

MCM1C01: BUSINESS ENVIRONMENT AND POLICY

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objective:

- To familiarise students with the concepts of macro-economic in which a Business organization operates

Module I

Business Environment: Meaning & Elements -Components and significance–Scope–political, Economic, Social, Technological, Legal, Cultural and Labour Environment – Trade Unions – Quality Circles – External Factors Influencing Business Environment – Dimensions of International Business Environment –Challenges

(15 Hours)

Module II

Structure of Indian Economy: Economic Systems-Economic Planning– Planning Commission and NITI Ayog – Public Sector – Changing Role– Relevance – Public Sector Reforms – Public Private Participation – Privatization and Disinvestments – Fiscal Policy – Monetary Policy – Structure of Union and State Budgets – Sources of Revenue – Management of Public Debt. – GSTHistory and Development in India (20 hours)

Module III

Profile of Indian Economy: New Economic and Industrial Policy–Recent Economic & Tax Reforms in India – GST-Land Reforms – Liberalization – Problems of Growth – Unemployment – Poverty – Regional Imbalances – SEZ – Social Injustices – Inflation – Black Money – Lack of Technical Knowledge and Information – Globalization Various Aspects – Consequences. (15 hours)

Module IV

Foreign Direct Investment and Institutional Investment: Forms–Policy - FDI in Retail

Trade – Problems and Consequences – FEMA – Multinational Corporations Role and Recent Trends – Problems and Consequences – Competition Law-Import & Export Policies- Start-ups- Digital economy- CRYPTO currency, Fin tech (10 hours)

Module V

Environment management-Degradation of Natural Environment-Air pollution, Water Pollution, Land Pollution, National Wetland Policy-Madhav Gadgil Committee Report-KasturiRangan Report-Global warming-causes & Effects, Climate Change, KYOTO Protocol, GreenNi Financing, Carbon Credit, Environment Protection Act 1986(Basics)-National Green Tribunal Act (Basics) -Consumer Protection Act,1986 (Basics) – RTI 2005(Basics) Salient features of Information Technology Act:2000.

(20 hours)

References:

1. M. Adhikari: Economic Environment of Business, Sultan Chand and Sons, New Delhi.
2. Ian Worthington, Chris Britton: Business Environment.
3. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
4. Claire Capon: Understanding the Business Environment.
5. K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publications, Delhi.
6. David Baron: Business and Its Environment.
7. Panday G.N: Environmental Management, Vikas Publishing House.
8. Raj Agarwal: Business Environment, Excel Publications, New Delhi.

OBJECTIVES

- To give an idea about the policies of the government and assess their impact on business

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	Meaning and definition of Business Environment, Components and significance, Types, Trade unions, Factors influencing Business Environment, Challenges	Lectures, Discussion and Participative learning	PowerPoint presentation on different types of business environment, Group discussion trade unions	To learn about business environment and its components. To understand the various challenges of business environment.	Evaluation through test paper
Module II (20 Hours)	Structure of Indian Economy, Economic Systems, PlanningCom	Seminars, Discussion and Participative learning	Seminar presentations on role of public sector in Indian economy, Group discussion on privatisation and	To evaluate the structure of Indian economy. To understand the history and	Evaluation through seminar

	<p>mission and NITI Ayog, Relevance of Public sector, Privatization and Disinvestment, Fiscal policy and Monetary policy, Union and State Budget, Management of Public debt, GST - History and Development in India</p>		<p>disinvestment.</p>	<p>development of GST in India.</p>	
<p>Module III (15 Hours)</p>	<p>Profile of Indian Economy, Recent economic and Tax reforms in India, Liberalization and problems of growth, SEZ, Inflation and Black money, Globalisation.</p>	<p>Lectures, Discussion and Participative learning</p>	<p>PowerPoint presentation on profile of Indian Economy, Group discussion on inflation and Black money.</p>	<p>To provide an overview on the profile of the Indian economy. To understand the tax reforms in India.</p>	<p>Evaluation through assignments</p>

<p>Module IV (10 Hours)</p>	<p>Introduction to Foreign Direct Investment and Institutional Investment, FDI in retail trade - Problems and consequences , Foreign Exchange Management Act, Role and problems of MNC, Competition Law, Start-ups and Digital economy, CRYPTO currency and Fintech</p>	<p>Lectures, Discussion and Participative learning</p>	<p>PowerPoint presentation on Foreign Direct Investment and Institutional Investment</p>	<p>To learn about Foreign Direct Investment and Institutional Investment.</p> <p>To know the problems and consequences of Multinational Corporations.</p>	<p>Evaluation through test paper</p>
<p>Module V (20 Hours)</p>	<p>Introduction to Environment Management, Degradation of natural environment, National</p>	<p>Lectures, Discussion and Assignments</p>	<p>Seminar on degradation of natural environment, Discussion on Global warming.</p>	<p>To provide an overview on environment management and various committees on environment.</p> <p>To learn about</p>	<p>Evaluation through assignment and seminars</p>

Wetland Policy, Madhav Gadgil Committee Report - Kasturi Rangan Report, Global warming, KYOTO Protocol, Carbon Credit, Environment Protection Act 1986, Consumer Protection Act 1986, Salient Features of IT Act 2000.

Environment Protection Act 1986, Consumer Protection Act 1986, and IT Act 2000.

COURSE OUTCOME

CO1	Analyse the environment of a business from the various internal and external perspectives
CO2	Evaluate how the economic environment and its configurations influence in business decision making

CO3	Apply the role of New Economic Policy and the Economic reforms in the perspective of Business
CO4	To make understand the various policies related to FDI & Multi-National Corporations
CO5	To give an in-depth knowledge about the recent Government policies regarding Environment management

MCM1C02 CORPORATE GOVERNANCE AND BUSINESS ETHICS

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To familiarise the students with the knowledge of corporate ethics

Module-I

Meaning and Definition of Corporate Governance- Evolution of Corporate Governance- Major Stakeholders of a Corporate Body and their goals- Communication mechanism of corporate organisation with stakeholders- Objectives Corporate Governance- Principles of Corporate Governance. (15 Hours)

Module-II

Theories and Models of Corporate Governance- Conceptual Framework of Corporate Governance- Legal framework of Corporate and administrative framework- regulatory framework of corporate governance in India- SEBI guidelines and clause 49- Reforms in the Companies Act-Secretarial Audit-Class action- NCLT- Insider trading- rating agencies- green governance- shareholders' activism- corporate governance in PSUs and banks- Legislative framework of corporate governance- an international perspective (UK, USA, Australia, China, Russia, South Africa) (20 Hours)

Module-III

Various Committees on Corporate Governance- International- Blue riband Committee-Cadbury Committee- Greens burry Committee- Kings Committee- Securities and Exchange Commission Report- Indian; Birla Committee, Narayanamurthy Committee- JJ Irani Committee, Naresh Committee Report. Uday Kodak Committee Report Corporate Reporting Framework- Reporting of Remuneration- Service Contract of Directors- Financial Reporting of the activities of the company as per clause 49 of the Companies and SEBI Act. IFRS- Need-Importance- Significance-Use. (15 Hours)

Module-IV

Elements of Corporate Governance- Board of Directors- Executive Directors- Independent Directors- Appointment, Remuneration- Powers, Duties and Responsibilities- Audit Committee- Composition Power and Responsibilities- Statutory Officers- Duties, Board Committees- Responsibilities and Powers- Board meetings- Whistleblowing and Corporate Governance- The Concept of Whistle blowing-Types of whistle blowers- Whistle blower policy- the Whistle Blower Legislation across countries- Developments in India. (20 Hours)

Module-V

Business Ethics- Meaning-scope-Importance-Dimensions-Role of ethics in business-Law & ethics- Ethics and values-Important ethical principles in business-The new management philosophy-Ethics in business functional areas-integrity-Sales-HRM-Management of quality. Corporate excellence -corporate culture- Styles & values of management-managing cultural diversity in organisation- Building corporate image-knowledge workers & knowledge mgt.

(10 Hours)

Suggested Readings:

Books

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, NewDelhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, Edward Elgar.
4. Sharma. J.P., Corporate Governance and Social Responsibility of Business., Ane Books Pvt Ltd, New Delhi
5. Jawahar Lal Corporate Financial Reporting Theory and Practice- Taxman
6. Singh S: Corporate Governance-Global Concepts and Practices- Excel Books
7. Robert A.G Monks & Nell Minow: Corporate Governance: Wiley
8. Bob Tricker: Corporate Governance: Principles, Policies and Practices- Oxford University Press.
9. Fernando.AC: Corporate Governance: Principles, Policies and Practices: Pearson Education
10. Indian Institute of Corporate Affairs- Corporate Governance: Taxman
11. Indrajit Dube: Corporate Governance- Lexis Nexis
12. Satheesh Kumar. T.N: Corporate Governance: Principles and Practices: Oxford University Press
13. Ghosh.B.N. Business Ethics and Corporate Governance- Mc Graw Hill Education
14. Robert Cobbaut et al: Corporate Governance: An Institutional approach- Kluwer Law International.

Cases-International

1. Bank of Credit and Commerce International – UK
2. Maxwell Communication Corporation and Mirror Group Newspapers (UK)
3. Enron (USA)
4. Anderson worldwide (USA)
5. Vivendi (France), Lehman Brothers (USA)

Cases-Indian

1. Satyam Computer Services Ltd

2. Sahara

3. Kingfisher Ltd

(Common governance problems noticed in various corporate failures; policy actions including major codes and standards.

Journal: Chartered Accountant

OBJECTIVES

- To enable the students to understand the emerging trends in good governance practices.
- To create corporate financial reports in the global and Indian context.

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none">● Meaning and definition of corpora	<ul style="list-style-type: none">● Lectures● Participative learning	<ul style="list-style-type: none">● PowerPoint presentation on meaning and definition of	<p>To understand the meaning of corporate governance To identify the</p>	<ul style="list-style-type: none">● Evaluation through test

	<p>te governance,</p> <ul style="list-style-type: none"> Objectives and principles of corporate governance 		<p>corporate governance</p> <ul style="list-style-type: none"> Group discussion on objectives and principles of corporate governance 	<p>objectives and principles of corporate governance</p>	<p>paper</p>
<p>Module II (20 Hours)</p>	<ul style="list-style-type: none"> Theories and models of corporate governance Insider trading, green governance, shareholders activism 	<ul style="list-style-type: none"> Discussion Lecture Demonstration 	<ul style="list-style-type: none"> Seminar presentations on theories and models of corporate governance Group discussion on insider trading, green governance and shareholders activism 	<ul style="list-style-type: none"> To provide an insight into the Theories and models of corporate governance To know more about the insider trading, green governance and shareholders activism 	<p>Evaluation through case study</p>
<p>Module III (15 Hours)</p>	<ul style="list-style-type: none"> Various committees on corporate 	<ul style="list-style-type: none"> Lectures Participative learning 	<ul style="list-style-type: none"> Assignments on various committees on corporate governance 	<ul style="list-style-type: none"> To learn about different committees on corporate governance 	<ul style="list-style-type: none"> Evaluation through test

	<p>governance</p> <ul style="list-style-type: none"> ● IFRS need and importance 		<ul style="list-style-type: none"> ● PowerPoint presentation on need and importance of IFRS 	<ul style="list-style-type: none"> ● To provide a clarity with regard to the need and importance of IFRS 	<p>paper</p>
<p>Module IV (20 Hours)</p>	<ul style="list-style-type: none"> ● Board of Directors, duties responsibilities and powers of board committee ● Whistle blowing and developments in India 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● Group discussion on duties, responsibilities and powers of board of committees ● PowerPoint presentation on whistle blowing 	<ul style="list-style-type: none"> ● To understand the powers, duties and responsibilities of board of directors 	<p>Evaluation through seminar presentations</p>
<p>Module V (10 Hours)</p>	<ul style="list-style-type: none"> ● Role of ethics in business law ● The new 	<ul style="list-style-type: none"> ● Seminars ● Assignments 	<ul style="list-style-type: none"> ● PowerPoint presentation on role of ethics in business law ● Group discussion on 	<ul style="list-style-type: none"> ● To observe and identify the role of ethics in business law ● To understand the new 	<ul style="list-style-type: none"> ● Evaluation through test paper

	manage ment philoso phy, corpora te excelle nce <ul style="list-style-type: none"> • Styles and values of manage ment 	<ul style="list-style-type: none"> • Dis cus sion 	the new management philosophy	management philosophy	
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COURSE OUTCOME

CO1	To make an understanding about the concept of Corporate Governance and the communication mechanism
CO2	To Apply the various Theories and Models of Corporate Governance and the recent initiatives in India and abroad
CO3	To make an understanding about the various committees on Corporate Governance and the Legal framework
CO4	Evaluate the role of various stakeholders, whistleblowing and the recent developments in India.
CO5	To create Important ethical principles in Business in the cultural diversity

MCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To acquaint students with important quantitative techniques, which enable sound business decision making

Module 1

Quantitative Techniques: Introduction to quantitative techniques-Qualitative and quantitative approaches–role in decision making – Significance of quantitative decisions – Probability distributions- Discrete & Continuous-Binomial, Poisson, Uniform, Exponential, Normal distributions- Inferential analysis for management – statistical estimation – point estimation – interval estimation – Properties of a good estimator. Confidence intervals for means (a) when σ is known, and (b) when σ is not known. Sample size determination for a mean. Confidence intervals for proportions. (25 hours)

Module 2

Hypothesis Testing: One and Two-sample Tests: General methodology of hypothesis testing. One and two-tailed tests. Type I and type II Errors. One Sample Tests: Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. Two-sample Tests: Tests for difference between means – when population standard deviations are known, and when they are not known. Inferences about difference between two means for matched samples. Testing the difference between two proportions. (15 hours)

Module 3

Analysis of variance & Non parametric tests: F-test of equality of variances. One-factor ANOVA (Completely Randomised Model) and Two-factor ANOVA without replication (Randomised Block Model). Chi-square test for independence & Goodness of fit. Sign test, one sample runs test and rank correlation test (20 hours)

Module 4

Correlation and Regression analysis: Simple, partial & Multiple correlation, Simple & multiple linear regressions, Coefficient of Determination (10 Hours)

Module 5

Use of Excel and SPSS for quantitative methods (Application level)- Analysis tools - Descriptive statistics and inferential analysis (10 hours)

(Theory 30% Problem 70%)

References:

1. Levin & Rubin, Quantitative Approaches for Management, Pearson 2.
- Anderson, 2. 2. Quantitative Methods for Business Decisions, Thomson
2. Barry Render, Quantitative Analysis for Management, Prentice Hall of India
3. D.V.D. Vohra, Quantitative Techniques for Management
4. Anand Sharma, Quantitative Techniques for decision making, Himalaya Publishing House 15 hours
5. Gupta & Khanna, Quantitative Techniques for decision making, Prentice Hall of India.
6. Gupta SP, Statistical Methods, S. Chand & Sons.
7. P.N. Arora, Sumeet Arora, S. Arora, Comprehensive Statistical Methods, S. Chand and Company Private Limited, New Delhi
8. G.C. Beri, Business Statistics, Tata McGraw, Hill New Delhi

OBJECTIVES

- To make students learn the process of applying appropriate quantitative techniques for validating findings and interpreting results

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (25 Hours)	<ul style="list-style-type: none"> ● Introduction to QT, Qualitative and quantitative approaches ● Probability distribution- Discrete and continuous 	<ul style="list-style-type: none"> ● Lectures ● Discussions 	<ul style="list-style-type: none"> ● PowerPoint presentation on introduction to QT ● Group discussion 	<ul style="list-style-type: none"> ● To learn about the qualitative and quantitative techniques ● To provide an insight into the probability distribution 	<ul style="list-style-type: none"> ● Evaluation through test paper

<p>Module II (15 Hours)</p>	<ul style="list-style-type: none"> ● Hypothesis testing, one and two tailed test ● One sample test, two sample test 	<ul style="list-style-type: none"> ● Lectures ● Participative learning ● Discussion 	<ul style="list-style-type: none"> ● Seminar presentations on hypothesis testing ● Group discussion on one sample test and two sample test 	<ul style="list-style-type: none"> ● To understand about the hypothesis testing on one sample tests and two sample tests. 	<ul style="list-style-type: none"> ● Evaluation through test paper
<p>Module III (20 Hours)</p>	<ul style="list-style-type: none"> ● ANOVA (one factor and two factor) ● Chi square test and rank correlation test 	<ul style="list-style-type: none"> ● Lectures ● Assignments ● Discussion 	<ul style="list-style-type: none"> ● Power point presentation on ANOVA ● Group discussion on chi square test 	<ul style="list-style-type: none"> ● To provide a thorough knowledge about ANOVA and chi square test 	<ul style="list-style-type: none"> ● Evaluation through test paper
<p>Module IV (10 Hours)</p>	<ul style="list-style-type: none"> ● Simple, partial and multiple correlation ● Simple 	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Assignments 	<ul style="list-style-type: none"> ● Power point presentation on correlation and 	<ul style="list-style-type: none"> ● To evaluate the role of correlation and regressions 	<ul style="list-style-type: none"> ● Evaluation through test paper

	and multiple linear regressions		regressions		
Module V (10 Hours)	<ul style="list-style-type: none"> ● Use of Excel and SPSS for quantitative methods ● Analysis tools ● Descriptive statistics and inferential analysis 	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● Power point presentation on Excel and SPSS 	<ul style="list-style-type: none"> ● To know about the applicational levels of use of Excel and SPSS ● To understand the descriptive statistics and inferential analysis 	<input type="checkbox"/> Evaluation through test paper

COURSE OUTCOME

CO1	To remember and understand properties of probability distribution and to solve the problems
CO2	To apply hypothesis testing for validation and interpretation of the results

CO3	To evaluate the application of non-parametric tests for validation
CO4	To understand the tool for finding the relationship between variables and its magnitude
CO5	To create soft skill knowledge for data analysis

MCM1C04: MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOUR

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To understand human behaviour at Individual, Interpersonal, Group and InterGroup levels

Module I

Introduction to management –management concept-Historical evolution schools of management thought –Major contributors to management thought- Principles of management-modern techniques in management- Japanese Management System-Korean Management system - Leadership and Management-Theories of Management, Theories of Leadership, Quality circle- TQM- Six sigma- Kaizen-Benchmarking –Core competence-Bottom of pyramid approach-MDP- steps in MDP - Need for the knowledge of OB – Need for a contingency approach to the study of OB – Emerging challenges and opportunities for OB – the organization as

a system – System – System approach to organizational behaviour – Managerial functions – The organization and people.(20 Hours)

Module II

Basic psychological process-Perception-Factors influencing perception - Attribution theory – Specific applications in organizations – Learning - Theories of learning – Using learning concepts for self-management – implications for performance and satisfaction – Remembering – Basic motivational concepts – Theories of motivation. HRM approach to managing and controlling performance. Behavioural aspects of Control (15 hours)

Module III

Personality–Determinants of personality–Theories of personality–Major personality attributes influencing organization behaviour - Building and maintaining the self-values, attitudes and job satisfaction – Ethical issues in organizational behaviour – Mental and health problems in organizations – role of counselling. Building, leading and managing teams (20 hours)

Module IV

Group dynamic and inter group relationships–Characteristics of workgroup – Basic forces of group behaviour – Quality of Work Life-Work Life Balance-Dynamics of effective operating groups – Work group behaviour and productivity - Team management – Styles and skills in leadership and communication – Power and politics in organization – Managing differences and conflicts – managing change – Organization and society.(15 hours)

Module V

Organisational Culture, Organizational development–Techniques of organizational development Interventions – Grid management – Transactional analysis – Sensitivity training – Process consultancy -Case discussions and analysis. Techniques for managing organisational relationships. (10 hours)

References:

1. Fred Luthans: Organisational behaviour

2. Danial C. Fieldman and Hugh Arnold: Managing individual and group behaviour in organization.
3. Henry Mint berg: The structure of organization
- 4.Edwin Gerlog: Organization theory and design

OBJECTIVES

- To recognise issues inherent in organisational change, growth, development and conflict

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 Hours)	*Introduction to management , theories of management, new concepts in management *Introduction to	<input type="checkbox"/> Lectures <input type="checkbox"/> Discussion <input type="checkbox"/> Participative learning	<input type="checkbox"/> PowerPoint presentation on concepts and theories of management <input type="checkbox"/> Group discussion on one sample test and two sample test	<input type="checkbox"/> To provide an overview about management concepts and theories <input type="checkbox"/> To learn about basics of Organisationa l behaviour	<input type="checkbox"/> Evalu ation throu gh test paper

	Organisational behaviour				
Module II (15 Hours)	*Basic psychological process *Perception, learning and motivation	<ul style="list-style-type: none"> ● Lectures ● Discussions 	<input type="checkbox"/> Group discussion on perception and learning <input type="checkbox"/> Powerpoint presentation on theories of motivation	<input type="checkbox"/> To understand basics of psychological process <input type="checkbox"/> To know perception and attitudes	<input type="checkbox"/> Evaluation through test paper
Module III (20 Hours)	*Personality and attitudes theories and concepts	<ul style="list-style-type: none"> ● Lectures ● Assignments ● Discussion 	<input type="checkbox"/> Assignments on personality and different attitudes	<input type="checkbox"/> To evaluate about personality learning and motivation	<input type="checkbox"/> Evaluation through assignments
Module IV (15 Hours)	*Group dynamic and intergroup relationships *Team management *Power and politics *Organisational change.	<input type="checkbox"/> Lectures <input type="checkbox"/> Seminars <input type="checkbox"/> Assignments	<input type="checkbox"/> Seminar presentations on group behaviour and team management <input type="checkbox"/> Group discussion on power and politics and organisational change	<input type="checkbox"/> To know group behaviour and intergroup relationships <input type="checkbox"/> To understand power and politics <input type="checkbox"/> To evaluate organisational change	<input type="checkbox"/> Evaluation through seminar presentations

Module V (10 Hours)	*Organisational development *Leadership	<ul style="list-style-type: none"> ● Lectures ● Group discussion ● Participative learning 	<input type="checkbox"/> Group discussion leadership theories	<input type="checkbox"/> To examine organisational development <input type="checkbox"/> To understand leadership concepts and theories	<input type="checkbox"/> Evaluation through test paper
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COURSE OUTCOME

CO1	To impart a thorough understanding about various concepts and theories in management and organisational behaviour
CO2	Understand the various psychological process and different motivation theories which will influence the performance
CO3	To Evaluate the personality traits of human beings and various ethical issues in Organisational Behaviour.
CO4	To understand importance of group dynamics, need for work life balance and managing change
CO5	To apply the the various terms related to organisational culture and Techniques for managing organisational relationships

MCM1C05: ADVANCED MANAGEMENT ACCOUNTING

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2
Duration of Examination : 3 Hours

Objectives:

- To enable students to understand and apply tools, techniques, and concepts in the managerial decision-making process

Module 1

Introduction to Management Accounting : Meaning and importance of Management Accounting- Tools of Management Accounting (Descriptive, Analytical, Diagnostic, Predictive) – Skills required for Management Accountants- Strategic Role of Management Accountants- Functions of Management Accountants. (10 Hours)

Module 2

Performance Measurement : Financial and non-financial measurement of performance- ROI – Residual Income – KPI-Economic Value Added (EVA) – concept and measurement - Balanced ScoreCard- concepts and objectives- Multiple Scorecard measures- New horizons in management control- Responsibility Accounting- Performance Budgeting- ZBB and ABB – Social Cost-benefit Analysis- Modern production Management techniques originating from Japan – Flexible Manufacturing Systems (FMS)- TQM. (15 Hours)

Module 3

Decision making under Risk and Uncertainty: Nature and Types of risk- Techniques for decision making under risk and uncertainty- Optimistic and Pessimistic estimates- Risk adjusted Discount Rate- Certainty Equivalent Coefficient Method- Sensitivity technique- Probability technique- Standard Deviation method- Coefficient of Variation method- Simulation Technique- Decision Tree Analysis. (15 Hours)

Module 4

Standard Costing and Variance Analysis: Types of Standards – setting standards- Variance Analysis- Importance- Material, Labour, Overhead, Sales and Profit Variance – Interpretation of variance - Control and Efficiency Ratios- Investigation of Variance – Techniques of interpretation of variance. (20 Hours)

Module 5

Marginal Costing and its Application: CVP analysis and decision making – Managerial applications of CVP analysis- make or buy decision-Alternative methods of production- Buy or Lease Decision- Shut down or continue- Repair or replace –Accepting bulk orders for Idle capacity utilization- pricing under different situations- suitable product mix and Key Factor. (20 Hours)

(Theory 30% and Problems 70%)

References:

1. Cost and Management Accounting- Jain and Narang, Kalyani Publishers
2. Management Accounting and Financial Control-S N Maheshwari, Sultan Chand & Sons
3. Management Accounting N.K Kulshrestha, Taxman Publications
4. Management Accounting – Paresh Shah, Oxford Publishers
5. Advanced Management Accounting – Ravi.M Kishore, Taxman
6. Management and Cost accounting – Colin Drury, Cengage Learning
7. Management Accounting – Dr. S.P Gupta, SahityaBhavan Publishers
8. Catherine Stenzel& Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
9. Roman I wiel& Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
10. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
11. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
12. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.

Journals/Newspapers

Management Accountant
 Chartered Financial Analyst
 Chartered accountant
 Business line
 Economic times.

OBJECTIVES

- To inculcate analytical skills in interpreting and diagnosing business problems

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)student centric method of teaching	Activity	Learning Outcome	Assessment	
Module I (10 Hours)	Module I (20 Hours)	Meaning and importance of Management Accounting Skills and Functions of Management Accountant	1.Lectures 2.Discussion	1.Group discussion on skills of Management Accountant 2.Power point presentation on meaning of Management Accounting	To provide an insight about meaning of Management Accounting	Evaluation through case study

					To get an idea about skill and functions of Management Accountant	
Module II (15 Hours)	Module II (20 Hours)	Financial measurement of performance New horizon in Management Control	1.Participative learning 2.Discussion	1.Seminars on financial performance measurement 2.Discussion on new horizons	To know more about performance measurement To understand new horizons of Management Control	Evaluation through Seminars
Module III (15 Hours)	Module III (15 Hours)	Techniques for decision making under risk and uncertainty	1.Demonstration 2.Lectures	1.Power point presentation on different techniques	To get more knowledge about techniques for decision making under risk	Evaluation through test paper

					and uncertainty	
Module IV (20 Hours)	Module IV (20 Hours)	Standard costing and techniques of interpretation of variances	1.Lectures 2.Participative Learning	1.Assignments on Standard Costing 2.Group discussion on Variance Analysis	To understand Standard costing and variance analysis	Evaluation through assignment
Module V (20 Hours)	Module V (05 Hours)	Meaning of marginal costing Applications of CVP Analysis	1.Discussion 2.Lectures 3.Participative Learning	1.Power point presentation on marginal costing 2.Seminars on Application of CVP Analysis	To provide more knowledge about marginal costing To understand applications of CVP analysis	Evaluation through test paper

COURSE OUTCOME

CO1	To remember and understand the knowledge to use different methods of measuring financial and non-financial performance
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CO2	To measure and solve financial and non-financial performance-based business problems
CO3	To understand and apply comprehensive performance management initiatives for organizations
CO4	Understand and apply the significance of risk and uncertainty in decision making
CO5	To apply various techniques of interpreting Variances

MCM2C06: ADVANCED CORPORATE ACCOUNTING

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To provide knowledge and skills in the theory and practice of corporate financial accounting

Module 1

Group Financial Statements: Group accounts and group structures – consolidation procedures (IFRS 10 /Ind AS 110)- Non- Controlling Interest (NCI)- Goodwill valuation (IFRS 3/Ind AS 103)- Goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealised profit- revaluation of assets and liabilities- Treatment of dividend and bonus shares. (20 Hours)

Module 2

Accounting for Corporate Restructuring : Accounting for Mergers, Acquisition and Reconstruction (internal and external)- Accounting for liquidation of companies-

preparation of Statement of Affairs – Deficiency /Surplus Account- Liquidator's final statement of account- Receiver's statement of accounts. (20 Hours)

Module 3

Accounting for Taxation: Current Tax Expense –calculation and accounting entries- Deferred Tax – Temporary Difference- TTD and DTD – Deferred Tax Assets and Deferred Tax Liabilities – Deferred Tax Expense and Deferred Tax Income (Deferred Tax Reversal)- Recognition, Measurement, Presentation and Disclosure of Deferred Tax (15 Hours)

Module 4

Accounting for Revenue and Leases:Revenue from contact with customers (IFRS 15 / Ind AS 115) – Revenue Recognition model – Variable Consideration- Long term contracts – Revenue recognition from construction contracts Accounting for Leases (IAS 17 / Ind AS 17) – Classification of lease – Operating Lease – recognition, measurement,presentation and disclosure in the books of Lessor and Lessee – Financial Lease- recognition, measurement, presentation and disclosure in the books of Lessor and Lessee- New standard on lease (IFRS 16 /Ind AS 116) -major changes in the lease accounting (especially in the books of lessee). (20 Hours)

Module 5

Modern Concepts in Accounting : Human Resource Accounting- Forensic Accounting – Social Responsibility Accounting – Environmental Accounting- Investment Accounting – Proactive Accounting – Inflation Accounting. (5 Hours)

(30% Theory and 70% Problems)

References:

1. Shukla and Grewal: advanced Accounts. (S. Chand & Co Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
4. R.K., Lele and Jawaharlal; Accounting Theory (Himalaya Publishers)
5. Dr. L.S. Porwal; Accounting Theory (Tata Mc Graw Hill)

6. Robert Anthony, D.F. Hawkins & K.A. Merchant: Accounting Text & Cases. (Tata Mc Graw Hill).
7. Dr.S.N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr. Ashok Sehgal & Dr. Deepak Sehgal; Advanced Accounting (Taxman, New Delhi).
9. RL Gupta & Radha Swamy Advanced Accountancy. (Sultan Chand and Co.)
10. Anthony, RN & Reece, JS: Accounting Principles, Richard Irwin, Inc.
11. Barker, P & O'hOgartaigh, C: Group Accounts – Theory and Practice, Oaktree Press 1st Edn.
12. Narayanswamy, R: Financial Accounting - A Managerial Perspective, PHI, New Delhi,
13. Hani & Mukherjee: Corporate Accounting, TMG, New Delhi.
14. Xavier, g Francis: Fundamentals of Advanced Accounts, Vol-III, TMG, New Delhi.
15. Financial Reporting Vol. 1 by The Institute of Chartered Accountants of India.
16. Advanced Accountancy MC Shukla. T.S. Grewal. & S.C. Gupta.
17. IFRS Red Book (Official Publication of IASB)
18. ICAI study material for Financial Reporting
19. Indian Accounting Standards, Chinten Patel & Bhupendra Mantri (Taxman Publication)
20. Illustrated Guide to Ind AS, T P Ghosh (Taxman Publication)

Journals : Chartered Accountant.

OBJECTIVES

- To provide insight into some of the important accounting standards of IFRS /Ind AS

- To enable problem solving abilities among students in matters of various corporate situations such as consolidation of group information, corporate restructuring and liquidation

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 Hours)	Group accounts and group structures, consolidation procedures	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study how to prepare financial statements	Assessment through test papers
Module II (20 Hours)	Accounting for mergers, accounting for liquidation of companies, preparation of statement of affairs, liquidators final statement of	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on accounting for mergers , acquisition, and reconstruction Assignment on exercise questions	To study accounting for liquidation of companies	Assessment through test papers

	accounts				
Module III (15 Hours)	Current tax expenses , calculation and accounting entities, deferred tax asset and deferred tax liabilities	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	<p>To study current tax expenses</p> <p>To study deferred tax asset and liabilities</p>	Assessment through test papers
Module IV (20 Hours)	Revenue from contract with customers, revenue recognition model, classification of lease, recognition , measurement , presentation, disclosure	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Presentation on different types of lease</p> <p>Assignment on exercise questions</p>	<p>To study revenue from contract with customers</p> <p>To study recognition, measurement, presentation and disclosure in the books of Lessor and lessee</p>	Assessment through test papers
Module V (05 Hours)	Human Resource Accounting- Forensic Accounting – Social Responsibility Accounting –	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Seminar on social responsibility accounting</p> <p>Group discussion on responsibility accounting</p> <p>Assignment on</p>	To study modern concepts in accounting	Assessment through test papers

	Environmental Accounting- Investment Accounting – Proactive Accounting – Inflation Accounting		inflation accounting		
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COURSE OUTCOME

CO1	To understand the theory and practice of Corporate Financial Accounting
CO2	To create problem solving capacity in Corporate restructuring and liquidation
CO3	To understand skill in recognition, measurement and presentation of deferred tax
CO4	To understand insight into Accounting standards of IFRS, Ind AS, and Lease accounting
CO5	To evaluate different types of accounting

MCM2C07: ADVANCED STRATEGIC MANAGEMENT

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To provide an awareness regarding various types of strategies

Module 1

Introduction: Basic concepts of strategy and strategic management–level of strategy – Strategic Management Process – Models of strategic management – Approaches to strategic decision making – vision – mission – objectives – goals – strategic implications of social and ethical issues. (15 hours)

Module 2

Environmental Analysis : SWOC- Strategy and Competitive Advantage-Emerging trends in strategic management- New modes of leadership- Organisational Redesign (15 hours)

Module 3

Strategic Choice: Generating strategic alternatives–Strategic options at corporate level – Stability, Growth and Defensive Strategies – Strategic Alliance – SBUs – Portfolio models – BCG matrix – Michael Porter's competitive strategies Mintzberg's five Ps Strategy, KPI, KSF – External growth strategies – Competitive Advantage, Porters Value Chain Merger, acquisition, joint venture and strategic alliance (with business cases) (20 hours)

Module 4

Strategy implementation: Various approaches to implementation of strategy – Planning and allocating resources – Strategic Control. (15 hours)

Module 5

Strategy evaluation and control: Tools and techniques of evaluation-control techniques and process –DuPont Control model, Balanced scorecard-etc
(15 Hours)

At least one relevant case shall be discussed in each module and assignments shall be encouraged to be in the form of case studies

References:

1. Krishna Kumar: Cases in Strategic Management – Managerial Experiences, Global Business Press(1996).
2. RM Srivastava: Corporate Strategic Management, Pragati Prakashan.
3. AzharKazmi: Strategic Management and Business Policy, Tata McGraw-Hill Publishers (2010).
4. Stephen Hains: Strategic Thinking, Jaico Publishing House (2008)
5. RM Srivastava and DivyaNigan: Corporate Strategic Management, PragatiPrakashan (2000).
- 6.Frank T Paine and Carl R Anderson: Strategic Management, The Dryden Press

OBJECTIVES

- To study applications of the various strategies along with strategic formulation, implementation and evaluation.

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (15 Hours)</p>	<p>Concepts of strategy and strategic management, Levels of strategy, Strategic Management Process, Models of strategic management, Approaches to strategic decision making, strategic implications of social and ethical issues</p>	<p>Lectures Discussion Participative learning</p>	<ul style="list-style-type: none"> ● PowerPoint presentation on concept of strategy and strategic management, and process of strategic management ● Group discussion on levels of strategy and strategic decision making 	<p>To understand the concept of strategy, strategic management. To know the strategic management process, strategic decision making etc.</p>	<p>Assessment through test paper, performance in group discussion</p>
<p>Module II (15 Hours)</p>	<p>Strategy and Competitive Advantage, Emerging trends in strategic management, New modes of leadership, Organizational Redesign</p>	<p>Lectures Discussion Participative learning</p>	<ul style="list-style-type: none"> ● Presentation on SWOT analysis of various companies ● Group discussion on emerging trends in strategic management 	<p>To understand more about SWOT analysis, emerging trends in strategic management, modes of leadership and organizational design .</p>	<p>Assessment through test paper, Assessment of performance of presentation of SWOT analysis</p>

Module III (20 Hours)	Strategic Choices, Corporate level strategies, Portfolio models, Competitive Advantage, Porter's Value Chain Merger, acquisition, joint venture and strategic alliance	Lectures Discussion Participative learning	<ul style="list-style-type: none"> ● PowerPoint presentation on corporate level strategies ● Group discussion on Competitive advantage 	To understand the types of corporate level strategies, portfolio models, competitive advantage.	Assessment through test paper, performance in group discussion
Module IV (15 Hours)	Strategy implementation, Various approaches to implementation of strategy, Planning and allocating resources, Strategic Control.	Lectures Discussion Participative learning	<ul style="list-style-type: none"> ● PowerPoint presentation on strategic implementation process ● Group discussion on Strategic control 	To understand strategic implementation and strategic control	Assessment through test paper, performance in group discussion
Module V (15 Hours)	Strategy evaluation and control: Tools and techniques of evaluation,	Lectures Discussion Participative learning	<ul style="list-style-type: none"> ● PowerPoint presentation on strategic evaluation and controlling 	To understand the strategic evaluation and controlling process and various techniques of strategic control	Assessment through test paper

	control techniques and process		process and techniques		
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COURSE OUTCOME

CO1	To understand the Strategic Management Process and to provide basic idea about the Social and ethical issues
CO2	To understand and evaluate the Environment analysis and SWOC
CO3	Evaluate the strategic options at Corporate level and the different growth strategies
CO4	To understand the Strategy implementation and different approaches in planning and allocating resources
CO5	To apply and evaluate the Strategy evaluation, tools and techniques used and processes with case studies

MCM2C08 STRATEGIC COST ACCOUNTING

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To enable the students to know the applications of Cost accounting tools, Techniques and concepts in the managerial decision-making process.

Module I

Overview of Cost Accounting- Cost, Costing, Cost Accounting, Cost Accountancy, Scope of Cost Accounting, Objectives of Cost Accounting, Limitations of Cost Accounting, Art, Science and Practice. Cost Accounting System- Importance of Cost Accounting to Management, Workers, creditors, investors, government, general public, Advantages of Cost Accounting System, Essentials of a good Cost Accounting System, Reports provided by Cost Accounting Dept., Practical difficulty in installation of Costing System, suggestions to overcome practical difficulties. Comparison of Cost Accounting with other subjects- Cost Accounting and Financial Accounting, Cost Accounting and Management Accounting.

(10 hours)

Module II

Performance Measurement in Cost Accounting- Cost Unit, Composite Cost Unit, Cost object, Cost Centre, Profit Centre, Investment Centre. Costing Systems- Historical Costing, Absorption Costing, Direct Costing, Marginal Costing, Standard Costing, Uniform Costing. Cost Classification by Nature of Production Process- Batch Cost, Process Cost, Operation Cost, Operating Cost, Contract Cost, Joint Cost. Classification of Cost based on Behaviour- Variable Cost, fixed cost, semi-variable or semi fixed cost, stepped costs, specific and common fixed cost, committed fixed cost, discretionary fixed cost, engineered cost, managed cost, capacity cost, programmed cost. Importance of Behaviour wise cost classification, cost control, decision making, marginal costing, flexible budgets, CVP analysis, direct costing. (10 hours)

Module III

Process Costing- Features, Applications, Difference between Job Costing and Process Costing, Normal loss, abnormal loss, abnormal gain, inter process profits, equivalent production-FIFO, average method, weighted average method. Joint and

By-Products-Difference between Joint products and co-products, features of Joint Products, accounting for joint costs- split-off point, joint costs. Accounting treatment-physical quantity method, average unit cost method, weighted average method, selling price method. Meaning of by-products, accounting treatment-Non-cost methods, cost methods, difference between Main product and Joint & By products, value, manufacturing objective. (20 hours)

Module IV

Decision Making Tools-Absorption Costing-limitations of Absorption Costing, Marginal Costing-meaning, features, advantages/merits of Marginal Costing-limitations of marginal costing (Theory only), Throughput Accounting-concepts, throughput accounting and contribution approach, comparison of throughput costing and absorption costing, steps to be followed to increase throughput, problems faced in throughput accounting (theory and problems), Activity based costing-limitations of traditional costing system, definition, objectives, steps in ABC, limitations of ABC, Activity Based Budgeting, Activity Based Management, Difference between Activity Based Costing and Activity Based Management (problems in ABC). Transfer Pricing-Introduction, meaning, objectives of Inter Company Transfer Pricing, Methods of Transfer Pricing (Problems). Treatment of special expenses in Cost Accounts-Research and Development Expenses, Preliminary Expenses, Rectification Cost, Obsolescence, Waste, Scrap, Spoilage –normal & abnormal spoilage, conceptual difference of waste, scrap & spoilage, accounting and control of defectives. (20 hours)

Module V

Emerging Costing Approaches: Productivity Management-meaning, measurement of productivity, misconceptions in measuring Productivity, ratios in measuring productivity index and total productivity index, distinction between productivity and profitability, productivity and value added, Productivity and quality, productivity and cost effectiveness, higher productivity and reduced cost, importance of human factor in productivity drive, productivity objectives, Plan, audit, advantages, causes of Low productivity, criticism, Total Productivity Management (TPM), Pareto analysis and Theory of Constraints- meaning, usefulness, practical application of Pareto Analysis, meaning of TOC, steps, key

measures, methodology of implementation of TOC, TOC and Cost Accounting Procedures. JIT or Lean Manufacturing, steps, implementation, features, merits and demerits, role of JIT in elimination of waste, increasing profitability, Project Life Cycle Costing, meaning, benefits, cost management in LCC, Value Chain Analysis- concept, definition, meaning, steps, Porter's Value Chain, Kaizen-concept, procedure for implementation, benefits, Target Costing- meaning, need, types, methods of establishment of target costs, backflush accounting.(20 hours)

(Theory 30% and Problems 70%)

References:

1. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
2. Roman I wiel & Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
3. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
4. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
5. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.
6. Strategic Cost Management- Ravi M. Kishore, Taxman Publications

Further reading

- http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper8-Revised.pdf

OBJECTIVES

- To provide students adequate knowledge of cost management and control techniques and to enable them to apply these for managing business profitably

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	<ul style="list-style-type: none"> ● Meaning and Definition of cost accounting, classification of cost accounting, cost accountancy, objectives importance and limitation of costing ● Practical difficulties to the installation of cost accounting and their suggestions 	<ul style="list-style-type: none"> ● Lectures ● Discussions 	<ul style="list-style-type: none"> ● Powerpoint presentation on meaning and definition of cost accounting and related concepts ● Group discussion on practical difficulties of to the installation of cost accounting and their suggestions 	<ul style="list-style-type: none"> ● To understand the conceptual knowledge of Cost Accounting, comparison of cost accounting with other branches of accounting 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	<p>comparison of cost accounting with other subjects like Cost Accounting and Financial Accounting , Cost Accounting and Management Accounting</p>				
<p>Module II (10 Hours)</p>	<ul style="list-style-type: none"> ● Performance measurement in cost accounting and classification of different types of cost ● Importance of behaviour wise cost classification, cost 	<ol style="list-style-type: none"> 1. Demonstrations 2. Lectures and 3. Discussions 	<ol style="list-style-type: none"> 1. Seminar presentations on classification of cost 2. Powerpoint presentation on meaning of flexible budgets 	<ol style="list-style-type: none"> 1. Provide students with a basic understanding of the different terminologies used in Cost Accounting and 2. different types of cost 	<p>Evaluation through seminar presentation</p>

	control, decision making, marginal costing, flexible budget and CVP analysis				
Module III (20 Hours)	<ul style="list-style-type: none"> ● Meaning of Process Costing- Features, Applications, Difference between Job Costing and Process Costing, Normal loss, abnormal loss, abnormal gain, inter process profits, equivalent production- FIFO, average 	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative Learning 	Assignment on exercise questions	<ul style="list-style-type: none"> ● Understand the treatment regarding the application of process costing and treatment of Joint products and By products 	Assessment through test papers

	<p>method, weighted average method.</p> <ul style="list-style-type: none"> Joint and By-Products-Difference between Joint products and co-products, features of Joint Products, accounting for joint costs-split-off point, joint costs 				
Module IV (20 Hours)	<ol style="list-style-type: none"> Deals with decision making tools like Absorption costing, throughput costing and ABC costing. Meaning of transportati 	<ol style="list-style-type: none"> Lectur es Discus sion Partici pative learni ng 	<ol style="list-style-type: none"> Seminar on absorption, marginal and throughput accounting Assignment on exercise questions 	To understand and evaluate the practical application of Absorption Costing, Throughput Accounting, ABC Analysis and Transfer Pricing.	Assessment through test papers

	<p>on costing and methods of transfer pricing</p> <p>3. Treatment of special expenses in cost accounts and conceptual difference of waste ,scrap and spoilage.</p>				
<p>Module V (20 Hours)</p>	<ul style="list-style-type: none"> ● Meaning of emerging costing approaches like Productivity management, TPM, Theory of constraints and cost accounting procedure, JIT, Value chain analysis, 	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<p>Assignment on exercise question</p>	<p>To evaluate the application of Productivity Management</p>	<p>Assessment through test papers</p>

	Kaizen Concept, target costing and Blackflush accounting				
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COURSE OUTCOME

CO1	To understand the conceptual knowledge of Cost Accounting, comparison of cost accounting with other branches of accounting
CO2	Provide students with a basic understanding of the different terminologies used in Cost Accounting and different types of cost
CO3	Understand the treatment regarding the application of process costing and treatment of Joint products and By products
CO4	To understand and evaluate the practical application of Absorption Costing, Throughput Accounting, ABC Analysis and Transfer Pricing.
CO5	To evaluate the application of Productivity Management

MCM2C09: INTERNATIONAL BUSINESS

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To give a broader picture of different aspects of international trade and monetary systems and the operation of firms in an international environment

Module I

Meaning and Scope—Theories of International trade: classical and modern theories – protectionism vs. free trade – Trade barriers - Tariff and Non-tariff barriers – Terms of trade – Balance of payment— Components of BOP: Current account, Capital account and Official reserve account-disequilibrium and corrective measures International business-Local, regional, national, international and global business—management orientation of overseas business-ethnocentric, poly centric, region centric and geocentric orientation--reasons for internationalization of business-factors restricting internationalization of business—major global companies in the world.- Export –Import policy of India – Regulation and Promotion of foreign trade in India (20 Hours)

Module II

International business environment: Cultural, social, political and legal, technological, economic and trade environment—natural and demographic environment. Opportunities and threats of Indian companies in the international market. – Modes of Entry - exporting – Licensing – franchising – contract manufacturing – Management contracts, turnkey projects – Foreign Direct Investments- Theories of FDI-Cost & Benefits to Home & Host countries- Recent trends. Problems and prospects of foreign companies in the Indian market. (18 Hours)

Module III

Strategy development in international business—the firm as a value chain—global expansion plan-: International business locations- factors influencing locations-factors restricting location. Value chain analysis, risk analysis, cost benefit analysis. Business entry strategy-exporting, licensing, investment, joint ventures, green fiend investment, strategic alliance, global strategic partnerships.

(15 Hours)

Module IV

International economic institutions and integrations: Types of Trade Agreements-WTO-GATT TRIPS- TRIMS-Regional economic integration-Levels of economic integrations –Arguments surrounding economic integration-E. U-NAFTA -ASEAN-SAARC-International Monetary Fund— International liquidity and SDRs- World Bank. (10 Hours)

Module V

International business functional strategies: International production strategy—international financing strategy—international humanK resources strategy and international marketing strategy. Stages of Internationalisation: International, Multinational, Global and Transnational corporations – strategic orientations – Growth of MNCs - contributing factors – merits and demerits of MNC – transfer of technology – regulation of MNCs-MNCs in India-Contribution of MNCs to India.

