNDAMENTALS OF TAXATION

Course Code	23U5OCCOM2
Title of the course	FUNDAMENTALS OF TAXATION
Semester in which the course is to be taught	V
No. of credits	3
No. of contact hours	72

COURSE OUTCOMES

CO1- To enable students to identify the technical terms related to Income Tax.

CO2- To compute income from salaries, house property, business/profession, capital gains and income from other sources

CO3- To equip them in E-filing of return

CO4- To understand the various benefits/deductions under Chapter VI-A of the Income tax act, 1961.

COURSE DESIGN

Module I Introduction - Brief History of Income Tax in India - Basic Concepts- Finance Act- Definitions-PAN - TAN- (12 Hours)

Module II Residential Status- Incidence of Tax- Income Exempt from Tax- Heads of Income- Income from Salary. (20Hours)

Module III Income from House Property - Computation of Income from House Property (10 Hours)

Module IV Profit and Gains of Business or Profession (Basics) - Capital gains – (Basics)- Income from Other Source- Computation of Income under the head Income from Other Source. (15 Hours)

Module V Clubbing of Income - Aggregation of Incomes- Set off and carry forward of Losses- Computation of Gross Total Income - Deductions under Chapter VI A- Total Income- Agricultural Income- Computation of tax liability of Individual- E- filing of Return. (15 Hours)

Suggested Readings

1. Singhania, Vinod, K., & Singhania Monica, Students Guide to Income Tax, Taxman Publication, New Delhi.
2. Mehrotra, H.C., Goyal, S. P., Direct Taxes Law, and Practice- Sahithya Bhawan Publications, Agra.
3. Gaur, V.P., & Narang, D.B., Direct Taxes- Kalyani Publishers, New Delhi.
4. Income Tax Act

5.MODEL QUESTION PAPERS

SEMESTER 2

BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION SYSTEM

Time : Three Hours

Max. Marks: 75

PART A

Answer any 10 (2 marks each)

1. What do you mean by appeal?
2. Explain counseling.
3. Explain encoding.
4. Explain CV.
5. What do you mean by solicited application letter?
6. Explain 'letter of acceptance of appointment'.
7. What is a power of attorney?
8. Explain partnership.
9. What do you mean by 'exception based'.
10. Explain data capturing.
11. What is ERM?
12. List the key elements of enterprise control.

PART B

Answer any 5 (5 marks each)

13. Explain space language and various types of it.
14. Enumerate the ways to overcome barriers to proper communication.
15. What is a CV? Enumerate the points to be kept in mind while preparing a CV.
16. What are the essentials for draGing a letter of enquiry?
17. What do you mean by status enquiry letter? State the essentials for draGing a status enquiry letter.
18. Explain the three roles of MIS.
19. Distinguish between data and information.
20. Explain the process in data analytics.

PART C

Answer any 3 (10 marks each)

21. Explain the principles of effective communication.
22. What is a letter of appreciation? DraG a letter of appreciation.
23. Explain the contents of a partnership deed.
24. Explain the essentials of a good information system.
25. Explain risk. Briefly enumerate the various types of business risks.

SEMESTER 2
CORPORATE REGULATIONS

Time : Three Hours

Max. Marks: 75

Section A
Answer any 10 (2 marks)

1. What do you mean by company limited by guarantee?
2. Define subsidiary company.
3. What is an illegal association?
4. What is doctrine of indoor management?
5. Define Articles of Association.
6. What do you mean by statement in lieu of prospectus?
7. What do you mean by 'share'?
8. What is sweat equity shares?
9. Define Women Director.
10. What do you mean by class meeting?
11. What do you mean by special resolution?
12. Who is a depository participant?

Section B
Answer any 5 (5 marks each)

13. What is One Person Company? State its features.
14. Explain non-profit making associations.
15. Briefly explain the history of Companies Act in India.
16. Explain the purpose of the Articles of Association.
17. Explain the norms regarding private placement.
18. Explain the provisions relating to retirement of Directors.
19. What are the modes of appointment of Directors?
20. What is the relevance of depositories in the present scenario? How do they function.

Section C
Answer any 3 (10 marks each)

21. What are the salient features of a Company?
22. State the circumstances under which the corporate veil of a company is lifted?
23. List out the matters to be included in a prospectus.
24. Narrate the modes of winding up of Companies.
25. Explain the rights and obligations of depositories, depository participants, issuers and beneficial owners.

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
TOTAL	12	10	2	20
	8	5	5	25
	5	3	10	30
	25	18		75