(17 Hours)

References:

1. Francis Cherunilam, International Business: Text and Cases, PHI, New Delhi.
2. Shyam Shukla, International Business, Excel Books, New Delhi
3. Rakesh Mohan Joshi, International Business, Oxford University Press, New Delhi.
4. P. Subba Rao, International Business, Himalaya Publishing House, Mumbai.
5. ManabAdhikary, Global Business Management in an International Economic Environment, Macmillan, New Delhi.
6. Charles W L Hill, International Business, McGraw Hill, New York.
7. Michael Czinkota, International Business, Wiley, New York.
8. Justin Paul, International Business, PHI, New Delhi.
9. Anant Kumar Sundaram and J, Stewart Black, The International Business Environment: Text and Cases, PHI, New Delhi.
10. John Daniels, Lee Radebaugh, Daniel Sullivan International Business, Pearson Education, New York.
11. Friedmann & J. Kim: Political risk and international Business

OBJECTIVES

- To evaluate various aspects on International Trade and Monetary Systems

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 Hours)	Introduction to theories of International trade, Tariff and Non tariff barriers, Export and import policy of India, Regulation and promotion of foreign trader in India	Lecturers, Discussion and Participative learning	PowerPoint presentation on various theories of International trade.	To learn about theories of International trade. To understand the Export and Import policy of India.	Evaluation through test paper

Module II (18 Hours)	Introduction to International Business Environment, Opportunities and threats of Indian companies in International market, Theories of FDI	Lectures, Discussion and Assignments	Group discussion on International Business Environment, Seminar presentations on Opportunities and threats of Indian companies in the International market.	To understand the components of International Business Environment To provide knowledge on the Theories of FDI	Evaluation through seminar
Module III (15 Hours)	Strategy Development in International business, Value chain analysis, Risk analysis and cost benefit analysis, Business entry strategies	Lectures, Seminar and Assignments	PowerPoint presentation on developments in International business,	To provide an overview on the Development in International business To understand various business entry strategies.	Evaluation through assignments
Module IV (10 Hours)	International economic institutions and integrations, Types of trade agreements,	Lecturers, Discussion and Participative learning	PowerPoint presentation on International economic institutions and integrations, Seminar on	To evaluate various International economic institutions and integrations. To provide	Evaluation through seminar presentations

	International Monetary Fund and World bank		International Monetary Fund and World bank	knowledge on International Monetary Fund and World bank	
Module V (17 Hours)	Functional strategies of International business, Stages of Internationalisation, Growth and contributions of MNCs in India.	Lecturers and Discussions	Seminar and discussion on Growth and contributions of MNCs in India	To provide an overview on Functional strategies of Internationalisation. To learn about Growth and contributions of MNCs in India.	Evaluation through seminars

COURSE OUTCOME

CO1	To study about the Theories of International Trade and reasons for internationalisation
CO2	Evaluate the International Business Environment opportunities and threats of Indian Companies
CO3	To understand the Strategy development in IB and the different business entry strategies
CO4	To evaluate the role International economic situations in the development of Business

CO5	To analyse the different strategies of internationalization and the contribution to Indian Course outcome economy
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MCM2C10: MANAGEMENT SCIENCE

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To familiarize students with concepts of management science and tools supporting decision making

Module 1

Introduction to Management Science- Types of decisions; Steps in decision making; Quantitative analysis and decision making; Different types of models and their uses; Model building steps. (5 hours)

Module 2

Linear Programming: Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; – Application in Business. Transportation and Assignment: Formulation; Solving transportation (NWC method – Least Cost method – Vogel's approximation method – stepping stone method – Modified Distribution method) and assignment problems (Hungarian Method).(30 hours)

Module3

Inventory and Queuing Management: Concepts of inventory management; Inventory models – classical EOQ, planned shortage model- deciding optimum safety stock and reorder level. Queuing models: Elements of a queuing system; Models with Poisson arrival and Exponential services rates single server and infinite and finite population. (17hours)

Module 4

Project Scheduling: Concepts of PERT & CPM techniques and their applications; Network analysis scheduling activities, determining critical path, calculation of floats; Time-cost trade-off; Resource allocation and resource levelling. (18 Hours)

Module 5

Markov Chains and Theory of Games: Markov Chains- decision processes; Market share analysis; Account receivable analysis. Game Theory- Pure strategy games; Mixed strategy games; Value of the game; Rules of Dominance.(10 hours)

Theory 30% Problems 70%

References:

1. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.
2. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sultan Chand & Sons.
3. Operations Research SD Sharma, Kadar Notes, Ramnath&G. Meerut.
4. Operations Research Techniques for management – VK Kapoor &Sumant Kapoor – Sultan Chand & Sons.
5. Quantitative Techniques in Management, Vohra N.D., The McGraw Hill companies
6. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.
7. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sultan Chand & Sons.

OBJECTIVES

- To enable students to apply Management science techniques in appropriate decision situations

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (05 Hours)	<ul style="list-style-type: none"> ● Types of decision, steps in decision making ● Different types of models and their uses 	<ul style="list-style-type: none"> ● Lectures ● Participative learning 	<ul style="list-style-type: none"> ● Power point presentation on steps in decision making ● Group discussion on different types of models and their uses 	<ul style="list-style-type: none"> ● To learn more about the steps in decision making ● To evaluate the role of quantitative analysis and decision making 	<ul style="list-style-type: none"> ● Evaluation through test paper

<p>Module II (30 Hours)</p>	<ul style="list-style-type: none"> ● Mathematical formulation and applications ● Solution of LPP ● Transportation and assignment (NWC method - least cost method -etc) 	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Assignments 	<ul style="list-style-type: none"> ● Power point presentation on LPP methods ● Group discussion on transportation and assignment problems 	<ul style="list-style-type: none"> ● To understand the application of LPP methods in business ● To know more about the transportation and assignment problems 	<ul style="list-style-type: none"> ● Evaluation through test paper
<p>Module III (17 Hours)</p>	<ul style="list-style-type: none"> ● Concepts of inventory management ● Inventory models, classical EOQ ● Queuing 	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Assignments 	<ul style="list-style-type: none"> ● Power point presentation on inventory models ● Group discussion on queuing models 	<ul style="list-style-type: none"> ● To evaluate different types of inventory models ● To identify the elements of a queuing system 	<ul style="list-style-type: none"> ● Evaluation through test paper

	g models				
Module IV (18 Hours)	<ul style="list-style-type: none"> • Concepts of PERT & CPM techniques 	<ul style="list-style-type: none"> • Lectures • Discussions • Participative learning 	<ul style="list-style-type: none"> • Power point presentation on PERT&CPM techniques 	<ul style="list-style-type: none"> • To understand and identify the network analysis and their applications • To determine the critical path 	<ul style="list-style-type: none"> • Evaluation through test paper
Module V (10 Hours)	<ul style="list-style-type: none"> • Markov chains • Market share analysis • Game theory 	<ul style="list-style-type: none"> • Lectures • Discussions • Seminars • Assignments 	<ul style="list-style-type: none"> • Power point presentation on market share analysis • Group discussion on game theory 	<ul style="list-style-type: none"> • To analyse the decision processes • To understand game theory and value of the game 	<ul style="list-style-type: none"> • Evaluation through test paper

COURSE OUTCOME

CO1	To understand students with concepts of management science
CO2	To evaluate the application of various tools which support decision making process

CO3	To apply inventory management and managing the queue system in service sector
CO4	To evaluate and create the technique of project planning scheduling and controlling
CO5	To understand knowledge in share analysis and different strategies in game theory

MCM3C11 FINANCIAL MANAGEMENT

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To acquaint the students with the basic analytical techniques and methods of financial management of business organization

Module I

Foundation of Finance: Goals and functions of finance–Legal–Operating and Tax environment for financial decisions –Financial manager-Agency problem in financial management-Time value of money-compounding and discounting-An overview of capital investment decisions (25 hours)

Module II

Sources of long-term finance and Cost of Capital: Conventional and innovative sources leasing-factoring-securitisation- financial engineering-cost of capital-Concept-significance-Computation of cost of Debt, Preference capital, Equity capital and Retained Earnings – Opportunity cost of capital – Marginal cost of capital – WACC – Capital Asset Pricing Model. (10 hours)

Module III

Working Capital Management: Working Capital-meaning-concept and cycle – Working capital management strategy – Estimation of working capital-Mathematical and simulation models of working capital decisions – Management of cash and marketable securities – Cash management techniques – Lock box system, Concentration banking – Methods of Inventories – Techniques of inventory management – Management of receivables – Techniques of receivable management-working capital financing for Indian industry (25 hours)

Module IV

Financial leverage and Capital Structure: Definition of capital structure-Leverage Analysis- Operating, Financial & Combined leverage – EBIT – EPS Analysis – Financial Breakeven – Indifference Point – Capital Structure Theories – Optimum capital Structure – NI approach, NOI approach, Traditional approach & Modigliani Miller approach – Arbitrage process- Determinants of Capital Structure- over capitalisation, under capitalisation and fair capitalisation (10 hours)

Module V

Mechanics and practices of dividend payment-factors affecting dividend policy – legal framework of payment of dividend – dividend theories – determinants of dividend policy and some case studies. (10 hours)

(Theory 30%, Problems 70%)

References:

1. Soloman, Ezra, Theory of Financial Management, Columbia Press (Latest Edition)
2. James C Van Horne. Financial Management and Policy Prentice Hall of India (Latest Edition)

3. Weston, J. Fred and Brigham, Eugne F. Managerial Finance, Dryden Press (Latest Edition)
4. Prasanna Chandra. Financial Management, Tata McGraw Hill (Latest Edition)
5. Khan, M.Y. and P.K. Jain. Financial Manager, Tata McGraw Hill (Latest Edition).
6. Pandey, I.M. Financial Management, Tata McGraw Hill (Latest Edition)
7. Ravi M. Kishore. Financial Management, Taxmann (Latest Edition)
8. Brigham, Ehrhavdt. Financial Management, Cengage Learning India Private Ltd. New Delhi – 110082 (Latest Edition)
9. Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill (Latest Edition)
10. Anderson, Sweeney and Williams. An Introduction to Management Science, Cengage Learning India Private Ltd. New Deli – 110092 (Latest Edition)
11. Brigham and Houston. Fundamentals of Financial Management, Cengage Learning India Private Ltd., New Delhi – 110091 (Latest Edition)
12. Brealey R.A. and S.C. Myers. Principles of Corporate Finance, McGraw Hill, (Latest Edition)
13. Sudhirbhat. Financial Management. Excel Book (Latest Edition)
14. Damodaran, A. "Corporate Finance: Theory and Practice". John Wiley & Sons (Latest Edition)

Journals

Finance India

Applied Finance, ICFA

Journal of Finance

Journal of Financial Economics

Chartered Financial Analyst

Financial Dailies

OBJECTIVES

- To provide the students the exposure to certain advanced analytical techniques that are used for taking financial policy decisions

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (25 Hours)	Goals and functions of finance–Legal –Operating and Tax environment for financial decisions –Financial manager-Age ncy problem in financial management-Time value of money-comp ounding and discounting-A n overview of capital investment decisions	<ul style="list-style-type: none"> ● Lectures ● Group discussion s ● Working out practical problems 	<ul style="list-style-type: none"> ● Lectures on basics of finance, legal and operating environment, agency problems ● Practical problems on Time value of money, Capital budgeting techniques 	To understand the concept of financial management, legal operating and tax environment, time value of money , capital investment decisions etc	Evaluation done through test papers
Module II (10 Hours)	Sources of long-term finance and Cost of Capital: Conventional	<ul style="list-style-type: none"> ● Lectures ● Group discussion s ● Working out 	<ul style="list-style-type: none"> ● Seminars by students on sources of finance, leasing, factoring, 	To understand Various sources of long term finance, and to know the calculation of cost of different sources of capital using different methods	Evaluation done through test papers and assessment of seminars

	<p>and innovative sources leasing-factor ing-securitisation- financial engineering-cost of capital-Concept-significance-Computation of cost of Debt, Preference capital, Equity capital and Retained Earnings – Opportunity cost of capital – Marginal cost of capital – WACC – Capital Asset Pricing Model.</p>	<p>practical problems</p> <ul style="list-style-type: none"> ● Seminars 	<p>securitization etc.</p> <ul style="list-style-type: none"> ● Practical problems on Cost of capital of different sources of finance as well as overall cost of capital (WACC) 		
<p>Module III (25 Hours)</p>	<p>Working Capital Management: Working Capital-meaning-concept and cycle –</p>	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Working out practical 	<ul style="list-style-type: none"> ● Seminars by students on Management of Working Capital, Inventory management 	<p>To understand the concept of working capital, Working capital management and its estimation.</p>	<p>Evaluation done through test papers and assessment of seminars</p>

Working capital management strategy – Estimation of working capital– Mathematical and simulation models of working capital decisions – Management of cash and marketable securities – Cash management techniques – Lock box system, Concentration banking – Methods of Inventories – Techniques of inventory management – Management of receivables – Techniques

problems
 ● Seminars

etc
 ● Lectures and Practical problems on Working capital management, estimating working capital requirements etc.

	of receivable management-working capital financing for Indian industry				
Module IV (10 Hours)	Financial leverage and Capital Structure: Definition of capital structure-Leverage Analysis– Operating, Financial & Combined leverage – EBIT – EPS Analysis – Financial Breakeven – Indifference Point – Capital Structure Theories – Optimum capital Structure – NI approach,	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Working out practical problems 	<ul style="list-style-type: none"> ● Lectures and discussion on Capital structure, and Leverage analysis ● Exercising practical problems in Leverage analysis and Capital structure 	To understand the concept of Capital structure, capital structure theories, Leverage analysis, Determinants of capital structure etc.	Evaluation done through test papers

	<p>NOI approach, Traditional approach & Modigliani Miller approach – Arbitrage process– Determinants of Capital Structure- over capitalisation, under capitalisation and fair capitalisation</p>				
<p>Module V (10 Hours)</p>	<p>Mechanics and practices of dividend payment–factors affecting dividend policy – legal framework of payment of dividend – dividend theories – determinants of dividend policy and</p>	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Working out practical problems ● Seminars 	<ul style="list-style-type: none"> ● Lectures and discussion on Dividend theories, and dividend policy ● Seminars on mechanics and practices of dividend payment ● Exercising practical problems dividend 	<p>To understand the concept of Dividend theories, develop knowledge on dividend theories and dividend policy</p>	<p>Evaluation done through test papers and assessment of seminars</p>

	some case studies		theories		
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COURSE OUTCOME

CO1	To understand the role of finance and finance manager in an organisation
CO2	To Evaluate and apply sources of financing and corresponding cost of capital
CO3	To Understand and evaluate working capital decisions
CO4	To understand and apply Capital structure and leverage analysis
CO5	To understand and apply dividend theory and dividend decisions

MCM3C12: INCOME TAX: LAW, PRACTICE AND TAX PLANNING I

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To enable students to understand computation of income under various heads, taxable income of various entities, tax planning and procedure of assessment

Module 1

Basic Concepts-Direct and indirect taxes- Capital& revenue- Tax planning, tax evasion, tax management, tax avoidance - residence and incidence of tax-exempted income- Tax planning relating to residence & incidence of tax (10 hours)

Module 2

Computation of Taxable Income under different heads-income from salary- house property-income from business/profession- capital gains-other sources – Tax planning relating to different heads of income (20 hours)

Module 3

Assessment-Clubbing of incomes and aggregation of income – Set off and carry forward of losses – Incomes exempt from taxes – Deductions in computing total income – Rebates and reliefs of tax- Assessment of agricultural Income – Computation of Agricultural Income – Calculation of tax on integration. Assessment of individuals- AMT- Assessment of HUF -Tax planning related to clubbing and aggregation of income, set off and Carry forward of losses- Agricultural income, Individual Assessment –Tax planning- Assessment of HUF- Tax planning (20 hours)

Module 4

Income Tax Authorities: Powers and functions–Provisions of advance payment of tax – Tax payment – Deduction and collection of tax at source – Recovery of tax – Computer applications in tax management. (15 hours)

Module 5

Procedure for assessment of Income Tax: Filing of return of Income–Voluntary return of income – Statutory obligations for filing of return – Time and documents for filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment –

Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment. (15 hours)

(30% theory and 70% problems)

References:

1. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition,
- 2 Dr. H C. Mehrotra and Dr.S P . Goyal, Income Tax including Tax Planning and Management, Sahitya Bhavan Publications, Agra – latest
3. Ahuja GK & Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House, Latest Edition.
4. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition.
5. AC SampatAyengar, Law of Income Tax, Bharat Law House, Latest Edition.

OBJECTIVES

- To impart basic knowledge about income tax rules and equip the students to compute the total income of an individual.

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (10 Hours)</p>	<p>Basic concepts of Income Tax, Tax Planning, evasion, management, Residence and incidence of Tax</p>	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Discussions 	<ul style="list-style-type: none"> ● Discussion on residential status ● Seminar presentations on exempted income 	<ul style="list-style-type: none"> ● To understand the basic concepts Income Tax ● To understand the residential status of an individual. and incidence of tax 	<ul style="list-style-type: none"> ● Evaluation through test paper
<p>Module II (20 Hours)</p>	<p>Computation of Taxable Income under different heads, Tax Planning relating to different heads of Income</p>	<ul style="list-style-type: none"> ● Discussions ● Lectures 	<ul style="list-style-type: none"> ● Discussion on different heads of incomes ● Discussion on Tax Planning relating to different heads of incomes 	<ul style="list-style-type: none"> ● To provide an insight into different heads of income ● To get an idea about Tax Planning relating to different heads of incomes 	<p>Evaluation through Test Paper</p>
<p>Module III (20 Hours)</p>	<p>Assessment, clubbing and aggregation of Income, set off and carry forward, deductions, rebates and reliefs, agricultural</p>	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Assignments 	<ul style="list-style-type: none"> ● Assignments on Assessment of Individuals ● Seminars on Deductions in computing total income 	<ul style="list-style-type: none"> ● To learn about Assessment of Individuals ● To know about various deductions available to an assessee 	<ul style="list-style-type: none"> ● Evaluation through test paper

	income, Assessment of individual and HUF				
Module IV (15 Hours)	Income Tax Authorities, powers and functions, advance payment of tax, TDS and TCS, Computer applications in tax	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Seminars 	<ul style="list-style-type: none"> ● Discussions on tax authorities and their powers and functions. ● Seminars on TDS and TCS 	<ul style="list-style-type: none"> ● To understand the powers and functions of Tax Authorities ● To know about TDS and TCS 	<ul style="list-style-type: none"> ● Evaluation through asking questions
Module V (15 Hours)	Procedure for assessment of Income Tax, filing of returns, types of return, PAN, Different types of assessment.	<ul style="list-style-type: none"> ● Lectures ● Discussions 	<ul style="list-style-type: none"> ● Discussion on filing of returns and different types of returns 	<ul style="list-style-type: none"> ● To understand about filing of returns 	<ul style="list-style-type: none"> ● Evaluation through Seminars.

COURSE OUTCOME

CO1	To understand tax planning tips to individuals on the basis of residential status.
CO2	To understand and evaluate the computation of income under five heads and to apply tax planning tips for these five heads of income
CO3	To understand and apply tax planning tips for Hindu Undivided family, set off and carry forward provisions and tax planning tips for individuals
CO4	To remember and understand the powers of income tax authorities and should be able to calculate advanced tax liability and TDS of an individual
CO5	To create ability to file the return of income of individuals and should be aware of different types of assessment

MCM3C13: RESEARCH METHODOLOGY

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To acquaint students with process and methodology of research

Module I

Research: Basic concepts - Meaning–Objectives–Types–Approaches – Significance of research in social sciences – Process of research – Formulating problem – Literature Survey – Hypothesis – Research Design – Types – Exploratory, Descriptive, Diagnostic, Experimental – Sample Design – Collecting, analysing, testing, interpreting and presenting result. (15 hours)

Module II

Population Survey and Sample Study: Population & Sample–Sampling theories - Techniques of sampling – Random and Non-random techniques – Sample Size – Determination of sample size – Sampling Errors – Non sampling Errors – Factors influencing sample size – Optimum sample size – Case Study – Pilot Survey.
(10 hours)

Module III

Data collection: collection of Primary Data–Methods of Data Collection – Observation – Field Survey – Questionnaire - Interview Schedule – Preparation of Questionnaire – Process of Interviewing – Collection of secondary data – Sources of secondary data. (10 hours)

Module IV

Measurement and Scaling: Variables–Attributes – Process of measurement – Attitude Measurement – Scaling - Scaling Techniques – Graphic Rating – Likert – Thurstone – Semantic Differential – Stapel – Dichotomous – Scales – Types of Scales – Scale Values – Validity and Reliability of Scales – Errors in measurement.
(20 hours)

Module V

Data Processing and Presentation : Field Work–Editing–Classification – Coding – Tabulation – Summarization – Analysis of data – One way ANOVA - Univariate, Bivariate and Multi variable methods - Tools of Analysis – Descriptive Analysis – Inferential analysis – Interpretation – Presentation – Report Writing - Types of Reports – Contents of Reports – Format of Reports – Documentation StylesPlagiarism (Theory only) (25 hours)

Theory 70% Problem 30%

References:

1. S. Kevin, Research Methodology for Social Sciences, Ane Publishing House, New Delhi.
2. Tandon BC, Research Methodology in Social Sciences, Chaitanya Publishing House
3. Whitney FL, Elements of Research, Prentice Hall o India

4. Ferber R, Research Methods in Economics and Business, Macmillan
5. Deming W Edwards, Sample Design in Business Research, John Wiley
6. Bailey Kenneth D, Method of Social Research, Macmillan
7. Krishna Swamy, Methodology of Research in Social Science Prentice Hall of India.
8. Achalapathi KC, Readings in Research Methodology in Commerce and Business Management, Himalaya Publishing House.

OBJECTIVES

- To enable students to identify research problems, collect and analyse data and present results.

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none"> ● Basic concepts, meaning and definition of research ● Types and 	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Group discussion 	<ul style="list-style-type: none"> ● Group discussion on types and process of research ● PowerPoint presentation on Hypothesis and research design 	<ul style="list-style-type: none"> ● To understand the basic concepts of research ● To evaluate different types of research ● To identify the process of research 	<ul style="list-style-type: none"> ● Evaluation through test paper ● Evaluation through presentation

	<p>Process of research</p> <ul style="list-style-type: none"> ● Hypothesis and research design 				<p>ntations</p>
<p>Module II (10 Hours)</p>	<ul style="list-style-type: none"> ● Population and sample ● Techniques of sampling ● Case study and pilot survey 	<ul style="list-style-type: none"> ● Lectures ● Participative learning ● Demonstrations 	<ul style="list-style-type: none"> ● Seminar presentations on techniques of sampling ● Group discussion on population and sample 	<ul style="list-style-type: none"> ● To provide an insight into the techniques of sampling ● To know more about the population, sample, case study and pilot survey 	<ul style="list-style-type: none"> ● Evaluation through case study
<p>Module III (10 Hours)</p>	<ul style="list-style-type: none"> ● Methods of data collection ● Collection and sources of secondary 	<ul style="list-style-type: none"> ● Lectures ● Group discussion 	<ul style="list-style-type: none"> ● PowerPoint presentation on data collection methods ● Group discussion on sources and collection of secondary data 	<ul style="list-style-type: none"> ● To understand different types of data collection methods 	<ul style="list-style-type: none"> ● Evaluation through test paper

	data				
Module IV (20Hours)	<ul style="list-style-type: none"> • Measurements and scaling • Types of scales • Validity and reliability of scales 	<p>Seminar presentations Assignments Discussions</p>	<ul style="list-style-type: none"> • PowerPoint presentation on measurements and scaling • Group discussion on validity and reliability of scales 	<ul style="list-style-type: none"> • To provide an idea about the types of scaling • To learn more about the validity and reliability of scales 	<ul style="list-style-type: none"> • Evaluation through test paper
Module V (15 Hours)	<ul style="list-style-type: none"> • Data processing and presentation • Analysis of data • Report writing • Documentation styles 	<ul style="list-style-type: none"> • Lectures • Participative learning • Discussions • Seminar presentations 	<ul style="list-style-type: none"> • PowerPoint presentation on data processing and presentation • Assignments on different types of report writing • Seminars on analysis tools 	<ul style="list-style-type: none"> • To provide an exact idea about data processing, its analysis and so on. • To deliver a picture about different types of report writing 	<ul style="list-style-type: none"> • Evaluation through test paper

COURSE OUTCOME

CO1	To understand and apply different research approaches and methodologies
CO2	To evaluate and apply Population survey and sample survey – theories and techniques
CO3	To understand and apply the Data collection methods and enable them to conduct a comprehensive research
CO4	To Evaluate the Measurement and scaling and the validation and reliability testing
CO5	To understand and evaluate Data processing, analysing, interpretation and report writing a create awareness about plagiarism

MCM3EF01: INVESTMENT MANAGEMENT

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To establish a conceptual framework for the study of security analysis and portfolio management

Module I

Investments: Meaning and concept–Investment objectives–various asset classes – factors in investment decisions- Investment process – concept of risk and return – sources of risk – Measurement of risk and return – Diversification and hedging – ethical investing. (10 hours)

Module II

Bond Investment analysis: Types of bonds–International bonds–Bond yields – Yield to Maturity (YTM) – risk analysis is bonds – Bond value theorem – Bond immunization strategies. (10 hours)

Module III

Equity Analysis: Approaches to equity analysis–Fundamental analysis – Economy, Industry and Company (EIC) analysis – Equity valuation models – Dividend Discount Models (DDM) and PriceEarnings Ratio (PER) models – Technical analysis – Dow theory – Chart and Chart Patterns – Market and Mathematical Indicators (Problems)– Efficient Market Hypothesis (EMH) and Random Walk theory – Tests of market efficiency – Critique of Investor rationality – Behavioural Finance. (20 hours)

Module IV

Portfolio analysis and selection: Risk return analysis of investment portfolio – Individual and Interactive risks – measurement of portfolio risks – Risks tolerance and asset allocation – optimal portfolio – portfolio selection models-Markowitz model – Sharpe single index model – Capital Asset Pricing Model (CAPM) – Capital Market Line (CML) and Security Market Line (SML) – Market anomalies : calendar effect, size effect and market overreaction – Arbitrage Pricing Theory (APT) – Multifactor asset pricing Models – Behavioural finance – Behavioural finance theories . (25 hours)

Module V

Portfolio Management: Active and Passive investment strategies–Value and growth investing, contrarian strategies – index investing and tracking efficiency, Portfolio evaluation- Sharpe, Treynor and Jensen measures, Fama’sDecomposition Index – Portfolio revision- Investment accounting (15 hours)

Theory 40 % Problems 60 %

References:

1. Bodie, Zvi, Kane Alex and Alan, J. Marcus, Investments, McGraw Hill.
2. Bhalla, V.K. Investment Management, S. Chand & Company Ltd.
3. Chandra, P. Security Analysis and Portfolio Management, Tata McGraw Hill.
4. Elton, E. and Gurber, M.
4. Modern Portfolio Theory and Investment Analysis, John Wiley and Sons
5. Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, PHI Learning.
6. Preeti Singh, Investment Management, Himalaya Publishers.
7. Sharpe William, F. and Bailey Jeffery V. Alexander Gordon, J. Investments, PHI Learning.
8. S. Kevin , Security Analysis and Portfolio Management, PHI Learning
9. Stephen Ross and R. Westerfield, Corporate Finance, McGraw-Hill.
10. Vishwanath, R and Krishna Murthi,C., Investment Management, Springer.
11. V.A. Avadhani, Security Analysis and Portfolio Management, Himalaya Publishers.
12. Fabozzi, Frank, J. Investment Management, PHI learning

OBJECTIVES

- To provide the students the ability to understand and utilize the skill of optimizing returns

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	Investments: Meaning and concept–Investment objectives–various asset classes – factors in investment decisions- Investment process – concept of risk and return – sources of risk – Measurement of risk and return – Diversification and hedging – ethical investing	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Group discussion 	<ul style="list-style-type: none"> ● Powerpoint presentations on various asset classes and factors in investment decisions ● Group discussion on measurement of risk and return 	To understand the concept of risk, return, diversification and hedging	Evaluation done through test papers
Module II (10 Hours)	Equity Analysis: Approaches to equity	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Group discussion 	<ul style="list-style-type: none"> ● powerpoint presentations on Equity analysis 	To understand and apply the different types of bonds and bond valuation	Evaluation done through test papers

analysis–Fundamental analysis – Economy, Industry and Company (EIC) analysis – Equity valuation models – Dividend Discount Models (DDM) and PriceEarnings Ratio (PER) models – Technical analysis – Dow theory – Chart and Chart Patterns – Market and Mathematical Indicators (Problems)– Efficient Market Hypothesis (EMH) and Random Walk theory – Tests of market

- Group discussion on different types of bonds and their valuation

	<p>efficiency – Critique of Investor rationality – Behavioural Finance</p>				
<p>Module III (20 Hours)</p>	<p>Equity Analysis: Approaches to equity analysis–Fun damental analysis – Economy, Industry and Company (EIC) analysis – Equity valuation models – Dividend Discount Models (DDM) and PriceEarnings Ratio (PER) models – Technical analysis – Dow theory – Chart and Chart Patterns</p>	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Group discussion 	<ul style="list-style-type: none"> ● powerpoint presentations on fundamental and technical analysis 	<p>Provide thorough understanding and evaluation of fundamental analysis and technical analysis</p>	<p>Evaluation done through test papers</p>

	<p>– Market and Mathematical Indicators (Problems)– Efficient Market Hypothesis (EMH) and Random Walk theory – Tests of market efficiency – Critique of Investor rationality – Behavioural Finance</p>				
<p>Module IV (25 Hours)</p>	<p>Portfolio analysis and selection: Risk return analysis of investment portfolio – Individual and Interactive risks – measurement of portfolio risks – Risks tolerance and asset</p>	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Group discussion 	<ul style="list-style-type: none"> ● Powerpoint presentation on risk returns analysis of investment portfolio ● Assignment on CAPM model 	<p>To understand the measurement of portfolio risk, optimal portfolio, portfolio selection models</p>	<p>Evaluation done through test papers</p>

allocation –
 optimal
 portfolio –
 portfolio
 selection
 models-Mark
 owitz model –
 Sharpe single
 index model –
 Capital Asset
 Pricing
 Model
 (CAPM) –
 Capital
 Market Line
 (CML) and
 Security
 Market Line
 (SML) –
 Market
 anomalies :
 calendar
 effect, size
 effect and
 market
 overreaction
 – Arbitrage
 Pricing
 Theory (APT)
 – Multifactor
 asset pricing
 Models –
 Behavioural
 finance –

	Behavioural finance theories				
Module V (15 Hours)	<p>Portfolio Management: Active and Passive investment strategies—Value and growth investing, contrarian strategies – index investing and tracking efficiency, Portfolio evaluation- Sharpe, Treynor and Jensen measures, Fama’s Decomposition Index – Portfolio revision- Investment accounting</p>	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Group discussion 	<ul style="list-style-type: none"> ● powerpoint presentations on portfolio management ● Group discussion on portfolio evaluation and its strategies 	To understand and create portfolio management, portfolio evaluation and revision	Evaluation done through test papers

COURSE OUTCOME

CO1	To understand the concept of risk, return, diversification and hedging
CO2	To understand and apply the different types of bonds and bond valuation
CO3	Provide thorough understanding and evaluation of fundamental analysis and technical analysis
CO4	To understand the measurement of portfolio risk, optimal portfolio, portfolio selection models
CO5	To understand and create portfolio management, portfolio evaluation and revision

MCM3EF 02: FINANCIAL MARKETS AND INSTITUTIONS

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To provide the students a sound information and knowledge of broad framework of financial markets and institutions

Module I

An overview of financial markets: Financial markets–Nature–Functions – money market – Capital markets – Markets for derivatives – Working of stock exchange in India – NSE and BSE, – Role of SEBI – Major international stock markets.

(20 hours)

Module II

Commodity markets: MCX, NCDEX, and ICEX–Functions, administration, regulations and general mechanism – International commodity markets – Debt market – Types, functions, instruments – Operational mechanism –Hindrances for the development of debt market. (15 hours)

Module III

Financial Instruments- issue of financial instruments-Primary issue, Book building process, private placement, offer for sale, buy back of shares –various innovative financial instruments, bitcoin, crypto currency etc (15 Hours)

Module IV

Development financial institutions: AMFI, IFCI, NABARD, SFCs, UTI, SIDBI – Mutual Fund, SEBI guidelines on mutual fund – Provident Fund – Pension Funds – PFRDA – Insurance Companies – IRDA. (15 hours)

Module V

Foreign capital flows: forms of foreign capital–FDI and FPI–FIIs – International financial instruments – ADR, GDR. IDR and Euro bonds – Role of foreign capital in Indian financial system – Trends in foreign capital inflows to India – Regulatory framework for foreign capital flows. (15hours)

References:

1. LM Bhole and JitendraMahakud: Financial Institutions and markets, Tata McGraw-Hill Publishers, (2009).
2. Shashi K Gupta: Nisha Agarwal and Neeti Gupta, Financial Markets and Institutions, Kalyani Publishers, (2013)
3. S Sachdeva: Indian Financial System, Educational Publishers, (2005).

4. MY Khan: Financial Services, Tata McGraw-Hill publishers (2004)
5. Keith Pilbeam: Finance and Financial Markets, Palgrave Macmillan (2005).
6. Gordon and Nataraj: Financial Markets and Services, Himalaya Publishing House.
7. Bharati V Pathak: The Indian Financial System: Markets, Institutions and Services, Dorling Kindersley India (pvt) ltd (2009).
8. Clifford Gomez: Financial Markets, Institutions and Financial Services, Prentice-Hall of India (2008)

OBJECTIVES

- To impart the students an understanding of the inter-linkages and regulatory framework within which the system operates in India

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 Hours)	1. An overview of financial markets nature and Functions	Seminar presentations Assignments Discussions	<ul style="list-style-type: none"> ● Powerpoint presentation on overview of financial markets nature and Functions of money market 	To provide the students a sound information and knowledge of broad framework of financial markets and institutions	Evaluation done through test papers

	<p>ns of money market Capital market</p> <p>2. Markets for derivatives – Working of stock exchange in India – NSE and BSE, – Role of SEBI – Major international stock markets.</p>		<ul style="list-style-type: none"> ● Group discussion on Money Market vs Capital market 		
<p>Module II (15 Hours)</p>	<p>MCX, NCDEX, and ICEX–Functions, administration, regulations</p>	<p>Seminar presentations Lectures Discussions</p>	<ul style="list-style-type: none"> ● Powerpoint presentations on commodity markets ● Group 	<p>To acquire knowledge in national and international commodity market</p>	<p>Evaluation done through test papers</p>

	and general mechanism of International commodity markets, Debt market Types, functions, instruments and Operational mechanism		discussion on Hindrances for the development of debt market		
Module III (15 Hours)	<ul style="list-style-type: none"> ● Meaning of Financial Instruments, Issue of financial instruments, Primary issue, Book building process, private placement, offer 	<p>Seminar presentations Lectures Discussions</p>	<ul style="list-style-type: none"> ● Powerpoint presentations on financial instruments ● Group discussion on various innovative financial instruments, bitcoin and cryptocurrency 	To understand various types financial instruments and their sale and buy back	Evaluation done through test papers

	<p>for sale, buyback of shares</p> <ul style="list-style-type: none"> • various innovative financial instruments, bitcoin, cryptocurrency 				
<p>Module IV (15 Hours)</p>	<ul style="list-style-type: none"> • Meaning of financial institutions like AMFI, IFCI, NABARD, SFCs, UTI, SIDBI and Mutual Fund. 	<p>Lectures Participative learning Discussions Seminar presentations</p>	<ul style="list-style-type: none"> • Powerpoint presentations on financial institutions • Webinar on Stock exchange in India. 	<p>To gain knowledge about the working of major financial institutions</p>	<p>Evaluation done through test papers</p>

	<ul style="list-style-type: none"> ● Meanin g of SEBI, guideli nes on mutual fund, Provide nt Fund ,Pensio n Funds FRDA Compa nies IRDA 				
Module V (15 Hours)	<ul style="list-style-type: none"> ● Meanin g of foreign capital, FDI and FPI,FII s and Internat ional financi al instrum ents like ADR, GDR. 	<ul style="list-style-type: none"> ● Seminar presentati ons ● Lectures ● Discussio ns 	<ul style="list-style-type: none"> ● Powerpoint presentation on Foreign capital flows and International financial instruments ● Group discussion on Role of foreign capital in Indian financial system and Trends in 	<p>To familiarize with different forms of foreign capital inflows and its role in Indian financial system</p> <p>Seminar on social responsibility accounting</p> <p>Group discussion on responsibility accounting</p> <p>Assignment on inflation accounting</p>	Evaluation done through test papers

	<p>IDR and Euro bonds</p> <ul style="list-style-type: none"> • Role of foreign capital in Indian financial system <p>Trends in foreign capital inflows to India</p> <p>Regulatory framework for foreign capital flows</p>		<p>foreign capital inflows to India</p>		
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COURSE OUTCOME

CO1	To provide the students a sound information and knowledge of broad framework of financial markets and institutions
CO2	To acquire knowledge in national and international commodity market
CO3	To understand various types financial instruments and their sale and buy back
CO4	To gain knowledge about the working of major financial institutions
CO5	To familiarize with different forms of foreign capital inflows and its role in Indian financial system

MCM4C14: FINANCIAL DERIVATIVES AND RISK MANAGEMENT

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To make the students efficient in the area of derivatives, by giving them the knowledge of basics in options, futures, swaps etc

Module I

Introduction to risk management–Meaning and need–importance–Types of market risk – Risk management issues in business – Financial derivatives– Meaning – Need – Growth of financial derivatives markets in India – Derivative markets –

Exchange traded financial derivatives for risk management in India – Participants – Functions – Types of risk management instruments – Forwards – Futures – Options – Swaps – The regulatory framework of derivative trading in India. (16 hours)

Module II

Future's growth and development - Difference between forwards and futures - financial future - Future trading – currency futures – Interest rate futures Pricing and valuation of future contracts – Value at risk Hedging risk – Hedging with stock index future – types of members and margin system in India-Future trading in stock exchange for risk management. (20 hours)

Module III

Options–meaning–needs and importance-options and futures-fundamental option strategies-type of option-put-call- Valuation of options -trading strategies of risk instruments-positions in options-stock indices-options in Indian stock market. (16 hours)

Module IV

Risk pricing of options-intrinsic value and time value-pricing at the expiry of contract-factors affecting option pricing-put-call-parity pricing-models of pricing-binomial option-pricing models-Black Scholes pricing methods. (16 hours)

Module V

Swaps-meaning and definition-development-structure of swap dealing for risk management-interest rate swaps-forward swaps and swap option contracts-cancellable and extendable swaps-no generic swaps transactions. Currency swaps - Valuation and pricing of swaps - risk management function of swap transaction. Recent trends in derivatives –Taxation on derivatives (12 hours)

(60% Theory 40% Problems)

OBJECTIVES

- To evaluate the performance of different forward, futures and options contracts and understand the various future and option pricing models

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (16 Hours)	<ul style="list-style-type: none"> ● Meaning and types of market risk, risk management issues in businesses ● Financial derivatives, participants of derivative markets, functions 	<ul style="list-style-type: none"> ● Lectures ● Discussions ● Participative learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Meaning and types of market risk, risk management issues in business and Financial derivatives and types of derivatives 	To understand and apply the terms and concepts of underlying risk management	Assessment done through test papers

	<p>ns and types of risk management instrument and regulatory framework of risk derivative trading in India.</p>				
<p>Module II (20 Hours)</p>	<p>1. Meaning of forward and futures, future's growth and development, future trading, currency futures and</p>	<ul style="list-style-type: none"> ● Lectures ● Discussions ● Participative learning 		<p>To understand and evaluate growth and development of future</p>	<p>Assessment done through test papers</p>

	<p>interest futures</p> <p>2. Value at risk, 38 hedgin g risk, hedgin g with stock index future</p>				
<p>Module III (16 Hours)</p>	<ul style="list-style-type: none"> ● Meanin g and importa nce of option, fundam ental option strategi es, type of option, put call parity option, binomi al and blacksc holes pricing method 	<ul style="list-style-type: none"> ● Lectures ● Discussio ns ● Participati ve learning 	<ul style="list-style-type: none"> ● Group discussion on types of option ● PowerPoint presentation on meaning of option and fundamental option strategies and valuation of option strategies 	<p>To understand and apply the option trading and various strategies involved in it</p>	<p>Assessment done through test papers</p>

	s.				
Module IV (16 Hours)	<ul style="list-style-type: none"> ● Risk pricing of options, intrinsic values and time value of time value, factors affecting option pricing, put call parity pricing and models of pricing 	<ul style="list-style-type: none"> ● Lectures ● Discussions ● Participative learning 	<ul style="list-style-type: none"> ● PowerPoint presentation on put call parity pricing, models of pricing, binomial and black Scholes pricing methods. 	To understand about the pricing of options-call and put option	Assessment done through test papers
Module V (12 Hours)	<ul style="list-style-type: none"> ● Meaning of swaps, structure of swap dealing 	<ul style="list-style-type: none"> ● Lectures ● Discussions ● Participative learning 	<ul style="list-style-type: none"> ● Group discussion on types swaps ● PowerPoint presentation on valuation and pricing 	To evaluate and apply SWAP contract and pricing of different instruments under SWAP	Assessment done through test papers

	for risk management, types of swap and risk management function of swap <ul style="list-style-type: none"> ● Recent trend in derivatives and taxation on derivatives. 		of swaps		
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COURSE OUTCOME

CO1	To understand and apply the terms and concepts of underlying risk management
CO2	To understand and evaluate growth and development of future
CO3	To understand and apply the option trading and various strategies involved in it

CO4	To understand about the pricing of options- call and put option
CO5	To evaluate and apply SWAP contract and pricing of different instruments under SWAP

MCM4C15: INCOME TAX: LAW, PRACTICE AND TAX PLANNING II

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To acquaint the students with theoretical and practical knowledge of assessment and tax planning of different assessees

Module 1

Assessment of firms- (including limited liability partnership) –Computation of book profit Remuneration to partners –Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI- Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI (20 hours)

Module 2

Assessment of Co-operative societies and trusts-Deductions under 80 P-Tax Planning-Trusts Definition-creation-types-tax exemptions-Assessment of trusts-Tax planning (15 hours)

Module 3

Assessment of Companies: Residential status and incidence of tax-Special Provisions applicable to assessment of total income of companies-Deductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability – Minimum Alternate Tax-Tax on distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax. (20 hours)

Module 4

Corporate tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest-Financial Management decisions, Capital Structure, dividend policy and bonus shares. (15 hours)

Module 5

Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ)and Export Oriented Units (EOUs) – Infrastructure sector and background areas – Tax incentives for exporters. (10 hours)

(30% Theory and 70% problems)

References:

1. VK Singhania, Direct Tax's Planning and Management, Taxman, Latest Edition.
2. VS Sundaram, Commentaries on the Law of Income Tax in India, Pearson Law Publishers, Latest Edition.
3. AC SampatAyengar, Law of Income Tax, Bharat Law House, Latest Edition.
4. Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakashan, Latest Edition.
5. Kaushal Kumar Agarwal, Direct Tax Planning and Management, Atlantic Publishers, Latest Edition.
6. Dr.H . C Mehrotra and Dr.S.P. Goyal , Income tax including tax planning and Management, Sahitya Bhavan Publications, Latest edition

OBJECTIVES

- To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 Hours)	<ul style="list-style-type: none"> ● Assessment of firms, computation of taxable income and tax liability , AMT, Tax Plannin g regarding Assessment of AOP/B 	<ul style="list-style-type: none"> ● Lectures ● Assignme nts 	<ul style="list-style-type: none"> ● Assignments on computation of taxable income of firms 	<ul style="list-style-type: none"> ● To understand the tips for tax planning of partnership firms 	<ul style="list-style-type: none"> ● Asses sment throu gh test paper s

	OI				
Module II (15 Hours)	Assessment of Cooperative Societies and Trusts and tax planning regarding this	<ul style="list-style-type: none"> • Lectures • Discussions 	<ul style="list-style-type: none"> • Discussions on tax planning of cooperative societies and trusts 	<ul style="list-style-type: none"> • To learn how to compute the tax liability of cooperative societies and trusts • To know the tax planning tips regarding cooperative societies and trusts 	<ul style="list-style-type: none"> • Evaluation through test papers and case studies
Module III (20 Hours)	Assessment of Companies, Computation of Taxable Income of Companies and determination of corporate tax liability, Tonnage Tax	<ul style="list-style-type: none"> • Lectures • Seminars • Discussions 	<ul style="list-style-type: none"> • Seminars on residential status of companies and incidence of tax • Discussion on computation of taxable income of companies and determine tax liabilities of companies 	<ul style="list-style-type: none"> • To understand and evaluate the tax liability of companies including shipping companies 	<ul style="list-style-type: none"> • Assessment through presentations

<p>Module IV (15 Hours)</p>	<p>Corporate tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamation or demerger, invest or disinvest.</p>	<ul style="list-style-type: none"> ● Lectures ● Seminars ● Participative learning 	<ul style="list-style-type: none"> ● Seminars on corporate tax planning ● Participative learning of different managerial decisions 	<ul style="list-style-type: none"> ● To understand the implication of tax on different managerial decisions 	<ul style="list-style-type: none"> ● Assessment through assignments
<p>Module V (10 Hours)</p>	<p>Tax planning under various circumstances : Tax planning while setting up of a business with reference to location, nature and form of</p>	<ul style="list-style-type: none"> ● Lectures ● discussions 	<ul style="list-style-type: none"> ● Discussions on tax planning while setting up a new business, tax planning relating to SEZ,EPZ, EOUs 	<ul style="list-style-type: none"> ● To understand tax planning under various circumstances ● To understand the tax liability of business units 	<ul style="list-style-type: none"> ● Assessment through test papers

organisations, SEZ, EPZ, EOU, Infrastructure sector and background areas, Tax incentives for exporters				
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COURSE OUTCOME

CO1	To understand and apply tax planning tips for partnership firm, AOP and BOI in India
CO2	To understand and apply tax liabilities of cooperative society and trust and should also be able to advocate tax planning tips to them
CO3	To understand and evaluate the tax liability of Companies including shipping companies
CO4	To understand and evaluate the implications of tax on various managerial decisions
CO5	To understand and evaluate the tax liability of business units

MCM4EF03: INTERNATIONAL FINANCE

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To understand the concept and significance of international finance

Module I

International Finance: Meaning, Importance- International financial environment-Risk associated with international finance- International Financial Markets- International Money Markets – Money Market Instruments – International Capital Markets – Comparison of New York, and Indian Money Market – International Bond Market - Recent changes in global financial markets. -International Monetary system- Multilateral financial institutions International Institutions –Brettonwood and International Monetary Fund (IMF)-Objectives- Role of IMF in International Liquidity Conditionalities of IMF lending-World Bank - International Development Association (IDA)- Objectives- International Financial Corporation (IFC)- Objectives- Asian Development Bank (ADB)- Objectives- International trade Centre. (20 hours)

Module II

International financial markets-foreign exchange market-foreign exchange trading-Cash and spot exchange rates-foreign exchange rate and quotation forward markets- Exchange rate behaviour cross rates-foreign exchange market participants-SWIFT Mechanism-Forecasting exchange rate measuring exchange rate movements-Exchange rate equilibrium-factors affecting foreign exchange forecasting- international parity relationship-interest rate parity, purchasing power parity and Fisher effects (20 hours)

Module III

Exchange rate definition- Spot and forward exchange- Exchange rate determination- Theories and models of exchange rate, Purchasing power parity theory, Asset market model, Portfolio balancing model- Exchange rate of rupee-recent trends in exchange rate -convertibility of Indian rupee. Foreign Exchange exposure: Management of transaction exposure-Management of translation exposure- Management of economic exposure- Management of political exposure-Management of interest rate exposure-Foreign exchange risk management-Hedging against foreign exchange exposure-Forward Market-Futures market-options market-swap market-Hedging through currency of invoicing-Hedging through selection of supplying country-Country risk analysis. (20 hours)

Module IV

International capital budgeting-concept, problems associated, evaluation of a project, factors affecting risk evaluation, impact on value-Long term asset and liability management-foreign direct investment-foreign portfolio management. (10 hours)

Module V

Short term asset and liability management: Working capital management - international cash management- receivables and inventory management-management of short-term overseas financing resources- international banking and money market International Monetary and Financial Environment – International Monetary Investments –International Investments-Types of foreign investment- Significance of foreign investments- Factors affecting international investment (10 hours)

Theory 75% Problems 25 %

References:

1. A.K Seth, international financial management, Galgotia
2. V.K.Bhalla,international financial management, Anmol publications, 2000
3. V.Sharon, International financial management, Prentice hall
4. Jeff Madura, international financial management, Asia books

5. Eun & Resnick, international financial management, Tata McGraw Hill Publishing co.
6. John Holland, International financial management, Blackwell publishers, Oxford
7. Keith Pilbeam “International Finance” Palgrave, New York
8. Apte PG. “International Financial Management” Prentice Hall of India New Delhi
9. Alan C. Shapiro “Multinational Financial Management” Prentice Hall of India New Delhi
10. Soderston B O “International Economics” Macmillan London.
11. Cheol S Eun and Bruce G Resnick “International Financial Management” Irwin McGraw Hill, New York
12. Arthur Stonehill et al “International Finance” Pearson Education Asia, Delhi
13. Maurice D Levi “International Finance” Tata McGraw Hill, New Delhi.

OBJECTIVES

- To understand the international financial markets and exchange theories
- To get an idea about foreign exchange exposure and risk management

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment

<p>Module I (20 Hours)</p>	<ul style="list-style-type: none"> ● Meaning and Importance of International Finance ● Risks associated with international finance ● Concepts about International market ● IMF - Objectives and its role in International Liquidity ● IFC and ADB 	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● Seminar on International markets ● Assignment on International Finance - Objectives, Risks 	<ul style="list-style-type: none"> ● Various concepts about International Market ● Knowledge on IMF 	<p>Evaluation through test papers</p>
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<p>Module II (20 Hours)</p>	<ul style="list-style-type: none"> ● International Financial Market ● Different exchange rates ● International Parity Relationship 	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● Powerpoint Presentation on various exchange rates in International market ● Seminar on International Parity relationship 	<ul style="list-style-type: none"> ● Idea about International Financial Market 	<p>Assessment through test papers</p>
<p>Module III (20 Hours)</p>	<ul style="list-style-type: none"> ● Exchange rate determination ● Purchasing Power Parity Theory ● Hedging against foreign exchange exposure 	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● Webinar on Foreign Exchange Exposure ● Seminar on Purchasing Power Parity Theory 	<ul style="list-style-type: none"> ● Determination of exchange rates 	<p>Evaluation through MCQs</p>

Module IV (10 Hours)	<ul style="list-style-type: none"> ● International Capital Budgeting - Concept and Problems associated ● Impact on value of Long term asset and liability management ● Foreign Portfolio Management 	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● PPT on International Capital Budgeting ● Assignment on Foreign Portfolio Management 	<ul style="list-style-type: none"> ● Various concepts of International Capital Budgeting ● Asset - Liability Management 	Evaluation through test papers
Module V (10 Hours)	<ul style="list-style-type: none"> ● Working Capital Management ● Internat 	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● Seminar on various types of Foreign Investments ● Assignment on Working 	<ul style="list-style-type: none"> ● Concepts of International Cash Management ● Types of Foreign 	Evaluation through test papers

	<p>ional cash management, Receivables and Inventory Management</p> <ul style="list-style-type: none"> ● International Investments - Types and significance 		<p>Capital Management</p>	<p>Investments</p> <ul style="list-style-type: none"> ● International Banking 	
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COURSE OUTCOME

CO1	Students should familiarize with the concept and significance of International Finance, IDA, IFC and ADB
CO2	Students should understand international financial markets , foreign exchange rate , its measurement and movements.
CO3	Students should acquire knowledge in exchange rate theories and models of exchange rate, risk management in foreign exchange

CO4	Students should develop knowledge in international capital budgeting, asset liability management and foreign portfolio management
CO5	Students should acquaint knowledge in Working capital management, international cash and inventory management and international monetary investment

MCM4 EF04 ADVANCED STRATEGIC FINANCIAL MANAGEMENT

Number of Lecture Hours per week : 5

Number of credits: 4

Internal Credit: 0.8 External Credit: 3.2

Duration of Examination : 3 Hours

Objectives:

- To build an understanding among students about the concepts, vital tools and techniques used for financial decision making by a business firm

Module I

Financial goals and strategy: Shareholder value creation (SCV)– Economic Value Added (EVA) - Market Value Added (MVA) – Market – to – Book Value (MBV) — managerial implications of shareholder value creation – Growth ratios – Internal Growth Rate (IGR) – Sustainable Growth Rate (SGR) (12 Hours)

Module II

Financial strategy for capital structure: Leverage effect and shareholders risk – Capital structure planning and policy – Financial options and the value of the firm – Dividend policy and the value of the firm. (20 hours)

Module III

Lease Financial strategy: Leasing concept–Types–Cash flow consequences of lease – Financial evaluation of leasing - Lessee's point of view – leasing versus buying – NPV method – Equivalent loan method – Evaluation from lesser's point of view – NPV and IRR methods. (16 hours)

Module IV

Merger strategy: Theories of Merger–Horizontal, vertical and conglomerate mergers – Merger procedure – Valuation of firm – Financial impact of merger – Merger and dilution effect on EPS – Merger and dilution effect on business control. (16 hours)

Module V

Take over strategy: Types of takeovers–Negotiated and hostile bids–Take over procedures – Takeover defences – Takeover regulations of SEBI – Distress restructuring strategy – Sell offs – Spin offs – Leveraged buy outs. (16 hours)

(Theory 40% problem 60%)

References:

1. Vanhorne, James C: Financial Management and policy, Pearson, New Delhi, (Latest edition)
2. Brigham and Ehrhardt: Financial Management, Thomson India, (Latest edition)
3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, New Delhi, (Latest edition)
4. Khan, MY and James PK: Financial Management, Tata McGraw Hill New Delhi, (Latest edition)
5. Pandey IM: Financial Management, Vikas Publishing House, New Delhi, (Latest edition)

6. Gitman, LJ: Principles of Managerial Finance, Harper and Row (Latest edition)
7. Hampton: Financial decision making, Concepts, problems and cases, Prentice Hall of India, New Delhi (Latest edition)
8. Brealey and Meyers: Principles of Corporate Finance, Tata McGraw Hill, New Delhi (Latest edition)

OBJECTIVES

- To apply financial management concepts and theories for strategic financial management decision making

LESSON PLAN

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (12 Hours)	Financial goals and strategy: Shareholder value creation (SCV)– Economic Value Added (EVA) -	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Working out practical problems 	<ul style="list-style-type: none"> ● Lectures and Powerpoint presentations on concept of Advanced strategic financial management ● Practical 	To understand the concept of Strategic financial management, shareholder value creation, economic value added,etc	Evaluation done through test papers

	<p>Market Value Added (MVA) – Market – to – Book Value (MBV) — managerial implications of shareholder value creation – Growth ratios – Internal Growth Rate (IGR) – Sustainable Growth Rate (SGR)</p>		<p>problems on SVC, EVA, MVA, MBV, IGR, SGR</p>		
<p>Module II (20 Hours)</p>	<p>Financial strategy for capital structure: Leverage effect and shareholders risk – Capital structure planning and policy – Financial options and the value of</p>	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Working out practical problems ● Seminars 	<ul style="list-style-type: none"> ● Seminars and discussion by students on Leverage analysis and dividend policy ● Lectures and powerpoint presentation on Capital structure planning and policy, 	<p>To develop knowledge about financial strategy for capital structure, capital structure planning and policy, dividend policy etc</p>	<p>Evaluation done through test papers and assessment of seminars</p>

	<p>the firm – Dividend policy and the value of the firm.</p>		<p>financial options and value of firm.</p> <ul style="list-style-type: none"> ● Practical problems on leverage analysis dividend policy and value of firm etc. 		
<p>Module III (16 Hours)</p>	<p>Lease Financial strategy: Leasing concept–Type s–Cash flow consequences of lease – Financial evaluation of leasing - Lessee's point of view – leasing versus buying – NPV method – Equivalent loan method – Evaluation from lesser's point of view</p>	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Working out practical problems ● Seminars 	<ul style="list-style-type: none"> ● Seminars and discussion by students on leasing concept and evaluation ● Lectures and Practical problems on buy or lease decisions, NPV method, Equivalent loan method, Evaluation from lesser's point of view, NPV and IRR methods. 	<p>To understand the leasing concept and evaluation and to develop knowledge about NPV method, Equivalent loan method, Evaluation from lesser's point of view, NPV and IRR methods.</p>	<p>Evaluation done through test papers and assessment of seminars</p>

	– NPV and IRR methods.				
Module IV (16 Hours)	Module IV Merger strategy: Theories of Merger–Horizontal, vertical and conglomerate mergers – Merger procedure – Valuation of firm – Financial impact of merger – Merger and dilution effect on EPS – Merger and dilution effect on business control. (16 hours)	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Participative learning 	<ul style="list-style-type: none"> ● Powerpoint presentations and discussion on merger strategy and types of merger and impact of merger etc. ● Lectures on Merger procedure, valuation of firm etc 	To understand the concept of Merger, Merger strategies, effects of merger etc	Evaluation done through test papers
Module V (16 Hours)	Take over strategy: Types of takeovers–Negotiated and hostile bids–Take	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Participative learning 	<ul style="list-style-type: none"> ● Powerpoint presentations and discussion on Take over strategy ● Lectures on 	To understand the concept of takeover, to know about take over strategies, take over procedures and SEBI regulations on the same.	Evaluation done through test papers

	over procedures – Takeover defences – Takeover regulations of SEBI – Distress restructuring strategy – Sell offs – Spin offs – Leveraged buyouts.		take over procedures, takeover regulations of SEBI, Takeover Defences etc		
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COURSE OUTCOME

CO1	To build an understanding among students about the concepts, vital tools and techniques used for financial decision making
CO2	To understand the concept of capital structure planning and policies, and to find the value of a firm.
CO3	To familiarise with the concept of lease financing and various methods of lease financing
CO4	To gain knowledge in theories of merger, different types of merger and the financial impact of merger
CO5	To understand take over strategy and procedure and regulations

BC1B01 MANAGEMENT CONCEPTS AND BUSINESS ETHICS

Number of Lecture Hours per week: 6

Number of Credits: 4

Internal : 20, External : 80

Examination Hours : 3

Objectives:

- To understand the process of business management and its functions

Module I

Nature and Scope of Management: Evolution of Management - Schools of management thought - F.W.Taylor and Henry Fayol - Principles of Management - Management as a science and an art - Management process. 15 Hours

Module II

Functions of Management: Planning: Types of plan - Planning process – Organizing: Span of control - Line and staff functions - Centralization and decentralization – Delegation - Staffing: Manpower planning: Recruitment - Selection and placement - Directing: Principles of direction – Coordinating and controlling. 30 Hours

Module III

Manager Vs Leader: Leadership and motivation: leadership styles -Theories of motivation - MBO - Management of performance - Understanding and managing group processes -Characteristics of work group - Work group behaviour and productivity - Team creation and management. 15 Hours

Module IV

Ethics, Culture and Values: Importance of culture in organizations - Indian ethos and value systems - Model of management in the Indian socio political environment - Work ethos - Indian heritage in production and consumption. 15 Hours

Module V

Business Ethics : Relevance of values in management – Holistic approach for managers in decision making - Ethical Management: Role of organisational culture in ethics - structure of ethics management - Ethics Committee. 15 Hours

Reference Books:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Sathish Modh: Ethical Management, Macmillan.
- 3 Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
- 4 Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
5. L.N Prasad : Principles of Management.
6. R.S Davar; Management Process
7. Rustum & Davan, Principles and Practice of Management.
8. Srinivasan & Chunawalla, Management Principles and Practice.
9. S. V. S. Murthy. Essentials of Management.

OBJECTIVES

- To familiarize the students with current management practices.
- To understand the importance of ethics in business.
- To acquire knowledge and capability to develop ethical practices for effective management.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proces s)students centric method of teaching	Activity	Learning Outcome	Assessment
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Module I (15 Hours)	Schools of Management Thought, Principles of Management, Management Process	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on Principles of Henry Fayol ● Assignment on Management Process ● Slide Presentation on Management as a Science and an Art 	<ul style="list-style-type: none"> ● To study about different schools of management thought ● To understand the process of management ● To learn about 14 principles of Henry Fayol 	<ul style="list-style-type: none"> ● Assessment through test papers
Module II (30 hours)	Functions of management, planning process, manpower planning, principles of direction	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on staffing function ● Powerpoint presentations on planning process 	<ul style="list-style-type: none"> ● To study the principles of direction ● To study different recruitment process ● To study various types of plan 	<ul style="list-style-type: none"> ● Evaluation through descriptive examination

<p>Module III (15 hours)</p>	<p>Leadership and motivation, Theories of motivation, MBO, Characteristics of Workgroup, team creation and management</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars on the topic management by objectives(MBO) ● Leadership programmes and games ● Slide presentation on motivational theories 	<ul style="list-style-type: none"> ● To study various leadership styles ● To evaluate various motivational theories ● To study the workgroup behaviour and productivity 	<ul style="list-style-type: none"> ● Assessment through MCQ and test papers
<p>Module IV (15 hours)</p>	<p>Ethics, Culture and Values, Importance of culture in organizations, Indian ethos and value system, Work ethos.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on culture in organisation ● Group Discussion on India ethos and Value system. 	<ul style="list-style-type: none"> ● To study about ethics, culture and value <p>To understand the importance of ethics, in organisation.</p>	<ul style="list-style-type: none"> ● Evaluation through case study

**Module V
(15 hours)**

Business ethics, ethical management, Structure of ethics management, Role of organisational culture in ethics

- Discussion
- Lecture
- Participative Learning

- Assignments on organisational culture in ethics
- Discussion on relevance of values in management

- To study about ethics committee
- To study holistics approach in decision making
- To evaluate the relevance of ethical management

- Evaluation through Test paper.

BC1C01 MANAGERIAL ECONOMICS

Number of Lecture Hours per week : 5

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To enable the students to understand micro and macroeconomic concepts relevant for business decisions

Module I

Introduction - Definition of Managerial Economics - Objectives - Characteristics - Uses - Decision making and forward planning - Basic economic tools in management economics. 08 Hours

Module II

The Concept of Demand and Elasticity of Demand - Demand curve: Individual demand curve - Market demand curve - Movement along Vs shifts in the Demand curve - Elasticity of Demand: Price, Income and cross - Demand estimation and demand forecasting - Concept of Revenue: Average Revenue and Total Revenue - Marginal Revenue and Incremental Revenue. 12 Hours

Module III

Production: Fixed and Variable inputs - Production function - Total, Average and Marginal Product - Law of variable proportions - Linear homogeneous production function - Production isoquant - Marginal rate of technical substitution - Optimal combination of resources - Return to scale - Cost of production - Social and private cost of production - Difference between economic and accounting cost - Long run and short run cost of production - Economies and diseconomies of scale. 20 Hours

Module IV

Price and Output Decisions Under Different Market Structures: Price and output decisions under perfect competition, monopoly and monopolistic competition -

Pricing under oligopoly - Kinked demand curve - Price leadership - Pricing under collusion. 10 Hours

Module V

A. Pricing Policies and Practices: Factors governing prices - Objectives of pricing policy - Role of cost in pricing - Demand factor in pricing - Consumer psychology and pricing - Pricing methods: Cost-plus or full-cost pricing - Target pricing - Marginal cost pricing - Going rate pricing - Follow up pricing - Barometric pricing - Customary prices - Pricing of new products: Penetrating pricing - Price skimming.

B. Macro Economics and Business Decisions: Phases of Business cycle - Evil effects of cyclical fluctuations on business firms - Minimising effects of Business cycles - Economic Forecasting for business: Economic and Business forecasting - Uses of economic forecasts - Methods of economic forecasting - Selecting a forecast - Evaluating forecasts. 25 Hours

Reference Books:

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. D.N. Dwivedi, Managerial Economics
3. Dr. S. Sankaran, Managerial Economics
4. DM Mithani: Business Economics
5. Seth M L Text Book of Economic Theory
6. K K Dewett: Economic Theory
7. Petersen &. "Lewis: Managerial Economics
8. Mote V L peul. S & Gupta G S: Managerial Economics
9. H. Craig Petersen & W. Cris lewis: Managerial Economics
- 10 Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
- 11 Barry Keating and J. Holton Wilson: Managerial Economics

OBJECTIVES

- To help the students to understand the Application of economic principles in business management

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (08 hours)	Managerial economics-definition,objectives,characteristics,basic economic tools in management	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Power Point presentation on definition, objectives of Managerial Economics ● Discussion on basic economics tools in Managerial Economics 	<ul style="list-style-type: none"> ● To understand characteristics of Managerial Economics ● To evaluate the economic tools 	Assessment through Test papers.

<p>Module II (12 hours)</p>	<p>The Concept of Demand and Elasticity of Demand, Demand curve, Individual demand curve, Market demand curve, Elasticity of Demand, Concept of Revenue, Marginal Revenue and Incremental Revenue.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on market demand curve ● Slide presentation on concept of Revenue 	<ul style="list-style-type: none"> ● To study Elasticity of Demand ● To understand the concept of Demand curve ● To study marginal revenue 	<p>Evaluation through Essay writing</p>
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**Module III
(20 hours)**

Production, Fixed and Variable inputs, Law of variable proportions, Linear homogeneous production function, Cost of production, Difference between economic and accounting cost, Economies and diseconomies of scale

- Discussion
- Lecture
- Participative Learning

- Seminar on law of variable proportions
- Group Discussion on economies and diseconomies

- To study the concept of fixed and variable inputs
- To understand the law of variable proportions
- To evaluate the cost of production

Assessment through descriptive exam

Module IV (10 hours)	Market Structures, perfect competition, monopoly and monopolistic competition, Pricing under oligopoly, Price leadership,	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on perfect competition ● Group discussion on difference between perfect competition and monopolistic competition 	<ul style="list-style-type: none"> ● To understand various structure of Market ● To study the price leadership 	Evaluation through Test papers and MCQ
Module V (25 hours)	Pricing Policies and Practice-features, objectives, Pricing methods, Macro Economics and Business Decisions, Economic Forecasting for business.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on different pricing methods ● Assignments on business cycles 	<ul style="list-style-type: none"> ● To study the Demand factor in pricing ● To evaluate the phases of business cycle ● To understand economic forecasting 	Assessment through Test paper

BC2B02 FINANCIAL ACCOUNTING

Number of Lecture Hours per week : 6

Number of Credits: 4
Internal : 20, External : 80
Examination Hours: 3

Objectives:

- To enable the students to acquire knowledge of preparing financial statements

Module I

Conceptual Framework for Preparation of Financial Statements: Capital and revenue expenditure - Capital and revenue receipts - Accounting Standards - Object of Accounting Standards - Accounting Standard Board of India – Functions - Indian Accounting Standards - International Financial Reporting Standards - Final accounts of sole trader and non-profit organizations. 20 Hours

Module II

Final Accounts From Incomplete Records - Limitations of single entry - Calculation of profit or loss from single entry books - Statement of affairs method - Conversion method - Total debtors and creditors account - Missing items - Memorandum trading account - Preparation of Trading and Profit and Loss Account and Balance Sheet. 20 Hours

Module III

Accounting for Hire Purchase and Installment System – Meaning - Features of hire purchase agreement - Distinction between hire purchase and sale - Interest calculation - Recording transactions in the books of both parties - Default and repossession -Installment system – Features - Distinction between hire purchase and installment system 15 Hours

Module IV

Departmental Accounts – Meaning – Objects – Advantages - Accounting procedure Allocation of expenses and income – Inter-departmental transfers -

Provision for unrealized profits - Branch accounts – Features – Objects - Types of branches – Dependent branches - Accounting systems - Stock and Debtors System - Independent branches – Features - Preparation of Consolidated Profit and Loss Account and Balance Sheet. 20 Hours

Module V

Accounting for Hotels and Restaurants – Introduction – Features - Revenue earning and non-revenue earning departments - Heads of revenue and heads of expenditure - Preparation of Trial Balance and final accounts : Trading Account - Profit and Loss Account and Balance Sheet. 15 Hours

Reference Books :

1. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
2. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
3. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
4. R.K. Malhotra, Financial Management in Hotels and Restaurant Industry, Anmol Publishers.
5. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. Ashok Sehgal and Deepak Sehgal, Advanced Accounting , Volume I , Taxmann, New Delhi.
7. Jain and Narang, Financial Accounting.
8. B.S. Raman, Advanced Accountancy.
9. P.C. Tulasian, Introduction to Accounting, Pearson Education.

OBJECTIVES

- To equip the students with the skill of preparing accounts for various types of organizations.
- To enable the students to acquire knowledge about Accounting Standards and to understand corporate accounting methods.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 hours)	Preparation of financial statements, accounting standards, Indian Accounting Standards, Final accounts of sole trader and non-profit organizations.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Problem solving ● Assignments on international financial reporting standards ● Discussion on Indian standards 	<ul style="list-style-type: none"> ● To study how to prepare financial statements ● To understand the objectives of Accounting Standards ● To evaluate the preparation of accounts of sole trader ● To study the difference between Indian standards and international financial reporting standards 	Assessment through Test papers

<p>Module II (20 hours)</p>	<p>Final Accounts under single entry, Calculation of profit or loss from single entry books, Statement of affairs method, Conversion method, Memorandum trading account</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on single entry system ● Assignments on single entry system 	<ul style="list-style-type: none"> ● To study the limitations of single entry ● To understand the preparation of memorandum trading account 	<p>Evaluation through test paper</p>
<p>Module III (15 hours)</p>	<p>Hire Purchase -Meaning, Features, Distinction between hire purchase and sale, Interest calculation, Installment system, Distinction between hire purchase and installment system</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on difference between hire purchase and installment system ● Problem solving 	<ul style="list-style-type: none"> ● To study the accounting of hire purchase ● To study the distinguishment between hire purchase and sale ● To understand what is installment system 	<p>Evaluation through essay writing</p>

<p>Module IV (20 hours)</p>	<p>Departmental Accounts–Meaning, Objects, Advantages, Inter-departmental transfers, Branch accounts, Types of branches, Dependent branches, Independent branches, Preparation of Consolidated Profit and Loss Account and Balance Sheet.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on departmental accounting and branch accounting ● Assignment on different accounting systems ● Problem solving 	<ul style="list-style-type: none"> ● To study about dependent and independent branches ● To study about the inter department transfer ● To understand the preparation of consolidated profit and loss account and balance sheet 	<p>Assesment through descriptive exam</p>
<p>Module V (15 hours)</p>	<p>Accounting for Hotels and Restaurants, Heads of revenue and heads of expenditure, Preparation of Trial Balance and final accounts</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on hotels and restaurants-features, preparation of final accounts ● Problem solving 	<ul style="list-style-type: none"> ● To study the features of hotel and restaurant accounting ● To evaluate the heads of revenue and expenditure ● To study the preparation of final accounts of hotels and restaurants 	<p>Evaluation through test papers</p>

BC2C02 MARKETING MANAGEMENT

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To provide basic knowledge about the concepts, principles, tools and techniques of marketing

Module I

Marketing: Meaning and definition - Scope and importance - Evolution of marketing concepts - Modern concept of marketing - Marketing mix - Marketing environment - Consumer behaviour - Buying motives - Consumer buying process - Factors influencing consumer buying decision - Market segmentation - Basis-target marketing - Product positioning - Importance and bases 20 Hours

Module II

Product: Meaning and importance – Classification - Concept of product mix – Packaging - Branding - Brand loyalty and brand equity – Labeling - Product life cycle - New product development – Pricing - Factors influencing product price - Pricing policies and strategies 15 Hours

Module III

Physical distribution: Meaning and importance - Levels of marketing channels - Wholesaling and retailing - Types of retailing - Factors influencing choice of distribution channel 10 Hours

Module IV

Promotion: Meaning and importance - Promotion mix – Advertising - Personal selling – Sales promotion - Public relation - Factors affecting promotion mix decisions 10 Hours

Module V

Rural Marketing : Growing importance - Unique features of rural markets - Market mix planning for rural market - Service marketing Vs. product marketing - Green marketing - Social marketing - Relationship marketing - Niche marketing 15 Hours

Module VI

E-Marketing: Traditional marketing Vs. E-marketing - Internet marketing - E-advertising - New trends in internet marketing – E-branding - E-payment systems and security features in the internet. 05 Hours

Reference Books:

1. Marketing Management, S.A. Sherlakar ,. Himalaya.
2. Fundamentals of Marketing, William J Stanton, Me Graw Hill Publishing Co, New York
3. Marketing by Lamb. Hair, Me Danniell - Thomson.
4. Marketing by Evans & Berman, 2/e, Biztantra.
5. Marketing - Concepts, strategies by William M Pride. O C Fewell. Biztantra.
6. Marketing Management, Ramaswamy & Namakumari, Macmillan.
7. Marketing Management, Arun Kumar & "Meenakshi. Vikas.
8. Principles of Marketing, Philip Kotler, Armstrong, Pearson Education.

OBJECTIVES

- To impart necessary knowledge which helps the student to choose a career in the field of marketing.
- To expose the students to the latest trends in marketing.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 hours)	Marketing: Meaning and definition, Marketing mix, Marketing environment, Consumer buying process, Market segmentation, Product positioning.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on consumer behaviour and buying process ● PPT on market segmentation 	<ul style="list-style-type: none"> ● To study the modern concepts of marketing ● To evaluate the factors affecting consumer buying behaviour ● To understand the product positioning 	Evaluation through case study
Module II (15 hours)	Product, Concept of product mix, Packaging, Branding, Labeling, New product development, Pricing, Pricing policies and strategies	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on product life cycle ● Discussion on classification of products and factors affecting price 	<ul style="list-style-type: none"> ● To study the concepts of product mix ● To understand new product development ● To study pricing policies and strategies 	Assessment through test papers

Module III (10 hours)	Physical distribution- Meaning and importance, Wholesaling and retailing, Factors influencing choice of distribution channel	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on wholesale marketing and retail marketing ● Debates on direct marketing and online marketing 	<ul style="list-style-type: none"> ● To study the meaning and importance of physical distribution ● To understand the difference between wholesale and retail marketing ● To evaluate different marketing channels 	Assessment through descriptive exams
Module IV (10 hours)	Concept of Promotion, Promotion mix, Sales promotion, Public relation, Factors affecting promotion mix decisions	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on promotion mix and sale promotion ● Group discussion on factors affecting promotion mix decision 	<ul style="list-style-type: none"> ● To understand what is promotion and promotion mix ● To analyse the factors that have effect on promotion mix decision 	Assessment through test papers and MCQ

Module V (15 hours)	Rural Marketing- feature, Market mix planning for rural market, Green marketing, Social marketing, Relationship marketing, Niche marketing	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on different marketing- green marketing, social marketing, relationship marketing, niche marketing ● Assignments on service marketing and product marketing 	<ul style="list-style-type: none"> ● To evaluate the growing importance of rural marketing ● To understand the concept of service marketing and product marketing ● To study different types of marketing 	Evaluation through test papers
Module VI (05 Hours)	E-Marketing- Traditional marketing Vs. E-marketing, E- advertising, E-branding - E-payment systems.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Debates on traditional marketing VS electronic marketing ● Assignments on new trends in internet marketing ● Discussion on E-payment system 	<ul style="list-style-type: none"> ● To study about E-Market ● To evaluate the difference between traditional marketing and electronic marketing ● To Understand what is E-payment and E-branding 	Assessment through descriptive exams

BC3A11 BASIC NUMERICAL SKILLS

Number of Lecture Hours per week : 5

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To enable the students to acquire knowledge of Mathematics and Statistics

Module I

Sets and Set Operation – Venn Diagrams – Elements of Coordinate system – Matrices – Fundamental ideas about matrices and their operational rules – Matrix multiplication – Inversion of square matrices of not more than 3rd order – Solving system of simultaneous linear equations. 15 Hours

Module II

Theory of Equations : Meaning - types of equations – Simple linear and Simultaneous equations (only two variables) eliminations and substitution method only - Quadratic equation factorization and formula method ($ax^2 + bx + c = 0$ form only) - Problems on business applications. 10 Hours

Module III

Progressions : Arithmetic Progressions - Finding the 'n'th term of an AP and also sum to 'n' terms of an AP - Insertion of Arithmetic means in given terms of AP and representation of AP - Geometric Progression : Finding 'n'th term of GP - Insertion of GMs in given GP and also representation of GP – Mathematics of Finance – Simple and compound interest (Simple problems only). 15 Hours

Module IV

Meaning and Definition of Statistics - Scope and limitations – Statistical enquiries – Scope of the problem – Methods to be employed – Types of enquiries – Presentation of data by Diagrammatic and Graphical Method – Formation of Frequency Distribution. 15 Hours

Module V

Measures of Central Tendency – Arithmetic Mean – Median – Mode - Geometric and Harmonic Mean - Measures of variation and standard, mean and quartile deviations – Skewness and Kurtosis and Lorenz curve . Analysis of Time Series : Methods of measuring – Trend and Seasonal variations – Index number – Unweighted indices – Consumer price and cost of living indices. 20 Hours

(Theory and problems may be in the ratio of 20% and 80% respectively. An overview of the topics is expected and only simple problems shall be given)

Reference Books:

1. Sundaresan and Jayaseelan – An Introduction to Business Mathematics and Statistical Methods
2. Dr. A K Arte & R V Prabhakar - A Text Book of Business Mathematics.
3. Sanchethi and Kapoor - Business Mathematics.
4. Gupta S.P - Statistical Methods
5. Navaneethan P – Business Mathematics
6. R.S.N. Pillai, Mrs. Bhagavathi – Statistics
7. P.R. Vittal - Business Mathematics and Statistics.

OBJECTIVES

- At the end of this course, the students should have understood set operations, matrix and Mathematics of finance, Statistical tools and their applications.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 hours)	Sets and Set Operation, Venn Diagrams, Matrices, Matrix multiplication ,Solving system of simultaneous linear equations	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Problem solving ● Assignments on basic ideas on set,ven n diagrams,mat rices. 	<ul style="list-style-type: none"> ● To study about set operation,venn diagrams,Matrics ● To study the methods of solving matrix multiplication and simultaneous linear equations 	Assessment through test papers
Module II (10 hours)	Theory of Equations-Meaning, types of Simple linear and Simultaneous equations,Quadratic equation factorization and formula method,	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on theory of equation ● Problem solving ● 	<ul style="list-style-type: none"> ● To study the theory of equations ● To understand simple linand simultaneous equation ● To evaluate the problems on business applications 	Assessment through Test papers and MCQ

	Problems on business applications.				
Module III (15 hours)	Arithmetic Progressions, Geometric Progression, Insertion of GMs in given GP and also representation of GP, Simple and compound interest	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Problems solving 	<ul style="list-style-type: none"> ● To understand Arithmetic Progressions and Geometric Progression ● To study the calculation of Simple and compound interest 	Evaluation through Test papers
Module IV (15 hours)	Statistics-Meaning and Definition of, Types of enquiries, Presentation of data by Diagrammatic and Graphical Method, Formation of Frequency Distribution.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on Presentation of data by Diagrammatic and Graphical Method ● Problem solving 	<ul style="list-style-type: none"> ● To evaluate the meaning and definition of statistics ● To understand different types of enquiries ● To study presentation of data by Diagrammatic and Graphical Method ● To understand Formation of Frequency Distribution 	Assessment through Test papers

Module V (20 hours)	Measures of Central Tendency, mean and quartile deviations, Skewness and Kurtosis and Lorenz curve . Analysis of Time Series, Index number.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Problems solving ● Seminars on measures of central Tendency 	<ul style="list-style-type: none"> ● To understand measures of central Tendency ● To understand the analysis of Time Series ● To evaluate the trends and seasonal variations ● To study index numbers 	Assessment through Test papers
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BC3A12 GENERAL INFORMATICS

Number of Lecture Hours per week : 5

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To update and expand basic Informatics skills of the students

Module I

Computers and Operating Systems : Features of New Generation Personal Computers and Peripherals - Computer networks - Types of networks - Components of networks – Topology – Internet - Uses of internet - Introduction to Software – License – Open source - Overview of operating systems and major application software. 10 Hours

Module II

Basics of IT : Information – Prerequisites and needs - IT and its components - IT and Internet – IT Applications - E-Governance - IT for National Integration - IT Applications in Health Care, Business, Commerce and Resource Management - Emerging Trends in IT: Electronic Data Interchange - Mobile Computing – SMS – MMS - Wireless Applications – Bluetooth - Global Positioning System - Infrared Communication - Smart Card - DNA Computing - Cloud computing 15 Hours

Module III

Knowledge Skills for Higher Education : Data, Information and Knowledge - Knowledge Management - Internet as a knowledge repository - Academic search techniques - Case study of academic websites - Basic concepts of IPR – Copyrights and Patents. Introduction to use of IT in teaching and learning. Case study of educational software - Academic Service – INFLIBNET – NICENET - BRNET. 15 Hours

Module IV

Social Informatics : IT and society - Issues and concerns - Digital Divide - Free Software Movement – IT and industry - New opportunities and threats - Cyber ethics - Cyber crimes – Security – Privacy issues - Cyber Laws - Cyber addictions - Information overload - Health issues - Guidelines for proper usage of computers and internet - e waste and Green Computing – Unicode - IT and regional languages. 15 Hours

Module V

Programmes for Office Management : Introduction to Linux - Linux systems - Linux distributions – Operating systems and Linux - History of Linux and UNIX - Open source software – Linux software - Software Repositories - Third party Linux Repositories - Linux Office and Database software - Internet servers - Development resources - Setting the Desktop - The GNOME Desktop environment – Using the Metacity Window Manager – Using GNOME Panels – Change in the GNOME preferences - Exiting GNOME – Working with words and images - Desktop Publishing in Linux – Using Open Office.org office suit. 20 Hours

References Books:

1. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
2. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
3. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
4. Alex Leon, The Complete Reference Linux Sixth Edition, Tata McGraw Hill Private Limited, New Delhi, 2009.
5. Christopher Mathews Leon, Fundamentals of Information technology, Leon Vikas, Chennai, 2009.
6. Richard Peterson Negus, Linux Bible, Wiley India Private Limited, 2009.
7. Mike McGrath, Linux In Easy Steps , Dream TechPress, New Delhi, 2009
8. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009

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www.google.scholarr.com

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www.google.com

www.afk.com

www.yahoosearch.com

www.comp.os.linux.admin

www.comp.os.linux.answers

OBJECTIVES

- To equip the students to effectively utilize the digital knowledge resources for their study

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 hours)	Computers and Operating Systems, Computer networks, Types of networks, Topology, Software, Overview of operating systems and major application software.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on network and different network topology ● Group discussion on operating systems and major application software. 	<ul style="list-style-type: none"> ● To study about operating systems and computer networks ● To understand different network topologies ● To understand operating systems and major application software 	Assessment through Test papers
Module II (15 hours)	Basics of IT, IT and its components, IT and its components, E-Governance, IT Applications, Emerging Trends in IT, Global Positioning System, DNA Computing, Cloud	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars on Global Positioning System ● Assignments on DNA Computing and Cloud computing. 	<ul style="list-style-type: none"> ● To understand IT and its components ● To study about E-Governance ● To evaluate DNA Computing and Cloud computing. ● To understand Global Positioning System ● To evaluate IT 	Evaluation through MCQ

	computing			Applications and Emerging Trends in IT.	
Module III (15 hours)	Knowledge Skills-Data, Information and Knowledge, Academic search techniques, Basic concepts of IPR, Academic Service, INFLIBNET, NICENET, BRNET	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Peer Group Discussion on knowledge skills - Data, Information and Knowledge ● Assignments on INFLIBNET, NICENET, BRNET 	<ul style="list-style-type: none"> ● To study about knowledge skills ● To understand academic search techniques ● To evaluate the concepts of IPR ● To study about INFLIBNET, NICENET, BRNET 	Evaluation through descriptive exam
Module IV (15 hours)	Social Informatics, Digital Divide, Cyber ethics, Cyber crimes, Health issues e-waste and Green Computing	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on cyber ethics and cyber crime ● Assignments on green compounding 	<ul style="list-style-type: none"> ● To study about Social Informatics ● To evaluate the effects of Cyber ethics and Cyber crimes ● To understand Green Computing 	Evaluation through Test papers

Module V (20 hours)	Programmes for Office Management, Linux - Linux systems, Linux software, Development resources, GNOME Desktop environment, GNOME preferences, Desktop Publishing in Linux	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on the topic Linux - Linux systems and Linux software ● Slide presentation on Desktop Publishing in Linux 	<ul style="list-style-type: none"> ● To understand programmes for Office management ● To Linux - Linux systems and Linux software ● To GNOME Desktop environment. ● To study about GNOME preferences 	Evaluation through Test papers
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BC3BO3 BUSINESS REGULATIONS

Number of Lecture Hours per week : 4

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To familiarise the students with certain statutes concerning and affecting business organizations in their operations

Module I

Business Laws : Introduction – Nature of Business Law – Meaning and definition -Indian Contract Act, 1872: Contract – Definition – Essentials of valid contracts - Classification of contracts – Offer and acceptance – Consideration – Capacity to contract – Free consent –Coercion – Undue influence – Misrepresentation – Fraud

– Mistake – Void agreements – Discharge of contract – Breach of contract and remedies – Contingent contracts - Quasi contracts. 25 Hours

Module II

Special Contracts: Contract of Indemnity: Meaning - Nature – Right of indemnity holder and indemnifier – Contract of Guarantee : Meaning – Nature - Rights and liabilities of surety – Discharge of surety from liability – Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee – Contract of Agency – Creation of agency – Delegation of authority - Duties and liabilities of principal and agent – Termination of agency. 12 Hours

Module III

Sale of Goods Act 1930 : Contract for sale of goods – Essentials of a contract of sale – Conditions and Warranties – Caveat emptor – Sale by non owners – Rules as to delivery of goods – Unpaid seller and his rights . 08 Hours

Module IV

The Consumer Protection Act 1986: Objects and scope – Definition of consumer and consumer dispute – Complaint – Goods - Service - Unfair trade practices – Restrictive trade practices - Rights of consumers – Consumer Protection Council – Consumer Disputes Redressal Agencies. 10 Hours

Module V

The Information Technology Act 2000: Scope and extent – Digital signature – Digital signature certificate – Electronic records and governance – Certifying authorities – Cyber crimes – Offences and penalties under IT Act, 2000. 05 Hours

Reference Books:

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.
4. Chandha P.R , Business Law.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and Commercial Laws.

7. Chandha P.R, Business Law, Galgotia, New Delhi.
8. Balchandani , Business Laws.
9. Relevant Bare Acts.
10. Government of India, Information Technology Act, 2000
11. Desai T.R. , Indian Contract Act, Sale of Goods Act and Partnership Act , S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

OBJECTIVES

- To enlighten the students with the legal framework influencing business decisions.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (25 hours)	Business Laws - nature, meaning, definition, Indian Contract Act, 1872, contract - Definition, essential, classification, Capacity to contract, Void agreements, Breach of contract and	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on topic Indian Contract Act, 1872. ● Discussion on Quasi contracts 	<ul style="list-style-type: none"> ● To study about Business Laws - nature, meaning, definition. ● To understand contract its Definition, essentials, classification, Capacity to contract ● To study what is void agreements. 	Evaluation through Test papers

	remedies, Contingent contracts, Quasi contracts.			<ul style="list-style-type: none"> To understand Quasi contracts 	
Module II (12 hours)	Contract of Indemnity, Right of indemnity holder and indemnifier, Contract of Guarantee, Rights and liabilities of surety, Contract of Bailment and Pledge, Rights and duties of bailor, Contract of Agency, Duties and liabilities of principal and agent.	<ul style="list-style-type: none"> Discussion Lecture Participative Learning 	<ul style="list-style-type: none"> Power Point presentation on special contract Discussion on rights and duties of bailor 	<ul style="list-style-type: none"> To study special contract To understand Contract of Indemnity To study Contract of Guarantee and Rights and liabilities of surety To understand Contract of Agency and Duties, liabilities of principal and agent 	Assessment through Essay Writing

Module III (08 hours)	Sale of Goods Act 1930, Essentials of a contract of sale, Conditions and Warranties, Caveat emptor, Rules as to delivery of goods, Unpaid seller and his rights	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on Sale of Goods Act 1930 ● Assignment on Conditions and Warranties 	<ul style="list-style-type: none"> ● To study Sale of Goods Act 1930 ● To understand Essentials of a contract of sale ● To understand Conditions and Warranties ● To study about Caveat emptor ● To understand Rules as to delivery of goods 	Assessment through Test papers
Module IV (10 hours)	The Consumer Protection Act 1986, Goods, Service, Unfair trade practices, Rights of consumers, Consumer Protection Council, Consumer Disputes, Redressal Agencies	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on The Consumer Protection Act 1986 ● Peer Group Discussion on Consumer Disputes and Redressal Agencies 	<ul style="list-style-type: none"> ● To study about The Consumer protection act, 1986 ● To understand unfair trade practices ● Evaluate consumer protection Council ● To understand Redressal Agencies 	Evaluation through Essay writing

Module V (05 hours)	The Information Technology Act 2000, Digital signature, Electronic records and governance, Cyber crimes, Offences and penalties under IT Act, 2000.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars on Electronic records and governance ● Assignments on Offences and penalties under IT Act, 2000. 	<ul style="list-style-type: none"> ● To study about Information Technology Act 2000 ● To understand about Digital signature ● To understand Electronic records and governance ● To study about Offences and penalties under IT Act, 2000. Offences and penalties under IT Act, 2000. 	Assessment through Test papers
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BC3BO4 CORPORATE ACCOUNTING

Number of Lecture Hours per week : 6

Number of Credits: 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting

Module I

Accounting for Share Capital : Issue, forfeiture and reissue of forfeited shares – Redemption of preference shares including buy-back of equity shares – Issue and redemption of debentures. 15 Hours

Module II

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account – Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (excluding managerial remuneration). 15 Hours

Module III

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding intercompany transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction 20 Hours

Module IV

Bank Accounts : General information relating to bank accounts – Legal requirements affecting final accounts – Concept of Non Performing Assets (NPA) - Preparation of Profit and Loss Accounts – Asset classification – Preparation of Balance Sheet. 20 Hours

Module V

Insurance Companies: Book maintained by insurance companies – Explanation of special terms peculiar to insurance business – Accounts for life insurance business – Types of policies – Annuity business – Surrender value – Paid up policy – Life assurance fund – Valuation balance sheet - Preparation of final accounts of life and general insurance business (as per the provisions of IRDA Act). 20 Hours

(Theory and Problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. M.C. Shukla , T.S. Grewal and S.C. Gupta : Corporate Accounting , S. Chand and Co., New Delhi.

2. R.L. Gupta and M. Radhaswamy : Corporate Accounting, Sultan Chand and Sons, New Delhi.
3. Ashok Sehgal and Deepak Sehgal : Advanced Accounting, Volume II, Taxmann, New Delhi.
4. S. P. Jain and K.L. Narang : Financial Accounting , Kalyani Publishers, New Delhi.
5. S.N. Maheswari and S.K. Maheswari : Corporate Accounting , Vikas Publication, New Delhi.
6. Dr. V.K. Goyal, Corporate Accounting , Excel Books , New Delhi.
7. Nirmal Kumar Gupta : Corporate Accounting , Sahitya Bhawan , Publishers and Distributors.

OBJECTIVES

- To enable the students to learn about techniques of preparing the financial statements in Corporate Accounting

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 hours)	Accounting for Share Capital : Issue, forfeiture and reissue of forfeited shares – Redemption of preference	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on share capital issue ● Discussion on redemption on preference shares 	<ul style="list-style-type: none"> ● To provide knowledge about forfeiting and redemption of shares 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	shares including buy-back of equity shares – Issue and redemption of debentures.				
Module II (15 hours)	Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account – Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (excluding managerial remuneration)	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Powerpoint presentation on final accounts of limited liability companies • Discussion on appropriation of account with the provision of existing companies act 	<ul style="list-style-type: none"> • To provide information about final accounts of limited liability companies 	<ul style="list-style-type: none"> • Evaluation done through test papers

**Module III
(20 hours)**

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding intercompany transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)

- Discussion
- Lecture
- Participative Learning

- Powerpoint presentation on Accounting for amalgamation of companies
- Discussion on accounting for internal reconstruction

- To familiarise the students about the amalgamation of companies with reference to accounting standards
- To provide knowledge about internal reconstruction

- Evaluation done through test papers

Module IV (20 hours)	<p>Bank Accounts : General information relating to bank accounts – Legal requirements affecting final accounts – Concept of Non Performing Assets (NPA) - Preparation of Profit and Loss Accounts – Asset classification – Preparation of Balance Sheet</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Concept of NPA ● Discussion on general information relating to bank accounts and legal requirement affecting final accounts 	<ul style="list-style-type: none"> ● To provide knowledge about general accounts relating to bank accounts 	<ul style="list-style-type: none"> ● Evaluation done through test papers
Module V (20 hours)	<p>Insurance Companies: Book maintained by insurance companies – Explanation of special terms peculiar to insurance</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Insurance companies ● Powerpoint presentation on preparation on final accounts of life and general 	<ul style="list-style-type: none"> ● To familiarise the students about the information on the insurance companies 	<ul style="list-style-type: none"> ● Evaluation done through test papers

business –
 Accounts for
 life insurance
 business –
 Types of
 policies –
 Annuity
 business –
 Surrender
 value – Paid
 up policy –
 Life
 assurance
 fund –
 Valuation
 balance sheet
 - Preparation
 of final
 accounts of
 life and
 general
 insurance
 business (as
 per the
 provisions of
 IRDA Act)

insurance

BC3C03 E-COMMERCE MANAGEMENT

Number of Lecture Hours per week: 5

Number of Credits: 4
Internal : 20, External : 80
Examination Hours: 3

Objectives:

- To enable the student to understand basics of E - Commerce

Module I

Introduction to E- commerce : Meaning and concept - E – commerce V/s Traditional Commerce - E- Business & E- Commerce - History of E - Commerce - EDI - Importance , features & benefits of E- Commerce - Impacts. Challenges & Limitations of ECommerce - Supply Chain Management & E – Commerce
15 Hours

Module II

Business Models of E - Commerce: Business to Business - Business to customers - Customers to customers - Business to Government- Business to employee - E- Commerce strategy -Influencing factors of successful E- Commerce - E-Business Infrastructure -The internet -Intranets and Extranets - World Wide Web - Voice over IP (VoIP) - The Internet Standards - The HTTP Protocol - Audio and Video Standards - Managing E- Business Infrastructure - Web services - New access devices - Future of the internet infrastructure. 25 Hours

Module III

Marketing strategies & E- Commerce : Website - Components of website - Concept & Designing website for E- Commerce - Corporate Website - Portal - Search Engine - Internet Advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in Internet advertising - Mobile Commerce. 15 Hours

Module IV

Electronic Payment System : Introduction - Online payment systems - Prepaid and postpaid payment systems - E- cash - E- Cheque - Smart Card - Credit Card - Debit

Card - Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics. 15 Hours

Module V

Legal and Ethical Issues in E- Commerce: Security issues in E- Commerce - Regulatory framework of E- commerce. 05 Hours

Reference Books:

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
3. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison – Wesley, Delhi.
4. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
5. Smantha Shurety: E-Business with Net Commerce, Addison - Wesley, Singapore.
6. Rich, Jason R: Starting an ECommerce Business, IDG Books, Delhi.
7. Laudon, Kenneth C and Carol Guercio Traver: E-Commerce Business, Technology, Society, Pearson Education, Delhi.
8. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
9. William Stallings: Business Data Communications, Pearson Education, New Delhi.

OBJECTIVES

- To Gain a practical orientation to E-Commerce and E- Business management

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (15 hours)</p>	<p>Introduction to E-commerce : Meaning and concept - E-commerce V/s Traditional Commerce - E- Business & E-Commerce - History of E-Commerce - EDI - Importance , features & benefits of E-Commerce - Impacts. Challenges & Limitations of ECommerce - Supply Chain Management & E-commerce</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on E-commerce v/s traditional commerce ● Discussion on E-commerce and history of ecommerce ● Seminar on EDI 	<ul style="list-style-type: none"> ● To provide knowledge about E-commerce and EDI 	<ul style="list-style-type: none"> ● Evaluation done through test papers
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<p>Module II (25 hours)</p>	<p>Business Models of E - Commerce: Business to Business - Business to customers - Customers to customers - Business to Government-Business to employee - E-Commerce strategy -Influencing factors of successful E-Commerce - E-Business Infrastructure -The internet -Intranets and Extranets - World Wide Web - Voice over IP (VoIP) - The Internet Standards - The HTTP Protocol - Audio and Video</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on business models of E-commerce ● Discussion on factors influencing successful E-commerce 	<ul style="list-style-type: none"> ● To provide information about different models of E-commerce ● To familiarise knowledge about the Internet and Intranet. 	<ul style="list-style-type: none"> ● Evaluation done through test papers
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	<p>Standards - Managing E-Business Infrastructure - Web services - New access devices - Future of the internet infrastructure</p>				
<p>Module III (15 hours)</p>	<p>Marketing strategies & E- Commerce : Website - Components of website - Concept & Designing website for E-Commerce - Corporate Website - Portal - Search Engine - Internet Advertising - Emergence of the internet as a competitive advertising media -</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Marketing strategies in E-commerce ● Discussion on the emergence of Internet as a competitive advertising media 	<ul style="list-style-type: none"> ● To provide knowledge about impact of website in E-commerce business ● To provide information about emergence of internet 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	Models of internet advertising - Weakness in Internet advertising - Mobile Commerce				
Module IV (15 hours)	Electronic Payment System : Introduction - Online payment systems - Prepaid and postpaid payment systems - E-cash - E-Cheque - Smart Card - Credit Card - Debit Card - Electronic purse - Security issues on electronic payment system - Solutions to security	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on various electronic payment system ● Powerpoint presentation on security issues relating to payment system and its solutions 	<ul style="list-style-type: none"> ● To provide knowledge about electronic payment systems ● To provide the security problem related with electronic payment system and its solutions 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	issues - Biometrics - Types of biometrics				
Module V (05 hours)	Legal and Ethical Issues in E- Commerce: Security issues in E- Commerce - Regulatory framework of E-commerce	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Powerpoint presentation on legal and ethical issues in E-commerce • Seminar on regulatory framework of E-commerce 	<ul style="list-style-type: none"> • To familiarise the students about the legal and ethical issues in E-commerce 	<ul style="list-style-type: none"> • Evaluation done through test papers

BC4A13 ENTREPRENEURSHIP DEVELOPMENT

Number of Lecture Hours per week : 5

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To familiarise the students with the concept of entrepreneurship

Module I

Entrepreneur and Fundamentals of Entrepreneurship: Entrepreneurial competencies – Factors affecting entrepreneurial growth – Role of entrepreneur in economic development - Challenges of women entrepreneurs. 20 Hours

Module II

Micro, Small and Medium Enterprises: Legal Framework – Licenses – Role of promotional institutions with special reference to KINFRA , KITCO , MSME & DICs – Concessions – Incentives and subsidies. 10 Hours

Module III

Project Management: Feasibility and Viability Analysis – Technical – Financial – Network – Appraisal and evaluation - Project Report preparation. 30 Hours

Module IV

Identification of Business Opportunities in the Context of Kerala: Rate of ED Clubs – Industrial Policies – Skill development for entrepreneurs – Business Incubation : Meaning - Setting up of Business Incubation Centres. 15 Hours

Reference Books :

1. S.S. Kanka , Entrepreneurial Development , Sultan Chand.
2. Prasanna Chandra , Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. Vasantha Desai , Dynamics of Entrepreneurial Development, Himalaya.
4. C.B. Gupta & N.P. Sreenivasan , Entrepreneurial Development , Sultan Chand.
5. Nirmal K Gupta , Small Industry –Challenges and Perspectives, Anmol Publications.
6. Vasantha Desai , Small scale Industries and Entrepreneurship, Himalaya.

OBJECTIVES

- To identify and develop the entrepreneurial talents of the students.
- To generate innovative business ideas in the emerging industrial scenario.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 hours)	Entrepreneur and Fundamentals of Entrepreneurship: Entrepreneurial competencies – Factors affecting entrepreneurial growth – Role of entrepreneur in economic development - Challenges of women entrepreneurs	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Entrepreneur and fundamentals of Entrepreneur ● Seminar on role of entrepreneur in economic development 	<ul style="list-style-type: none"> ● To familiarise the students with the concept of entrepreneurship 	<ul style="list-style-type: none"> ● Evaluation done through test papers
Module II (10 hours)	Micro, Small and Medium Enterprises: Legal Framework – Licenses – Role of promotional	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Micro, small and medium Enterprises ● Seminar on role of 	<ul style="list-style-type: none"> ● To familiarise the knowledge about Incentives and subsidies relating to Micro, Small and Medium 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	institutions with special reference to KINFRA , KITCO , MSME & DICs – Concessions – Incentives and subsidies		promotional institutions with special reference to KINFRA, KITCO, MSME and DICs <ul style="list-style-type: none"> • Discussion on incentives and subsidies 	Enterprises.	
Module III (30 hours)	Project Management: Feasibility and Viability Analysis – Technical – Financial – Network – Appraisal and evaluation - Project Report preparation	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Powerpoint presentation on Feasibility and viability analysis of project management • Discussion on project report preparation 	<ul style="list-style-type: none"> • To familiarise the students about project feasibility and its appraisal and evaluation 	<ul style="list-style-type: none"> • Evaluation done through test papers
Module IV (15 hours)	Identification of Business Opportunities in the Context of Kerala: Rate of ED Clubs – Industrial Policies –	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 		<ul style="list-style-type: none"> • To identify and develop the entrepreneurial talents of the students. • To generate innovative business ideas 	<ul style="list-style-type: none"> • Evaluation done through test papers

Skill development for entrepreneurs – Business Incubation : Meaning - Setting up of Business Incubation Centres			in the emerging industrial scenario.	
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BC4A14 BANKING AND INSURANCE

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal : 20, External : 80

Examination Hours:3

Objectives:

- To enable the students to acquire knowledge about basics of Banking and Insurance

Module I

Introduction to Banking : Meaning and definition - Origin and development of banking – Customer of a bank - Structure of banking in India – Banks and economic development – Functions of commercial banks (conventional and innovative functions) – Central bank – RBI – Functions –Emerging trends in banking. 15 Hours

Module II

Negotiable Instruments : Definition - Characteristics – Types – Parties to negotiable instruments – Cheques – Types of cheques – Crossing of cheques – Drafts - Cheque vs. Draft - Endorsement – Significance – Regularity of endorsement – Liability of endorser – Electronic payments. 15 Hours

Module III

E-Banking – Centralised Online Real time Electronic Banking (CORE) – Electronic Clearing Service (ECS) – Electronic Fund Transfer (EFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Society for Worldwide Interbank Financial Telecommunication (SWIFT) – E-cheque – Any Time Money – ATM s – Credit card – Debit card – Smart card – Internet banking – Mobile banking – Telebanking. 15 Hours

Module IV

Introduction to Insurance : Concept - Need of insurance - Insurance as a social security tool - Insurance and economic development - Principles of insurance - various kinds of insurance – Life and General insurance (Fire, Marine, Medical, Personal Accident , Property and Motor Vehicles Insurance) – Features – Life Insurance Vs General Insurance. 15 Hours

Module V

Life Insurance - Law relating to life Insurance - General Principles of Life Insurance Contract; Proposal and Policy - Assignment and Nomination - Title and claims - General Insurance - Law relating to General Insurance - IRDA – Powers and functions - Insurance business in India 15 Hours

Reference Books:

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.
5. Pannandikar & Mithami': Banking in India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II) Vol- III.

8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
10. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and Practices, Kalyani Publishers, Chennai.
11. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
12. G. Krishnaswamy : Principles & Practice of Life Insurance
13. Kothari & Bahl : Principles and Practices of Insurance
14. B.S. Khubchandani, "Practice and Law of Banking", Mac Millan India Ltd ,2000.
15. K.C. Nanda, "Credit Banking", Response Book, Sage Publication, 1999.

OBJECTIVES

- To familiarise the students with the modern trends in banking

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process) students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 hours)	Introduction to Banking : Meaning and definition - Origin and development of banking – Customer of a	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Introduction to Banking ● Discussion on RBI and its important function 	<ul style="list-style-type: none"> ● To provide knowledge about banking structure of India and the functions of RBI 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	<p>bank - Structure of banking in India – Banks and economic development – Functions of commercial banks (conventional and innovative functions) – Central bank – RBI – Functions – Emerging trends in banking</p>				
Module II (15 hours)	<p>Negotiable Instruments : Definition - Characteristics – Types – Parties to negotiable instruments – Cheques – Types of cheques – Crossing of cheques –</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Negotiable instrument ● Discussion on electronic payment system 	<ul style="list-style-type: none"> ● To provide knowledge about various negotiable instruments ● To provide information about electronic payment system 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	<p>Drafts - Cheque vs. Draft - Endorsement – Significance – Regularity of endorsement – Liability of endorser – Electronic payments</p>				
<p>Module III (15 hours)</p>	<p>E-Banking – Centralised Online Real time Electronic Banking (CORE) – Electronic Clearing Service (ECS) – Electronic Fund Transfer (EFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on E-banking ● Discussion on Debit, Credit, ATM and Mobile banking 	<ul style="list-style-type: none"> ● To familiarise the students about E-banking 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	(NEFT) – Society for Worldwide Interbank Financial Telecommuni- cation (SWIFT) – E-cheque – Any Time Money – ATM s – Credit card – Debit card – Smart card – Internet banking – Mobile banking – Telebanking				
Module IV (15 hours)	Introduction to Insurance : Concept - Need of insurance - Insurance as a social security tool - Insurance and economic development - Principles of insurance -	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Insurance and economic development ● Discussion on various kinds of Insurance 	<ul style="list-style-type: none"> ● To enable the students to acquire knowledge about basics of Insurance 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	<p>various kinds of insurance – Life and General insurance (Fire, Marine, Medical, Personal Accident, Property and Motor Vehicles Insurance) – Features – Life Insurance Vs General Insurance</p>				
<p>Module V (15 Hours)</p>	<p>Life Insurance - Law relating to life Insurance - General Principles of Life Insurance Contract; Proposal and Policy - Assignment and Nomination -</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Life Insurance v/s general insurance ● Discussion on law relating to general insurance 	<ul style="list-style-type: none"> ● To provide knowledge about laws relating to LIC and general insurance 	<ul style="list-style-type: none"> ● Evaluation done through test papers

Title and claims - General Insurance - Law relating to General Insurance - IRDA – Powers and functions - Insurance business in India				
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BC4B05 COST ACCOUNTING

Number of Lecturer Hours per week : 6

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To familiarise the students with the various concepts and elements of cost.

Module I

Introduction : Definition – Meaning and scope – Objectives – Functions – Merits and Demerits – Cost Accounting and Financial Accounting – Cost classification – Elements of cost – Cost units – Cost centre – Types - Methods and Techniques of Costing . 15 Hours

Module II

Materials : Importance of Material cost control – Purchase Procedure – Store control – Types of Store - Stores Records – Perpetual Inventory – ABC Analysis -

VED Analysis – JIT Inventory – Stock levels – EOQ - Issue of materials – FIFO , LIFO , Simple and Weighted Average methods. 15 Hours

Module III

Labour and Overheads : Importance of Labour cost control – Time Keeping and Time Booking – Idle Time – Overtime – Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition – Overhead Allocation – Apportionment – Reapportionment – Direct distribution - Step Ladder – Reciprocal Service methods – Repeated Distribution and Simultaneous Equation methods – Absorption of overheads – Methods of Absorption - Labour Hour Rate and Machine Hour Rate . 25 Hours

Module IV

Methods of Costing : Unit Costing – Job Costing – Contract Costing – Process Costing – Process Losses – Service Costing (only Transport) 15 Hours

Module V

Cost Control Techniques : Budgetary Control and Standard Costing : Budget and Budgetary Control – Need and Importance – Types of Budgets –Preparation of Financial Budget – Flexible Budget and Fixed Budget – ZBB – Programme and Performance Budgets . 15 Hours

(Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books :

1. N.K. Prasad : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L. Agarwal : Cost Accounting
5. Jain & Narang : Cost Accounting
6. S.P. Iyengar : Cost Accounting
7. S.N. Maheswari : Cost Accounting
8. Horngren : Cost Accounting : A Managerial Emphasis.
9. M.N. Arora : Cost Accounting
10. Dutta : Cost Accounting

OBJECTIVES

- To create cost consciousness among the students

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 hours)	Introduction : Definition – Meaning and scope – Objectives – Functions – –Merits and Demerits – Cost Accounting and Financial Accounting – Cost classification – – Elements of cost – Cost units – Cost centre – Types - Methods and	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● PowerPoint presentation on various concept and elements of cost ● Discussion on difference between Cost accounting and financial accounting 	<ul style="list-style-type: none"> ● To familiarise the students with the various concepts and elements of cost. 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	Techniques of Costing				
Module II (15 hours)	<p>Materials : Importance of Material cost control – Purchase Procedure – Store control – Types of Store - Stores Records – Perpetual Inventory – ABC Analysis - VED Analysis – JIT Inventory – Stock levels – EOQ - Issue of materials – FIFO , LIFO , Simple and Weighted Average methods</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● PowerPoint presentation on importance of Material cost control and purchase procedure ● Discussion on Inventory, ABC analysis, VED analysis, JIT. ● Assignment on FIFO,LIFO,Simple and Weighted Average methods problems 	<ul style="list-style-type: none"> ● To provide students about various types cost control techniques about material, labour and inventory ● To familiarise students about the calculation of optimum inventory level by using FIFO, LIFO and Weighted average method. 	<ul style="list-style-type: none"> ● Evaluation done through test papers

<p>Module III (25 hours)</p>	<p>Labour and Overheads : Importance of Labour cost control – Time Keeping and Time Booking – Idle Time – Overtime – Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition – Overhead Allocation – Apportionment – Reapportionment – Direct distribution - Step Ladder – Reciprocal Service methods – Repeated Distribution and Simultaneous</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on meaning of labour, importance of labour cost, Idle time and overtime ● Assignment on computation of Labour cost ● Seminar on remuneration and Incentive systems 	<ul style="list-style-type: none"> ● To provide knowledge about the computation of labour cost, idle time and overtime ● Familiarise the student about the various apportionment and allocation of overheads methods and techniques 	<ul style="list-style-type: none"> ● Evaluation done through test papers
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	Equation methods – Absorption of overheads – Methods of Absorption - Labour Hour Rate and Machine Hour Rate				
Module IV (15 hours)	Methods of Costing : Unit Costing – Job Costing – Contract Costing – Process Costing – Process Losses – Service Costing (only Transport)	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Powerpoint presentation on methods of costing • Assignment on Process costing 	<ul style="list-style-type: none"> • Provide information about various methods of costing and to calculate cost per unit of each process. 	<ul style="list-style-type: none"> • Evaluation done through test papers
Module V (15 Hours)	Cost Control Techniques : Budgetary Control and Standard Costing : Budget and Budgetary Control – Need and	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Powerpoint presentation on Cost control techniques like Budgetary control and Standard costing 	<ul style="list-style-type: none"> • Provide knowledge about to make budget and techniques of budgetary control 	<ul style="list-style-type: none"> • Evaluation done through test papers

	Importance – Types of Budgets –Preparation of Financial Budget – Flexible Budget and Fixed Budget – ZBB – Programme and Performance Budgets		<ul style="list-style-type: none"> ● Seminar on need and importance of budgets and ZBB 		
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BC4BO6 CORPORATE REGULATIONS

Number of Lecture Hours per week : 4

Number of Credit:4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organisations

Module I

Introduction to Companies Act 2013: Objects of the Act – Salient features of the Act - Meaning and definition of company – Features – Kinds of companies – Private company - Public company – Associate company – Dormant company -

One person company – Small company - Government company - Lifting of corporate veil. 05 Hours

Module II

Formation of Companies : Promotion – Role of promoters – Incorporation – Capital subscription – Commencement of business – Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association – Definition - Contents and alteration - Doctrine of Ultravires – Articles of Association – Definition - Contents and alteration – Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Prospectus – Contents – Statement in lieu of prospectus – Liabilities for misstatement. 20 Hours

Module III

Share Capital : Shares – Kinds of shares – Public issue of shares – Book building - Allotment of shares - Irregular allotment – Issue prices of shares – Listing of shares - Employees stock option scheme - Sweat equity shares - Right shares – Bonus shares - Shares with differential rights – Share certificate and share warrant - Calls - Forfeiture – Surrender of shares – Buyback of shares – De materialisation and re materialisation of shares – Transfer and transmission of shares – Transfer under Depository system. 15 Hours

Module IV

Management of Companies : Board and Governance – Directors: Appointment – Position – Powers - Rights - Duties and liabilities – Qualification – Disqualification – Removal of directors – Key Managerial Personnel – Introduction to Corporate Governance – Need and importance of Corporate Governance – Corporate social responsibility. Securities and Exchange Board of India Act 1992 – Object – Establishment and management of SEBI – Powers and functions of SEBI – Securities Appellate Tribunal (SAT). 20 Hours

Module V

Company Meetings and Winding up : Requisites of a valid meeting – Statutory meeting – Annual general body meeting – Extra ordinary meeting – Board meetings – Resolutions – Types - Company Secretary : Qualification –

appointment – duties - Winding up : Meaning – Modes of winding up – Winding up by Tribunal - Members’ voluntary winding up – Creditors’ voluntary winding up – Liquidator: Powers - Duties and liabilities – Consequences of winding up.
15 Hours

Reference Books:

1. M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Manual of Companies Act, Corporate Laws and SEBI Guidelines”, Bharat Law House, New Delhi.
4. M.C. Bhandari : Guide to Company Law Procedures.
5. Tuteja :Company Administration and Meetings.
6. S.C. Kuchal :Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
8. M.C. Kuchal : Secretarial Practice.
9. Ashok Bagrial : Secretarial Practice.

OBJECTIVES

- To enlighten the students with the management and administration of joint stock companies in India as per Companies Act, 2013

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (05 hours)</p>	<p>Introduction to Companies Act 2013: Objects of the Act – Salient features of the Act – Meaning and definition of company – Features – Kinds of companies – Private company - Public company – Associate company – Dormant company - One person company – Small company - Government company - Lifting of corporate veil.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Introduction to companies Act 2013 ● Discussion on kinds of companies 	<p>To provide information about companies act 2013</p>	<p>Evaluation done through test papers</p>
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<p>Module II (20 hours)</p>	<p>Formation of Companies : Promotion – Role of promoters – Incorporation – Capital subscription – Commencement of business – Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association – Definition - Contents and alteration - Doctrine of Ultravires – Articles of Association – Definition - Contents and alteration – Distinction between Memorandum and Articles -</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on promotion and role of promoters of companies ● Seminar on different documents of companies 	<p>To familiarise the students about the formation of companies</p>	<p>Evaluation done through test papers</p>
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	<p>Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Prospectus – Contents – Statement in lieu of prospectus – Liabilities for misstatement</p>				
<p>Module III (15 hours)</p>	<p>Share Capital : Shares – Kinds of shares – Public issue of shares – Book building - Allotment of shares - Irregular allotment – Issue prices of shares – Listing of shares - Employees stock option scheme -</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on shares and kinds of shares ● Discussion of Employees stock option scheme ● Seminar on forfeiture and surrender of buy back of shares 	<ul style="list-style-type: none"> ● To provide knowledge about share capital ● To provide information about buyback of shares and surrender value 	<p>Evaluation done through test papers</p>

Sweat equity shares - Right shares – Bonus shares - Shares with differential rights – Share certificate and share warrant - Calls - Forfeiture – Surrender of shares – Buyback of shares – De materialisation and re materialisation of shares – Transfer and transmission of shares – Transfer under Depository system				
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<p>Module IV (20 hours)</p>	<p>Management of Companies : Board and Governance – Directors: Appointment – Position – Powers - Rights - Duties and liabilities – Qualification – Disqualification – Removal of directors – Key Managerial Personnel – Introduction to Corporate Governance – Need and importance of Corporate Governance – Corporate social responsibility. Securities and Exchange Board of India Act 1992 – Object</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on management of companies, board and governance ● Seminar on duties and responsibilities or qualification needed for appointment of directors ● Powerpoint presentation on Establishment and management of SEBI 	<p>To enable students about Management of companies</p>	<p>Evaluation done through test papers</p>
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	<p>– Establishment and management of SEBI – Powers and functions of SEBI – Securities Appellate Tribunal (SAT)</p>				
<p>Module V (15 Hours)</p>	<p>Company Meetings and Winding up : Requisites of a valid meeting – Statutory meeting – Annual general body meeting – Extra ordinary meeting – Board meetings – Resolutions – Types - Company Secretary : Qualification</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on requisite of a valid meetings ● Seminar on qualification and appointment of company secretary 	<p>To familiarise the students about the company meeting and winding up</p>	<p>Evaluation done through test papers</p>

<ul style="list-style-type: none"> - appointment - duties - Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up - Liquidator: Powers - Duties and liabilities - Consequences of winding up 				
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BC4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS

Number of Lecture Hours per week : 5

Number of Credits : 4

Internal : 20 , External : 80

Examination Hours: 3

Objectives:

- To familiarize students with the use quantitative techniques in managerial decision making.

Module I

Quantitative Techniques – Introduction - Meaning and definition – Classification of QT - QT and other disciplines – Application of QT in business – Limitations.
05 Hours

Module II

Correlation and Regression Analysis : Meaning and definition of Correlation - Karl Pearson's co-efficient of correlation - Rank correlation - Regression – Types - Determination of simple linear regression - Coefficient of determination. 20 Hours

Module III

Set Theory - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem - Conditional probability - Inverse probability - Baye's Theorem. 15 Hours

Module IV

Theoretical Distribution: Binomial distribution – Basic assumptions and characteristics – Fitting of binomial distribution – Poisson distribution – characteristics - Fitting of Poisson distribution – Normal distribution – Features and properties – Standard normal curve. 15 Hours

Module V

Statistical Inference : Testing of hypothesis – Procedure – Error in testing – Two tail tests and one tail tests – Non parametric tests (Chi-square test only) - Parametric tests – Z test – Test of significance of large samples – Test for two sample means – Small sample mean tests – Students t test – Analysis of Variance – F test – One way ANOVA . 20 Hours

Reference Books :

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, “Statistics For Managemet”,Tata Mc Graw Hill, 2003.
5. J.K. Sharma, “Business Statstics:”, Pearson, 2004
6. Anderson Sweeney Williams, “Statistics for Business and Economics”, Thomson.
7. R.P.Hooda, “Statistics for Business”, Mc Millan.
8. Levine Krebiel & Bevenson, “Business Statistics”, Pearson edition, Delhi.

OBJECTIVES

- To make students familiarise with basic tools of statistics and quantitative techniques applied.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (05 hours)	Quantitative Techniques – Introduction - Meaning and definition – Classification of QT - QT and other disciplines –	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on meaning and definition of QT ● Discussion on disciplines, Application of QT in business 	To enable students about the term QT and its application	Evaluation done through test papers

	Application of QT in business – Limitations.				
Module II (20 hours)	Correlation and Regression Analysis : Meaning and definition of Correlation - Karl Pearson's co-efficient of correlation - Rank correlation - Regression – Types - Determination of simple linear regression - Coefficient of determination	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Powerpoint presentation on meaning and definition of Correlation and regression • Assignment on Correlation and Regression 	<ul style="list-style-type: none"> • To make students familiarise with basic tools of QT especially Correlation and Regression 	Evaluation done through test papers

Module III (15 hours)	Set Theory - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem - Conditional probability - Inverse probability - Baye's Theorem	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Theory of probability ● Discussion on theorems of probability 	<ul style="list-style-type: none"> ● To make students familiarise with basic tools SET and Probability 	Evaluation done through test papers
Module IV (15 hours)	Theoretical Distribution: Binomial distribution – Basic assumptions and characteristics – Fitting of binomial distribution – Poisson distribution –	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on theoretical distribution ● Assignment on binomial and poisson distribution 	To provide information about theoretical distribution	Evaluation done through test papers

	<p>characteristics</p> <ul style="list-style-type: none"> - Fitting of Poisson distribution - Normal distribution - Features and properties - Standard normal curve 				
<p>Module V (20 Hours)</p>	<p>Statistical Inference :</p> <ul style="list-style-type: none"> Testing of hypothesis Procedure Error in testing Two tail tests and one tail tests Non parametric tests (Chi-square test only) Parametric tests Z test Test of significance of large samples Test for two sample means Small 	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Powerpoint presentation on testing of hypothesis and its procedure • Discussion on one way ANOVA 	<ul style="list-style-type: none"> • To make students familiarise with basic tools of statistics and quantitative techniques applied. 	<p>Evaluation done through test papers</p>

sample mean tests – Students t test – Analysis of Variance – F test – One way ANOVA				
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BC5B07 ACCOUNTING FOR MANAGEMENT

Number of Lectures Hours per week : 4

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To enable the students to understand the concept and relevance of Management Accounting.

Module I

Management Accounting : Nature and Scope - Difference between cost Accounting, Financial accounting and Management accounting - Recent trends in Management Reporting. 05 Hours

Module II

Analysis and Interpretation of Financial Statements : Meaning - Types and Methods of Financial Analysis – Comparative Statements - Trend Analysis – Common size Statements (a general discussion only). 05 Hours

Module III

Ratio Analysis : Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability , Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios - (Focus to be given to problems solving and Interpretation skills) 25 Hours

Module IV

Fund Flow and Cash Flow Analysis :

A. Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts - Flow of fund - Preparation of Fund Flow statement - Uses and Significance.

B. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods (Stress to be given to Problems). 20 Hours

Module-V

Managerial Decision making with the help of CVP Analysis : Marginal Costing - Fixed Cost - Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making : Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix - Operate or Shutdown. 20 Hours

(Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books :

1. Dr. S.N. Maheswari : Management Accounting.
2. Saxena : Management Accounting.
3. Made Gowda : Management Accounting.
4. Dr. S. N. Goyal and Manmohan : Management Accounting.
5. B. S. Raman : Management Accounting.
6. R.S.N. Pillai and Bagavathi : Management Accounting.
7. Sharma and Gupta : Management Accounting.
8. J. Batty : Management Accounting.
9. Foster : Financial Statement Analysis , Pearson Education.
10. P.N. Reddy & Appanaiah : Essentials of Management Accounting.

OBJECTIVES

- To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (05 Hours)	Management accounting, difference between cost accounting , financial accounting and management accounting	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Online peer group discussion on recent trends in management accounting	<p>To evaluate difference between cost accounting and management accounting</p> <p>To analyse recent trends in management accounting</p>	Assessment through case study
Module II (05 Hours)	Analysis and interpretation of financial statement, methods of financial analysis	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Collect final accounts of various companies and make financial analysis	To develop the skill for financial analysis on financial statement	Assessment trough assignment

Module III (25 Hours)	Ratio analysis , liquidity ratios, profitability ratios.solvency , leverage, judgement of financial stability	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study judgement analysis on financial statement with the help of ratio analysis	Assessment through test papers
Module IV (20 Hours)	Fund flow statement-preparation Cash flow statement - direct and indirect method	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study the preparation of fund flow and cash flow statement	Assessment through test papers
Module V (20 Hours)	Managerial decision making with the help of CVP analysis-marginal costing,break even analysis	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study managerial analysis through CVP analysis	Evaluation through case study

BC5B08 BUSINESS RESEARCH METHODS

Number of Lecture Hours per week : 4

Number of Credits: 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To enable students to acquire basic knowledge in business research methods

Module I

Business Research: Meaning and definition - Features of business research - Theory building -Induction and Deduction Theory - Concept - Operational definition - Variable - Proposition –Hypothesis - Types of business research: Basic and applied – Exploratory - Descriptive and causal - Phases of business research. 10 Hours

Module II

Exploratory Research: Objectives - Methods - Experience survey - Secondary data analysis - Case study - Pilot study by focus group interview - Process of problem definition - Understand background of the problem - Determination of unit of analysis -Determine the relevant variables and state the research questions - Hypothesis and research objectives. 10 Hours

Module III

Meaning of Research Design: Methods of descriptive and causal research - Survey - Experiments - Secondary data studies and observation - Sampling design: Simple random sampling - Restricted random sampling – Stratified - Cluster and systematic – Non random sampling - Convenient and judgment sampling - Sampling error and non sampling error. 10 Hours

Module IV

Measurement and Scaling: Nominal - Ordinal - Interval and ratio scale - Criteria for good measurement - Reliability and validity - Designing questionnaire - Means

of survey data collection - Personal interview - Telephonic mail and internet. 10 Hours

Module V

A. Data Processing: Processing stages - Editing - Coding and data entry - Descriptive analysis under different types of measurements - Percentages - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Interpretation.

B. Preparation of Research Report: Format - Report writing stages - Gathering material and data - Make overall format - Make detailed outline - Write first draft – Rewrite - Final word processing and publishing. 20 Hours

Reference Books:

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition, Irwin McGraw- Hill International Editions, New Delhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi - 110044.
3. Neresh K. Malhotra: Marketing Research, Latest edition. Pearson Education.
4. William G. Zikmund, Business Research Methods, Thomson
5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya
6. S N Murthy &. U Bhojanna: Business Research Methods, Excel Books, New Delhi.
7. Jan Brace: Questionnaire Design, Kogan Page India
8. Michael V.P. Research Methodology in Management, Himalaya.
9. Dipak kumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
11. Ajai S Gaur & Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, New Delhi.
12. Kultar Singh: Quantitative Social Research Methods. Response Books, New Delhi.

OBJECTIVES

- To enable the students to develop basic skills in them to conduct survey research and case studies.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 hours)	<ul style="list-style-type: none"> ● Basic concepts of Research ● Process of research ● Types of research ● Research design ● Sample design 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on types of research ● Discussion on research design and sample design 	<ul style="list-style-type: none"> ● To study about the basic concepts of research ● To learn various types of reports ● To understand the difference between research design and sample design 	Evaluation through test papers

<p>Module II (10 hours)</p>	<p>Exploratory Research: Objectives - Methods - Experience survey - Secondary data analysis - Case study - Pilot study by focus group interview - Process of problem definition - Understand background of the problem - Determination of unit of analysis -Determine the relevant variables and state the research questions - Hypothesis and research objectives.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Exploratory research methods ● Discussion on secondary data analysis 	<ul style="list-style-type: none"> ● To acquaint students with the process and methodology of research To enable students to identify research problems, collect and analyse data and present results. 	<p>Evaluation done through question papers</p>
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<p>Module III (10 hours)</p>	<ul style="list-style-type: none"> ● Population survey and sample study ● Sampling theories ● Techniques of sampling ● Sampling errors and non sampling errors ● Optimum sample size 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● PPT on sampling theories ● Seminar on techniques of sampling 	<ul style="list-style-type: none"> ● To study various techniques of sampling and theories ● To understand the difference between population survey and sample study 	<p>Assessment through viva</p>
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Module IV (10 hours)	Measurement and Scaling: Nominal - Ordinal - Interval and ratio scale - Criteria for good measurement - Reliability and validity - Designing questionnaire - Means of survey data collection - Personal interview - Telephonic mail and internet.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on various measurement and scaling methods 	<ul style="list-style-type: none"> ● To learn about various measurement and scaling methods 	Assessment through test papers
Module V (20 Hours)	A. Data Processing: Processing stages - Editing - Coding and data entry - Descriptive analysis under different types of	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on various types of research reports ● Peer learning on format of research report 	<ul style="list-style-type: none"> ● To study about various types of research report ● To understand the format of report 	Assessment through viva

measurements - Percentages - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Interpretation. B. Preparation of Research Report: Format - Report writing stages - Gathering material and data - Make overall format - Make detailed outline - Write first draft - Rewrite - Final word processing and publishing				
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BC5B09 HUMAN RESOURCES MANAGEMENT

Number of Lecture Hours per week : 4

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To familiarize the students with the different aspects of managing human resources in an organization.

Module I

Introduction to Human Resource Management : Concept – Scope – Importance – Objectives and functions of Human Resource Management – Personnel Management Vs Human Resource Management - Human resource planning, Recruitment and Selection : Manpower planning – Concept and objectives – Process of manpower planning – Methods of manpower planning – Conventional Vs Strategic planning – Recruitment : Meaning – Sources of recruitment – Modern trends in recruitment - Selection : Meaning and importance – Steps in selection procedure – Interviews – Types of interview – Test – Types of test – Induction – Job changes – Transfer – Promotion – Demotion – Separation. 20 Hours

Module II

Human Resource Development: Training – Concept – Need for training – Objectives – Approaches – Methods of training – Training environment – Areas of training – Training evaluation – Executive development – Process and techniques . 15 Hours

Module III

Performance Appraisal and Career Planning : Need and importance – Objectives – Process – Methods and problems of performance appraisal – Concept of career planning – Features – Methods – Uses – Career development . 15 Hours

Module IV

Compensation Management : Compensation planning – Objectives – Wage systems – Factors influencing wage system – Components of employee remuneration – Basic wage – Dearness Allowance – Bonus – Fringe benefits and incentives 15 Hours

Module V

Grievance redressal : Meaning and causes of grievances – Procedure of grievance handling – Absenteeism – Discipline – Essentials of good discipline system. 10 hours

Reference Books :

1. Bernardin. John H, Human Resource Management. Tata McGraw Hill. New Delhi.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc. Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui J.M, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide. Blackwell, Oxford.
5. Greenhaus, J.H.. Career Management, Dryden, New York.
6. Mabey, C and Salama, G., Strategic Human Resource Management. Blackwell. Oxford.
7. Aswathappa, K., Human Resource Management
8. Subba Rao, Human Resources Management.
9. Michael Porter. HRM and Human Relations
10. Garry Dessler & Biju Varkkey, Human Resource Management, Pearson, 2012.
11. Amstrong's Handbook of Human Resource Management ,Kogan Page, 2012.

OBJECTIVES

- To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 hours)	Introduction to Human Resource Management : Concept – Scope – Importance – Objectives and functions of Human Resource Management – Personnel Management Vs Human Resource Management - Human resource planning, Recruitment and Selection : Manpower planning – Concept and objectives – Process of	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on concept of human resource management and its objectives and functions ● Discussion on manpower planning, its objectives and recruitment process ● Seminar on various procedure relating to selection 	<ul style="list-style-type: none"> ● To familiarize the students with the different aspects of managing human resources in an organization. ● To provide basic knowledge about the criteria included in recruitment and selection 	Evaluation done through test papers

manpower planning – Methods of manpower planning – Conventional Vs Strategic planning – Recruitment : Meaning – Sources of recruitment – Modern trends in recruitment - Selection : Meaning and importance – Steps in selection procedure – Interviews – Types of interview – Test – Types of test – Induction – Job changes – Transfer – Promotion – Demotion – Separation.				
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Module II (15 hours)	Human Resource Development: Training – Concept – Need for training – Objectives – Approaches – Methods of training – Training environment – – Areas of training – Training evaluation – Executive development – – Process and techniques	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on concept of training, methods and approaches of training ● Discussion the areas of training and training evaluation 	<ul style="list-style-type: none"> ● To familiarise the students about the training needs and its essentials. 	Evaluation done through test papers
Module III (15 hours)	Performance Appraisal and Career Planning : Need and importance – Objectives – Process – Methods and problems of performance appraisal –	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on meaning, importance and methods of performance planning ● Discussion on Career planning and development 	<ul style="list-style-type: none"> ● To familiarise the students about various techniques used in performance appraisal ● To help students the need for career development and planning 	Evaluation done through test papers

	<p>Concept of career planning – Features – Methods – Uses – Career development</p>				
Module IV (15 hours)	<p>Compensation Management :</p> <p>Compensation planning – Objectives – Wage systems – Factors influencing wage system – Components of employee remuneration – Basic wage – Dearness Allowance – Bonus – Fringe benefits and incentives</p>	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Powerpoint presentation on wage systems and factors affecting wage system • Seminar on components various employee remuneration 	<ul style="list-style-type: none"> • To provide knowledge about various compensation packages relating to employee 	<p>Evaluation done through test papers</p>

Module V (10 Hours)	Grievance redressal : Meaning and causes of grievances – Procedure of grievance handling – Absenteeism – Discipline – Essentials of good discipline system.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on meaning of grievance redressal and the procedure of grievance handling ● Seminar on Absenteeism and essentials of a good discipline 	<ul style="list-style-type: none"> ● To provide knowledge about Grievance redressal procedures. 	Evaluation done through test papers
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BC5 B10 FINANCIAL REPORTING

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To enable the students to have a basic knowledge of the latest financial reporting standards.

Module I

Basics Of Financial Reporting: Objectives and uses of financial statements for users - Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS - IFRS adoption or convergence in India - Implementation plan in India - Ind AS - Differences between Ind AS and IFRS -

Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure. 10 Hours

Module II

Assets Based Accounting Standards: Accounting for tangible non-current assets (IAS 16 and Ind AS 16) - Accounting for intangible assets (IAS 38 and Ind AS 38) - Accounting for impairment of assets (IAS 36 and Ind AS 36) – Inventories (IAS 2 and Ind AS 2) - Accounting for borrowing costs (IAS 23 and Ind AS 23). 15 Hours

Module III

Revenue And Liabilities Based Accounting Standards: Revenue from contracts with customers (IFRS 15 and Ind AS 115) - Income tax (IAS 12 and Ind AS 12) - Employee benefits (IAS 19 and Ind AS 19) - Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37) - Share based payments (IFRS 2 and Ind AS 102) – Accounting for taxation (IAS 12). 15 Hours

Module IV

Other Reporting Standards: Accounting for financial and operating leases (IAS 17 and Ind AS 17) - Accounting for basic and diluted earnings per share (IAS 33 and Ind AS 33) - Accounting for agriculture (IAS 41 and Ind AS 41) - Disclosure of related party transactions (IAS 24 and Ind AS 24) - Interim reporting (IAS 34 and Ind AS 34) - Operating segments (IFRS 8 and Ind AS 108). 15 Hours

Module V

Preparation Of Single Entity Financial Statements: Presentation of financial statements (IAS 1 and Ind AS 1) - Accounting policies, accounting estimates (IAS 8 and Ind AS 8) - Events after reporting date (IAS 10 and Ind AS 10) - Structure and content of financial statements - Preparation of financial statements : Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7). 20 Hours

(Basic knowledge in Accounting Standards and simple problems only are expected. Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books:

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.
5. ICAI, Study material of ICAI – Financial Reporting (Final level).
6. IASB, IFRS (Red Book).

OBJECTIVES

- To help the students to learn various decisions about how to manage the business

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 hours)	Basics Of Financial Reporting: Objectives and uses of financial statements for users - Role/objectiv	<ul style="list-style-type: none">● Discussion● Lecture● Participativ e Learning	Assignment on financial reporting Seminars on accounting standards	To study the relevance of financial reporting To understand role and objectives of accounting standards	Assessment through test paper

	es of accounting standards				
Module II (15 hours)	Assets Based Accounting Standards: Accounting for tangible non-current assets (IAS 16 and Ind AS 16)	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment on asset based standards	To get a detailed view on asset based standards	Assessment through case study
Module III (15 hours)	Revenue And Liabilities Based Accounting Standards	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Seminars on revenue and liabilities based standards	To understand more about revenue and liabilities based accounting standards	Assessment through test paper
Module IV (15 hours)	Other Reporting Standards	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignments on other reporting standards Discussion on different standards	To evaluate different reporting standards	Assessment through case study

Module V (20 Hours)	Preparation of Single Entity Financial Statements: Presentation of financial statements (IAS 1 and Ind AS 1)	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Discussions on presentation of financial statements	To study single entity financial statements presentation	Assessment through case study
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BC5B10 BUSINESS APPLICATIONS OF COMPUTERS

Number of Lecture Hours per week : 5

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To help the students to acquire basic knowledge about computer and its applications in various areas of business

Module I

Computer Systems : Introduction - Types of computer systems – Data - Information – Data Processing - Data storage and Data retrieval - Importance of computers in business - Computer applications in various areas of business.

10 Hours

Module II

Operating Systems: Introduction -Types of operating systems :DOS - Internal commands - External commands - Windows - UNIX - Windows NT - Windows 98 – Windows XP – Advanced features - Linux – Linux distributions - Free software

and open source software - Batch - Online - Real time system - Time sharing - Multiprogramming and Multiprocessing systems. 20 Hours

Module III

Networking : Networking basics - Sharing data anywhere, anytime - The uses of a network - Common types of networks - Hybrid networks – Structure of network – Network topologies and protocols - Network media - Network hardware - Local and Wide Area Network – E-commerce – Intranet – Extranet - E-mail and its uses - World Wide Web. 15 Hours

Module IV

Introduction to Information Technology Act - Computer ethics and security issues – System Security – Definitions - Threats to system security - Control measures - Disaster/Recovery - Ethics codes and standard of behavior - Modern trends and technologies in computer application : Mobile connectivity – Wireless delivery technology - Mobile information access devices - M-business 20 Hours

Module V

Social Communication Network System : Introduction - Types - Facebook – TwitterWhatsApp - YouTube – Skype – Google plus - Impacts of social communication networking. 10 Hours

Reference Books :

1. Rajaraman , Introduction to Information Technology, PHI
2. Rajaraman , Fundamentals of Computers 4/E, PHI
3. P. Mohan , Fundamentals of Computers, Himalaya Publishing House
4. Dennis P. Curtin , Information Technology, McGraw Hill International
5. Behrouz A. Forouzan , Data Communication and Networking 2nd edition , McGraw- Hill
6. Avi Silberschatz, Peter Galvin & Greg Gagne Willey, Operating System Concepts (Windows XP update).
7. Uyles Black , Computer Networks Protocols, Standards and Interface: Prentice Hall India Pvt. Ltd.
8. P.K.Sinha and Priti Sinha , Computer Fundamentals .
9. Basandara , Computer Today

10. Alfred Glkossbrenner , Internet 101 Computing MGH, 1996
11. Alex Leon & Mathews Leon, Fundamentals of Information Technology, Leon Techworld, 1999.
12. Vikas Gupta, Comdex Computer Kit, Wiley Dream Tech, Delhi, 2004
13. P. K. Sinha & Priti Sinha , Computer Fundamentals, BPB Public

OBJECTIVES

- To enable the students to understand the modern trends and technologies in computer applications.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 hours)	Computer Systems, Types of computer systems, Data, Information, Data storage and Data retrieval, Computer applications in various areas of business.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Power Point presentation on Computer applications in various areas of business. ● Discussion about Data storage and Data retrieval 	<ul style="list-style-type: none"> ● To study Computer Systems and Types of computer systems ● To understand what is Data and Information ● To understand the process of Data storage and Data retrieval 	Evaluation through Test papers

				<ul style="list-style-type: none"> To study about Computer applications in various areas of business. 	
Module II (20 hours)	Operating Systems, Types of operating systems, Windows, UNIX, Linux distributions, Real time system, Multiprogramming and Multiprocessing systems.	<ul style="list-style-type: none"> Discussion Lecture Participative Learning 	<ul style="list-style-type: none"> Seminar on Operating Systems and Types of operating systems Discussion on Multiprogramming and Multiprocessing systems. 	<ul style="list-style-type: none"> To study about Operating Systems and Types of operating systems To understand Windows, UNIX, Linux distributions To evaluate Real time system To understand Multiprogramming and Multiprocessing systems. 	Assessment through descriptive exam
Module III (15 hours)	Networking, The uses of a network, Hybrid networks, Network topologies and protocols, E-commerce	<ul style="list-style-type: none"> Discussion Lecture Participative Learning 	<ul style="list-style-type: none"> Discussion on Network topologies and protocols Assignment on E-commerce 	<ul style="list-style-type: none"> To study about Networking and The uses of a network To understand Hybrid networks To evaluate Network topologies and protocols 	Evaluation through MCQ and Test papers

				<ul style="list-style-type: none"> ● To study about E-commerce 	
Module IV (20 hours)	Introduction to Information Technology, Act, System Security, Threats to system security, Ethics codes and standard of behavior, Wireless delivery technology, Mobile information access devices, M-business	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on Information Technology Act ● Assignment on Mobile information access devices 	<ul style="list-style-type: none"> ● To study about Information Technology Act ● To understand Threats to system security ● To evaluate Wireless delivery technology ● To understand Ethics codes and standard of behavior ● To analyse Mobile information access devices. 	Evaluation through Test papers
Module V (10 Hours)	Social Communication Network, Types - Facebook, Twitter, WhatsApp, YouTube, Skype, Google plus, Impacts of social communication networking	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on Social Communication Network ● Discussion on Impacts of social communication networking 	<ul style="list-style-type: none"> ● To study about Social Communication Network ● To understand different Types of Social Communication Network-Facebook, Twitter, WhatsApp, YouTube, Skype, Google 	Evaluation through MCQ

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BC5B11 FINANCIAL MANAGEMENT

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To familiarize the students with the concepts, tools and practices of financial management

Module I

Introduction: Nature, scope and objectives of financial management - Time value of money and mathematics of finance - Concept of risk and return. 10 Hours

Module II

Investment Decision: Capital budgeting process - Estimation of relevant cash flows - Payback Period method - Accounting Rate of Return - Net Present Value - Net Terminal Value - Internal Rate of Return - Profitability Index - Capital budgeting under risk - Certainty Equivalent Approach and Risk Adjusted Discount Rate. 20 Hours

Module III

Financing Decision: Cost of capital and financing decision - Estimation of components of cost of capital : Equity capital - Retained earnings - Debt and Preference capital - Weighted average cost of capital and Marginal cost of capital - Sources of long term financing - Capital structure - Operating and financial leverage - Determinants of capital structure. 20 Hours

Module IV

Dividend Decision: Relevance and irrelevance of dividend decision - Cash and stock dividends - Dividend policy in practice. 10 Hours

Module V

Working Capital Management: Meaning and nature of working capital - Determination of working capital requirement - A brief overview of Cash management, Inventory management and Receivables management. 15 Hours

(Theory and problems may be in the ratio of 50% and 50% respectively)

Reference Books:

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India , New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
3. Pandey, I.M: "Financial Management", Vikas Publications.
4. Bhalla, V.K.: "Financial Management & Policy," Anmol Publications. Delhi.
5. Chandra, P: "Financial Management - Theory and Practice", Tata Mc Graw Hill.
6. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
7. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
8. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
9. Ravi M Kishore: Fundamentals of Financial Management. Taxmann Publications.).
- 10 Bhattacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi.

OBJECTIVES

- To learn about the decisions and processes of financial management in a business firm.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 hours)	Introduction: Nature, scope and objectives of financial management - Time value of money and mathematics of finance	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Group discussion on introduction to financial management	To develop the skill for financial management To analyse time value of money	Assessment through test paper
Module II (20 hours)	Investment Decision: Capital budgeting process - Estimation of relevant cash flows	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment on exercise questions	To understand investment decision and different techniques	Assessment through test paper

Module III (20 hours)	Financing Decision: Cost of capital and financing decision - Estimation of components of cost of capital	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Presentations on different types of cost of capital	To understand more about components of cost of capital To study financial decision	Assessment through seminars
Module IV (10 hours)	Dividend Decision: Relevance and irrelevance of dividend decision - Cash and stock dividends - Dividend policy in practice.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment and group discussion	To study about dividend decision To evaluate relevance of dividend decision and dividend policy	Assessment through case study

Module V (15 Hours)	Working Capital Management: Meaning and nature of working capital - Determination of working capital requirement	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment and presentations	To understand working capital management To get a detailed explanation on determinants of working capital requirement	Assessment through test paper
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BC5B11 BUSINESS INFORMATION SYSTEMS

Number of Lecture Hours per week : 5

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To enable the students to acquire basic knowledge in information technology and its relevance to the various areas of business.

Module I

Information Technology in Business: Business pressures - Global competition - Real-time operations - Workforce customer behaviour - Technological innovation and obsolescence - Organizational responses - Strategic alliances - Office automation technologies -Overview of information systems - IT support at

different organizational levels – Managing information systems in organizations.
15 Hours

Module II

Data, Information and Knowledge: Definition of information - History of information - Quality of information - Information processing - Management decision making - IT support for management decision making - Data transformation and management - Decision Support Systems (DSS) - Characteristics and capabilities of DSS - Components and structures of DSS - Data and information analysis. 15 Hours

Module III

Information Systems for Enterprise: Information and enterprises - Information systems to support business functions - Functional information systems - Management information systems - Transaction processing information systems - Integrated information systems - Enterprise Resource Planning (ERP) - Advantages of ERP - Benefits of an ERP system - Inter-organizational information systems - Global information systems - Information as a competitive weapon.
15 Hours

Module IV

Database Management Systems : DBMS - Definition - Necessity of a database - Characteristics of database - Database management systems - Types of database management systems - Logical data models - Hierarchical model - Network model - Relational model - Object-oriented model - Object relational model - Deductive/inference model - Comparison between various database models.
15 Hours

Module V

Computer Software : Definition - Hardware/Software interaction - Software categories - Retail software - Public domain software - Shareware - Freeware - Crippleware - Classification of software - Utilities - Compilers and interpreters - Word processor - Spreadsheets Presentation software - Image processors - Enterprise software. 15 Hours

Reference Books :

1. Alexis Leon, Mathews Leon, and Vijay Nicole , Introduction to Information Systems, Imprints Private Limited, Chennai, 2004.
2. Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi, 1993
3. Bob Hughes and Mike Cotterell , Software Project Management, Third Edition, , Tata McGraw- Hill Publishing Company Limited, New Delhi, 2004.
4. Henry C.Lucas, Information Technology for Management

OBJECTIVES

- To help the students to understand the relevance of Information Technology in various areas of business.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Outcome	Assessment
Module I (15 hours)	Information Technology in Business, Global competition, Technological innovation and obsolescence, Real-time operations, Strategic	<ul style="list-style-type: none">● Discussion● Lecture● Participative Learning	<ul style="list-style-type: none">● Presentation on Overview of information systems● Seminar on Office automation technologies	<ul style="list-style-type: none">● To study about Information Technology in Business● To understand Global competition and Real-time operations● To understand Office	Assessment through Test papers

	alliances, Overview of information systems, Office automation technologies, IT support at different organizational levels, Managing information systems in organizations			automation technologies <ul style="list-style-type: none"> ● To study about how IT support at different organizational levels ● To understand Managing information systems in organizations 	
Module II (15 hours)	Data, Information and Knowledge, Information processing, IT support for management decision making, Decision Support Systems (DSS), Characteristics and capabilities of DSS, Data and information analysis.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on Decision Support Systems (DSS), its characteristics and Components ● Assignment on Data and information analysis. 	<ul style="list-style-type: none"> ● To study about Data, Information and Knowledge ● To understand Information processing ● To evaluate how IT support for management decision making ● To understand Decision Support Systems (DSS), its Characteristics and 	Evaluation through MCQ

				<p>capabilities of DSS</p> <ul style="list-style-type: none"> ● To study about Data and information analysis. 	
<p>Module III (15 hours)</p>	<p>Information Systems for Enterprise, Management information systems, Enterprise Resource Planning (ERP), Advantages, Global information systems, Information as a competitive weapon.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on Information as a competitive weapon. ● Assignments Global information systems 	<ul style="list-style-type: none"> ● To study about Enterprise Resource Planning (ERP) ● To understand Global information systems ● To evaluate Information systems to support business functions ● To study about Information as a competitive weapon. 	<p>Evaluation through descriptive exam</p>

Module IV (15 hours)	Database Management Systems-Definition, Necessity, Characteristics, Databasemanagement systems, Logical data models, Object-oriented model, Comparison between various database models.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Database Management Systems and its Definition, Necessity and Characteristics. ● Discussion on Object-oriented model 	<ul style="list-style-type: none"> ● To understand what is Database Management Systems ● To study Logical data models ● To analyse Object-oriented modelAssignment on ● Evaluate Comparison between various database models. 	Assessment through Test papers
Module V (15 Hours)	Computer Software, Software categories, Public domain software, Classification of software, Wordprocessor, Spreadsheets, Presentation software, Enterprise software.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Computer Software and its categories and classification ● Peer Group Discussion on Enterprise software. 	<ul style="list-style-type: none"> ● To study about Computer Software and Software categories ● To understand Public domain software ● To evaluate Classification of software ● To understand about Spreadsheets Presentation software 	Assessment through Essay Writing

BC5D01 E-COMMERCE

Number of Lecture Hours per week: 3

Number of Credits : 2

Internal : 10, External : 40

External Hours: 1.5

Objectives:

- To enable the students to understand basics of E- Commerce

Module I

Introduction to ECommerce: Meaning and concept - E-Commerce v/s Traditional Commerce - E-Business &. E-Commerce – History of E- Commerce - EDI - Importance, features & benefits of E- Commerce - Impacts, challenges & limitations of E-Commerce - Supply chain management & E-Commerce - E-Commerce infrastructure. 10 Hours

Module II

Business Models of E - Commerce: Business to business - Business to customers - customers to customers - Business to government - Business to employee - E - Commerce strategy - Influencing factors of successful E- Commerce. 10 Hours

Module III

Marketing Strategies & E – Commerce : Website - Components of website - Concept & designing website for E- Commerce - Corporate website - Portal - Search Engine - Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in internet advertising - Mobile commerce. 10 Hours

Module IV

Electronic Payment System : Introduction - Online payment systems - prepaid and postpaid payment systems - E-cash - E- cheque - Smart card - Credit card - Debit card - Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics. 15 Hours

Module V

Legal and Ethical Issues in E- Commerce : Security issues in E- Commerce – Regulatory framework of E-Commerce. 05 Hours

Reference Books:

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
3. Rayport, Jeffrey F and Jaworksi. Bernard J: Introduction to E-Commerce, Tata Mc Graw Hill, New Delhi.
4. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
5. Rich, Jason R: Stalling an E-Commerce Business, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
7. Stamper David A. and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
8. Willam Stallings: Business Data Communications. Pearson Education, New Delhi.

OBJECTIVES

- To Gain a practical orientation to E-Commerce and E- Business management.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 hours)	Introduction to ECommerce: Meaning and concept - E-Commerce v/s Traditional Commerce - E-Business &. E-Commerce – History of E- Commerce - EDI - Importance, features & benefits of E-Commerce - Impacts, challenges & limitations of E-Commerce - Supply chain management & E-Commerce	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on meaning and concept of E-commerce ● Discussion on Traditional v/s E-commerce 	<ul style="list-style-type: none"> ● To enable the students to understand basics of E-Commerce 	Assessment done through test papers

	- E-Commerce infrastructure				
Module II (10 hours)	Business Models of E - Commerce: Business to business - Business to customers - customers to customers - Business to government - Business to employee - E - Commerce strategy - Influencing factors of successful E-Commerce	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on business models of E-commerce ● Discussion on factors influencing successful E-commerce 	<ul style="list-style-type: none"> ● To provide information about different models of E-commerce ● To familiarise knowledge about the Internet and Intranet. 	<ul style="list-style-type: none"> ● Evaluation done through test papers
Module III (10 hours)	Marketing Strategies & E - Commerce : Website - Components of website - Concept & designing website for E-Commerce -	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Marketing strategies in E-commerce ● Discussion on the emergence of Internet as a competitive advertising media 	<ul style="list-style-type: none"> ● To provide knowledge about impact of website in E-commerce business ● To provide information about emergence of internet 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	<p>Corporate website - Portal - Search Engine - Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in internet advertising - Mobile commerce</p>				
<p>Module IV (15 hours)</p>	<p>Electronic Payment System : Introduction - Online payment systems - prepaid and postpaid payment systems - E-cash - E-cheque -</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on various electronic payment system ● Powerpoint presentation on security issues relating to payment system and its solutions 	<ul style="list-style-type: none"> ● To provide knowledge about electronic payment systems ● To provide the security problem related with electronic payment system and its solutions 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	Smart card - Credit card - Debit card - Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics				
Module V (05 Hours)	Legal and Ethical Issues in E- Commerce : Security issues in E- Commerce – Regulatory framework of E-Commerce	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on legal and ethical issues in E-commerce ● Seminar on regulatory framework of E-commerce 	<ul style="list-style-type: none"> ● To familiarise the students about the legal and ethical issues in E-commerce 	<ul style="list-style-type: none"> ● Evaluation done through test papers

BC6B12 INCOME TAX LAW AND PRACTICE

Number of Lecture Hours per week: 6

Number of Credits: 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To impart basic knowledge of Income - tax Act, 1961 amended up to date.

Module I

Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of tax - Residential status - Scope of total income on the basis of residential status - Exempted income under section 10. 10 Hours

Module II

Computation of Income Under Different Heads: Salaries - Allowances - Perquisites - Profit in lieu of salary - Gratuity - Pension - Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value. 25 Hours

Module III

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and not allowable expenses - General deductions - Provisions relating to Depreciation. 15 Hours

Module IV

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition - Computation - Grossing up - Deductions and other relevant provisions. 20 Hours

Module V

Total Income and Tax Computation: Income of other persons included in assessee's total income - Aggregation of income and set- off and carry forward of losses - Deductions from gross total income - Computation of Total Income of individuals. 20 Hours

(Theory and problems may be in the ratio of 40% and 60% respectively .Only simple problems are to be expected)

Reference Books :

1. Dr. Vinod K. Singhaniania : Direct Taxes - Law and Practice, Taxman publication.
2. B.B. Lal : Direct Taxes, Konark Publisher (P) ltd.
3. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
4. Dr. Mehrotra and Dr. Goyal : Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax.

OBJECTIVES

- To equip students with application of principles and provisions of Income - tax Act, 1961 amended up to date

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 hours)	Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year -	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on the basic concepts of Income Tax and Agricultural Income ● Discussion on residential status and 	<ul style="list-style-type: none"> ● Understand the basic concepts of Income Tax and Agricultural Income 	Evaluation through test papers.

	<p>Previous Year</p> <ul style="list-style-type: none"> - Gross total income - Total income - Maximum marginal rate of tax - Residential status - Scope of total income on the basis of residential status - Exempted income under section 10. 		<p>exempted Income</p>		
<p>Module II (25 hours)</p>	<p>Computation of Income Under Different Heads:</p> <ul style="list-style-type: none"> - Salaries - Allowances - Perquisites - Profit in lieu of salary - Gratuity - Pension - Income from house property: 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on how to compute income under the heads salary and house property. 	<p>To equip students to compute income under the heads salary and house property.</p>	<p>Evaluation through test papers and spot assignments.</p>

	<p>Annual Value of House property - Computation under different circumstances - Deduction from annual value.</p>				
<p>Module III (15 hours)</p>	<p>Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and not allowable expenses - General deductions - Provisions relating to Depreciation.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<p>A detailed discussion on the computation of income under the head Profits and Gains of Business or Profession</p>	<p>To equip students to compute income coming under the head Profits and Gains of Business or Profession.</p>	<p>Evaluation through test papers and Assignments.</p>

**Module IV
(20 hours)**

Capital Gains:
 Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources:
 Definition - Computation - Grossing up - Deductions and other relevant provisions.

- Discussion
- Lecture
- Participative Learning

Discussion on computation of Income under the heads Capital Gains and Other Sources

- Understand the concepts related to the head Capital Gains such as capital assets and liabilities, cost of acquisition and cost of improvement.
- To learn how to compute income under the heads capital gains and other sources

Evaluation through test papers and Assignments

Module V (20 Hours)	<p>Total Income and Tax Computation: Income of other persons included in assessee's total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Computation of Total Income of individuals.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on the computation of Total Income of Individuals ● Discussion on clubbing and aggregation of Incomes and set off and carry forward 	<ul style="list-style-type: none"> ● To understand the deductions available while computing total income ● To learn the different terms such as clubbing , set off, carry forward etc. 	<p>Evaluation through test papers and seminars.</p>
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BC6B13 AUDITING

Number of Lecture Hours per week : 5

Number of Credits : 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and professional standards

Module I

Introduction : Meaning – Objects - Basic principles - Auditing and Investigation - Auditing and Assurance Standards and Techniques - Classification of audit – Audit planning – Qualities of an auditor - Advantages and limitations of an audit.

10 Hours

Module II

Internal Control , Internal Check and Internal Audit : Introduction – Necessity – Definitions - Internal check : Definitions - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit 20 Hours

Module III

Audit Procedures : Vouching – Definition – Features - Examining vouchers - Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification – Verification -Valuation of different assets and liabilities 15 Hours

Module IV

Audit Approach : EDP and mechanical systems - Use of computers - Nature of EDP -Internal control in EDP - Evaluating internal control in an EDP system - Auditing with the aid of computers - Audit of limited companies: Company auditor - Qualification and disqualification – Appointment – Removal – Remuneration – Rights - Duties and liabilities - Audit committee - Auditor's Report - Contents and types - Auditors certificates. 20 Hours

Module V

Special Areas of Audit : Tax audit and Management Audit - Recent trends in auditing - basic considerations of Audit in EDP environment. 10 Hours

Reference Books:

1. Jha, Aruna : “A Student’s guide to Auditing”, Taxmann
2. Tandon, BN, S. Sudarsanan and S. Sundarabahu, : “A handbook of practical auditing”, S Chand and Co. Ltd. New Delhi.
3. Pagare , Dinkar : “Principles and Practice of Auditing”, Sultan Chand and sons, New delhi.
4. Institute of Chartered Accountant of India, “Auditing and Assurance Standards”, ICAI New Delhi
5. Gupta, Kamal and Aok Arora : “Fundamentals of auditing”, Tata MCGraw Hill Publishing Co. Ltd. New Delhi.
6. Ghatalia, SV “PracticalAuditing”, Allied Publishers PVt. Ltd. New Delhi.

OBJECTIVES

- To familiarize the students with the understanding of issues and practices of Audit in various areas

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (10 hours)</p>	<p>Introduction : Meaning – Objects - Basic principles - Auditing and Investigation - Auditing and Assurance Standards and Techniques - Classification of audit – Audit planning – Qualities of an auditor - Advantages and limitations of an audit.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on basic concepts of auditing. ● Discussion on auditing techniques and standards. 	<p>Understand the concepts involved in auditing and its standards and techniques.</p>	<p>Evaluation through test papers.</p>
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<p>Module II (20 hours)</p>	<p>Internal Control , Internal Check and Internal Audit : Introduction – Necessity – Definitions - Internal check : Definitions - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● A comparative discussion on Internal Control V/s Internal Check and Internal Check V/s Internal Audit 	<p>Understand the concepts of internal check, internal control and internal audit.</p>	<p>Evaluation through test papers.</p>
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**Module III
(15 hours)**

Audit Procedures :
 Vouching –
 Definition –
 Features -
 Examining vouchers -
 Vouching of cash book -
 Vouching of trading transactions -
 Verification and valuation of assets and liabilities:
 Meaning -
 Definition and objects -
 Vouching v/s verification –
 Verification -
 -Valuation of different assets and liabilities.

- Discussion
- Lecture
- Participative Learning

- Discussion on vouching, verification and valuation

Understand the technical terms of auditing such as vouching, verification and valuation.

Evaluation through test papers.

**Module IV
(20 hours)**

Audit Approach : EDP and mechanical systems - Use of computers - Nature of EDP -Internal control in EDP - Evaluating internal control in an EDP system - Auditing with the aid of computers - Audit of limited companies: Company auditor - Qualification and disqualification - Appointment - Removal - Remuneration - Rights - Duties and liabilities - Audit committee

- Discussion
- Lecture
- Participative Learning

- Discussion on different auditing approaches
- Seminars on EDP based auditing
- Discussion on qualities and qualifications of an auditor and audit reports.

Understand the different approaches of auditing and know the qualities and qualifications of an auditor.

Evaluation through test papers.

	<p>Auditor's Report - Contents and types - Auditors certificates. Auditor's Report - Contents and types - Auditors certificates.</p>				
<p>Module V (10 Hours)</p>	<p>Special Areas of Audit : Tax audit and Management Audit - Recent trends in auditing - basic considerations of Audit in EDP environment.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<p>Seminar on special areas of auditing and recent trends of auditing.</p>	<p>Understand the new changes in auditing</p>	<p>Evaluation through test papers.</p>

BC6B14 FINANCIAL MARKETS AND SERVICES

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To provide basic knowledge about the structure, organization and working of the financial system in India.

Module I

Financial System: Meaning and Significance - Functions of the financial system - Financial concepts - Financial Assets - Financial markets – Classification - Financial instruments -Weakness of Indian Financial System. Financial services-Meaning –Types. 15 Hours

Module II

Money Market: Definition – Features – Objectives - Features of a developed .money market -Importance of Money market - Composition of Money market - Operations and Participants -Money market Instruments - Features of Indian money market - Recent developments 12 Hours

Module III

Capital Market: New issue market – meaning – functions - methods floating new issue - intermediaries in the new issue market - Merchants bankers and their functions - Recent trends in new issue market - Stock Exchanges – Functions - Structure of Stock Exchanges – BSE - NSE - Listing of securities - Advantages of listing - Methods of trading in stock exchanges - Online trading - Stock indices. Venture Capital-Concept and meaning. 25 Hours

Module IV

Financial Institutions: Commercial banks - Development financial institutions - NonBanking Financial Corporations - Mutual Funds , Insurance Companies - Objectives and functions- Lease Financing-meaning- Factoring and Forfaiting (only a brief outline) 15 Hours

Module V

Regulatory Institutions - RBI - Role and Functions - The Securities and Exchange Board of India : Objectives - Functions - Powers - SEBI Guidelines for primary and secondary market. 08 Hours

Reference Books:

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
4. Machiraju.R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata McGraw Hill.
6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons
7. Gordon E. & Natarajan K.: Financial Markets & Services, Himalaya Publishing House.
8. Pathak. V. Bharati: Indian Financial System. Pearson Education.

OBJECTIVES

- To familiarize the students with financial market operations in India

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (15 hours)</p>	<p>Financial System: Meaning and Significance - Functions of the financial system - Financial concepts - Financial Assets - Financial markets – Classification - Financial instruments -Weakness of Indian Financial System. Financial services-Meaning –Types</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on overview of financial markets nature and Functions of financial market and Classification and weakness of financial system 	<ul style="list-style-type: none"> ● To provide the students a sound information and knowledge of broad framework of financial markets and institutions 	<ul style="list-style-type: none"> ● Evaluation done through test papers
<p>Module II (12 hours)</p>	<p>Money Market: Definition – Features – Objectives - Features of a developed money market -Importance</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on money market and its composition ● Discussion on features of a developed money market 	<ul style="list-style-type: none"> ● To familiarize the students with money market operations in India 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	of Money market - Composition of Money market - Operations and Participants -Money market Instruments - Features of Indian money market - Recent developments				
Module III (25 hours)	Capital Market: New issue market – meaning – functions - methods floating new issue - intermediaries in the new issue market - Merchants bankers and their functions - Recent trends in new issue	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Capital Markets ● Group discussion on BSE, NSE and OTCEI 	<ul style="list-style-type: none"> ● To provide basic knowledge about the structure, organization and working of the Capital market in India. 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	<p>market -</p> <p>Stock Exchanges -</p> <p>Functions -</p> <p>Structure of Stock Exchanges -</p> <p>BSE - NSE -</p> <p>Listing of securities -</p> <p>Advantages of listing -</p> <p>Methods of trading in stock exchanges -</p> <p>Online trading -</p> <p>Stock indices.</p> <p>Venture Capital-Concept and meaning</p>				
Module IV (15 hours)	<p>Financial Institutions:</p> <p>Commercial banks -</p> <p>Development financial institutions -</p> <p>NonBanking Financial Corporations</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on commercial bank and its function ● Group discussion on developmental financial institutions. 	<ul style="list-style-type: none"> ● To acquire knowledge in financial institutions. 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	<ul style="list-style-type: none"> - Mutual Funds Insurance Companies - Objectives and functions- Lease Financing-meaning- Factoring and Forfaiting 				
Module V (08 Hours)	<ul style="list-style-type: none"> Regulatory Institutions - RBI - Role and Functions - The Securities and Exchange Board of India : Objectives - Functions - Powers - SEBI Guidelines for primary and secondary market 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentations on Regulatory institutions ● Group discussion various regulators like SEBI,IRDA 	<ul style="list-style-type: none"> ● To provide the students a sound information and knowledge of regulatory institutions and regulators of Indian financial markets 	<ul style="list-style-type: none"> ● Evaluation done through test papers

BC6B14 OFFICE AUTOMATION TOOLS

Number of Lecture Hours per week : 5

Number of Credits : 5

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To enable the students to acquire basic knowledge in the various office automation tools

Module I

MS-Word : Word Basics - Starting word - Creating a new document - Opening pre existing document - The parts of a word window - Typing text - Selecting text - Deleting text – Undo - Redo - Repeat - Inserting text - Replacing text - Formatting text - Cut - Copy - Paste - Formatting Text and Documents - Auto format - Line spacing - Margins - Borders and Shading. Headers and Footers : Definition - Creating basic headers and footers - Tables - Creating table - Adding, changing, deleting rows – Inserting, changing, deleting column – Graphics - Importing graphics - Clipart - Insert picture - Clip Art Gallery - Drawing objects - Text in drawing . Templates : Template types - Using templates - Exploring templates - Modifying templates - Macros : Record in macros - Editing macros - Running a macro – Mail Merge: Mail Merge concept - Main document - Data sources - Merging data source and main document - Overview of word menu options - Word basic toolbar. (Theory 15 Hours and Practical 10 Hours)

Module II

MS EXCEL : Electronic Spreadsheet - Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business -Creating a dynamic / sensitive worksheet - Concept of absolute and relative cell reference - Using built in functions - Goal seeking and solver tools - Using graphics and formatting of worksheet - Sharing data with other desktop applications - Strategies of creating error- free worksheet. (Theory 15 Hours and Practical 10 Hours)

Module III

Ms-Power Point : Powerpoint – Basics – Terminology – Getting started – Views – Using auto content wizard - Using blank presentation option - Using design template option - Adding slides Deleting a slide - Importing images from the outside world - Drawing in powerpoint - Transition and build effects - Deleting a slide - Numbering a slide - Saving presentation - Closing. (Theory 9 Hours and Practical 6 Hours)

Module IV

The Internet and its Basic Concepts : Internet concept - History - Development in India - Technological foundation of internet - Distributed computing - Client-server computing - Internet protocol suite - Application of distributed computing – Client-server computing (Theory 10 Hours)

Module V

Internet protocol suite in the internet environment - Domain Name System (DNS) - Generic Top Level Domain (g TLD) - Country Code Top Level Domain (cc TLD) - Indian - Allocation of second level domains - IP addresses - Internet Protocol - Applications of internet in business, Education, Governance, etc. (Theory 10 Hours)

Reference Books :

1. Ron Mansfield, Working in Microsoft office, Tata Mc Graw Mill (2008)
2. Ed Bott, woody Leonard, Using Microsoft Office 2007, Pearson Education (2007)
3. R.K.Taxali, PC Software Made Simple.
4. Stephen L.Nelson , Office 2000 Complete Reference.
5. Joyce Cox ,Polly Orban, Quick course in Microsoft Office.
6. Gimi Couster , Mastering Office 2000.
7. Rajkamal, Internet and Web Technologies, Tata McGraw Hill (2007).

OBJECTIVES

- To make the students understand the applications of office automation tools in various areas of business

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 hours)	MS-Word, Basics, Creating a new document, The parts of a word window, Formatting text, Headers and Footers, Templates, Modifying templates, Macros, Running a macro, Mail Merge, Overview of word menu options.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Practical lab ● Assignment on preparing document 	<ul style="list-style-type: none"> ● To study how to create new document 	Assessment through Test papers
Module II (15 hours)	MS EXCEL, Structure of spreadsheet and its applications, Goal seeking and solver tools, Sharing data with other	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on creating worksheet ● Practical lab 	<ul style="list-style-type: none"> ● To study creating worksheet 	Evaluation through MCQ and Test papers

	desktop applications, Strategies of creating error.				
Module III (09 hours)	Ms-Power Point, Powerpoint, Creating presentations, Using auto content wizard, Using design template option, Importing images from the outside world, Transition and build effects, Numbering a slide, Saving presentation.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Practical lab ● Assignment on creation of power point presentation 	<ul style="list-style-type: none"> ● To study creating powerpoint slide 	Assessment through descriptive exam
Module IV (10 hours)	The Internet, its Basic, Concepts, History, Technological foundation of internet, Client-server computing, Internet protocol suite, Application of	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on internet concept ● Practical lab 	<ul style="list-style-type: none"> ● To study basic concepts of internet ● To study technological foundation of internet ● To understand Client-server computing 	Assessment through practical exam

	distributed computing,				
Module V (10 Hours)	Internet protocol suite in the internet environment, Domain Name System (DNS), Generic Top Level Domain (g TLD), Country Code Top Level Domain (cc TLD), Allocation of second level domains, IP addresses, Applications of internet in business, Education, Governance, etc.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on internet protocol applications of internet in business, education, governance ● Practical lab 	<ul style="list-style-type: none"> ● To study about Internet protocol ● To understand Internet Protocol applications ● To evaluate the Applications of internet in business. 	Assessment through Test papers

BC6B15 FUNDAMENTALS OF INVESTMENTS

Number of Lecture Hours per week: 5

Number of Credits: 5

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To familiarize the students with the world of investments

Module I

The Investment Environment: The investment decision process - Types of Investments - Commodities, Real Estate and Financial Assets - Security market indices - Sources of financial information - Concept of return and risk of investments. 20 Hours

Module II

Fixed Income Securities: Bond - Features - Types of bonds - Estimating bond yields - Types of bond risks - Default risk and credit rating - Bond valuation. 08 Hours

Module III

Security Analysis: Fundamental Analysis - Equity valuation - Dividend capitalisation models - Dividend Growth model - Price to Earnings ratio – Valuation of preference shares - Technical Analysis - Security market theories – Efficient Market Theory – Random Walk Theory – Elliott Waves Theory. 20 Hours

Module IV

Portfolio Analysis and Financial Derivatives: Portfolio and Markowitz Diversification - Portfolio Risk and Return - Introduction to Financial Derivatives: Meaning and need - Exchange Traded Financial Derivatives in India – Participants – Functions – Types of derivatives – Forward – Futures – Options – Swaps – The regulatory framework of derivative trading in India. 20 Hours

Module V

Investor Protection: SEBI & role of stock exchanges in investor protection - Investor grievances and their redressal system - Insider trading - Investors' awareness and activism. 07 Hours

(Theory and problems may be in the ratio of 40% and 60% respectively)

Reference Books:

1. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
2. S. Kevin: Security Analysis and Portfolio Management.
3. Sourain. Harry; Investment Management, Prentice Hall of India.
4. Francis and Archer: Portfolio Management , Prentice Hall of India.
5. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
6. Machi Raju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.

OBJECTIVES

- To provide a theoretical framework for the analysis and valuation of investments

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 hours)	The Investment Environment: The investment decision process - Types of Investments - Commodities, Real Estate and Financial	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on investment environment ● Seminar on source of financial information 	<ul style="list-style-type: none"> ● To study essential features of investment ● To study investment environment ● To study 	Assessment through test papers

	Assets - Security market indices - Sources of financial information - Concept of return and risk of investments			investment management process <ul style="list-style-type: none"> To study calculation of return on investment and expected return 	
Module II (08 hours)	<ul style="list-style-type: none"> Security valuation Valuation of fixed income securities valuation of security Default risk and credit rating 	<ul style="list-style-type: none"> Lecture Discussion Participative Learning 	<ul style="list-style-type: none"> Assignment on exercise questions 	<ul style="list-style-type: none"> To study valuation of fixed income securities To study valuation of equity 	Assessment through test papers

	<ul style="list-style-type: none"> ● Bond valuation 				
Module III (20 hours)	<ul style="list-style-type: none"> ● Approach to security analysis ● tools for technical analysis ● Dividend Capitalisation models ● Price earning multiple approach to equity valuation 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Pictorial presentation of stock chart ● Seminar on trend and trend reversals 	<ul style="list-style-type: none"> ● To study security analysis ● To study leading and lagging indicators 	Assessment through test papers

**Module IV
(20 hours)**

- Portfolio analysis-need and importance
- portfolio diversification
- calculation of portfolio risk and return
- Markowitz Model
- Single index and multi index model

- Lecture
- Discussion
- Participative Learning

- Seminar on portfolio diversification,
- Assignment on exercise question

- To study portfolio analysis
- To study portfolio diversification
- To study calculation of portfolio risk
- To study portfolio return

Assessment through test papers

Module V (07 Hours)	<ul style="list-style-type: none"> ● Investor protection ● role of SEBI and stock exchange in investor protection ● investor grievance and their redressal system 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on investors grievances and redressal system ● Group discussion on investors education and awareness measures 	<ul style="list-style-type: none"> ● To evaluate role of SEBI and stock exchanges in investor protection ● To evaluate investor grievance and redressal system 	Assessment through case study
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BC6B15 COMPUTERISED ACCOUNTING WITH TALLY

Number of Lecture Hours per week : 5

Number of Credits : 5

Internal : 20, External : 80

Examination Hours: 3

Objectives:

- To enable the students to acquire basic knowledge in the computerised accounting systems.

(Out of the 75 Lecture hours, the ratio between theory and practical hours shall be 3:2)

Module I

Introduction to Accounting: Accounting basis and terms -Branches of accounting - Mode of accounting - Manual accounting - Computerized accounting fundamentals. 05 Hours

Module II

Accounting with Tally : Introduction to Tally - Tally interface - f11 features - f12 configuration - Company creation - Accounting groups - Accounting ledgers - Accounting vouchers - Vouchers entry. 10 Hours

Module III

Inventory Management with Tally - Stock groups - Stock items - Stock category - Unit of measures - Godown inventory vouchers (Pure inventory and inventory vouchers). 15 Hours

Module IV

Integration of Accounting with Inventory : Bill wise details - Invoicing - Voucher entry - Cost centre - Cost category - Budget and control - Bank reconciliation - Interest calculation - Order processing - Stock valuation methods - Reorder levels - Tracking numbers - Bill of material - Inventory ageing. 15 Hours

Module V

Tax Application in Tally - Introduction to VAT - VAT activation and classification - VAT computation - Composite VAT - Input VAT on capital goods - CST introduction - Central Excise Tax - Interstate transfer - Service tax. 15 Hours

Module VI

Accounting and Inventory Reports - Trading, Profit and loss A/c - Balance Sheet - Ledgers - Cost centre and budget reports - Cash book and bank book - Inventory

reports - Decision supporting tools - Ratio analysis - Cash flows - Fund flow - Budgeting system - Printing of reports - Voucher and bill printing etc. 10 Hours

Module VII

Technology Advantage of Tally - Tally audit - Tally vault - Back up, restore, merge and split of database - ODBC interface – Export and import of data - web enabled reporting – On line support of software. 10 Hours

Reference Books:

1. A.K. Nadhani and K.K. Nadhani, Implementing Tally 6.3, 1/e BPB Publications, New Delhi.
2. Namrata Agarwal, Tally 6.3 , 2004 Edition , Dream Tech. , New Delhi.
3. Sridharan, , Narmadha Publications, May 2003.

OBJECTIVES

- To enable the students to understand the applications of Computerized Accounting with Tally in the area of business

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (05 hours)</p>	<ul style="list-style-type: none"> ● Introduction to Accounting - basis and terms ● Branches of Accounting ● Computerized accounting fundamentals 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Computerized accounting fundamentals 	<ul style="list-style-type: none"> ● To study about computerized accounting fundamentals ● To learn accounting basis and terms 	<p>Assessment through viva</p>
<p>Module II (10 hours)</p>	<ul style="list-style-type: none"> ● Accounting with tally ● Company Creation ● Accounting Ledgers ● Accounting Vouchers 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on Accounting with tally ● Assignment on Accounting Ledgers and Vouchers 	<ul style="list-style-type: none"> ● To learn about accounting ledgers and vouchers ● To understand the concept of Tally 	<p>Evaluation through test papers</p>

Module III (15 hours)	<ul style="list-style-type: none"> ● Inventory management with tally ● Godown Inventory vouchers 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Inventory management with tally 	<ul style="list-style-type: none"> ● To learn inventory management with tally ● To study pure inventory and inventory vouchers 	Evaluation through test papers
Module IV (15 hours)	<ul style="list-style-type: none"> ● Integration of accounting with inventory ● Voucher entry ● Budget and control ● Bank reconciliation ● Stock valuation methods ● Inventory ageing ● Reorder levels 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on Bank reconciliation ● Assignment on stock valuation methods 	<ul style="list-style-type: none"> ● To learn about bank reconciliation ● To study various stock valuation methods 	Assessment through viva

Module V (10 Hours)	<ul style="list-style-type: none"> ● Tax application in tally ● Introduction to VAT ● VAT computation ● CST introduction ● Central Excise Tax ● Service tax 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on VAT 	<ul style="list-style-type: none"> ● To learn about VAT ● To study tax application in tally 	Evaluation through mcqs
Module VI (10 Hours)	<ul style="list-style-type: none"> ● Accounting and inventory reports ● Preparation of Trading, Profit and Loss A/c, Balance sheet ● Cash book and bank 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Peer learning on preparation of reports- Trading, Profit and Loss A/c and Balance sheet ● Assignment on the difference between cash flow and fund flow 	<ul style="list-style-type: none"> ● To learn the preparation of financial reports on tally ● To know the difference between cash flow and fund flow 	Evaluation through test papers

	<ul style="list-style-type: none"> book ● Ratio analysis ● Cash flows and fund flows ● Budgeting system ● Voucher and bill printing 				
Module VII (07 Hours)	<ul style="list-style-type: none"> ● Technology advance of tally ● Tally audit ● Backup, restore, merge and split of database ● ODBC interface ● Export and import of data ● Online support 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on Online support of software ● Assignment on tax audit 	<ul style="list-style-type: none"> ● To study about technology advance of tally ● To learn about ODBC interface 	Evaluation through test papers

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SEMESTER I

MC1C1: BUSINESS ENVIRONMENT

80 Hours

Marks: 80

Objectives:

- To familiarise students with the concepts of macro-economic in which a Business organization operates.
- To give an idea about the policies of the government and assess their impact on business.

Module I:

Business Environment: Components and significance – Scope – political, Economic, Social, Technological, Legal, Cultural and Labour Environment – Trade Unions – Quality Circles – External Factors Influencing Business Environment – Dimensions of International Business Environment – Challenges. (15 hours)

Module II: Structure of Indian Economy: Economic Systems – Economic Planning – Planning Commission and NITI Ayog – Public Sector – Changing Role – Relevance – Public Sector Reforms – Public Private Participation – Privatization and Disinvestments – Fiscal Policy – Monetary Policy – Structure of Union and State Budgets – Sources of Revenue – Management of Public Debt.(20 hours)

Module III: Profile of Indian Economy: New Economic and Industrial Policy – Economic Reforms – Land Reforms – Liberalization – Problems of Growth – Unemployment – Poverty – Regional Imbalances – SEZ – Social Injustices – Inflation – Black Money – Lack of Technical Knowledge and Information – Globalization Various Aspects – Consequences (15 hours)

Module IV : Foreign Direct Investment and Institutional Investment : Forms – Policy - FDI in Retail Trade – Problems and Consequences – FEMA –

Multinational Corporations Role and Recent Trends – Problems and Consequences – Competition Law. (10 hours)

Module V: International Agreements – An Overview: WTO – WTO and India – Trade Related Intellectual Property Rights (TRIPS) – Trade related Investment Measures (TRIMS) – General Agreement on Trade in Services (GATS) – BRICS – GAAT – SAARC – ASEAN – OPEC – Intellectual Property Rights – Barriers to Trade – Recent Foreign trade policy. (20 hours)

References:

1. M. Adhikari: Economic Environment of Business, Sulthan Chand and Sons, New Delhi.
2. Ian Worthington, Chris Britton: Business Environment.
3. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
4. Claire Capon: Understanding the Business Environment.
5. K.V.Sivayya and VBM Das: Indian Industrial Economy, Sulthan Chand Publications, Delhi.
6. David Baron: Business and Its Environment.
7. Panday G.N: Environmental Management, Vikas Publishing House.
8. Raj Agarwal: Business Environment, Excel Publications, New Delhi

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
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Module I (20 hours)	Meaning and definition of Business Environment, Components and significance, Types, Trade unions, Factors influencing Business Environment, Challenges	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	PowerPoint presentation on different types of business environment, Group discussion on trade unions	<p>To learn about business environment and its components.</p> <p>To understand the various challenges of business environment.</p>	Evaluation through test paper
Module II (15 hours)	Structure of Indian Economy, Economic Systems, Planning Commission and NITI Ayog, Relevance of Public sector, Privatization and Disinvestment, Fiscal policy and Monetary policy, Union and State Budget,	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Seminar presentations on role of public sector in Indian economy, Group discussion on privatisation and disinvestment.	<p>To evaluate the structure of Indian economy.</p> <p>To understand the history and development of GST in India.</p>	Evaluation through seminar

	Management of Public debt, GST - History and Development in India				
Module III (15 hours)	Profile of Indian Economy, Recent economic and Tax reforms in India, Liberalization and problems of growth, SEZ, Inflation and Black money, Globalisation.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	PowerPoint presentation on profile of Indian Economy, Group discussion on inflation and Black money.	<p>To provide an overview on the profile of the Indian economy.</p> <p>To understand the tax reforms in India.</p>	Evaluation through assignments
Module IV (15 hours)	Introduction to Foreign Direct Investment and Institutional Investment, FDI in retail trade - Problems and consequences, Foreign Exchange	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	PowerPoint presentation on Foreign Direct Investment and Institutional Investment	<p>To learn about Foreign Direct Investment and Institutional Investment.</p> <p>To know the problems and consequences of Multinational Corporations.</p>	Evaluation through test paper

	Management Act, Role and problems of MNC, Competition Law				
Module V (20 hours)	International Agreements, WTO and India, Trade Related Intellectual Property Rights – Trade related Investment Measures,, General Agreement on Trade in services BRICS, GAAT, SAARC, ASEAN, OPEC,Intellectual Property Rights, Barriers to Trade, Recent Foreign trade policy.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Seminar on degradation International Agreements and WTO	<p>To provide an overview on International trade agreements.</p> <p>To learn about recent foreign trade policy</p>	Evaluation through assignment and seminars

MC1C2: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

80 Hours

Marks: 80

Objectives:

- To acquaint students with important quantitative techniques, which enable sound business decision making
- To make students learn the process of applying appropriate quantitative techniques for validating findings and interpreting results.

Module 1:

Quantitative Techniques :Qualitative and quantitative approaches – role in decision making – Significance of quantitative decisions - Inferential analysis for management – statistical estimation – point estimation – interval estimation – Confidential Limits – estimating population mean –estimating population proportion – Sample size and its determination. 15 hours

Module 2:

Tests of significance : Basic concepts – parametric tests – sampling distribution – large and small samples – standard error – hypothesis – level of significance – degree of freedom – central limit theorem – critical value. Parametric tests – tests for means, tests for proportions, tests for variance – Z test, t test, F test – Test for Paired Observations – Analysis of Variance – one way and two way classifications. 20 hours

Module 3 :

Non-parametric tests : assumptions – Features – Advantages – Limitations – Chi Square test – contingency tables – tests for goodness of fit – test for independency – Sign test, Wilcoxon Signed Rank test – Mann Whitney U test – Kruskal Wallis test – Wald Wolfowitz Runs test – Applications in business. 15 hours

Module 4 :

Statistical quality control : variations – Assignable variations and chance variations – process control – product control – control charts for variables – control for attributes – X chart –R chart – P chart –np chart –C chart – merits of

control charts – Applications in business. 15 hours
 Module 5: Correlation : types – Coefficient of Correlation – Rank correlation – Partial and Multiple correlation – Regression – probable error – Software for Quantitative methods – SPSS – Data Entry – Analysis tools – Descriptive statistics – Inferential Analysis. 15 hours

Module 5:

Correlation : types – Coefficient of Correlation – Rank correlation – Partial and Multiple correlation – Regression – probable error – Software for Quantitative methods – SPSS – Data Entry – Analysis tools – Descriptive statistics – Inferential Analysis

References:

1. Levin & Rubin, Quantitative Approaches for Management, Pearson
2. Anderson, Quantitative Methods for Business Decisions, Thomson
3. Barry Render, Quantitative Analysis for Management, Prentice Hall of India
4. Dr.N.D.Vohra, Quantitative Techniques for Management
5. Anand Sharma, Quantitative Techniques for decision making, Himalya Publishing House
6. Gupta & Khanna, Quantitative Techniques for decision making, Prentice Hall of India.
7. Gupta SP, Statistical Methods, S. Chand & Sons

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (15 hours)</p>	<ul style="list-style-type: none"> ● Qualitative and quantitative approaches ● Inferential analysis for management ● Estimating population mean, population proportion ● Sample size and its determination 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on quantitative and Qualitative approaches ● Discussion on Inferential analysis for management ● Seminar on population mean and population proportion estimation 	<ul style="list-style-type: none"> ● To understand the significance of quantitative decisions ● To evaluate statistical estimation, point estimation, interval estimation 	<ul style="list-style-type: none"> ● Assessment through test papers
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<p>Module II (15 hours)</p>	<ul style="list-style-type: none"> ● Parametric tests, standard error ● Hypothesis ● Central limit theorem ● Analysis of variance 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Parametric tests, Hypothesis ● Discussion on central limit theorem, analysis of variance 	<ul style="list-style-type: none"> ● To know more about parametric tests and Hypothesis ● To understand the central limit theorem, analysis of variance 	<ul style="list-style-type: none"> ● Assessment through test paper
<p>Module III (15 hours)</p>	<ul style="list-style-type: none"> ● Non parametric tests, assumptions, features, advantages and limitations ● Chi square 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars on non parametric tests ● Discussion on chi Square test 	<ul style="list-style-type: none"> ● To learn more about the non parametric tests ● To understand the chi square tests 	<ul style="list-style-type: none"> ● Assessment through test paper

	test				
Module IV (15 hours)	<ul style="list-style-type: none"> • Assignable variations and chance variations • X chart, R chart, P chart, np chart, C chart, - applications in businesses 	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Powerpoint presentations on assignable variations and chance variations • Discussion on different charts and its applications in business 	<ul style="list-style-type: none"> • To understand and the statistical quality control • To learn more about the different charts and its applications in businesses 	<ul style="list-style-type: none"> • Assessment through test papers
Module V (15 hours)	<ul style="list-style-type: none"> • Coefficient of Correlation • Rank correlation, Partial and Multiple 	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Discussion on correlation and Regression • Seminars on SPSS 	<ul style="list-style-type: none"> • To understand and the nature and application of Correlation and Regression 	<ul style="list-style-type: none"> • Assessment through test paper

	correlation <ul style="list-style-type: none"> ● Regression ● SPSS ● Descriptive statistics and Inferential analysis 		<ul style="list-style-type: none"> ● Assignment on Descriptive statistics and Inferential analysis 	ion <ul style="list-style-type: none"> ● To provide an insight into the Descriptive statistics and Inferential analysis, and SPSS 	
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MC1C3: ACCOUNTING FOR MANAGERIAL DECISIONS

80 Hours

Marks: 80

Objectives:

- Enable the students to know the applications of accounting tools, techniques and concepts in managerial decision making process

Module 1:

Management Accounting: Nature, Scope and functions – Role of management Accountant – Cost concepts and classifications – Variable costing and Absorption costing – emerging costing approaches – Life Cycle Costing – Quality costing – kaizen costing – throughput costing – Back flush costing. Activity based costing – Introduction – Concepts – cost drivers and cost pools – Steps to develop ABC system – ABC system – ABC system and corporate strategy. (10 hours)

Module 2 :

Capital investment Process : Investment appraisal methods – Payback period – ARR – Time adjusted methods – Discounted payback period – Net Present value method – IRR – Profitability index – Terminal value method – Capital Rationing

– Risk analysis – Decision tree approach – sensitivity analysis – Other statistical methods. (20 hours)

Module 3:

CVP Analysis and Decision making : Managerial applications of CVP analysis – Make or Buy decisions – Alternative methods of Production – Buy or lease decision – Shut down or continue – Repair or replace – Accepting bulk orders for Idle capacity utilization – Pricing under different situations – Suitable product mix, and Key Factor.(15 hours)

Module 4:

Cost of capital: Concept – Relevance – Elements of cost of capital – Cost of equity – Cost of debt – Cost of retained earnings – calculation of weighted Average Cost of Capital – Cost control and cost reduction techniques – Value Engineering. (15 hours)

Module 5: Performance measurement : Financial and non-financial measurement of performance – Return on investment – Residual income – Economic value added (EVA) – Concept – measurement – Balanced score card – Concept – objectives – Multiple score card measures – New horizons in Managerial control – Transfer pricing – Responsibility accounting – Performance Budgeting – ZBB – Social cost benefit analysis.(20 hours)

References:

1. Cost and Management Accounting- Jain and Narang, Kalyani Publishers
2. Management Accounting and Financial Control-S N Maheswari, Sulthan Chand & Sons
3. Management Accounting N.K Kulshrestha, Taxman Publications
4. Management Accounting – Paresh Shah, Oxford Publishers
5. Advanced Management Accounting – Ravi.M Kishore, Taxman
6. Management and Cost accounting – Colin Drury, Cengage Learning
7. Management Accounting – Dr. S.P Gupta, Sahitya Bhavan Publishers

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input t)	Procedure(pro cess)students centric method of teaching	Activity	Learning Outcome	Assessment
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Module I (20hours)	Management Accounting: Nature, Scope and functions – Role of management Accountant	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Group discussion on management accounting concepts Seminars on role of management accountant	To learn more about management accounting To get an insight about the role of management accountant	Evaluation through case study
Module II (15 hours)	Capital investment Process : Investment appraisal methods – Payback period – ARR – Time adjusted methods	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment on capital investment process Presentations on investment appraisal methods	To understand capital investment process To identify different investment appraisal methods	Assessment through test paper

Module III (15 hours)	CVP Analysis and Decision making : Managerial applications of CVP analysis – Make or Buy decisions	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Discussion on CVP Analysis Assignment on practical applications of CVP Analysis	To evaluate CVP Analysis To understand more about managerial applications of CVP Analysis	Assessment through case study
Module IV (15 hours)	Cost of capital: Concept – Relevance – Elements of cost of capital	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Presentations on cost of capital Assignment on different elements	To understand about cost of capital and concept and relevance	Assessment through test paper
Module V (20 hours)	Performance measurement : Financial and non-financial measurement of performance	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment on performance measurement	To evaluate performance measurement	Assessment through case study

MC1C4: IT APPLICATIONS IN COMMERCE

80 Hours

Marks: 80

Objectives:

- To get an overall idea about various IT applications used in the business platform especially MIS.
- To make a practical approach in spreadsheet modeling and database management System.
- To get an idea about the integrated business solution package.

Module I:

Concept of MIS : Information- Concept of information – Characteristics of information – quality of information - information overload – System - System concepts – Types of systems – characteristics of system – control in systems – system stress – Characteristics of MIS – MIS architecture – Basic structural concepts – MIS and other academic disciplines – Need for MIS – Strategic role of MIS - Limitations of MIS – Approaches for system development : System development life cycle – prototyping – Rapid Application development – End user development. 20 hours

Module II: Introduction to different Sub-systems: Transaction Processing Systems, Office Automation Systems - Decision Support Systems - Executive Information Systems - Artificial intelligence and Expert systems. Functional Information Systems in Business - Production Information system – Marketing Information System – Financial Information System – HR Information System. 12 hours

Module III : Spread sheet based application for business : basic concept of spreadsheet – popular spreadsheet based programmes – Modeling in spreadsheet – formulation – Logical functions – Financial functions – Statistical analysis – spreadsheet security – database function in spreadsheet – linking data between work sheets – developing models for liquidity and profitability analysis by using accounting ratios – Project appraisal using spread sheet – Inventory management. 20 hours

Module IV : Database management technology : Data base concept – Database terminology – DBMS – Popular DB softwares – Components of DBMS – Database structure – RDBMS – DBA – Data mining – Data warehousing – Introduction to database software – Elements and objects of

database software – Table creation – 8 Query creation – Form creation – Report Generation – Business application of Database software 20 hours

Module V : Enterprise Resource Planning: Introduction – Features of ERP – Database and ERP – ERP & BPR – ERP Modules – ERP implementation methodology – Popular ERP Packages. 8 hours

References:

1. Management Information Systems: LM Prasad & Usha Prasad – Sulthan Chand & Sons.
2. Management Information Systems: AK Gupta – S Chand & Co. Ltd.
3. Management Information Systems: James O Breien, George M Marakas & Ramesh Behl-Mc Grawhill
4. Enterprise Resource Planning: Alexis Leon.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20hours)	Concept of MIS, Information, information overload, System concepts, Types of systems, MIS architecture, MIS and	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on the topic system development cycle ● Seminar on MIS-Information and system 	<ul style="list-style-type: none"> ● To understand the concepts of MIS ● To study about Information and system, and types of system ● To evaluate MIS and other academic disciplines 	Assessment through Test papers

	other academic disciplines, System development life cycle			<ul style="list-style-type: none"> ● To study about the system development cycles 	
Module II (15 hours)	Sub-system, Transaction Processing Systems, Office Automation Systems, Decision Support Systems, Executive Information Systems, Functional Information Systems in Business, Financial Information System	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Power Point presentation on Transaction Processing Systems ● Assignments on executive information system 	<ul style="list-style-type: none"> ● To study about Transactions processing System ● To understand decision support system ● To evaluate functional information system in business ● To study financial information system 	Evaluation through Essay writing

Module III (15 hours)	Spread sheet based application for business, popular spreadsheet based programmes, Logical functions, Financial functions, linking data between work sheets, Project appraisal using spreadsheet, Inventory management	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars on popular spreadsheet based programmes ● Group discussion on project appraisal using spreadsheet 	<ul style="list-style-type: none"> ● To study the spreadsheet application for business ● To analyse main spreadsheet based programmes ● To understand inventory management 	Assessment through Test papers
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Module IV (15 hours)	Database, Database terminology, DBMS, Components of DBMS, RDBMS, DBA, Data warehousing, 8 Query creation, Business application of Database software.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on the topic Database ● Peer group discussion on DBMS, RDBMS, DBA. 	<ul style="list-style-type: none"> ● To study the concept and terminology of Database ● To understand what is DBMS, RDBMS, DBA ● To study 8 Query creation ● To study business application of Database software 	Assessment through MCQ and Test papers
Module V (20 hours)	Enterprise Resource Planning, Features of ERP, Database and ERP, ERP Modules	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on the topic enterprise resource planning. 	<ul style="list-style-type: none"> ● To study Enterprise resources planning ● To understand database and ERP ● To study the modules of ERP 	Evaluation through Test papers

MC1C5: ORGANISATIONAL THEORY AND BEHAVIOR

80 Hours

Marks: 80

Module I:

Organizational basis for behavior – Contributing disciplines to the OB field - Need for the knowledge of OB – Need for a contingency approach to the study of OB – Emerging challenges and opportunities for OB – the organization as a system – System – System approach to organizational behavior – Managerial functions – The organization and people. 10 hours

Module II :

Basic psychological process – Perception – Factors influencing perception - Attribution theory – Specific applications in organizations – Learning - Theories of learning – Using learning concepts for self management – implications for performance and satisfaction – Remembering – Basic motivational concepts – Theories of motivation. 20 hours

Module III:

Personality – Determinants of personality – Theories of personality – Major personality attributes influencing organization behavior - Building and maintaining the self values, attitudes and job satisfaction – Ethical issues in organizational behavior – Mental and health problems in organizations – role of counseling. 20 hours

Module IV:

Group dynamic and inter group relationships – Characteristics of workgroup – Basic forces of group behavior – Dynamics of effective operating groups – Work group behavior and productivity - Team management – Styles and skills in leadership and communication – Power and politics in organization – Managing differences and conflicts – managing change – Organization and society. 20 hours

Module V :

Organizational development – Techniques of organizational development Interventions – Grid management – Transactional analysis – Sensitivity training – Process consultancy - Case discussions and analysis. 10 hour

References:

1. Fred Luthans: Organisational behavior
2. Danial C. Fieldman and Hugh Arnold: Managing individual and group behavior in organization.
3. Henry Mint berg: The structure of organization
4. Edwin Gerlog: Organization theory and design

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessmen t
Module I (20hours)	Organizati onal basis for behavior – Contributi ng disciplines to the OB field - Need for the knowledg e of OB	<ul style="list-style-type: none"> ● Discussio n ● Lecture ● Participati ve Learning 	<p>Discussion on concept of organizational behaviour</p> <p>Assignment on need for the knowledge of OB</p>	To understand more about organisational behaviour	Assessmen t through test paper

<p>Module II (15 hours)</p>	<p>Basic psychological process – Perception – Factors influencing perception - Attribution theory</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<p>Presentations on basic psychological process</p>	<p>To evaluate perception, attitude etc</p>	<p>Assessment through case study</p>
<p>Module III (15 hours)</p>	<p>Personality – Determinants of personality – Theories of personality – Major personality attributes influencing organization behavior</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<p>Assignment on personality and its determinants</p>	<p>To understand the determinants of personality</p> <p>To evaluate major personality attributes influencing organization behavior</p>	<p>Assessment through test paper</p>

Module IV (15 hours)	Group dynamic and inter group relationships – Characteristics of workgroup – Basic forces of group behavior	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Seminars on group dynamic Assignment on work group characteristics	To study group dynamic and inter group relationships To evaluate basic forces of group behavior	Assessment through case study
Module V (20 hours)	Organizational development – Techniques of organizational development Interventions – Grid management	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Discussion on organisational development	To understand organisational development	Assessment through test paper

Semester II

MC2C6: INTERNATIONAL BUSINESS

80 Hours Marks: 80

Objectives:

- To acquaint the students with various concepts of foreign trade and international business.

Module 1:

International Business: Meaning and Scope – Theories of International trade: classical and modern theories – protectionism vs. free trade – Trade barriers - Tariff and Non-tariff barriers – Terms of trade – Balance of payment – disequilibrium and corrective measures. 15 hours

Module 2:

International Business Analysis: Internal and External environment analysis – Modes of Entry - exporting – Licensing – franchising – contract manufacturing – Management contracts, turnkey projects – Foreign Direct Investments: Greenfield Investments – Mergers & Acquisitions – joint ventures – FDIs in emerging markets: recent trends. 15 hours

Module 3:

Stages of Internationalization: International, Multinational, Global and Transnational corporations – strategic orientations – Growth of MNCs - contributing factors – merits and demerits of MNC – transfer of technology – regulation of MNCs – MNCs in India. 18 hours

Module 4:

International Traded Agreements: Bilateral, Plurilateral and Multilateral agreements – GATT and WTO – WTO agreements - TRIPs, TRIMs, GATS and AoA – Trade Facilitation Issues – Environmental issues – India and WTO 17 hours

Module 5:

Regional Economic Integrations: Meaning and rationale – Forms of integrations – EU, NAFTA, ASEAN, SAFTA, APEC and other groupings – International Financial Institutions - IMF, World Bank and ADB – functions and role in economic development. 15 hour

References:

1. Francis Cherunilam, International Business: Text and Cases, PHI, New Delhi.
2. Shyam Shukla, International Business, Excel Books, New Delhi
3. Rakesh Mohan Joshi, International Business, Oxford University Press, New Delhi.
4. P.Subba Rao, International Business, Himalaya Publishing House, Mumbai.
5. Manab Adhikary, Global Business Management in an International Economic Environment, Macmillan, New Delhi.
6. Charles W L Hill, International Business, Mc Graw Hill, New York.
7. Michael Czinkota, International Business, Wiley, New York.
8. Justin Paul, International Business, PHI, New Delhi.
9. Anant Kumar Sundaram and J, Stewart Black, The International Business Environment: Text and Cases, PHI, New Delhi.
10. John Daniels, Lee Radebaugh, Daniel Sullivan International Business, Pearson Education, New York

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20hours)	International Business: Meaning and Scope, Theories of International trade,	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	PowerPoint presentation on various theories of International trade.	<p>To learn about theories of International business.</p> <p>To understand various tariff and non-tariff barriers</p>	Evaluation through test paper

	Trade barriers, Tariff and Non-tariff barriers, Balance of payment – disequilibrium and corrective measures				
Module II (15 hours)	International Business Analysis, Internal and External environment analysis, Modes of Entry, Exporting, Licensing, franchising, Foreign Direct Investments, Greenfield Investments,	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Group discussion on International Business Environment, Seminar presentations on Foreign Direct Investment	<p>To understand the components of International Business Environment</p> <p>To provide knowledge on the Theories of FDI</p>	Evaluation through seminar

	Mergers & Acquisitions, FDIs in emerging markets				
Module III (15 hours)	Stages of Internationalization, International, Multinational, Global and Transnational corporations, Growth of MNCs, merits and demerits of MNC, Regulation of MNCs in India.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	PowerPoint presentation on stages of internationalization	<p>To understand various stages of Internationalization</p> <p>To provide an overview on the growth of MNCs in India</p>	Evaluation through assignments

Module IV (15 hours)	International Traded Agreements, GATT and WTO – WTO agreements, India and WTO	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	PowerPoint presentation on International trade agreements, Seminar on WTO and GATT	To evaluate various International trade agreements. To provide knowledge on India and WTO	Evaluation through seminar presentations
Module V (20 hours)	Regional Economic Integrations, Meaning and rationale, Forms of integrations, EU, NAFTA, ASEAN, SAFTA, APEC, International Financial Institutions - IMF, World Bank and ADB – functions	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Seminar and discussions on International Financial Institutions	To provide an overview on regional economic integrations.. To learn about Growth and contributions of International Financial Institutions	Evaluation through seminar presentations

	and role in economic development.				
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MC2C7: ADVANCED CORPORATE ACCOUNTING

80 Hours

Marks: 80

Objectives:

- To provide theoretical knowledge of International Financial Reporting Standards.
- To enable the students to gain ability to solve problems relating to Holding Company, Accounts, Liquidation of Companies and various other Accounts.

Module 1:

International Financial Reporting Standards (IFRS): Introduction – Meaning – Scope – An Overview of the International Financial Reporting Standards – IFRS 1 to 13, Role of IASB – Arguments for Global Convergence – Required disclosure as per IFRS – Achievements of IASB and Obstacles in Convergence – Difference between IFRS and Indian Accounting Standards – US GAAP. 15 hours

Module 2 :

Accounting for Group companies: Holding Companies – Definition – Accounts Consolidation – Preparation of Consolidated Balance Sheet – Minority Interest – Pre – acquisition or Capital Profits – Cost of Control or Goodwill – Intercompany Balance – Unrealized inter company profits – Revaluation of assets and liabilities – Bonus Shares – Treatment of Dividend 20 hours

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Module 3:

Accounting for corporate restructuring - Internal - External - Merges and Acquisition - Accounting for Liquidation of Companies: Preparation of Statement of Affairs – Deficiency/Surplus Account – Liquidator's Final Statement of Account-Receiver's Statement of Accounts. 25 hours

Module 4:

Voyage Accounts: Meaning of important terms – Voyage in progress - Farm Accounts: Characteristics – Advantages and Disadvantages – Final Accounts of Farms. 10 hour

Module 5:

Human Resources Accounting: Objectives – Methods of Valuation – Advantages and Disadvantages Accounting for Price Level Changes: Methods – CPP, CCA and Hybrid. 10 hours

References:

1. Shukla and Grewal: advanced Accounts. (S.Chand & Co Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
4. R.K., Lele and Jawaharlal; Accounting Theory (Himalaya Publishers)
5. Dr. L.S. Porwal; Accounting Theory (Tata Mc Graw Hill)
6. Robert Anthony, D.F. Hawkins & K.A.Merchant: Accounting Text & Cases. (Tata Mc GrawHill).
7. Dr.S.N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr.Ashok Sehgal & Dr. Deepak Sehgal; Advanced Accounting (Tazmann, New Delhi).
9. RL Gupta & Radhaswamy Advanced Accountancy. (Sultan Chand and Co.)
10. Anthony, RN & Reece, JS: Accounting Principles, Richard Irwin, Inc.
11. Barker, P & O'hOgartaigh, C:Group Accounts – Theory and Practice, Oaktree Press 1st Edn.
12. Narayanswamy, R: Financial Accounting - A Managerial Perspective, PHI, New Delhi,
13. Hani & Mukherjee: Corporate Accounting, TMG, New Delhi.
14. Xavier, g Francis: Fundamentals of Advanced Accounts, Vol-III, TMG, New Delhi.
15. Financial Reporting Vol. 1 by The Institute of Chartered Accountants of India.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15hours)	IFRS meaning and introduction, an overview of IFRS,arguments for global convergence,difference between IFRS and Indian standards, US GAAP	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment on GAAP Discussion on difference between IFRS and IND AS Seminar on arguments for global convergence	To study basic concept of IFRS To evaluate the difference between IFRS and Indian standards	Assessment through MCQ
Module II (20 hours)	Group accounts and group structures, consolidation procedures	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment on exercise questions	To study how to prepare consolidated balance sheet	Assessment through test papers

Module III (25 hours)	Accounting for mergers, accounting for liquidation of companies, preparation of statement of affairs, liquidators final statement of accounts	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Seminar on accounting for mergers, acquisition, and reconstruction Assignment on exercise questions	To study accounting for liquidation of companies	Assessment through test papers
Module IV (10 hours)	Voyage account, farm accounts	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment on exercise questions	To study voyage accounts To study the preparation of final accounts of farms	Assessment through test papers
Module V (10 hours)	Human resource accounting, accounting for price level changes	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Seminar on accounting for price level changes methods	To study HRA and Inflation accounting	Assessment through test papers

MC2C8: BUSINESS COMMUNICATION

80 Hours

Mark: 80

Objectives:

- To understand the process of business communication
- To acquire required skills to manage business communication
- To give awareness about and to help develop the personality of the students.

Module I:

Business Communication : meaning – need – process – methods – written, verbal, non-verbal, visual, telecommunications; types of business communications – internal and external, upward and downward, lateral; barriers to communication – physical, psychological, linguistic, mechanical. 10 hours

Module II:

Communication through letters: business letters - layout of letters, kinds of business letters- characteristics of a good letter, application for appointment – resume – references; appointment orders: Business enquiries - offers and quotations - orders execution of orders – cancellation of orders - Letters of complaint, letters of agency – status enquiries - circulars and circular letters notices report by individuals - reports by committees- annual report - writing of reports. 20 hours

Module III:

Non-verbal communication: Body language - Kinesics, proxemics, para language -Effective listening- Principles of effective listening: factors affecting listening - Interviewing skills - appearing in interviews - conducting interviews. 20 hours

Module IV:

Self development and communication: development of positive personal attitudes SWOT analysis - Personality development- concept of personality, concept of self- perception, personality Types. 15 hours

Module V:

Transactional analysis: Games and exercises: Business games, Group discussions; Mock interviews; Seminars - effective listening exercises - Public speaking - preparing and delivering effective public speeches - Physical exercises - Yoga and meditation for personality development. 15 hour

References:

1. O'Hair. Dan. Gustav W. Friedrich and Lynda Dee Dixon, Strategic Communication in Business and the Professions, Pearson Education, Delhi, 2008.
2. Dalmal Fisher. Communications in Organizations, Jaico Publishing House, Mumbai – 1999.
3. Bovee. Thill & Schatzman, Business Communication Today. Pearson Education, Delhi, 2004.
4. Shirley Taylor, Model Business Letters, E-mails & other Business Documents, Pearson Education, Delhi, 2004.
5. Soundararaj, Francis, Speaking and Writing for Effective Business Communication, Macmillan India Ltd., Delhi, 2007.
6. Rajendra Pal & Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi 2004

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(in put)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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Module I (20hours)	Business Communication-meaning, need, process, methods - written, verbal, non-verbal , visual, telecommunications , types of business communications – internal and externals, upward and downward , lateral, barriers to communication.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on business communication - meaning, method, Types ● Assignments on barriers of communication 	<ul style="list-style-type: none"> ● To study business communication - meaning, need, process. ● To understand different communication methods ● To evaluate various types of business communications ● To study the barriers of communication 	Assessment through descriptive exam
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<p>Module II (15 hours)</p>	<p>Communication through letters, layout of letters, kinds of business letters, application for appointment, appointment orders, Business enquiries, Letters of complaint, letters of agency, circulars and circular letters notices report, annual report, writing of reports.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on communication letters ● Seminars on the topic business enquiries, Letters of agency, letters of complaint 	<ul style="list-style-type: none"> ● To study the letters used in communication ● To understand about business enquiries ● To study circulars and circular letters ● To understand reports and reports writing 	<p>Assessment descriptive exam</p>
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Module III (15 hours)	Non-verbal communication, Body language - Kinesics, proxemics, para language, Principles of effective listening, Interviewing skills, conducting interviews	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Peer Group Discussion on non verbal communication ● Assignments on principles of effective learning 	<ul style="list-style-type: none"> ● To understand different non-verbal communication ● To study principles of effective learning ● To understand different interviewing skills 	Evaluation through MCQ
Module IV (15 hours)	Self development and communication, development of positive personal attitudes SWOT analysis, Personalit	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on SWOT analysis ● Group discussion on personality development, concept, Types of personality 	<ul style="list-style-type: none"> ● To understand Self development and communication ● To study SWOT analysis ● To understand personality development ● To study 	Assessment through Test papers

	<p>y development, concept of personality, concept of self-perception, personality Types.</p>			<p>different types of personality</p>	
<p>Module V (20 hours)</p>	<p>Transactional analysis, Games and exercises, Group discussions, Mock interviews, Public speaking, Physical exercises, Yoga and meditation for personality development.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Conducting Mock interviews ● Seminars on Transactional analysis. 	<ul style="list-style-type: none"> ● To study what is translational analysis ● To understand group discussion, mock interview ● To understand the effect of yoga and meditation for personality development 	<p>Assessment through Essay Writing</p>

MC2C9: MANAGEMENT SCIENCE

80 Hours

Marks: 80

Objectives:

- To familiarize students with concepts of management science and tools supporting decision making
- To enable students to apply Management science techniques in appropriate decision situations.

Module 1:

Management science: basic concepts – Operations Research and Management science – Models – modeling – important management science techniques – Merits and demerits. 10 hours

Module 2:

Linear Programming : basic concepts – formulation of LPP – solutions to LPP – Graphic method – simplex method – maximizing and minimizing with inequality of constraints – applications in business 15 hours

Module 3:

Transportation and Assignment :Transportation – basic concepts – NWC method – Least Cost method – Vogel's approximations method – stepping stone method – Modified Distribution method – Assignment - basic concepts – solution for assignment model – Hungarian assignment method. 20 hours

Module 4:

Network Analysis : Basic concepts – network – CPM – Calculation of project duration – critical activities – PERT – Time estimates in PERT – Probability of project completion – applications in business.

Module 5:

Queuing theory: basic concepts – Waiting line models – characteristics of single facility - single line model - Game theory– Traffic in Orenesity – decision making on queues - Applications – softwares. 15 hours

References:

1. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.
2. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sulthan Chand & Sons.
3. Operations Research SD Sharma, Kedar Notes, Ramnath & G.Meerut.
4. OR Techniques for management – VK Kapoor & Sumant Kapoor – Sulthan Chand & Sons.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10hours)	<ul style="list-style-type: none"> ● Operation rese arch and man age ment science ● Models 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participati ve Learning 	<ul style="list-style-type: none"> ● Discus sion on basic concep ts, operati ons Research and Manag ement scienc e 	<ul style="list-style-type: none"> ● To understand about the basic concepts, models and techniques of management science 	<ul style="list-style-type: none"> ● Asses sm ent thro ugh test pape r

	<ul style="list-style-type: none"> • important management science techniques 		<ul style="list-style-type: none"> • Power point presentations on models and techniques 		
<p>Module II (15 hours)</p>	<ul style="list-style-type: none"> • Linear Programming, formulation, solution and graphic method • Application 	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Power point presentation on LPP its formulation, solution and graphic method • Discussion on applications 	<ul style="list-style-type: none"> • To get an idea about LPP • To understand its applications in business 	<ul style="list-style-type: none"> • Assessment through test papers

	in busi ness		in busine ss		
Module III (15 hours)	<ul style="list-style-type: none"> ● Tra nsp orta tion and Ass ign men t, ● basi c con cept s and its diff eren t met hod s 	<ul style="list-style-type: none"> ● Discussio n ● Lecture ● Participati ve Learning 	<ul style="list-style-type: none"> ● Discus sion on transp ortatio n and Assign ment , basic concep ts ● Semin ar on its models 	<ul style="list-style-type: none"> ● To evaluat e the role of transpo rtation and Assign ment models 	<ul style="list-style-type: none"> ● Asse ssm ent thro ugh test pape rs

<p>Module IV (15 hours)</p>	<ul style="list-style-type: none"> ● Network Analysis, basic concepts ● CPM, PERT, its applications in business 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on CPM and PERT ● Seminars on applications in business 	<ul style="list-style-type: none"> ● To provide an insight into the network analysis ● To understand its applications in business 	<ul style="list-style-type: none"> ● Assessment through test paper
<p>Module V (15 hours)</p>	<ul style="list-style-type: none"> ● Queuing theory, basic concepts ● Ga 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on Queuing theory and its basic concepts ● Discus 	<ul style="list-style-type: none"> ● To learn about the applications of Queuing theory and game 	<ul style="list-style-type: none"> ● Assessment through test papers

	me theo ry • App licat ions and soft war es		sion on game theory and its applica tions	theory	
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MC2C10: STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE

80 Hours

Marks: 80

Module 1: Introduction: Basic concepts of strategy and strategic management – level of strategy – Strategic Management Process – Models of strategic management – Approaches to strategic decision making – vision – mission – objectives – goals – strategic implications of social and ethical issues. 12 hours

Module 2:

Environmental Analysis – Concept of environment – Micro and macro environment – Environmental Scanning – SWOT analysis – Strategy and Competitive advantage. 12 hours

Module 3 :

Strategic Choice: Generating strategic alternatives – Strategic options at corporate level – Stability, Growth and Defensive Strategies – Strategic Alliance – SBUs – Portfolio models – BCG matrix – Michael Porter's competitive strategies – External growth strategies – Merger, acquisition, joint venture and strategic alliance (with business cases) 24 hours

Module 4:

Strategic implementation: Various approaches to implementation of strategy – Planning and allocating resources – Strategic Control. 12 hours

Module 5:

Corporate Governance and Business ethics – issues and concepts of corporate governance – Corporate governance practices in India – Board composition and audit committee – Corporate governance in family business and state owned business – An overview of business ethics – Concept – nature – relationship between ethics and corporate excellence – social, environmental and economic responsibilities of business. 20 hours

References:

1. Krishna Kumar: Cases in Strategic Management – Managerial Experiences, Global Business Press (1996) .
2. RM Srivastava: Corporate Strategic Management, Pragati Prakashan.
3. Azhar Kazmi: Strategic Management and Business Policy, Tata McGrawhill Publishers (2010).
4. Stephen Hains: Strategic Thinking, Jaico Publishing House (2008) 19
5. RM Srivastava and Divya Nigan: Corporate Strategic Management, Pragati Prakashan (2000).
6. Frank T Paine and Carl R Anderson: Strategic Management, The Dryden Press.
7. Charles W.L.Hill, Gareth R. Jones and A Shilling: Strategic Management, Cengage Learning (2013).
8. Christine A.Mallin: Corporate Governance, Oxford University Press (2007).
9. A.C. Fernando: Business Ethics and Corporate Governance, Pearson Education (2012).
10. Das: Corporate Governance in India, Prentice Hall of India (2008).
11. A.C. Fernando: Corporate Governance – Principles, policies and practices, Pearson Education (2009).
12. UC Mathur: Corporate Governance and Business Ethics: Text and Cases, Mcmillan India ltd (2005).

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (12hours)	Concepts of strategy and strategic management, Levels of strategy, Strategic Management Process, Models of strategic management, Approaches to strategic decision making, strategic implications of social and ethical issues	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● PowerPoint presentation on concept of strategy and strategic management, and process of strategic management ● Group discussion on levels of strategy andstrategic decision making 	<p>To understand the concept of strategy, strategic management.</p> <p>To know the strategic management process, strategic decision making etc.</p>	Assessment through test paper, performance in group discussion

Module II (12hours)	Environment analysis, micro and macro environment, SWOT analysis, strategy and competitive advantages	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● Presentation on SWOT analysis of various companies ● Peer group learning in micro and macro environment 	<p>To understand more about SWOT analysis</p> <p>To study micro and macro environment</p> <p>To evaluate strategy and competitive advantage</p>	Assessment through test paper, Assessment of performance of presentation of SWOT analysis
Module III (24 hours)	Strategic Choices, Corporate level strategies, Portfolio models, Competitive Advantage, Porter's Value Chain Merger, acquisition, joint venture and strategic alliance	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● PowerPoint presentation on corporate level strategies ● Group discussion on Competitive advantage 	<p>To understand the types of corporate level strategies, portfolio models, competitive advantage.</p>	Assessment through test paper, performance in group discussion

Module IV (12 hours)	Strategy implementation, Various approaches to implementation of strategy, Planning and allocating resources, Strategic Control.	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	<ul style="list-style-type: none"> ● PowerPoint presentation on strategic implementation process ● Group discussion on Strategic control 	To understand strategic implementation and strategic control	Assessment through test paper, performance in group discussion
Module V (20 hours)	Corporate governance and business ethics, corporate governance practice in India, an overview business ethics	<ul style="list-style-type: none"> ● Lectures ● Discussion ● Participative learning 	Group discussion on corporate governance practice in India Presentation on corporate governance in family business and ste owned business	To understand the corporate governance and business ethics To evaluate corporate governance practice in India	Assessment through test paper

Semester III

MC3C11: FINANCIAL MARKETS AND INSTITUTIONS

80 Hours

Marks: 80

Objectives:

- To provide the students a sound information and knowledge of broad framework of financial markets and institutions.
- To impart the students an understanding of the inter-linkages and regulatory framework within which the system operates in India

Module 1:

An overview of financial markets: Financial markets – Nature – Functions – money market – Capital markets – Markets for derivatives – Working of stock exchange in India – NSE, BSE, OTCEI – Role of SEBI – Major international stock markets. 15 hours

Module 2:

Interest rates :Theories of Interest rate - determination - Maturity and structure of interest rates - Term structure of interest rates - Financial repression and interest rate - The yield curve - interest rates savings - Interest rate and investment - issues of relative rates and return. 15 hours

Module 3:

Commodity markets : MCX, NCDEX, and NMCE – Functions, administration, regulations and general mechanism – International commodity markets – Debt market – Types, functions, instruments – Operational mechanism – Hindrances for the development of debt market. 15 hours

Module 4: Development financial institutions: IDBI, IFCI, NABARD, SFCs, UTI, SIDBI – Mutual Fund SEBI guidelines on mutual fund – Provident Fund – Pension Funds – PFRDA – Insurance Companies – IRDA. 15 hours

Module 5:

Foreign capital flows : forms of foreign capital – FDI and FPI – FIIs – International financial instruments – ADR, GDR, IDR and Euro bonds – Role of foreign capital in Indian financial system – Trends in foreign capital inflows to India – Regulatory framework for foreign capital flows. 20 hours

References:

1. LM Bhole and Jitendra Mahakud: Financial Institutions and markets, Tata Mc Grawhill Publishers, (2009).
2. Shshi K Gupta: Nisha Agarwal and Neeti Gupta, Financial Markets And Institutions, Kalyani Publishers, (2013)
3. S Sachdeva: Indian Financial System, Educational Publishers, (2005). 21
4. MY Khan: Financial Services, Tata McGrawhill publishers (2004)
5. Keith Pilbeam: Finance and Financial Markets, Palgrave Macmillan (2005).
6. Gordon and Nataraj: Financial Markets and Services, Himalaya Publishing House.
7. Bharati V Pathak: The Indian Financial System: Markets, Institutions and Services, Dorling Kindersley India (pvt) ltd (2009).

8. Clifford Gomez: Financial Markets, Institutions and Financial services,
Prentice-Hall of India (2008)

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)student s centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20hours)	An overview of financial markets: Financial markets ,Nature , Functions , money market , Capital markets , Markets for derivatives , Working of stock exchange in India , NSE, BSE, OTCEI , Role of SEBI , Major international stock markets	<ul style="list-style-type: none"> ● Seminar presentations ● Assignments ● Discussions 	<ul style="list-style-type: none"> ● Powerpoint presentation on overview of financial markets nature and Functions of money market and capital market 	<ul style="list-style-type: none"> ● To provide the students a sound information and knowledge of broad framework of financial markets and institutions 	<ul style="list-style-type: none"> ● Evaluation done through test papers

<p>Module II (15 hours)</p>	<p>Interest rates :Theories of Interest rate - determination - Maturity and structure of interest rates - Term structure of interest rates - Financial repression and interest rate - The yield curve - interest rates savings - Interest rate and investment - issues of relative rates and return</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on the term of interest rate and its determination ● Group discussion on various theories of interest rate 	<ul style="list-style-type: none"> ● To provide students knowledge about various theories of interest rate and their effective determination 	<ul style="list-style-type: none"> ● Evaluation done through test papers
<p>Module III (15 hours)</p>	<p>Commodity markets : MCX, NCDEX, and NMCE – Functions, administration, regulations and general mechanism – International</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentations on commodity markets ● Group discussion on 	<ul style="list-style-type: none"> ● To acquire knowledge in national and international commodity market 	<ul style="list-style-type: none"> ● Evaluation done through test papers

	commodity markets – Debt market – Types, functions, instruments – Operational mechanism – Hindrances for the development of debt market.		Hindrances for the development of debt market		
Module IV (15 hours)	Development financial institutions: IDBI, IFCI, NABARD, SFCs, UTI, SIDBI – Mutual Fund SEBI guidelines on mutual fund – Provident Fund – Pension Funds – PFRDA – Insurance Companies – IRDA	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentations on financial institutions and markets ● Group discussion various regulators like SEBI, IRDA 	<ul style="list-style-type: none"> ● To provide the students a sound information and knowledge of Developmental institutions and regulators of Indian financial markets 	<ul style="list-style-type: none"> ● Evaluation done through test papers

Module V (20 hours)	Foreign capital flows : forms of foreign capital – FDI and FPI – FIIs – International financial instruments – ADR, GDR, IDR and Euro bonds – Role of foreign capital in Indian financial system – Trends in foreign capital inflows to India – Regulatory framework for foreign capital flows	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Foreign capital flows and International financial instruments ● Group discussion on Role of foreign capital in Indian financial system and Trends in foreign capital inflows to India 	To familiarize with different forms of foreign capital inflows and its role in Indian financial system	<ul style="list-style-type: none"> ● Evaluation done through test papers
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MC3C12: INCOME TAX LAW AND PRACTICE

80 Hours

Marks: 80

Objectives:

- To enable students to understand computation of taxable income of various entities and procedure of assessment.

Module 1:

Computation of Taxable Income: An overview of different heads of income – Clubbing of incomes and aggregation of income – Set off and carry forward of losses – Incomes exempt from taxes – Deductions in computing total income – Rebates and reliefs of tax. 20 hours

Module 2:

Assessment of various entities: i. Assessment of agricultural Income – Computation of Agricultural Income – Calculation of tax on integration. ii. Assessment of individuals – Treatment of income received from various institutions – Applicability of Alternate Minimum Tax (AMT) – Computation of Taxable Income and Tax Liability. iii. Assessment of Hindu Undivided Family (HUF) – Computation of Total Income and Tax Liability of HUF. 20 hours

Module 3:

Assessment of firms (Including Limited Liability Partnership – LLP): i. Computation of book profit – Remuneration to partners – Computation of Total Income and Tax Liability – Applicability of Alternate Minimum Tax on firms. ii. Assessment of AOP/BOI – Computation of Total Income and Tax liability of AOP/BOI – Application of Alternate Minimum Tax on AOP/BOI iii. Assessment of Co-operative societies and trusts – Deductions under 80P – Other deductions – Computation of trusts – Definition – Creation – Types of trusts – Tax exemptions – Accumulation of income – Assessment of trusts. 20 hours

Module 4:

Income Tax Authorities : Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and collection of tax at source – Recovery of tax – Computer applications in tax management. 23 10 hour

Module 5 :

Procedure for assessment of Income Tax: Filing of return of Income – Voluntary return of income – Statutory obligations for filing of return – Time and documents for filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment. 10 hours

References:

1. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition, 2. Dr. hc. mehrotra and dr.sp. goyal, income tax law and practice

sahitya bhavan publications – latest 3. Ahuja GK & Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House, Latest Edition. 4. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition. 5. AC Sampat Ayengar, Law of Income Tax, Bharat Law House, Latest Edition. 6. Singhania VK, Income Taxes: Law and Practice, Taxman, Latest Edition.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(p rocess)stude nts centric method of teaching	Activity	Learning Outcome	Assessmen t

<p>Module I (20hours)</p>	<p>Computation of Taxable Income: An overview of different heads of income – Clubbing of incomes and aggregation of income – Set off and carry forward of losses – Incomes exempt from taxes – Deductions in computing total income – Rebates and reliefs of tax. 20 hours</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on different heads of income and computation of taxable Income. ● Participative learning on deductions and exemptions of tax 	<ul style="list-style-type: none"> ● To understand how to calculate total income. ● To understand deductions and exemptions of tax. 	<ul style="list-style-type: none"> ● Evaluation through test papers
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<p>Module II (15 hours)</p>	<p>Assessment of various entities: i. Assessment of agricultural Income – Computation of Agricultural Income – Calculation of tax on integration. ii. Assessment of individuals – Treatment of income received from various institutions – Applicability of Alternate Minimum Tax (AMT) – Computation of</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on computation of Agricultural Income ● Discussion on Computation of Taxable Income of HUF 	<ul style="list-style-type: none"> ● To get an idea about the computation of Agricultural Income and it's integration. ● To understand how to assess HUF. 	<ul style="list-style-type: none"> ● Evaluation through test papers and Assignments.
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	<p>Taxable Income and Tax Liability.</p> <p>iii. Assessment of Hindu Undivided Family (HUF) – Computation of Total Income and Tax Liability of HUF</p>				
<p>Module III (15 hours)</p>	<p>Assessment of firms (Including Limited Liability Partnership – LLP):</p> <p>i. Computation of book profit – Remuneration to partners – Computation of Total Income and Tax</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on assessment of Firm including LLP, AOP and BOI 	<ul style="list-style-type: none"> ● To understand the Assessment of Firms, AOP and BOI. 	<ul style="list-style-type: none"> ● Evaluation through test papers.

	<p>Liability – Applicability of Alternate Minimum Tax on firms. ii. Assessment of AOP/BOI – Computation of Total Income and Tax liability of AOP/BOI – Application of Alternate Minimum Tax on AOP/BOI iii. Assessment of Co-operative societies and trusts – Deductions under 80P – Other deductions – Computation of trusts –</p>				
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	<p>Definition</p> <ul style="list-style-type: none"> – Creation – Types of trusts – Tax exemptions – Accumulation of income – Assessment of trusts. 				
<p>Module IV (15 hours)</p>	<p>Income Tax Authorities : Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and collection of tax at source – Recovery of tax – Computer applications in tax</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on various Income Tax authorities and their powers and functions. ● Discussion on TDS and TCS. 	<ul style="list-style-type: none"> ● To know about various Income Tax authorities and their role. ● To understand the TDS and TCS. 	<ul style="list-style-type: none"> ● Evaluation through test papers.

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<p>Module V (20 hours)</p>	<p>Procedure for assessment of Income Tax: Filing of return of Income – Voluntary return of income – Statutory obligations for filing of return – Time and documents for filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on the procedure of assessment and filing of returns. ● Participative learning on different types of returns. 	<ul style="list-style-type: none"> ● To understand the procedure of assessment and filing of returns. 	<ul style="list-style-type: none"> ● Evaluation through assignment.
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	on the basis of return – Best judgment assessment – Regular assessment – Reassessme nt – Protective assessment.				
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MC3C13: RESEARCH METHODOLOGY

80 Hours

Marks: 80

Objectives:

- To acquaint students with the process and methodology of research To enable students to identify research problems, collect and analyse data and present results.

Module 1:

Research: Basic concepts - Meaning – Objectives – Types – Approaches – Significance of research in social sciences – Process of research – Formulating problem – Literature Survey – Hypothesis – Research Design – Types – Exploratory, Descriptive, Diagnostic, Experimental – Sample Design – Collecting, analyzing, testing, interpreting and presenting result. 15 hours

Module 2 :

Population Survey and Sample Study: Population & Sample – Sampling theories - Techniques of sampling – Random and Non random techniques – Sample Size – Determination of sample size – Sampling Errors – Non sampling Errors – Factors influencing sample size – Optimum sample size – Case Study – Pilot Survey. 20 hours

Module 3 :

Data collection : collection of Primary Data – Methods of Data Collection – Observation – Field Survey – Questionnaire - Interview Schedule – Preparation of Questionnaire – Process of Interviewing – Collection of secondary data – Sources of secondary data. 10 hours

Module 4 :

Measurement and Scaling : Variables – Attributes – Process of measurement – Attitude Measurement – Scaling - Scaling Techniques – Graphic Rating – Likert – Thurstone – Semantic Differential – Stapel – Dichotomous – Scales – Types of Scales – Scale Values – Validity and Reliability of Scales – Errors in measurement. 20 hours

Module 5:

Data Processing and Presentation : Field Work – Editing – Classification – Coding – Tabulation – Summarization – Analysis of data – One way ANOVA - Univariate, Bivariate and Multi variable methods - Tools of Analysis – Descriptive Analysis – Inferential analysis – Interpretation – Presentation – Report Writing - Types of Reports – Contents of Reports – Format of Reports – Documentation Styles. 15 hours

References:

1. Tandon BC, Research Methodology in Social Sciences, Chaithanya Publishing House
2. Whitney FL, Elements of Research, Prentice Hall o India
3. Ferber R, Research Methods in Economics and Business, Macmillan
4. Deming W Edwards, Sample Design in Business Research, John Wiley
5. Bailey Kenneth D, Method of Social Research, Macmillan
6. Krishna Swamy, Methodology of Research in Social Sciencem Prentice Hall of India.
7. Achalapathi KC, Readings in Research Methodology in Commerce and Business Management, Himalaya Publishing House

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20hours)	<ul style="list-style-type: none"> ● Basic concepts of Research ● Process of research ● Types of research ● Research design ● Sample design 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on types of research ● Discussion on research design and sample design 	<ul style="list-style-type: none"> ● To study about the basic concepts of research ● To learn various types of reports ● To understand the difference between research design and sample design 	Evaluation through test papers
Module II (15 hours)	<ul style="list-style-type: none"> ● Population survey and sample study ● Sampling theories ● Techniques of sampling ● Sampling 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● PPT on sampling theories ● Seminar on techniques of sampling 	<ul style="list-style-type: none"> ● To study various techniques of sampling and theories ● To understand the difference between population survey and sample study 	Assessment through viva

	<p>g errors and non sampling errors</p> <ul style="list-style-type: none"> ● Optimum sample size 				
Module III (15 hours)	<ul style="list-style-type: none"> ● Data collection methods ● Observation ● Interview ● Schedule 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on various methods of collecting data ● Seminar on data collection methods 	<ul style="list-style-type: none"> ● To study various methods of data collection 	Evaluation through test papers
Module IV (15 hours)	<ul style="list-style-type: none"> ● Measurement and scaling ● Likert scale ● Thurstone ● Semantic differential ● Stapel ● Types of scales ● Validity 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on various measurement and scaling methods 	<ul style="list-style-type: none"> ● To learn about various measurement and scaling methods 	Assessment through test papers

	<p>and reliability of scales</p> <ul style="list-style-type: none"> • Errors in measurement 				
<p>Module V (20 hours)</p>	<ul style="list-style-type: none"> • Data processing and presentation • Classification • Coding • Tabulation • Summarization • Types of report • Format of report 	<ul style="list-style-type: none"> • Discussion • Lecture • Participative Learning 	<ul style="list-style-type: none"> • Assignment on various types of research reports • Peer learning on format of research report 	<ul style="list-style-type: none"> • To study about various types of research report • To understand the format of report 	<p>Assessment through viva</p>

Elective: Finance

Semester: III

MC3 E (F) 01 FINANCIAL MANAGEMENT

80 Hours

Marks: 80

Objectives:

- To acquaint the students with the basic analytical techniques and methods of financial management of business organization.

- To provide the students the exposure to certain advanced analytical techniques that are used for taking financial policy decisions.

Module 1:

Foundation of Finance: Goals and functions of finance – Legal – Operating and Tax environment for financial decisions – Sources of short term finance – Sources of long term finance – Retained earnings – Common stock and right issues – ADRs and GDRs – Long term debt – Preferred stock – Convertible securities – Warrants and exchangeable – ECBs – FCCBs – Lease finance. 16 hours

Module II:

Working Capital Management: Working Capital – meaning – concept and cycle – Working capital management strategy – Estimation of working capital – Mathematical and simulation models of working capital decisions – Management of cash and marketable securities – Cash management techniques – Lock box system, Concentration banking – Methods of Inventories – Techniques of inventory management – Management of receivables – Techniques of receivable management. 24 hours

Module III:

Cost of Capital: Concept – significance – Computation of cost of Debt, Preference capital, Equity capital and Retained Earnings – Opportunity cost of capital – Marginal cost of capital – WACC – Capital Asset Pricing Model. 12 hours

Module IV:

Capital Structure: Leverage Analysis – Operating, Financial & Combined leverage – EBIT – EPS Analysis – Financial Breakeven – Indifference Point – Capital Structure Theories – Optimum capital Structure – NI approach, NOI approach, Traditional approach & Modigliani Miller approach – Arbitrage process – Determinants of Capital Structure. 16 hours 31

Module V :

Dividend policy : Mechanics and practices of dividend payment – factors affecting dividend policy – legal framework of payment of dividend – dividend theories – determinants of dividend policy and some case studies. 12 hours (Theory 50%, Problems 50%)

References:

1. Soloman, Ezra, Theory of Financial Management, Columbia Press (Latest Edition)
2. James C Van Horne. Financial Management and Policy Prentice Hall of India (Latest Edition)
3. Weston, J. Fred and Brigham, Eugne F. Managerial Finance, Dryden Press (Latest Edition)
4. Prasanna Chandra. Financial Management, Tata McGraw Hill (Latest Edition)
5. Khan, M.Y. and P.K. Jain. Financial Manager, Tata McGraw Hill (Latest Edition).
6. Pandey, I.M. Financial Management, Tata McGraw Hill (Latest Edition)
7. Ravi M. Kishore. Financial Management, Taxmann (Latest Edition)
8. Brigham, Ehrhavdt. Financial Management, Cengage Learning India Private Ltd. New Delhi – 110082 (Latest Edition)
9. Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill (Latest Edition)
10. Anderson, Sweeney and Williams. An Introduction to Management Science, Cengage Learning India Private Ltd. New Deli – 110092 (Latest Edition)
11. Brigham and Houston. Fundamentals of Financial Management, Cengage Learning India Private Ltd., New Delhi – 110091 (Latest Edition)
12. Brealey R.A. and S.C. Myers. Principles of Corporate Finance, McGraw Hill, (Latest Edition)
13. Sudhirbhat. Financial Management. Excel Book (Latest Edition)
14. Damodaran, A. "Corporate Finance : Theory and Practice". John Wiley & Sons (Latest Edition) Journals Finance India Applied Finance, ICFA Journal of Finance Journal of Financial Economics Chartered Financial Analyst Financial Dailie

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedur e(process) students centric method of teaching	Activity	Learning Outcome	Assessmen t
Module I (16hours)	Foundation of finance , legal operating and tax environment in finance decision,sources of short term finance , sources of long term finance,retained earnings , common stock and right issue,	<ul style="list-style-type: none"> ● Dis cuss ion ● Lect ure ● Part icip ativ e Lea rnin g	Assignment on legal operating and tax environment in finance decision Seminar on short term and long term source of finance	To study foundation of finance To evaluate legal operating and tax environment in finance decision To identify source of finance	Assessmen t through MCQ
Module II (24 hours)	Working Capital Management: Working Capital–meanin g–concept and cycle – Working capital management strategy – Estimation of working capital– Mathematical and simulation models of	<ul style="list-style-type: none"> ● Dis cuss ion ● Lect ure ● Part icip ativ e Lea rnin g	Seminars by students on Management of Working Capital, Inventory management etc Lectures and Practical problems on Working capital management, estimating working capital requirements etc.	To understand the concept of working capital, Working capital management and its estimation.	Evaluation done through test papers and assessment of seminars

	working capital decisions – Management of cash and marketable securities – Cash management techniques – Lock box system, Concentration baking – Methods of Inventories – Techniques of inventory management – Management of receivables – Techniques of receivable management-working capital financing for Indian industry				
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Module III (12 hours)	Sources of long-term finance and Cost of Capital: Conventional and innovative sources leasing-factoring -securitisation-financial engineering-cost of capital-Concept –significance–Computation of cost of Debt, Preference capital, Equity capital and Retained Earnings – Opportunity cost of capital – Marginal cost of capital – WACC – Capital Asset Pricing Model.	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Seminars by students on sources of finance, leasing, factoring, securitization etc. Practical problems on Cost of capital of different sources of finance as well as overall cost of capital (WACC)	To understand Various sources of long term finance, and to know the calculation of cost of different sources of capital using different methods	Evaluation done through test papers and assessment of seminars
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Module IV (15 hours)	Financial leverage and Capital Structure: Definition of capital structure-Leverage Analysis— Operating, Financial & Combined leverage – EBIT – EPS Analysis – Financial Breakeven – Indifference Point – Capital Structure Theories – Optimum capital Structure – NI approach, NOI approach, Traditional approach & Modigliani Miller approach – Arbitrage process— Determinants of Capital Structure- over capitalisation, under	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Lectures and discussion on Capital structure, and Leverage analysis Exercising practical problems in Leverage analysis and Capital structure	To understand the concept of Capital structure, capital structure theories, Leverage analysis, Determinants of capital structure etc.	Evaluation done through test papers
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	capitalisation and fair capitalisation				
Module V (12 hours)	Mechanics and practices of dividend payment–factors affecting dividend policy – legal framework of payment of dividend – dividend theories – determinants of dividend policy and some case studies	<ul style="list-style-type: none"> • Lectures • Group discussions • Working out practical problems • Seminars 	<ul style="list-style-type: none"> • Lectures and discussion on Dividend theories, and dividend policy • Seminars on mechanics and practices of dividend payment • Exercising practical problems dividend theories 	To understand the concept of Dividend theories, develop knowledge on dividend theories and dividend policy	Evaluation done through test papers and assessment of seminars

Elective: Finance

MC3 E (F) 2: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

80 Hours

Marks:80

Objectives:

- To establish a conceptual framework for the study of security analysis and portfolio management.

- This course will provide the students the ability to understand and utilize the skill of optimizing returns.

Module I:

Investments: Meaning and concept – Investment objectives – various asset classes – factors in investment decisions- Investment process – concept of risk and return – sources of risk – Measurement of risk and return – Diversification and hedging – ethical investing. 13 hours

Module II;

Bond Investment analysis: Types of bonds – International bonds – Bond yields – Yield to Maturity (YTM) – risk analysis is bonds – Bond value theorem – Bond immunization strategies. 15 hours

Module III:

Equity Analysis: Approaches to equity analysis – Fundamental analysis – Economy, Industry and Company (EIC) analysis – Equity valuation models – Dividend Discount Models (DDM) and Price Earnings Ratio (PER) models – Technical analysis – Dow theory – Chart and Chart Patterns – Market and Mathematical Indicators – Efficient Market Hypothesis (EMH) and Random Walk theory – Tests of market efficiency – Critique of Investor rationality – Behavioural Finance. 20 hours

Module IV:

Portfolio analysis and selection: Risk return analysis of investment portfolio – Individual and Interactive risks – measurement of portfolio risks – Risks tolerance and asset allocation – optimal portfolio – portfolio selection models Markowitz model – Sharpe single index model – Capital Asset Pricing Model (CAPM) – Capital Market Line (CML) and Security Market Line (SML) – Market anomalies : calendar effect, size effect and market overreaction – Arbitrage Pricing Theory (APT) – Multifactor asset pricing Models. 20 hours

Module V:

Portfolio Management: Active and Passive investment strategies – Value and growth investing, contrarian strategies – index investing and tracking efficiency,

Portfolio evaluation- Sharpe, Treynor and Jensen measures, Fama's Decomposition Index – Portfolio revision. 12 hours 33

References:

1. Bodie, Zvi, Kane Alex and Alan, J. Marcus, Investments, McGraw Hill.
2. Bhalla, V.K. Investment Management, S. Chand & Company Ltd.
3. Chandra, P. Security Analysis and Portfolio Management, Tata McGraw Hill.
4. Elton, E. and Gurber, M. Modern Portfolio Theory and Investment Analysis, John Wiley and Sons
5. Fischer, Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, PHI Learning.
6. Preeti Singh, Investment Management, Himalaya Publishers.
7. Sharpe William, F. and Bailey Jeffery V. Alexander Gordon, J. Investments, PHI Learning.
8. S. Kevin, Security Analysis and Portfolio Management, PHI Learning
9. Stephen Ross and R. Westerfield, Corporate Finance, McGraw-Hill.
10. Vishwanath, R and Krishna Murthi,C., Investment Management, Springer.
11. V.A. Avadhani, Security Analysis and Portfolio Management, Himalaya Publishers.
12. Fabozzi, Frank, J. Investment Management, PHI learning.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(p rocess)stude nts centric method of teaching	Activity	Learning Outcome	Assessmen t
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Module I (20hours)	<ul style="list-style-type: none"> ● Investments - meaning, objectives and concept ● Factors in investment decisions ● Investment process ● Concept of risk and return ● Diversification and hedging 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on investment decisions and the factors influencing it ● Assignment on diversification and hedging 	<ul style="list-style-type: none"> ● To learn more about various investment decisions ● To understand the factors influencing the investment decisions ● To study the concept of risk and return 	Evaluation through test papers
Module II (15 hours)	<ul style="list-style-type: none"> ● Bond investment analysis ● Types of bonds ● Yield to maturity (YTM) ● Bond value theorem ● Bond immunization strategies 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on various types of bonds. ● Slide presentation on Yield to Maturity (YTM) ● Peer learning on bond value 	<ul style="list-style-type: none"> ● To learn about bond investment analysis ● To study the various types of bonds ● To understand bond value theorem ● To know what is YTM 	Assessment through viva

			theorem		
Module III (15 hours)	<ul style="list-style-type: none"> ● Equity Analysis ● Approaches to equity analysis ● Economy, industry and company (EIC) analysis ● Dividend discount models ● Price earning ratio ● Dow theory ● Efficient market hypothesis ● Behavioural finance 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Slide presentation on various dividend discount models ● Assignment on behavioural finance 	<ul style="list-style-type: none"> ● To study the approaches to equity analysis ● To understand price earning ratio, dow theory, EIC analysis 	Evaluation through test papers

Module IV (15 hours)	<ul style="list-style-type: none"> ● Portfolio analysis and selection ● Measurement of portfolio risks ● Portfolio selection models ● Markowitz model ● CAPM method ● Capital Market Line and Security market line 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on portfolio analysis and selection ● Assignment on difference between CML and SML 	<ul style="list-style-type: none"> ● To study portfolio selection models ● To learn to measure risks in portfolio ● To understand the difference between capital market line and security market line ● To study in detail about CAPM model 	Evaluation through descriptive tests
Module V (20 hours)	<ul style="list-style-type: none"> ● Portfolio management ● Active and passive investment strategies ● Portfolio evaluation ● Sharpe, 	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on various portfolio evaluation measures 	<ul style="list-style-type: none"> ● To study about portfolio management ● To evaluate various portfolio evaluation measures ● To understand portfolio revision 	Evaluation through mcqs

	<p>Treynor and Jensen measures</p> <ul style="list-style-type: none"> ● Portfolio revision 				
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Semester IV

MC4C14: FINANCIAL DERIVATIVES AND RISK MANAGEMENT

80 Hours

Marks: 80

Course Objectives:

- To make the students efficient in the area of derivatives, by giving them the knowledge of basics in options, futures, swaps etc.

Module 1:

Introduction to risk management – Meaning and need – importance – Types of market risk – Risk management issues in business – Financial derivatives – Meaning – Need – Growth of financial derivatives markets in India – Derivative markets – Exchange traded financial derivatives for risk management in India – Participants – Functions – Types of risk management instruments – Forwards – Futures – Options – Swaps – The regulatory framework of derivative trading in India. 16 hours

Module 2:

Future's growth and development - Difference between forwards and futures - financial future - Future trading – currency futures – Interest rate futures Pricing and valuation – of future contracts – Value at risk-Hedging risk – Hedging with stock index future – types of members and margin system in India-Future trading in stock exchange for risk management. 20 hours

Module 3:

Options – meaning – needs and importance-options and futuresfundamental option strategies-type of option-put-call-trading strategies of risk instruments-positions in options-stock indices-options in Indian stock market. 16 hours

Module 4 :

Risk pricing of options-intrinsic value and time value-pricing at the expiry of contact-factors affecting option pricing-put-call-parity pricing-models of pricing-binomial option-pricing models-Black Scholes pricing methods. 16 hours

Module 5:

Swaps-meaning and definition-development-structure of swap dealing for risk management-interest rate swaps-forward swaps and swap option contracts cancellable and extendable swaps-no generic swaps transactions. Currency swaps - Valuation and pricing of swaps - risk management function of swap transaction. 12 hour

References:

1. Kevin Dowd-Measuring Market risk, second edition.
2. John C Hull-Options futures and other derivatives, seventh edition.
3. Jayanth Rama Varma, Derivatives and Risk Management, TMH, Latest Edition.
4. Mishra, Financial Derivatives, Excel publishers, Latest Edition.
5. SL. Gupta, Financial Derivatives: Theory, concepts and problems, Prentice Hall of India, Latest Edition
6. SS Kumar, Financial Derivatives, Prentice Hall of India, Latest Edition

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (20hours)</p>	<p>Introduction to risk management – Meaning and need – importance – Types of market risk – Risk management issues in business – Financial derivatives – Meaning – Need – Growth of financial derivatives markets in India – Derivative markets – Exchange traded financial derivatives for risk management in India –</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Meaning and types of market risk, risk management issues in business and Financial derivatives and types of derivatives 	<ul style="list-style-type: none"> ● To understand and apply the terms and concepts of underlying risk management 	<p>Assessment done through test papers</p>
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	<p>Participants – Functions – Types of risk management instruments – Forwards – Futures – Options – Swaps – The regulatory framework of derivative trading in India.</p>				
<p>Module II (15 hours)</p>	<p>Future's growth and development – Difference between forwards and futures – financial future – Future</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Future and their trading ● Group discussion on Currency futures and interest rates futures ● Group discussion on 	<p>To understand and evaluate growth and development of future</p>	<p>Assessment done through test papers</p>

	trading – currency futures – Interest rate futures Pricing and valuation – of future contracts – Value at risk-Hedgi ng risk – Hedging with stock index future – types of members and margin system in India-Futu re trading in stock exchange for risk manageme nt		hedging strategies		
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<p>Module III (15 hours)</p>	<p>Options – meaning – needs and importance-options and futures fundamental option strategies-type of option-put-call -trading strategies of risk instruments-positions in options-stock indices-options in Indian stock market.</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on types of option ● PowerPoint presentation on meaning of option and fundamental option strategies and valuation of option strategies 	<ul style="list-style-type: none"> ● To understand and apply the option trading and various strategies involved in it 	<p>Assessment done through test papers</p>
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Module IV (15 hours)	Risk pricing of options-intrinsic value and time value-pricing at the expiry of contract-factors affecting option pricing-put-call-parity pricing-models of pricing-binomial option-pricing models-Black Scholes pricing methods	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● PowerPoint presentation on put call parity pricing, models of pricing, binomial and black Scholes pricing methods. 	<ul style="list-style-type: none"> ● To understand about the pricing of options-call and put option 	Assessment done through test papers

<p>Module V (20 hours)</p>	<p>Swaps-meaning and definition-development-structure of swap dealing for risk management-interest rate swaps-forward swaps and swap option contracts cancellable and extendable swaps-generic swaps transactions. Currency swaps - Valuation and pricing of swaps - risk manageme</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on types swaps ● PowerPoint presentation on valuation and pricing of swaps 	<ul style="list-style-type: none"> ● To evaluate and apply SWAP contract and pricing of different instruments under SWAP 	<p>Assessment done through test papers</p>
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	nt function of swap transactio n				
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MC4C15: COST MANAGEMENT

80 Hours

Marks: 80

Objectives:

- To provide students the adequate knowledge of modern cost management techniques and
- to enable them apply these techniques for managing a profitable and competitive enterprises.

Module 1:

Cost Management – Nature – Cost management system – Strategic cost management (SCM) – Components of SCM – Cost concepts in decision making. Activity Based Costing (ABC) – Need for emergence of ABC – Concept of ABC – Kaplan and Cooper's approach to ABC-Cost drivers and cost pools – Characteristics of ABC-Allocation of overheads under ABC-Steps in ABC system Implementation of ABC and its benefits. 15 hours

Module 2:

Modern cost management concepts–Kaizen costing–concepts–procedures–evaluation–benefits–target costing– nature– methods–steps–life cycle costing–phases–features–stages and importance–Product Life Cycle costing and cost control. 15 hours

Module 3:

Emerging Costing Approaches: Measuring productivity - Productivity index - Advantages of Higher productivity - Causes of low productivity - Business Process Reengineering - Concept-Importance - Issues in BPR-Just In Time (JIT) - Objectives – Features - Implementation and benefits of JIT - Value Chain Analysis - Internal linkages - Supplier linkages - role of value chain in decision analysis. 15 hours

Module 4:

Costing in service sector and process costing : Classification and collection of costs in operating costing - Transport costing-Boiler house costingPower house costing - Hospital costing – Canteen costing – Cinema theatre costingHotel costing - Process costing - process losses and gains – valuation of work in progress (equivalent production) – Joint products and by products – Accounting for joint products and by products – Inter – process profits. 20 hours

Module 5:

Standard costing and variance analysis: Types of standard-setting standards – advantages – variance analysis – importance – material, labour, overhead, sales and profit variance – interpretation of variance - control and efficiency ratios – investigation of variances – techniques of interpretation of variances. 15 hours (40% theory and 60% problems) 29

References:

1. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
2. Roman I wiel & Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
3. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
4. John K. Shank & Vijay Givindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
5. K.P.Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(in put)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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Module I (15 hours)	Strategic cost management, ABC, allocation of overhead under ABC, implementation of ABC and its benefits	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Seminar on implementation of ABC and its benefits Assignment on exercise questions	To study strategic cost management To study ABC system for OH allocation	Evaluation done through test papers
Module II (15 hours)	Modern cost management concepts	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment on kaizen costing Seminar on life cycle costing	To study Modern cost management concepts	Evaluation done through test papers
Module III (15 hours)	Emerging costing approach, productivity index, BPR, JIT, value chain analysis	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment on exercise questions	To study emerging costing approach	Evaluation done through test papers

Module IV (20 hours)	Costing in service sector and process costing transport costing, canteen costing, house costing hotel costing , cinema theater costing, valuation in working progress, joint products and by products costing	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Seminar on service sector and process costing \ Assignment on exercise questions	To study costing of service sector and process costing	Evaluation done through test papers
Module V (15hours)	Standard costing and variance analysis material , labour, OH	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	Assignment on exercise questions Seminar on techniques of interpretation of variance	To study standard costing and variance analysis	Assessment through test papers

Elective: Finance Semester:

IV MC4 E (F) 03: STRATEGIC FINANCIAL MANAGEMENT

80 Hours

Marks: 80

Course Objective

- To build an understanding among students about the concepts, vital tools and techniques used for financial decision making by a business firm.

Module I:

Financial goals and strategy : Shareholder value creation (SCV) – Market Value Added (MVA) – Market – to – Book Value (M.BV) – Economic Value Added (EVA) – managerial implications of shareholder value creation – Growth ratios – Internal Growth Rate (IGR) – Sustainable Growth Rate (SGR) 12 hours

Module II:

Financial strategy for capital structure: Leverage effect and shareholders risk – Capital structure planning and policy – Financial options and the value of the firm – Dividend policy and the value of the firm. 20 hours

Module III:

Lease Financial strategy: Leasing concept – Types – Cash flow consequences of lease – Financial evaluation of leasing - Lessee's point of view – leasing versus buying – NPV method – Equivalent loan method – Evaluation from lesser's point of view – NPV and IRR methods. 16 hours

Module IV:

Merger strategy : Theories of Merger – Horizontal, vertical and conglomerate mergers – Merger procedure – Valuation of firm – Financial impact of merger – Merger and dilution effect on EPS – Merger and dilution effect on business control. 16 hours

Module V:

Take over strategy : Types of takeovers – Negotiated and hostile bids – Take over procedures – Takeover defenses – Takeover regulations of SEBI – Distress restructuring strategy – Sell offs – Spin offs – Leveraged buy outs 16 hours

References:

1. Vanhorne, James C: Financial Management and policy, Pearson, New Delhi, (Latest edition)
2. Brigham and Ehrhardt: Financial Management, Thomson India, (Latest edition)

3. Chandra, Prasana: Financial Management, Tata McGraw Hill, New Delhi, (Latest edition)
4. Khan, MY and James PK: Financial Management, Tata McGraw Hill New Delhi, (Latest edition)
5. Pandey IM: Financial Management, Vikas Publishing House, New Delhi, (Latest edition)
6. Gitman, LJ: Principles of Managerial Finance, Harper and Row (Latest edition)
7. Hampton: Financial decision making, Concepts, problems and cases, Prentice Hall of India, New Delhi (Latest edition)
8. Brealey and Meyers: Principles of Corporate Finance, Tata McGraw Hill, New Delhi (Latest edition)

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (12hours)	Financial goals and strategy: Shareholder value creation (SCV)– Economic Value Added (EVA) - Market Value	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Lectures and Powerpoint presentations on concept of Advanced strategic financial management ● Practical problems on SVC, EVA, MVA, MBV, IGR, 	To understand the concept of Strategic financial management, shareholder value creation, economic value added,etc	Evaluation done through test papers

	<p>Added (MVA) – Market – to – Book Value (MBV) — managerial implicatio ns of shareholde r value creation – Growth ratios – Internal Growth Rate (IGR) – Sustainabl e Growth Rate (SGR)</p>		<p>SGR</p> <ul style="list-style-type: none"> • 		
<p>Module II (20 hours)</p>	<p>Financial strategy for capital structure: Leverage effect and shareholde rs risk – Capital</p>	<ul style="list-style-type: none"> • Lectures • Group discussions • Working out practical problems • Seminars 	<ul style="list-style-type: none"> • Seminars and discussion by students on Leverage analysis and dividend policy • Lectures and powerpoint 	<p>To develop knowledge about financial strategy for capital structure, capital structure planning and policy, dividend policy etc</p>	<p>Evaluation done through test papers and assessment of seminars</p>

	<p>structure planning and policy – Financial options and the value of the firm – Dividend policy and the value of the firm.</p>		<p>presentation on Capital structure planning and policy, financial options and value of firm.</p> <ul style="list-style-type: none"> ● Practical problems on leverage analysis dividend policy and value of firm etc. 		
<p>Module III (16hours)</p>	<p>Lease Financial strategy: Leasing concept–Types–Cash flow consequences of lease – Financial evaluation of leasing - Lessee's point of view –</p>	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Working out practical problems ● Seminars 	<ul style="list-style-type: none"> ● Seminars and discussion by students on leasing concept and evaluation ● Lectures and Practical problems on buy or lease decisions, NPV method, Equivalent loan method, Evaluation 	<p>To understand the leasing concept and evaluation and to develop knowledge about NPV method, Equivalent loan method, Evaluation from lesser's point of view, NPV and IRR methods.</p>	<p>Evaluation done through test papers and assessment of seminars</p>

	<p>leasing versus buying – NPV method – Equivalent loan method – Evaluation from lesser's point of view – NPV and IRR methods.</p>		<p>from lesser's point of view, NPV and IRR methods.</p>		
<p>Module IV (16 hours)</p>	<p>Merger strategy: Theories of Merger–Horizontal, vertical and conglomerate mergers – Merger procedure – Valuation of firm – Financial</p>	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Participative learning 	<ul style="list-style-type: none"> ● Powerpoint presentations and discussion on merger strategy and types of merger and impact of merger etc. ● Lectures on Merger procedure, valuation of firm etc 	<p>To understand the concept of Merger, Merger strategies, effects of merger etc</p>	<p>Evaluation done through test papers</p>

	<p>impact of merger – Merger and dilution effect on EPS – Merger and dilution effect on business control. (16 hours)</p>				
<p>Module V (16 hours)</p>	<p>Take over strategy: Types of takeovers– Negotiated and hostile bids–Take over procedures – Takeover defences – Takeover regulations of SEBI – Distress restructuring</p>	<ul style="list-style-type: none"> ● Lectures ● Group discussions ● Participative learning 	<ul style="list-style-type: none"> ● Powerpoint presentations and discussion on Take over strategy ● Lectures on take over procedures, takeover regulations of SEBi, Takeover Defences etc 	<p>To understand the concept of takeover, to know about take over strategies, take over procedures and SEBI regulations on the same.</p>	<p>Evaluation done through test papers</p>

	strategy – Sell offs – Spin offs – Leveraged buyouts.				
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Elective: Finance

MC4E (F) 04: TAX PLANNING AND MANAGEMENT

80 Hours

Marks: 80

Objectives:

- To acquaint the students with theoretical and practical knowledge of tax planning and management techniques.
- To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.

Module 1:

Introduction to tax planning and management: Concept of tax planning and management – Tax evasions and tax avoidance-Need and significance of tax planning and management-Tax Planning in respect of residential status. 10 hours

Module 2:

Assessment of companies: Residential status and incidence of taxSpecial Provisions applicable to assessment of total income of companiesDeductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability – Minimum Alternate TaxTax on distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax. 25 hours

Module 3:

Tax Planning: Individuals – Tax Planning with reference to all five heads of income for individuals – Salary, House Property, Profit from business and profession, Capital Gains and Income from other sources – Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives (Problems focused on tax planning). 20 hours

Module 4:

Tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamation or demerger, invest or disinvest Financial Management decisions, Capital Structure, dividend policy and bonus shares. 15 hours

Module 5:

Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ) 37 and Export Oriented Units (EOUs) – Infrastructure sector and background areas – Tax incentives for exporters. 10 hours (50% theory and 50% problem)

References:

- 1.VK Singhania, Direct Tax’s Planning and Management, Taxman, Latest Edition.
2. VS Sundaram, Commentaries on the Law of Income Tax in India, Pearson Law Publishers, Latest Edition.
3. AC Sampat Ayengar, Law of Income Tax, Bharat Law House, Latest Edition.
4. Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan, Latest Edition.
5. Kaushal Kumar Agarwal, Direct Tax Planning and Management, Atlantic Publishers, Latest Edition.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(in put)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (20hours)</p>	<p>Introduction to tax planning and management: Concept of tax planning and management – Tax evasion s and tax avoidan ce-Need and significance of tax plannin g and manage ment-Ta x Plannin g in respect of resident</p>	<ul style="list-style-type: none"> ● Discussion n ● Lecture ● Participati ve Learning 	<ul style="list-style-type: none"> ● Discussion on the concepts of tax planning, management, evasion and avoidance 	<p>Understand the concepts related to Income Tax such as tax planning, management, evasion and avoidance.</p>	<p>Evaluation through est papers</p>
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	ial status.				
Module II (15 hours)	Assessment of companies: Residential status and incidence of taxSpecial Provisions applicable to assessment of total income of companiesDeductions available to corporate assesses – Comput	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on assessment of companies and its residential status and incidence of tax 	<ul style="list-style-type: none"> ● To understand the assessment of companies including shipping companies 	<ul style="list-style-type: none"> ● Evaluation through assignments and test papers

	ation of taxable income of companies and determination of corporate tax liability – Minimum Alternate Tax Tax on distributed profit of domestic companies- Tax on income distributed to unit holders- Security Transac				
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	tion Tax – Tonnage Tax.				
Module III (15 hours)	Tax Planning: Individuals – Tax Planning with reference to all five heads of income for individuals – Salary, House Property, Profit from businesses and profession, Capital Gains and Income	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on tax planning related to individuals with respect different heads of income 	<ul style="list-style-type: none"> ● To understand the tax planning of individuals with reference to five heads of income. 	<ul style="list-style-type: none"> ● Evaluation through test papers

	<p>from other sources – Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives (Problems focused on tax planning)</p>				
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<p>Module IV (15 hours)</p>	<p>Tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamation or demerger,</p>	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on tax planning relating to different managerial decisions. 	<ul style="list-style-type: none"> ● To understand how to take different managerial decisions by considering its tax implications. 	<ul style="list-style-type: none"> ● Evaluation through assignments and test papers
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	invest or disinvest Financial Management decisions, Capital Structure, dividend policy and bonus shares. 15 hours				
Module V (20 hours)	Tax planning under various circumstances: Tax planning while setting up of a business-with	<ul style="list-style-type: none"> ● Discussion ● Lecture ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on tax planning under various circumstances 	<ul style="list-style-type: none"> ● To equip students to take decisions under different circumstances by evaluating tax implications of the same 	<ul style="list-style-type: none"> ● Evaluation through assignments and test papers

	<p>reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ) 37 and Export Oriented Units (EOUs) – Infrastructure sector and backgro</p>				
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	und areas – Tax incentiv es for exporter s				
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BCM1B01 BUSINESS MANAGEMENT

Number of Lecture Hours per week : 6

Number of Credits : 4

Internal : 20, External :80

Examination Hours :3

Objectives:

- To understand the process of business management and its functions.

Module I

Concepts of Management – Characteristics of management – Schools of management thought - Management and administration –Functions of management- Management by objectives – Management by participation – Management by exception – Management by motivation. 15 Hours

Module II

Functions of Management: Planning – concept and importance - Decision making – barriers to effective planning – Organizing – concept and importance – different organization models – Span of management – Departmentation – Delegation. 20 Hours

Module III

Functions of Management: Motivation: – concept and importance – Contributions of McGregor, Maslow and Herzberg – Leadership: – Concept and styles – Leadership traits - situational theory of leadership - Communication: – process and barriers – Control: – concept steps – tools – Coordination: Concept – Principles - Techniques 20 Hours

Module IV

Business Ethics: Meaning and scope – Types of ethics – Characteristics – Factors influencing business ethics – Arguments for and against business ethics – Basics of business ethics - Corporate social responsibility - Environmental issues in business – Ethics in advertising – Globalization and business ethics. 20 Hours

Module V

Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Business ecosystem – Logistic management. 15 Hours

Reference Books:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta. CB; Business management, Sultan Chand & sons
- 3 Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York.
- 4 Prasad. LM; Principles and Practice of Management; Sultan Chand & sons
- 5 Stoner. AF and Freeman RE; Management; Prentice Hall of India
6. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
7. R.S Davar; Management Process
8. Rustum & Davan, Principles and Practice of Management.
9. Srinivasan & Chunawalla, Management Principles and Practice.
10. S. V. S. Murthy. Essentials of Management.

OBJECTIVES

- To familiarize the students with current management practices
- To understand the importance of ethics in business
- To acquire knowledge and capability to develop ethical practices for effective management.

Lesson plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 hours)	Concepts of Management, management and administration, MBO, management by participation, management by motivation	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on the topic Management By Objectives (MBO) ● Discussion on Concept of Management 	<ul style="list-style-type: none"> ● To understand the concepts of Management ● To evaluate different schools of Management Thoughts ● To identify various functions of Management 	● Business Quiz

Module II (20 hours)	Functions of Management-Planning concept, Barriers to effective planning, Organisation concept, Departmentation and Delegation	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group Discussion on Departmentation and Delegation ● Assignment on Barriers to effective Planning 	<ul style="list-style-type: none"> ● To study the concept of planning and organisation ● To understand the meaning of Departmentation and Delegation 	Assessment through viva
Module III (20 hours)	Functions of management, Concepts of Motivation, Communication process and barriers Leadership - Concepts and Styles, Control - Tools	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint Presentation on Motivation Theories ● Group discussion on various communication gadgets available and its importance in business ● Leadership games 	<ul style="list-style-type: none"> ● To evaluate various motivation theories ● Identify communication channels and study communication process and barriers in business ● To understand leadership qualities and skills 	Evaluation through test papers

Module IV (20 hours)	Business ethics, theories of ethics, factors influencing business ethics, globalization and business ethics	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group Discussion on Business Ethics 	<ul style="list-style-type: none"> ● To understand factors influencing business ethics ● To identify different views of business ethics 	<ul style="list-style-type: none"> ● Evaluation through essay writing
Module V (15 hours)	Emerging concepts in Management - KAIZEN, TQM, TPM, MIS, ISO Change Management, Stress management, Business Ecosystem, Logistics Management	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Emerging Concepts of Management ● Powerpoint presentation on various areas of Stress Management ● Collage on Business Ecosystem 	<ul style="list-style-type: none"> ● To study the emerging concepts of Business management ● To identify various concepts of stress management and logistics management 	<ul style="list-style-type: none"> ● Assessment through Descriptive test

BCM1C01 MANAGERIAL ECONOMICS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives :

- To enable the students to understand micro and macro economic concepts relevant for business decisions.

Module I

Managerial Economics:- – Definition and characteristics – Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in management economics – The role of managerial economist. (10 Hours)

Module II

Basic concepts of Demand and Cost :- Demand Function, Demand Curve, Elasticity of Demand, Demand Forecasting - Production, Production Function, Law of variable proportions, returns to scale, isoquants, isocost, optimum combination of inputs, economies and diseconomies of scale - costs, types of costs, cost minimization, profit maximisation. (10 Hours)

Module III

Theory of consumer behaviour: - Cardinal analysis - Law of diminishing marginal utility – consumer surplus; Ordinal approach – indifference curve analysis – consumer equilibrium – income consumption curve and price consumption curve – Hicksian decomposition of price effect in to substitution effect and income effect – Demand curve for normal, inferior and giffen goods – concept of elasticity of demand – measurement of various elasticities – Elasticity of supply. (20 Hours)

Module IV

Market structure:-

- a. Perfect competition: – profit maximization and equilibrium of firm and industry – short run and long term supply curves – price and output determination.
- b. Monopoly: – Price determination under monopoly – equilibrium of firm – comparison between perfect competition and monopoly – price discrimination.
- c. Monopolistic competition: price and output determination – product differentiation – comparison with perfect competition – excess capacity under monopolistic competition.
- d. Oligopoly: indeterminate pricing and output – classical models of oligopoly – price leadership - collusive oligopoly – kinked demand curve. (20 Hours,20 marks)

Module V

Macro Economics: Indian Economy- Basic characteristics of Indian Economy - Issues in Indian Economy: Problems of growth, unemployment, inequality in income distribution, inflation - Concept of Parallel Economy - Indian economy under WTO regime.

Reference Books:

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. Ahuja. HL; Business Economics, S. Chand & co.
3. D.N. Dwivedi, Managerial Economics
4. Dr. S. Sankaran, Managerial Economics
5. DM Mithani: Business Economics
6. Seth M L Text Book of Economic Theory
7. K K Dewett: Economic Theory
8. Dutt & Sundaram: Indian Economy
9. Petersen & "Lewis: Managerial Economics
10. Mote V L peul. S & Gupta G S: Managerial Economics
11. H. Craig Petersen & W. Cris lewis: Managerial Economics
12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics
13. Barry Keating and J. Holton Wilson: Managerial Economics

OBJECTIVES

- To help the students to understand the Application of economic principles in business management.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	Managerial Economics - Definition and nature, The role of managerial economists, Basic economic tools in Managerial Economics	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Definition and nature of Managerial Economics ● Group Discussion on Role of managerial Economists 	<ul style="list-style-type: none"> ● To understand nature of managerial economics ● To evaluate the role of managerial economists 	<ul style="list-style-type: none"> ● Evaluation through Case Study

<p>Module II (10 Hours)</p>	<p>Basic Concepts of Demand and Cost, Demand Function, Production Function, Law of Variable Proportions, Economies and Diseconomies of scale, Cost Minimization, Profit Maximization</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group Discussion on Economies and Diseconomies of scale ● Presentation on Law of Variable Proportions ● Assignment on Cost Minimization and Profit Maximization 	<ul style="list-style-type: none"> ● To study various concepts of demand and cost ● To understand law of variable proportions ● To analyze economies and diseconomies of scale 	<ul style="list-style-type: none"> ● Evaluation through test papers
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Module III (20 Hours)	Theory of Consumer Behaviour, Law of Diminishing Marginal Utility, Indifference Curve Analysis, Demand Curve, Concept of Elasticity of Demand, Elasticity of Supply	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Consumer Behaviour Survey on various products ● Powerpoint presentation on Elasticity of Demand and Elasticity of Supply 	<ul style="list-style-type: none"> ● To evaluate theories of Consumer Behaviour ● To study Law of Diminishing Marginal Utility ● To understand the concept of Indifference Curve Analysis 	<ul style="list-style-type: none"> ● Assessment through Test paper
Module IV (20 Hours)	Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Peer Group Discussion on different types of Market Structure ● Powerpoint presentation on difference between perfect competition and monopolistic competition 	<ul style="list-style-type: none"> ● To evaluate various structure of Market 	<ul style="list-style-type: none"> ● Assessment through Essay Writing

Module V (15 Hours)	Macro Economics, Indian Economy - Characteristics and issues, Problems of Growth, Poverty, Unemployment, Inflation, Inequality in Income Distribution, Indian Economy under WTO regime	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Indian Economy - Problems, Characteristics ● Discussion on Indian Economy under WTO regime 	<ul style="list-style-type: none"> ● To learn about macro economics ● To study about Indian Economy 	<ul style="list-style-type: none"> ● Evaluation through test papers
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BCM2B02 FINANCIAL ACCOUNTING

Number of Lecture Hours per week: 6

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives:

- To equip the students with the skills of preparing financial statements for various type of organizations

Module I

Preparation of Financial Statements of Non Corporate Entities not covered by IFRS Convergence: Preparation of Financial Statements of sole trader - Single Entry: Meaning - Methods of profit determination - Capital comparison method - Conversion method – Depreciation accounting - 25 Hours

Module II

Accounts of Corporate Entities not Covered by IFRS Convergence: Issue of shares and debentures, Forfeiture of shares (An overview) - Preparation of financial statements of Joint stock companies 20 Hours

Module III

Accounting For Banking Companies: Bank accounts - Concept of Non-Performing Assets (NPA) -Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet. 15 Hours

Module IV

Accounting For Insurance Companies: Insurance Accounts – types of insurance accounts-Final accounts of life Insurance - Profit determination of life insurance 15 Hours

Module V

Accounting Standards for Financial Reporting: Objectives and uses of financial statements for users - Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards -International organizations engaged in accounting harmonization - IASB – FASB- Role of IASB in developing IFRS - IFRS adoption or convergence in India -Implementation plan in India - Ind AS - Differences between Ind AS and IFRS -Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure. 15 Hours

Reference Books:

1. Chintan Patel, BhupendraMantri, Indian Accounting Standards, TaxmannPublications.

2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, TaxmannPublications.
3. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand &Co., New Delhi.
4. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
5. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons,New Delhi.
6. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, VolumeI,Taxmann, New Delhi.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. B.S. Raman, Advanced Accountancy.
10. P.C. Tulasian, Introduction to Accounting, Pearson Education.

OBJECTIVES

- To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment

Module I (25 Hours)	Preparation of Financial Statements of Sole trader, Single Entry System, Methods of profit determination ,Depreciation Accounting	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Problem Solving on exercise questions 	<ul style="list-style-type: none"> ● To study about the preparation of financial statements of sole trader ● To learn various methods to profit determination 	Assessment through test papers
Module II (20 Hours)	Issue of shares and debentures, forfeiture of shares, preparation of financial statements of joint stock company	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on forfeiture of shares ● Seminars on issue of shares and debentures ● problem solving on exercise questions 	<ul style="list-style-type: none"> ● To study issue of shares and debentures ● To understand forfeiture of shares ● To study financial statement of joint stock company 	Evaluation through test papers
Module III (15 Hours)	Concept of Non - Performing Assets (NPA), Preparation of Profit and Loss Account,	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on meaning and concepts of banking ● Problem solving 	<ul style="list-style-type: none"> ● To understand meaning and concepts of banking ● To study non performing asset (NPA) ● To study how 	Assessment through test papers

	Preparation of Balance Sheet			to prepare profit and loss account and balance sheet	
Module IV (15 Hours)	Insurance accounts, types of insurance, final accounts of insurance, Profit determination of life insurance	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on types of insurance ● Problem solving 	<ul style="list-style-type: none"> ● To identify insurance accounts and type of insurance ● To study the preparation of final accounts 	Evaluation through test papers and MCQ

<p>Module V (15 Hours)</p>	<p>Objectives and uses of financial statements, development of accounting standards in India , IASB and FASB, IFRS convergence in India, Difference between And AS and IFRS</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on difference between Ind AS and IFRS ● Peer group discussion on requirement of IFRS 	<ul style="list-style-type: none"> ● To evaluate objective and uses of financial statements ● To identify the development of accounting standards in India ● To study about IASB and FASB ● To identify international organisations engaged in accounting harmonizations ● Study difference between Ind AS and IFRS 	<p>evaluation through descriptive examination</p>
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BCM2C02 MARKETING MANAGEMENT

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives:

- To provide basic knowledge about the concepts, principles, tools and techniques of marketing

Module I

Marketing Management: The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships – Marketing management tasks –Analyzing consumer markets-Factors influencing consumer behaviour-Buying decision process - market segmentation; bases for segmenting consumer markets – market targeting - marketing of services - rural marketing in India; potential, challenges and strategies. (20 Hours)

Module II

Creating and Capturing Value: The fundamentals of product management; product levels; customer value hierarchy– Classification of product–Managing brands and brand equity-Product and Services differentiation-Product and brand relationships - Product Life Cycle Marketing Strategies - New product development-Packaging, labeling, Warranties and Guarantees.

Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets. (20 Hours)

Module III

Delivering Value: Distribution -marketing channels and value networks-role of marketing channels-channel design and management decision-channel integration and system-conflict, cooperation and competition-Managing retailing, wholesaling and logistics-Direct and online marketing (10 Hours)

Module IV

Communicating Value: Integrated Marketing Communications; role of marketing communication; developing effective communication; marketing communication mix - managing advertising; deciding on media and measuring effectiveness ; communicating to rural audience- Sales Promotion-Personal selling; principles of personal selling-Events and experiences-Public relation-Interactive marketing-word of mouth marketing. (15 Hours)

Module V

E-commerce and E-marketing: Concept and nature; Reason for growth of e-marketing - E-commerce marketing practices; types of E-commerce; E-commerce business models; E-commerce marketing strategies - M-commerce marketing practices- Electronic Payment System-Security issues in E commerce. (15 Hours)

Reference Books:

1. Philip Kotler, Kevin Lane Keller, "Marketing Management" (15e), Pearson India Education Services Pvt Ltd
2. V S Ramaswamy & S Namakumari, "Marketing Management" (Latest Edition)- McGraw Hill Education (India) Private Limited, New Delhi
3. S.A. Sherlekar, "Marketing Management-Concepts and Cases", Himalaya Publishing House Pvt Ltd
4. William J Stanton, "Fundamentals of Marketing", McGraw Hill Publishing Co, New York
5. Lamb. Hair, McDaniel, —Marketing", Cengage Learning Inc USA.
6. Rayport, Jeffrey F and Jaworksi. Bernard J, "Introduction to E-Commerce", Tata Mc Graw Hill, New Delhi

OBJECTIVES

- To impart necessary knowledge which helps the student to choose a career in the field of marketing.
- To expose the students to the latest trends in marketing

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment

<p>Module I (20 Hours)</p>	<p>Value of marketing, philosophy of marketing, marketing management tasks, factors influencing buying behaviour, market segmentation, rural marketing, market targeting, marketing of service</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● PPT on market segmentation ● Seminar presentation on consumer behaviour of various products ● Survey of various marketing strategies adopted by service providers ● Assignment on rural marketing 	<ul style="list-style-type: none"> ● To study Value of marketing and philosophy ● To learn about Marketing management tasks and Market segmentation ● To evaluate factors influencing buying behaviour ● To understand about Marketing of services and Rural marketing 	<p>Evaluation through case study</p>
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Module II (20Hours)	Fundamentals of product management, Classification of products, brand and brand equity, product life cycle ,pricing strategies	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on classification of products ● Seminar on product life cycle 	<ul style="list-style-type: none"> ● To study fundamentals of product management ● To evaluate videos stages in Product Life Cycle (PLC) 	Assessment through descriptive exam
Module III (10 Hours)	Marketing channels, managing retailing, wholesaling and logistics direct and online marketing	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars on marketing channels ● Debates on direct and online marketing ● Marketing games 	<ul style="list-style-type: none"> ● To evaluate about Marketing channels ● To study about Management of wholesaling and logistics ● To understand Direct and online marketing 	Evaluation through essay writing

Module IV (15 Hours)	Marketing communication, sales promotion, marketing communication mix, personal selling, interactive marketing	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Peergroup discussion on marketing communication mix ● Assignment on personal selling and interactive marketing 	To identify;_ <ul style="list-style-type: none"> ● Marketing communication mix ● Decision on media and effectiveness ● Principles of personal selling 	Evaluation through essay writing
Module V (15 Hours)	E commerce, e commerce marketing strategies,e commerce marketing practices, m-commerce marketing practices	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on e commerce marketing strategies 	<ul style="list-style-type: none"> ● Evaluate E-commerce marketing strategies and M-commerce marketing practices 	Evaluation trough test paper

BCM3A11 BASIC NUMERICAL SKILLS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives:

- To enable the students to acquire knowledge of Mathematics and Statistics.

Module I

Sets and Set Operation - Venn Diagrams - Elements of Co-ordinate system - Matrices -Fundamental ideas about matrices and their operational rules - Matrix multiplication - Inversion of square matrices of not more than 3rd order - Solving system of simultaneous linear equations. 15 Hours

Module II

Theory of Equations : Meaning - types of equations - Simple linear and Simultaneous equations (only two variables) eliminations and substitution method only - Quadratic equation factorization and formula method ($ax^2 + bx + c = 0$ form only) - Problems on business applications. 10 Hours

Module III

Progressions : Arithmetic Progressions - Finding the 'n'th term of an AP and also sum to 'n' terms of an AP - Insertion of Arithmetic means in given terms of AP and representation of AP - Geometric Progression : Finding 'n'th term of GP - Insertion of GMs in given GP and also representation of GP - Mathematics of Finance - Simple and compound interest (Simple problems only). 15 Hours

Module IV

Meaning and Definition of Statistics - Scope and limitations - Statistical enquiries -Scope of the problem - Methods to be employed - Types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution. 15 Hours

Module V

Measures of Central Tendency - Arithmetic Mean - Median - Mode - Geometric and Harmonic Mean - Measures of variation and standard, mean and quartile deviations -Skewness and Kurtosis - Lorenz curve. Analysis of Time Series: Methods of measuring - Trend and Seasonal variations - Index number - Unweighted indices -Consumer price and cost of living indices. 20 Hours

(Theory and problems may be in the ratio of 20% and 80% respectively. An overview of the topics is expected and only simple problems shall be given)

Reference Books:

1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods.
2. Dr. A K Arte & R V Prabhakar - A Text Book of Business Mathematics.
3. Sanchethi and Kapoor- Business Mathematics.
4. Gupta S.P- Statistical Methods
5. Navaneethan P- Business Mathematics
6. R.S.N. Pillai, Mrs. Bhagavathi - Statistics
7. P.R. Vittal - Business Mathematics and Statistics.

OBJECTIVES

- At the end of this course, the students should have understood set operations, matrix and Mathematics of finance, Statistical tools and their applications.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	Sets and sets operation,mat rices,venn diagram, matrix and operations, solving system of simultaneous linear equations	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on fundamental ideas about matrices and their operational rules ● Problem solving 	<ul style="list-style-type: none"> ● To study Sets and sets operations ● To learn about matrices and its operations ● To solve Simultaneous linear equation 	Assessment through test papers
Module II (10 Hours)	Theory of equation meaning and type, Simple linear and Simultaneous equations, Quadratic equations, Problems on Business Applications	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on simple linear and simultaneous equations ● Problem solving on Quadratic Equations ● Discussion on Problems on Business Applications 	<ul style="list-style-type: none"> ● To study theory of equation and types ● To understand application level problem on Business 	Evaluation through test papers

Module III (15 Hours)	Arithmetic progression, Geometric progression, mathematics of finance, simple and compound interest	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Problem solving on Arithmetic and Geometric Progression 	<ul style="list-style-type: none"> ● To study arithmetic progression and geometric progression ● To calculate simple and compound interest 	Evaluation through test papers
Module IV (15 Hours)	Meaning and definition of statistics, Types of enquiries, Presentation of data by diagrammatic and graphical method, Formation of frequency distribution	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on type of enquiries ● Presentation of data on diagrammatic and graphical method ● Problem solving 	<ul style="list-style-type: none"> ● To study meaning and definition of statistics ● To understand various types of enquiries ● To study Presentation of data by diagrammatic and graphical method ● To learn about the formation of frequency distribution 	Assessment through test papers
Module V (20 Hours)	Measures of central tendency, skewness and kurtosis,	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on central tendency ● Problem solving on 	<ul style="list-style-type: none"> ● To study about Measures of central tendency 	Evaluation through Test papers

	Lorenz curve, Analysis of time series, Index numbers		Arithmetic Mean, Geometric Mean and Harmonic Mean • Presentation on Skewness and Kurtosis	• To learn Analysis of time series • To evaluate trend and seasonal variations • To understand about Index number	
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BCM3A12 GENERAL INFORMATICS

Number of Lecture Hours per week: 5

Number of Credits 4

Internal: 20, External: 80

Examination Hours: 3

Objectives:

- To update and expand basic Informatics skills of the students

Module I

Computers and Operating Systems : Features of New Generation Personal Computers and Peripherals - Computer networks - Types of networks - Components of networks -Topology - Internet - Uses of internet - Introduction to Software - License - Open source - Overview of operating systems and major application software. 10 Hours

Module II

Basics of IT : Information - Prerequisites and needs - IT and its components - IT and Internet - IT Applications - E-Governance - IT for National Integration - IT Applications in Health Care, Business, Commerce and Resource Management -Emerging Trends in IT: Electronic Data Interchange - Mobile Computing - SMS -MMS - Wireless Applications - Bluetooth - Global Positioning System - Infrared Communication - Smart Card - DNA Computing - Cloud computing 15 Hours

Module III

Knowledge Skills for Higher Education : Data, Information and Knowledge - Knowledge Management - Internet as a knowledge repository - Academic search techniques - Case study of academic websites - Basic concepts of IPR - Copyrights and Patents - Introduction to use of IT in teaching and learning - Case study of educational software -Academic Service – INFLIBNET - NICENET - BRNET. 15 Hours

Module IV

Social Informatics : IT and society - Issues and concerns - Digital Divide - Free Software Movement - IT and industry - New opportunities and threats - Cyber ethics - Cyber crimes - Security - Privacy issues - Cyber Laws - Cyber addictions - Information overload - Health issues - Guidelines for proper usage of computers and internet - e-waste and Green Computing - Unicode - IT and regional languages. 15 Hours

Module V

Programmes for Office Management : Introduction to Linux - Linux systems - Linux distributions - Operating systems and Linux - History of Linux and UNIX - Open source software - Linux software - Software Repositories - Third party Linux Repositories - Linux Office and Database software - Internet servers - Development resources -Setting the Desktop - The GNOME Desktop environment - Using the Metacity Window Manager - Using GNOME Panels - Change in the GNOME preferences - Exiting GNOME - Working with words and images - Desktop Publishing in Linux - Using Open Office.org office suit. 20 Hours

References Books:

1. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
2. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
3. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
4. Alex Leon, The Complete Reference Linux Sixth Edition, Tata McGraw Hill Private Limited, New Delhi, 2009.
5. Christopher Mathews Leon, Fundamentals of Information technology, Leon Vikas, Chennai, 2009.
6. Richard Peterson Negus, Linux Bible, Wiley India Private Limited, 2009.
7. Mike McGrath, Linux In Easy Steps , Dream TechPress, New Delhi, 2009
8. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009

www.wikipedia.com

www.google.scholarr.com

www.bing.com

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www.afk.com

www.yahoosearch.com

www.comp.os.linux.admin

www.comp.os.linux.answers

OBJECTIVES

- To equip the students to effectively utilize the digital knowledge resources for their study.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	<ul style="list-style-type: none"> ● Computers and Operating System ● New generation personal computers ● Computer network ● Introduction to Software ● Overview of operating system 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Computer Network - Components, Types ● Presentation on New Generation Personal Computer 	<ul style="list-style-type: none"> ● To learn about application software ● To study about Computer Network 	Evaluation through test papers
Module II (15 Hours)	<ul style="list-style-type: none"> ● IT and Internet ● E-Governance ● IT 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on IT in various fields ● Seminar on Emerging 	<ul style="list-style-type: none"> ● To study about IT and Internet ● To learn E-Governance ● To understand 	Assessment through mcqs

	<p>Applications in Healthcare, Business, Commerce and Resource Management</p> <ul style="list-style-type: none"> ● Emerging trend in IT ● DNA Computing and Cloud Computing 		trends in IT	IT applications in various fields	
Module III (15 Hours)	<ul style="list-style-type: none"> ● Knowledge skills for Higher Education ● Internet as Knowledge Repository 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion about Knowledge skills for higher education 	<ul style="list-style-type: none"> ● To understand INFLIBNET, NICENET and BRNET 	Assessment through testpapers

	<ul style="list-style-type: none"> ● INFLIB NET, NICENE T and BRNET 				
Module IV (15 Hours)	<ul style="list-style-type: none"> ● IT and Society ● Cyber Ethics, Cyber Crimes and Cyber Laws ● E- Waste and Green Computing 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Collage on e-waste and Green Computing ● Slide presentation on Cyber laws and Cyber crimes 	<ul style="list-style-type: none"> ● To learn about various cyber laws and cyber crimes ● To understand e waste ● To study about green computing 	Evaluation through viva
Module V (20 Hours)	<ul style="list-style-type: none"> ● LINUX Operating System ● GNOME Desktop Environment ● Usage of Open Office.org Office Suit 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on LINUX Software ● Slide Presentation on using open office.org office suit 	<ul style="list-style-type: none"> ● To study about LINUX Operating System 	Evaluation through test papers

BCM3BO3 BUSINESS REGULATIONS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives:

- To familiarize the students with certain statutes concerning and affecting business organizations in their operations

Module I

Business Laws : Introduction - Nature of Business Law - Meaning and definition - Indian Contract Act, 1872: Contract - Definition - Essentials of valid contracts - Classification of contracts - Offer and acceptance - Consideration - Capacity to contract - Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Void agreements - Discharge of contract - Breach of contract and remedies - Contingent contracts - Quasi contracts. (25 Hours)

Module II

Special Contracts: Contract of Indemnity: Meaning - Nature - Right of indemnity holder and indemnifier - Contract of Guarantee: Meaning - Nature - Rights and liabilities of surety - Discharge of surety from liability - Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee - Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent - Termination of agency. (20 Hours)

Module III

Sale of Goods Act 1930: Contract for sale of goods - Essentials of a contract of sale - Conditions and Warranties - Caveat emptor - Sale by non owners - Rules as to delivery of goods - Unpaid seller and his rights. (10 Hours)

Module IV

The Consumer Protection Act 1986: Objects and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service - Unfair trade practices - Restrictive trade practices - Rights of consumers - Consumer Protection Council - Consumer Disputes Redressal Agencies. (10 Hours)

Module V

The limited liability partnership Act 2008 – Salient features – Distinction with partnership and company – LLP agreement – partners and designated partners – incorporation document – Extent and limitation of liability of LLP and partners. (15 Hours)

Reference Books:

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.
4. Chandha P.R , Business Law.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia, New Delhi.
8. Balchandani, Business Laws.
9. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

OBJECTIVES

- To enlighten the students with the legal framework influencing business decisions.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (25 Hours)	<ul style="list-style-type: none"> ● Contract Act 1872 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on Indian Contract Act 1872 	<ul style="list-style-type: none"> ● To study essentials of a valid Contract ● To study capacity to contract 	Evaluation through test papers
Module II (20 Hours)	<ul style="list-style-type: none"> ● Contract of Indemnity ● Contract of Guarantee ● Contract of Agency ● Bailment and Pledge 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars on Contract of Guarantee and Indemnity 	<ul style="list-style-type: none"> ● To study Contract of Indemnity and Guarantee ● To study Bailment and Pledge ● To study Bailment and Pledge 	Evaluation through test papers
Module III (10 Hours)	<ul style="list-style-type: none"> ● Sale of Goods Act 1930 ● Contract for Sales 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Essentials of Contract for sales 	<ul style="list-style-type: none"> ● To study sale of Goods Act 1930 	Evaluation through test papers

	Goods Act				
Module IV (10 Hours)	<ul style="list-style-type: none"> Consumer Protection Act 	<ul style="list-style-type: none"> Lecture Discussion Participative Learning 	<ul style="list-style-type: none"> Peer group discussion on Consumer Disputes Redressal Agencies 	<ul style="list-style-type: none"> To study consumer protection act To evaluate Rights of Consumer To understand unfair trade practices 	Assessment through MCQ
Module V (15 Hours)	<ul style="list-style-type: none"> LLP Act 2008 	<ul style="list-style-type: none"> Lecture Discussion Participative Learning 	<ul style="list-style-type: none"> Seminars on Liability of LLP and partners 	<ul style="list-style-type: none"> To study LLP Agreement To evaluate difference between partnership and Company 	Evaluation through Test papers

BCM3BO4 CORPORATE ACCOUNTING

Number of Lecture Hours per week: 6

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives:

- To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements

Module I

Accounting Standards for Assets, Liabilities and Revenue: Inventories (IAS 2 and Ind AS 2) - Accounting for tangible non-current assets (IAS 16 and Ind AS 16) - Accounting for intangible assets (IAS 38 and Ind AS 38) - Accounting for impairment of assets (IAS 36 and Ind AS 36) - Accounting for borrowing costs (IAS 23 and Ind AS 23) - Investment property (IAS 40 and Ind AS 40) - Revenue from contracts with customers (IFRS 15 and Ind AS 115) - Income tax (IAS 12 and Ind AS 12) - Employee benefits (IAS 19 and Ind AS 19) - Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37). 20 Hours

Module II

Accounting For Joint Stock Companies: Accounting for Government grants (IAS 20 and Ind AS 20) - Accounting for leases (IAS 17 and Ind AS 17) - Share based payments (IFRS 2 and Ind AS 102) - Accounting for Bonus and Right issue - Redemption of Preference shares - Redemption of Debentures - Buyback of shares - Alteration of Share capital. 15 Hours

Module III

Presentation of Single Entity Financial Statements Covered by IFRS Convergence (IAS 1 and Ind AS 1): Accounting policies, accounting estimates (IAS 8 and Ind AS 8) - Events after reporting date (IAS 10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) – Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7). 15 Hours

Module IV

Business Combinations And Consolidated Statements (IFRS 3, 10, 13 and Ind AS 103, Ind AS 27, Ind AS 28): Acquisition method for business combination - Consolidated Statement of Financial Statements - Statement of Financial position

/Balance sheet - Summary of consolidation procedures - Non controlling interests
-Goodwill arising on consolidation - Intra group trading - Intra group trading of
Non-current assets - Pre-acquisition profits - Fair values in acquisition accounting
-Consolidated Statement of Profit or Loss and Other Comprehensive Income –
Intra Group dividends. 25 Hours

Module V

Accounting For Electricity Companies: Concept of Double account system
-Difference between double entry and double account - Final accounts of electricity
companies. 15 Hours

(Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books:

1. Chintan Patel, BhupendraMantri, Indian Accounting Standards, TaxmannPublications.
2. T. P, Ghosh, Illustrated Guide To Indian Accounting Standards, TaxmannPublications.
3. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, TaxmannPublications.
4. Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow WhitePublications.
5. ICAI, Study material of ICAI – Financial Reporting (Final level).
6. IASB, IFRS (Red Book).
7. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand &Co., New Delhi.
8. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
9. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
10. Dr. Goyal V.K., Financial Accounting, Excel Books, New Delhi.
11. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, VolumeI, Taxmann, New Delhi.
12. Jain and Narang, Financial Accounting, Kalyani Publishers.
13. B.S. Raman, Advanced Accountancy,
14. P.C. Tulasian, Introduction to Accounting, Pearson Education.

15. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, TaxmannPublications.
16. Dolphy D’Souza, Vishal Bansal, Indian Accounting Standards, Snow WhitePublications.
17. ICAI, Study material of ICAI – Financial Reporting (Final level).
18. IASB, IFRS (Red Book).

OBJECTIVES

- To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 Hours)	<ul style="list-style-type: none"> ● Accounting standards for tangible non-current assets ● Accounting standards 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on accounting standards of various assets 	<ul style="list-style-type: none"> ● To learn about various accounting standards ● To understand provisions, contingent liabilities and contingent assets 	Evaluation through test papers

	<p>of intangible assets</p> <ul style="list-style-type: none"> ● Provision, Contingent Liabilities and Contingent Assets 				
Module II (15 Hours)	<ul style="list-style-type: none"> ● Accounting of Government grants ● Accounting treatment of Bonus shares ● Buyback of shares ● Alteration of share capital 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on accounting treatment of Bonus Shares and Buyback of shares 	<ul style="list-style-type: none"> ● To study about the alteration of share capital ● To understand accounting of Government Grants 	Evaluation through MCQs
Module III (15 Hours)	<ul style="list-style-type: none"> ● Structure and contents of Financial statements 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Slide presentation on SOFP, SOPL, SOCE, SOCF 	<ul style="list-style-type: none"> ● To study about Preparation of various statements, like SOFP, 	Evaluation through test papers

	<ul style="list-style-type: none"> • Statement of Financial Position (SOFP) • Statement of Profit or Loss (SOPL) • Statement of Changes in Equity (SOCE) • Statement of Cash Flow Statement (SOCF) 			SOPL, SOCE and SOCF	
Module IV (25 Hours)	<ul style="list-style-type: none"> • Consolidated Statement of Financial Statements • Intra group trading 	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Peer learning on preparation of consolidated financial statements 	<ul style="list-style-type: none"> • To study about Intra group trading • To learn about consolidated financial statements 	Evaluation through test papers

Module V (15 Hours)	<ul style="list-style-type: none"> ● Double Account System ● Difference between double entry and double account ● Final accounts of electricity companies 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on difference between Double entry system and Double Account 	<ul style="list-style-type: none"> ● To learn about double entry system 	Assessment through viva
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BCM3C03 HUMAN RESOURCE MANAGEMENT

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 3

Objectives:

- To familiarize the students with the different aspects of managing human resources in a organization

Module I

Introduction to Human Resource Management—Importance--scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personnel management Vs Human Resource Management-HRM and competitive advantage-Traditional Vs Strategic human resource management. (15 Hours)

Module II

Human resource planning, Recruitment and selection—Job analysis---process of job analysis-job description- job specification-- methods of job analysis-- Conventional Vs strategic planning—job evaluation—Recruitment--source of recruitment-methods. (20 Hours)

Module III

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-training environment- areas of training- Training evaluation. (15 Hours)

Module IV

Performance appraisal and career planning. Need and importance- objectives process- methods and problems of performance appraisal- . Concept of career planning –features- methods –uses career development. (15 Hours)

Module V

Compensation management and grievance redressal. Compensation planning objectives- Wage systems- factors influencing wage system-. Grievance redressal procedure- discipline- approaches punishment- essentials of a good discipline system. Labour participation in management. (15 Hours)

References:

1. Human Resource Management- Text and Cases-- VSP Rao
2. Human Resource Management – Pravin Durai
3. Human Resource Management—Snell, Bohlander
4. Personal Management and Human Resources—VenkataRatnam .Srivasthava.
5. A HandBook of Personnel Management Practice—Dale Yolder

OBJECTIVES

- To equip the students with basic knowledge and skills required for the acquisition, development and retention of human resources

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none"> ● Introduction to human resource management ● Human resource management and personnel 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on traditional v/s strategic management ● PPT on Personnel Management and HRM 	<ul style="list-style-type: none"> ● To study scope and objectives of management ● To evaluate traditional HRM v/s strategic HRM ● To study resource management 	<ul style="list-style-type: none"> ● Evaluation through test papers

	<p>manage ment</p> <ul style="list-style-type: none"> ● Resource manage ment ● Tradition al vs Strategic HRM 				
Module II (20 Hours)	<ul style="list-style-type: none"> ● Human resource planning job analysis ● Recruitm ent and source of recruitm ent ● Methods of Job Analysis 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on human resource planning ● Assignment on source of recruitment 	<ul style="list-style-type: none"> ● To evaluate human resource planning ● To analyse source of recruitment ● To understand the difference between conventional and strategic planning 	Evaluation through test paper
Module III (15 Hours)	<ul style="list-style-type: none"> ● Placeme nt ● Inductio n ● Training 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Online discussion on training method 	<ul style="list-style-type: none"> ● To study placement and induction method ● To evaluate training method 	Evaluation through test paper

Module IV (15 Hours)	<ul style="list-style-type: none"> ● Performance appraisal and career planning ● Career planning concepts and methods 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Online discussion on career development 	<ul style="list-style-type: none"> ● To evaluate performance appraisal and career planning 	Assessment through case study
Module V (15 Hours)	<ul style="list-style-type: none"> ● Compensation management and grievance redressal ● Factors influencing wage system, grievance redressal procedure 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on grievance redressal procedures ● Online discussion on various methods of compensation management ● Seminar on factors influencing wage system 	<ul style="list-style-type: none"> ● To evaluate the compensation management and grievance redressal ● To evaluate factors of wage system 	Evaluation through case study Evaluation through test papers

BCM4A13 ENTREPRENEURSHIP DEVELOPMENT

Number of Lecture Hours per week: 5

Number of Credits : 4

Internal: 20, External: 80

Examination Hours: 3

Objectives:

- To familiarize the students with the concept of entrepreneurship

Module I

Entrepreneur and Fundamentals of Entrepreneurship: Entrepreneurial competencies -Factors affecting entrepreneurial growth - Role of entrepreneur in economic development - Challenges of women entrepreneurs. 20 Hours

Module II

Micro, Small and Medium Enterprises: Legal Framework - Licenses - Role of promotional institutions with special reference to KINFRA , KITCO , MSME & DICs - Concessions -Incentives and subsidies. 10 Hours

Module III

Project Management: Feasibility and Viability Analysis-Technical - Financial - Network -Appraisal and evaluation - Project Report preparation. 30 Hours

Module IV

Identification of Business Opportunities in the Context of Kerala: Rate of ED Clubs -Industrial Policies - Skill development for entrepreneurs - Business Incubation : Meaning - Setting up of Business Incubation Centres. 15 Hours

Reference Books:

1. S.S. Kanka , Entrepreneurial Development, Sultan Chand.
2. Prasanna Chandra , Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. Vasantha Desai , Dynamics of Entrepreneurial Development, Himalaya.
4. C.B.Gupta & N.P. Sreenivasan , Entrepreneurial Development, Sultan Chand.
5. Nirmal K Gupta, Small Industry-Challenges and Perspectives, Anmol Publications.
6. Vasantha Desai, Small scale Industries and Entrepreneurship, Himalaya.

OBJECTIVES

- To identify and develop the entrepreneurial talents of the students.
- To generate innovative business ideas in the emerging industrial scenario.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 Hours)	<ul style="list-style-type: none">● Concepts of entrepreneur, classi	<ul style="list-style-type: none">● Lecture● Discussion● Participative Learning	<ul style="list-style-type: none">● Experience shared by student entrepreneur	<ul style="list-style-type: none">● To study the concepts of entrepreneur● To evaluate	Assessment through case studyEvaluation through

	<p>fication of entrepreneurs, women entrepreneur, factors affecting entrepreneurial growth, entrepreneurial development growth Concept of Entrepreneur</p> <ul style="list-style-type: none"> ● Role of entrepreneur in economic development ● Challenges of Women Entrepreneurship 		<ul style="list-style-type: none"> ● Online discussion about women entrepreneurship Webinar on entrepreneurship ● Online interactive session with local women entrepreneurs 	<p>women entrepreneurs hip</p> <ul style="list-style-type: none"> ● To evaluate entrepreneurial development programme To study about various concepts of Entrepreneurship ● To encourage them to get into entrepreneurs hip 	<p>test papers</p>
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Module II (10 Hours)	<ul style="list-style-type: none"> ● Institutional support and incentive to entrepreneurs, importance -classification of entrepreneurship Institutional support and incentives to Entrepreneurs ● Activities of KINFRA , KITCO, MSME and DICs ● MSMEs 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on institutional support and incentive to entrepreneurs ● Seminars On various activities of different institutions ● Discussion on MSMEs 	<ul style="list-style-type: none"> ● To evaluate institutional support and incentive to entrepreneurs ● To identify various subsidies To study about different incentive schemes and subsidy available for entrepreneurs 	<p>Assessment through essay writing Assessment through test papers</p>
Module III (30 Hours)	<ul style="list-style-type: none"> ● Project Management ● Project Report 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Project report preparation 	<ul style="list-style-type: none"> ● To study project management ● To learn stages in 	<p>Assessment through test papers Evaluation through test</p>

	Preparation			project report preparation	papers
Module IV (15 Hours)	<ul style="list-style-type: none"> ● Identification of Business Operations in the context of Kerala ● Business Incubation Centres ● Skills development for entrepreneurs 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Debate on business operations in the context of Kerala ● Discussion on Business incubation 	<ul style="list-style-type: none"> ● To study various business operations ● To evaluate skills development for entrepreneurs 	Evaluation through test papers Assessment through essay writing

BCM4A14 BANKING AND INSURANCE

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 3

Objectives:

- To enable the students to acquire knowledge about basics of Banking and Insurance

Module I

Introduction to Banking : Meaning and definition - Origin and development of banking –Customer of a bank - Structure of banking in India - Banks and economic development -Functions of commercial banks (conventional and innovative functions) - Central bank -RBI – Functions - Emerging trends in banking.
(15 Hours)

Module II

Negotiable Instruments : Definition - Characteristics - Types - Parties to negotiable instruments -Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement -Significance - Regularity of endorsement - Liability of endorser -Electronic payments.(15 Hours)

Module III

E-Banking-centralized online real time electronic banking (CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele-banking (15 Hours)

Module IV

Introduction to insurance: Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) - features-life insurance Vs. general insurance.(15 Hours)

Module V

Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy—Assignment and nomination - title and claims - general insurance - law relating to general Insurance - IRDA - powers and functions - insurance business in India. (15 Hours)

Reference Books:

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.
5. Pannandikar & Mithami': Banking in India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II)Vol- III.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
10. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and Practices, Kalyani Publishers, Chennai.
11. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
12. G. Krishnaswamy : Principles & Practice of Life Insurance
13. Kothari & Bahl: Principles and Practices of Insurance
14. B.S. Khubchandani, "Practice and Law of Banking", Mac Millan India Ltd
15. K.C. Nanda, " Credit Banking", Response Book, Sage Publication, 1999

OBJECTIVES

- To familiarize the students with the modern trends in banking

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	Banking meaning and definition,structure of banking in India , functions of commercial banks, RBI functionsIntroduction to banking,structure of banking in India, functions of commercial banks,functionions of RBI	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on functions of commercial banks ● assignments on functions of RBIAssignm ent on functions of central and commercial banks ● List out the names of banks as per their different category ● Procedure for creating an account in a bank 	<ul style="list-style-type: none"> ● To study structure of banking in India ● To evaluate the functions of central and commercial banksTo learn the functions of bank ● To evaluate the emerging trends in banking ● To study the structure of banking in India 	Assessment through MCQAssess ment through MCQ

Module II (15 Hours)	Negotiable instrument, types of cheque. Regularity of endorsement Negotiable instrument, types of cheque, endorsement	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on different types of cheque ● Writing of cheque ● Writing of challan for demand draft ● Procedures for bank loan 	<ul style="list-style-type: none"> ● To study negotiable instruments ● To evaluate regularity of endorsement ● To study the types of cheques ● To evaluate the negotiable instrument 	Evaluate through test papers Assessment through test papers
Module III (15 Hours)	E-banking, plastic money, financial inclusion E-banking, plastic money, internet banking, financial inclusion, recent initiative in financial inclusion	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion in recent initiative in financial inclusion ● Cheque filling for RTGS, EFT, and NEFT ● Different types of cards, the procedure for application of different cards and procedure for blocking cards ● Procedure for 	<ul style="list-style-type: none"> ● To study e banking ● To study plastic money ● To evaluate financial inclusion ● To acquire knowledge in e-banking, plastic money, internet banking 	<ul style="list-style-type: none"> ● Assessment through test papers ● Assessment through test papers

			application or activation of net banking , m-banking and tele-banking		
Module IV (15 Hours)	Insurance concept, need of insurance. Principles of insurance, types of insurance. Life insurance V/S general insurance Insurance , need of insurance , various kinds of insurance principles of insurance, life and general insurance	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on different type of insurance List out different names of insurance company ● Discussion on different types of insurance 	<ul style="list-style-type: none"> ● To evaluate different types of insurance ● To study principles of insurance ● To analyse general insurance and life insurance To study different types of insurance ● To evaluate life insurance and general insurance 	<ul style="list-style-type: none"> ● Assessment through test paper Assessment through MCQ
Module V (15 Hours)	Life insurance law, general principle of life insurance contract IRDA powers	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on life insurance contract in India Presentation on general 	<ul style="list-style-type: none"> ● To study life insurance law ● To study law relating to general insurance To evaluate the 	Assessment through MCQ Evaluation through case study

	and functions Law relating to life insurance, general principles of life insurance contract, IRDA , powers and function		principle of life insurance	law relating to life insurance	
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BCM4B05 COST ACCOUNTING

Number of Lecturer Hours per week: 6

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives:

- To familiarize the students with the various concepts and elements of cost

Module I

Introduction : Definition - Meaning and scope - Objectives - Functions -Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing . (10 Hours)

Module II

Materials : Importance of Material cost control - Purchase Procedure - Store control -Types of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory- Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods. (20 Hours)

Module III

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Overtime - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Reapportionment -Direct distribution - Step Ladder - Reciprocal Service methods - Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate . (20 Hours)

Module IV

Methods of Costing: Unit Costing - Job Costing - Process Costing - Process Losses- Service costing (only Transport costing) (25 Hours)

Module V

Cost control Techniques: Budgetary Control and Standard Costing: Budget and Budgetary Control- Need and Importance- Types of Budgets- Preparation of Financial Budget- Flexible Budget- ZBB- Programme and Performance Budgets
25 Hours.

(Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books:

1. N.K. Prasad : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L Agarwal : Cost Accounting
5. Jain & Narang : Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheswari : Cost Accounting
8. Horngren : Cost Accounting : A Managerial Emphasis.

9. M.N.Arora: Cost Accounting

10. Dutta: Cost Accounting

OBJECTIVES

- To create cost consciousness among the students

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	<ul style="list-style-type: none">● Meaning and scope of cost accounting● Elements of cost, cost units● Methods and technique of cost accounting	<ul style="list-style-type: none">● Lecture● Discussion● Participative Learning	<ul style="list-style-type: none">● Assignment on cost classification	<ul style="list-style-type: none">● To identify different methods and technique of cost accounting● To learn about elements of cost and cost units	Evaluation through test papers

Module II (20 Hours)	<ul style="list-style-type: none"> ● Materials , material control technique ● ABC ANalysis ● VED Analysis ● JIT Analysis ● EOQ ● FIFO and LIFO ● Simple and Weighted Average Methods 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study on material control techniques 	Assessment through test papers
Module III (20 Hours)	<ul style="list-style-type: none"> ● Labour OH ● Computation on labour cost ● OH allocation ● Methods of absorptio 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise question 	<ul style="list-style-type: none"> ● To study methods of labour cost calculation ● To study OH allocation 	Assessment through test papers

	n				
Module IV (25 Hours)	<ul style="list-style-type: none"> • Methods of costing- job costing , unit costing, process costing, service costing 	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Assignment on exercise questions 	<ul style="list-style-type: none"> • To study methods of costing 	Assessment through test papers
Module V (15 Hours)	<ul style="list-style-type: none"> • Cost control techniques • Budgetary control • Standard costing 	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Assignment on exercise questions 	<ul style="list-style-type: none"> • To study cost control techniques • To evaluate standard costing 	Assessment through test papers

BCM4BO6 CORPORATE REGULATIONS

Number of Lecture Hours per week: 4

Number of Credit: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives:

- To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations

Module I

Introduction to Companies Act 2013: Objects of the Act - Salient features of the Act - Meaning and definition of company - Features - Kinds of companies - Private Company - Public company - Associate Company - Dormant Company - One person company - Small Company - Government Company - Lifting of corporate veil. (08 Hours, 10 marks)

Module II

Formation of Companies: Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association - Definition - Contents and alteration - Doctrine of Ultravires - Articles of Association - Definition - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management - Prospectus - Contents - Statement in lieu of prospectus - Liabilities for misstatement. (13 Hours, 18 marks)

Module III

Share Capital : Shares - Kinds of shares - Public issue of shares - Book building - Allotment of shares - Irregular allotment - Issue prices of shares - Listing of shares - Employees stock option scheme - Sweat equity shares - Right shares - Bonus shares - Shares with differential rights - Share certificate and share warrant - Calls - Forfeiture - Surrender of shares - Buyback of shares - De materialization and re materialization of shares - Transfer and transmission of shares - Transfer under Depository system. (13 Hours, 17 marks)

Module IV

Management of Companies : Board and Governance - Directors: Appointment - Position – Powers Rights - Duties and liabilities - Qualification - Disqualification -

Removal of directors - Key Managerial Personnel - Introduction to Corporate Governance - Need and importance of Corporate Governance - Corporate social responsibility. Securities and Exchange Board of India Act 1992 - Object - Establishment and management of SEBI -Powers and functions of SEBI - Securities Appellate Tribunal (SAT). (18 Hours, 20 marks)

Module V

Company Meetings and Winding up : Requisites of a valid meeting - Statutory meeting -Annual general body meeting - Extraordinary meeting - Board meetings - Resolutions -Types - Company Secretary : Qualification - appointment - duties - Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up - Liquidator: Powers - Duties and liabilities -Consequences of winding up. (12 Hours, 15 marks)

Reference Books:

1. M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Mannual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja :Company Administration and Meetings.`
6. S.C. Kuchal :Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial practice, Himalaya Publishers.
8. M.C. Kuchal: Secretarial Practice.
9. Ashok Bagrial: Secretarial Practice.

OBJECTIVES

- To enlighten the students with the management and administration of joint stock companies in India as per Companies Act, 2013

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (05 Hours)	<ul style="list-style-type: none"> ● Introduction of companies Act 2013 ● Different types of company 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on different types of company 	<ul style="list-style-type: none"> ● To evaluate introduction of companies Act 2013 ● To study different types of company 	Assessment through MCQ
Module II (20 Hours)	<ul style="list-style-type: none"> ● Formation of companies ● Role of promoters ● Commencement of business document of companies 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on role of promoters ● Assignment on prospectus of issue 	<ul style="list-style-type: none"> ● To identify how to form a company ● To evaluate documents of the company 	Assessment through case study

	<ul style="list-style-type: none"> ● Statement in lieu of Prospectus 				
Module III (15 Hours)	<ul style="list-style-type: none"> ● Share capital ● Kinds of share capital ● Employees stock option schemes ● Right issue ● Bonus issue ● Forfeiture of shares ● Materialization and dematerialization of shares 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on different types of shares 	<ul style="list-style-type: none"> ● To study share capital ● To study right issue, bonus share, forfeiture of shares ● To evaluate materialization and dematerialization 	Assessment through test papers
Module IV (20 Hours)	<ul style="list-style-type: none"> ● Management of companies board and governance 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on CSR ● Assignment on powers and functions of 	<ul style="list-style-type: none"> ● To study management of companies ● To evaluate CSR ● To study 	Assessment through case study

	<ul style="list-style-type: none"> • Corporate social responsibility • SEBI Act 1992 • Powers and functions of SEBI 		SEBI	SEBI act	
Module V (10 Hours)	<ul style="list-style-type: none"> • Company meeting and winding up • Directors appointment-meaning • Modes of winding up 	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Seminar on company meeting 	<ul style="list-style-type: none"> • To evaluate company meeting • To study company secretary • To evaluate winding up of company 	Assessment through test papers

BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives:

- To familiarize student with the use quantitative techniques in managerial decision making

Module I

Quantitative Techniques - Introduction - Meaning and definition - Classification of Q.T - QT and other disciplines - Application of QT in business - Limitations.

(05 Hours)

Module II

Correlation and Regression Analysis: Meaning and definition of Correlation - Karl Pearson's coefficient of correlation - Rank correlation - Regression - Types - Determination of simple linear regression - Coefficient of determination.

(20 Hours)

Module III

Set Theory - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem - Conditional probability - Inverse probability - Baye's Theorem. (15 Hours)

Module IV

Theoretical Distribution: Binomial distribution - Basic assumptions and characteristics - Fitting of binomial distribution - Poisson distribution - characteristics - Fitting of Poisson distribution - Normal distribution - Features and properties - Standard normal curve. (15 Hours)

Module V

Statistical Inference : Testing of hypothesis - Procedure - Error in testing - Two tail tests and one tail tests - Non parametric tests (Chi-square test only) - Parametric tests - Z test - Test of significance of large samples - Test for two sample means - Small sample mean tests - Students t test - Analysis of Variance - F test - One way ANOVA . 20 Hours

Reference Books:

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, "Statistics For Managemet", Tata Me Graw Hill, 2003.
5. J.K. Sharma, "Business Statstics:", Pearson, 2004

6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
7. R.P.Hooda, "Statistics for Business", Me Millan.
8. Levine Krebiel & Bevenson, "Business Statistics", Pearson edition, Delhi.

OBJECTIVES

- To make students familiarise with basic tools of statistics and quantitative techniques applied.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (05 Hours)	<ul style="list-style-type: none"> ● Quantitative techniques introduction - meaning and definition ● QT and other disciplines- 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Online Group discussion on Application of QT in business 	<ul style="list-style-type: none"> ● To study the meaning and concepts of QT ● Application of QT in business 	Evaluation through essay writing

	applicati on of QT				
Module II (20 Hours)	<ul style="list-style-type: none"> ● Correlati on and regressio n analysis ● Karl pearson's co -efficient of correlati on -regressi on, types 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise question 	<ul style="list-style-type: none"> ● To study correlation and regression ● To study karl pearson's efficient of correlation 	Evaluation through test papers
Module III (15 Hours)	<ul style="list-style-type: none"> ● Set theory ● Probabili ty ● Approac hes to Theorem s of probabili ty ● Addition theorem ● Multiplic ation theorem ● Baye's theorem 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study set theory ● To study theorems of probability 	Evaluation through test papers

Module IV (15 Hours)	<ul style="list-style-type: none"> ● Theoretical distribution ● Basic assumptions and characteristics ● Probability distribution ● Binomial distribution ● Poisson distribution ● Normal distribution 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study theoretical distributions 	Evaluation through test papers
Module V (20 Hours)	<ul style="list-style-type: none"> ● Quantitative approaches to decision making ● Decision tree models ● Model building 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise question 	<ul style="list-style-type: none"> ● To study quantitative approaches to decision making ● To evaluate decision tree modes ● To study 	Assessment through test papers

	steps ● Linear programming			linear programming	
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BCM5B07 ACCOUNTING FOR MANAGEMENT

Number of Lectures Hours per week: 4

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives:

- To enable the students to understand the concept and relevance of Management Accounting

Module I

Management Accounting: Nature and Scope - Difference between cost Accounting, Financial accounting and Management accounting - Recent trends in Management Reporting. (05 Hours)

Module II

Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements (a general discussion only). (05 Hours)

Module III

Ratio Analysis: Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios. Construction of

Financial Statements from ratios - Judgment of financial stability through ratios - (Focus to be given to problems solving and Interpretation skills) (25 Hours)

Module IV

Fund Flow and Cash Flow Analysis:

A. Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts Flow of fund - Preparation of Fund Flow statement - Uses and Significance.

B. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods (Stress to be given to Problems). (20 hours)

Module-V

Managerial Decision making with the help of CVP Analysis : Marginal Costing - Fixed Cost-Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making : Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix - Operate or Shutdown. (20 Hours)

(Theory and Problems may be in the ratio of 40% and 60% respectively).

Reference Books:

1. Dr. S.N. Maheswari : Management Accounting.
2. Saxena : Management Accounting.
3. Made Gowda : Management Accounting.
4. Dr. S. N. Goyal and Manmohan : Management Accounting.
5. B.S.Raman: Management Accounting.
6. R.S.N. Pillai and Bagavathi : Management Accounting.
7. Sharma and Gupta : Management Accounting.
8. J. Batty : Management Accounting.
9. Foster: Financial Statement Analysis, Pearson Education.
10. P.N. Reddy & Appanaiah : Essentials of Management Accounting.

OBJECTIVES

- To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (05 Hours)	<ul style="list-style-type: none"> ● Management accounting, difference between cost accounting ● financial accounting and management accounting 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Online peer group discussion on recent trends in management accounting 	<ul style="list-style-type: none"> ● To evaluate difference between cost accounting and management accounting ● To analyse recent trends in management accounting 	Assessment through case study

Module II (05 Hours)	<ul style="list-style-type: none"> ● Analysis and interpretation of financial statement ● methods of financial analysis 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Collect final accounts of various companies and make financial analysis 	<ul style="list-style-type: none"> ● To develop the skill for financial analysis on financial statement 	Assessment through test papers
Module III (25 Hours)	<ul style="list-style-type: none"> ● Ratio analysis ● liquidity ratios ● profitability ratios ● Solvency ● Leverage ● judgement of financial stability 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study judgement analysis on financial statement with the help of ratio analysis 	Assessment through test papers
Module IV (20 Hours)	<ul style="list-style-type: none"> ● Fund flow statement-prep 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study the preparation of fund flow and cash flow 	Assessment through test papers

	<ul style="list-style-type: none"> • aration • Cash flow statement - direct and indirect method 			statement	
Module V (20 Hours)	<ul style="list-style-type: none"> • Managerial decision making with the help of CVP analysis • marginal costing • break even analysis • Key factor 	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Assignment on exercise questions 	<ul style="list-style-type: none"> • To study managerial analysis through CVP analysis 	Evaluation through case study

BCM5B08 BUSINESS RESEARCH METHODS

Number of Lecture Hours per week: 4

Number of Credits: 4

Internal: 20, External: 80

Examination Hours :3

Objectives:

- To enable students for acquiring basic knowledge in business research methods

Module I

Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research –Theoretical and empirical research - Basic and applied research - Descriptive research - Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – Role of theory in research - Theory building - Induction and Deduction Theory. (10 Hours)

Module II

Research Design – Definition – Types of research design – Exploratory and causal research design - Descriptive and experimental design – Types of experimental design – Validity of findings – Internal and external validity – Variables in research – Measurement and scaling – Different scales –Construction of instrument - Validity and reliability of instrument (15 Hours)

Module III

Data Collection: - Types of data – Primary Vs secondary data – Methods of primary data collection – Survey Vs observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – Sampling methods- Determinants of optimal sample size – Sampling techniques – Probability Vs non probability sampling methods. (15 Hours)

Module IV

Data Processing: Processing stages - Editing - Coding and data entry – Validity of data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs - Measures of central tendency and index number – Testing of Hypothesis - Bivariate and multivariate statistical techniques – Factor analysis – Discriminant analysis- Cluster analysis – Interpretation. (15 Hours)

Module V

Research Report:Different types – Contents of report – Need of executive summary – Chapterisation – Contents of chapter - Report writing stages – The role of audience – Readability – Comprehension – Tone – Final proof – Report format –

Title of the report – Ethics in research – Subjectivity and objectivity in research.
(15 Hours)

Reference Books:

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition,Irwin McGraw- Hill International Editions, New Delhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi-110044.
3. Neresh K. Malhotra: Marketing Research, Latest edition. Pearson Education.
4. William G. Zikmund, Business Research Methods, Thomson
5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya.
6. S N Murthy &. U Bhojanna: Business Research Methods, Excel Books, New Delhi.
7. Jan Brace: Questionnaire Design, Kogan Page India
8. Michael V.P. Research Methodology in Management, Himalaya.
9. Dipak kumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
11. Ajai S Gaur & Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, New Delhi.
12. Kultar Singh: Quantitative Social Research Methods. Response Books, New Delhi.

OBJECTIVES

- To develop basic skills in them to conduct survey researches and case studies

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	<ul style="list-style-type: none"> ● Business research - definition, significance ● types of research ● role of theory in research 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on different types of research 	<ul style="list-style-type: none"> ● To study business research and its significance ● Evaluate different types of research 	Assessment through test papers
Module II (15 Hours)	<ul style="list-style-type: none"> ● Research design ● types of research design ● validity of findings 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on types of research design 	<ul style="list-style-type: none"> ● To study research design ● To evaluate different types of research design 	Assessment through test paper
Module III (15 Hours)	<ul style="list-style-type: none"> ● Data collection ● types of data ● method 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on sampling technique ● Group 	<ul style="list-style-type: none"> ● To study data collection methods ● To study 	Assessment through case study

	<p>s of primary data collection,</p> <ul style="list-style-type: none"> ● sampling plan ● sample size ● sample methods ● sampling technique 		<p>discussion on methods of data collection</p>	<p>sampling technique</p> <ul style="list-style-type: none"> ● To evaluate sample methods 	
<p>Module IV (15 Hours)</p>	<ul style="list-style-type: none"> ● Data processing ● qualitative v/s quantitative data analysis ● testing of hypothesis ● bivariate and multivariate 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on quantitative v/s qualitative data analysis 	<ul style="list-style-type: none"> ● To study data processing ● To study testing of hypothesis ● To study factor analysis 	<p>Assessment through test papers</p>

	ate data analysis ● Factor analysis				
Module V (15 Hours)	● Research report ● Contents of report ● report writing stages. ● Report format	● Lecture ● Discussion ● Participative Learning	● Assignment on content of project report	● To study project report content ● To evaluate report format	Assessment through test papers

BCM5B09 INCOME TAX LAW AND ACCOUNTS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 3

Objectives:

- To impart basic knowledge about Income - tax Act, 1961 amended up to date

Module I

Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate

of tax - Residential status - Scope of total income on the basis of residential status –Exempted incomes. (10 Hours)

Module II

Computation of Income under Different Heads: Salaries - Allowances - Perquisites -Profit in lieu of salary - Gratuity – Pension. (20 Hours)

Module III

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value. (15 Hours)

Module IV

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and non-allowable expenses - General deductions - Provisions relating to Depreciation. (20 Hours)

Module V

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition– Computation. (20 Hours)

(Theory and problems may be in the ratio of 40% and 60%respectively .Only simple problems are to be expected)

Reference Books:

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax

OBJECTIVES

- To equip students with application of principles and provisions of Income - tax Act, 1961 amended up to date

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	<ul style="list-style-type: none"> ● Basic concepts of income ● agricultural income ● assessment year ● previous year ● gross total income and total income ● residential status ● scope of total income 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● assignment on residential status ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study concepts of income ● To evaluate agricultural income ● To study residential status 	Assessment through case study

	<ul style="list-style-type: none"> • exempted income 				
Module II (20 Hours)	<ul style="list-style-type: none"> • Computation of income under different heads- salaries -allowances- perquisites • profit in lieu of salary gratuity- pension 	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Assignment on exercise questions 	<ul style="list-style-type: none"> • To study how to compute income from salary 	Assessment through test paper
Module III (15 Hours)	<ul style="list-style-type: none"> • Income from house property - annual value of house property • deduction from house value 	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Assignment on exercise questions 	<ul style="list-style-type: none"> • To study computation of income from house property 	Assessment through test papers

Module IV (20 Hours)	<ul style="list-style-type: none"> ● Profits and gains of business or profession- definition ● Computation of profit and gain of business and profession 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study computation of income from business or profession 	Assessment through test papers
Module V (20 Hours)	<ul style="list-style-type: none"> ● Capital gain - definition of capital asset ● long term and short term capital gain ● exempted capital gain 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study computation of income from short term and long term capital gain ● To study computation of income from other source 	Assessment through test papers

- | | | | | |
|-----------------------------------------------------------------------------------------------------|--|--|--|--|
| <ul style="list-style-type: none"> ● income from other source ● computation | | | | |
|-----------------------------------------------------------------------------------------------------|--|--|--|--|

BCM5B10 FINANCIAL MARKETS AND SERVICES

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 3

Objectives:

- To provide basic knowledge about the structure, organization of financial system in India

Module I

Financial System: Meaning and Significance - Functions of the financial system - Financial concepts - Financial Assets - Financial markets - Classification - Financial instruments - Weakness of Indian Financial system – Financial services – meaning – Types. (15 hours)

Module II

Money Market: Definition - Features - Objectives - Features of a developed money market - Importance of Money market - Composition of Money market - Operations and Participants - Money market Instruments - Features of Indian money market - Recent developments (15 Hours)

Module III

Capital Market: New issue market - meaning - functions - methods floating new issue - intermediaries in the new issue market - Merchants bankers and their functions - Recent trends in new issue market - Stock Exchanges - Functions - Structure of Stock Exchanges-BSE - NSE - Listing of securities - Advantages of listing - Methods of trading in stock exchanges - Online trading - Stock indices - Venture Capital - Concept and meaning. (25 Hours)

Module IV

Financial Institutions: Commercial banks - Development financial institutions - Non-Banking Financial Corporations - Mutual Funds, Insurance Companies - Objectives and functions Lease Financing-meaning- Factoring and forfaiting (only a brief outline) (15 Hours)

Module V

Regulatory Institutions - RBI - Role and Functions - The Securities and Exchange Board of India: Objectives - Functions - Powers - SEBI Guidelines for primary and secondary market. (10 Hours)

Reference Books:

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
4. Machiraju.R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata McGraw Hill.
6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons
7. Gordon E. & Natarajan K.: Financial Markets & Services, Himalaya Publishing House.
8. Pathak. V. Bharati: Indian Financial System. Pearson Education.

OBJECTIVES

- To familiarize the students with financial market operations in India

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none"> ● Financial system-meaning and significance ● functions of the financial system. ● Financial market ● financial instrument ● weaknesses of Indian financial system ● financial services 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on weakness of Indian financial system ● Presentation on financial services 	<ul style="list-style-type: none"> ● To study financial system concepts, meaning, significance and importance ● To evaluate weakness of Indian financial system ● To study financial services 	Assessment through MCQ

Module II (15 Hours)	<ul style="list-style-type: none"> ● Money market - definition - features - features of developed money market- ● operation and participants of money market instrument ● features of Indian money market 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on participants of money market instruments ● Presentation on Indian money market 	<ul style="list-style-type: none"> ● To study money market definition and features ● To evaluate the operations and participants of money market instrument ● To evaluate the features of Indian money market 	Evaluation through test papers
Module III (25 Hours)	<ul style="list-style-type: none"> ● Capital market-meaning and definition ● intermediaries in the new issue market 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on stock exchange functions ● Presentation on method of trading in stock exchanges 	<ul style="list-style-type: none"> ● To study capital market ● To evaluate the functions of stock exchanges 	Assessment through test papers

	<ul style="list-style-type: none"> ● merchant bankers ● stock exchanges ● listing of securities ● Venture capital 			<ul style="list-style-type: none"> ● To study the methods of trading in stock exchanges 	
Module IV (15 Hours)	<ul style="list-style-type: none"> ● Financial institutions;- commercial banks., non-banking financial corporations ● mutual funds ● insurance companies ● lease financing ● Factoring forfaiting 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on non banking financial institutions 	<ul style="list-style-type: none"> ● To study financial institutions 	Assessment through essay writing
Module V (10 Hours)	<ul style="list-style-type: none"> ● Regulatory 	<ul style="list-style-type: none"> ● Lecture ● Discussion 	<ul style="list-style-type: none"> ● Assignment on role and 	<ul style="list-style-type: none"> ● To study role and functions 	Assessment through test

	institutio ns- RBI. <ul style="list-style-type: none"> ● SEBI 	<ul style="list-style-type: none"> ● Participative Learning 	functions of regulatory institutions	of regulatory financial institutions	papers
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BCM5B10 COMPUTER APPLICATIONS IN BUSINESS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 3

Objectives:

- To help the students to acquire basic knowledge about computer and its applications in various areas of business

Module I

Computer Systems : Introduction – Features and Parts of new generation Computers-Factors to be considered while selecting computer - Importance of computers in business –Network Types of network, LAN, WAN, MAN, PAN ,BAN,SAN & CAN.Computer applications in various areas of business- Internet, Features and uses in business- Social media & its uses in business. (15 Hours)

Module II

Business and web sites – introduction to web design – concepts – principles involved in developing a website - golden rules of web designing-page design-home page-web standards audience requirement-Role of websites in a business-Cascading Style Sheet-Concept of CSS HTML-HTML documents-Basic structure of an HTML Document-creating an HTML Document-HTML Tags. (15 Hours)

Module III

Elements of HTML-Introduction-working with text-working with Lists, Tables, Hyperlinks, images and multimedia-web publishing or hosting-creating the website -saving the site working on the web site-themes-publishing websites-website for business growth. (15 Hours)

Module IV

E-Commerce & Digital payments: E-Commerce, Business Models - B2B, B2C, B2G, C2C & B2E– Requirements of e-commerce website – Modes of delivery-Digital payments: USSD, NUUP, AEPS, UPI, Debit card, Credit card, Prepaid cards, Internet Banking, Mobile banking, e-wallets – POS Terminals, M-POS, V-POS. (20 Hours)

Module V

Digital Security – Security threats in Internet & e-Commerce, Virus & Trojan horses, Phishing,Hacking, Spyware – Security Measures, Antivirus, Firewall, Encryption, Biometrics–Precautions while using Internet & epayments - IT Act, Major Provisions of IT Act. (10 Hours)

Reference Books:

1. Rajaraman , Introduction to Information Technology, PHI
2. Jennifer Niederst Robbins, —Learning web design:A beginner’s Guide to HTML,CSS,Java script.and web Graphics| ,O’ Reilly Media,Inc
3. John Duckett, —HTML and CSS Design and build websites|,John Wiley&Sons
4. Rajaraman , Fundamentals of Computers 4/E, PHI
5. PTSJ Joseph, E-Commerce: An Indian perspective, PHI
6. Ananya Misra, E-Commerce, B.K Publications Pvt.Ltd.
7. P. Mohan , Fundamentals of Computers, Himalaya Publishing House
8. Dennis P. Curtin , Information Technology, McGraw Hill International
9. Behrouz A. Forouzan , Data Communication and Networking 2nd edition ,McGrawHill
- 10.Avi Silberschatz, Peter Galvin & Greg Gagne Willey, Operating System Concepts

11. Ulyess Black , Computer Networks Protocols, Standards and Interface: Prentice Hall India Pvt. Ltd.
12. Alfred Gikossbrenner , Internet 101 Computing MGH
13. Alex Leon & Mathews Leon, Fundamentals of Information Technology, LeonTechworld
14. Suresh Samudrala, Retail Banking Technology, Jaico Puubishing House
15. Indian Institute of Banking & Finance, Digital banking, Taxman
16. Karnika Seth, Computers, Internet and New technology laws, Lexis Nexis
17. Pavan Duggal, A text book on Cyber law, Universal Law Publishing company
18. Harish Chander, Cyber Laws and IT Protection, Prentice Hall India

OBJECTIVES

- To enable the students to understand the modern trends and technologies in computer applications

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none"> ● Computer systems-features and parts of new generatio 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Pictorial presentation on types of network ● Group 	<ul style="list-style-type: none"> ● To study computer systems ● to evaluate importance of 	Assessment through MCQ

	<p>n computer</p> <ul style="list-style-type: none"> ● importance of computers in business ● types of network ● computer application in various areas of business 		<p>discussion on computer application in business</p>	<p>computers in business</p> <ul style="list-style-type: none"> ● To study type of computer network ● To evaluate application of computers in business 	
<p>Module II (15 Hours)</p>	<ul style="list-style-type: none"> ● Business and websites ● introduction to web design ● principles involved in developing a website ● golden rules of web design 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on golden rules of web designing 	<ul style="list-style-type: none"> ● To study business and websites ● To study principles involved in developing web design ● To evaluate role website in business 	<p>Evaluation through test papers</p>

	<ul style="list-style-type: none"> ● concepts of CSS, HTML 				
Module III (15 Hours)	<ul style="list-style-type: none"> ● Elements of HTML ● web publishing ● creating website ● working on the website ● website for business growth 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on elements of HTML ● Presentation on creating website 	<ul style="list-style-type: none"> ● To study elements of HTML ● To study creating website ● To evaluate website for business growth 	Evaluation through test papers
Module IV (20 Hours)	<ul style="list-style-type: none"> ● E-commerce and digital payments ● Business models ● requirement of e-commerce websites ● modes of delivery, digital 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on business models ● Debate on for and against digital payment 	<ul style="list-style-type: none"> ● To study e-commerce and digital payments 	Assessment through test papers

	payment s <ul style="list-style-type: none"> ● internet banking ● e-wallets 				
Module V (10 Hours)	<ul style="list-style-type: none"> ● Digital security ● security threats in e-commerce and internet ● virus, biometrics - precautions while using internet ● e-payment s ● IT act 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on virus ● Group discussion on threats in internet and e-commerce 	<ul style="list-style-type: none"> ● To evaluate digital security ● To study virus 	Evaluation through test papers

BCM5B11 FUNDAMENTALS OF INVESTMENTS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 3

Objectives:

- To familiarize the students with the world of investments

Module I

The Investment Environment: The investment decision process - Types of Investments - Commodities, Real Estate and Financial Assets - Security market indices - Sources of financial information - Concept of return and risk 20 Hours

Module II

Fixed Income Securities: Bond - Features - Types of bonds - Estimating bond yields - Types of bond risks - Default risk and credit rating - Bond valuation 10 Hours

Module III

Approaches to Security Analysis: Fundamental Analysis - Technical Analysis and Efficient Market Hypothesis - Dividend capitalization models - Price Earnings Multiple Approach to equity valuation. 20 Hours

Module IV

Portfolio Analysis: Portfolio and Diversification - Portfolio Risk and Return –portfolio with more than two securities. Markowitz model - efficient portfolio – optimal portfolio – single index model – multi index model. 20 Hours

Module V

Investor Protection: SEBI & role of stock exchanges in investor protection - Investor grievances and their redressal system - Insider trading - Investors' awareness and activism. 10 Hours

(Theory and problems may be in the ratio of 50% and 50% respectively)

Reference Books:

1. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
2. S. Kevin: Security Analysis and Portfolio Management.
3. Sourain. Harry; Investment Management, Prentice Hall of India.
4. Francis and Archer: Portfolio Management, Prentice Hall of India.
5. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
6. MachiRaju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.

OBJECTIVES

- To provide a theoretical framework for the analysis and valuation of investments.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 Hours)	<ul style="list-style-type: none"> ● Introduction To investment 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on investment environment 	<ul style="list-style-type: none"> ● To study essential features of investment 	Assessment through test papers

	<ul style="list-style-type: none"> ● essential features of investment ● investment alternatives ● investment environment ● investment management ● source of financial information ● calculation of expected return 		<ul style="list-style-type: none"> ● Seminar on source of financial information 	<ul style="list-style-type: none"> ● To study investment environment ● To study investment management process ● To study calculation of return on investment and expected return 	
Module II (10 Hours)	<ul style="list-style-type: none"> ● Security valuation ● Valuation of fixed income 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study valuation of fixed income securities ● To study valuation of equity 	Assessment through test papers

	<p>securities</p> <ul style="list-style-type: none"> • valuation of security • Default risk and credit rating • Bond valuation 				
Module III (20 Hours)	<ul style="list-style-type: none"> • Approach to security analysis • tools for technical analysis • Dividend Capitalisation models • Price earning multiple approach to equity valuation 	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Pictorial presentation of stock chart • Seminar on trend and trend reversals 	<ul style="list-style-type: none"> • To study security analysis • To study leading and lagging indicators 	Assessment through test papers

Module IV (20 Hours)	<ul style="list-style-type: none"> ● Portfolio analysis-need and importance ● portfolio diversification ● calculation of portfolio risk and return ● Markowitz Model ● Single index and multi index model 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on portfolio diversification, ● Assignment on exercise question 	<ul style="list-style-type: none"> ● To study portfolio analysis ● To study portfolio diversification ● To study calculation of portfolio risk ● To study portfolio return 	Assessment through test papers
Module V (10 Hours)	<ul style="list-style-type: none"> ● Investor protection ● role of SEBI and stock exchange in investor protection ● investor grievance 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on investors grievances and redressal system ● Group discussion on investors education and awareness 	<ul style="list-style-type: none"> ● To evaluate role of SEBI and stock exchanges in investor protection ● To evaluate investor grievance and redressal 	Assessment through case study

	e and their redressal system		measures	system	
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BCM5B11 BUSINESS INFORMATION SYSTEMS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 3

Objectives:

- To enable the students to acquire basic knowledge in the information technology

Module I

Management Information System: Data, Information & Knowledge – Information Technology & Communication technology - Role of Information & Communication technology in Business – Management Information System , Meaning , Concepts, Purpose & Features of MIS, Basic structural concepts.

(15 Hours)

Module II

Types of Management Information Systems: Transaction Processing System - Decision Support Systems (DSS) - Characteristics and capabilities of DSS – Components of DSS – Executive Information System - Expert System – Management Reporting System. (15 Hours)

Module III

Database Management Systems : DBMS - Definition - Necessity of a database - Characteristics of database - Database management systems - Types of database management systems - Logical data models - Hierarchical model - Network model - Relational model - Object-oriented model - Object relational model - Deductive/inference model - Comparison between various database models.
(20 Hours, 25 marks)

Module IV

Enterprise Resource Planning (ERP) – Meaning - Need for ERP - Benefits of an ERP system – ERP software – Phases in ERP implementation - Issues and challenges in the implementation of ERP. (15 Hours)

Module V

Business Process Reengineering: Meaning and definition of BPR – Reengineer - Need and Objectives of BPR - Process of BPR – Advantages of BPR - Issues and problems of BPR. (10 Hours)

Reference Books:

1. James A O'brien, George.M.Marakas & Ramesh Behl, Management Information Systems, McGraw Hill Education, 2013
2. D.P Goyal, Management Information Systems: Managerial Perspectives, Vikas Publishing House, 2014
3. A.K Gupta, Management Information System, S.Chand & Company 2010
4. Alexis Leon, Enterprise Resource Planning, McGraw Hill Education 2007
5. Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi, 1993
6. Jyotindra Zaveri, Enterprise Resource Planning, Himalaya Publishing House 2012
7. Rajesh Ray, Enterprise Resource Planning text and cases, McGraw Hill Education 2010.
8. R.Radhakrishnan & S.Balasubramanian, Business Process Reengineering: Text and cases, Prentice Hall India Learning Pvt. Ltd, 2008
9. R.Srinivasan, Business Process Reengineering, McGraw Hill Education 2011
10. B.R Dey, Business Process Reengineering & Change Management , Dreamtech Press 2004.

OBJECTIVES

- To educate the students about the relevance of information technology to various areas of business.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none"> ● Management information system ● role of information and communication technology in business ● meaning concepts 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on role of information and communication technology in business 	<ul style="list-style-type: none"> ● To study meaning , concepts, and features of MIS ● To evaluate role of information and communication technology in business 	Assessment through test papers

	and features of MIS				
Module II (15 Hours)	<ul style="list-style-type: none"> ● Types of management information system ● Decision Support System (DSS) ● Management Reporting System 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on transaction processing system 	<ul style="list-style-type: none"> ● To study types of management information system 	Assessment through test papers
Module III (20 Hours)	<ul style="list-style-type: none"> ● Database management system ● necessity of database ● types of database management system ● logical data model ● comparis 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on types of database management system 	<ul style="list-style-type: none"> ● To study definition of database management system ● To evaluate necessity of database ● To study different types of database management system 	Assessment through test papers

	on between various database models				
Module IV (15 Hours)	<ul style="list-style-type: none"> ● Enterprise resource planning -meaning , need , benefits ● ERP software ● phases in ERP implementation ● issues and challenges in the implementation of ERP 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on issues and challenges in the implementation of ERP 	<ul style="list-style-type: none"> ● To study ERP concepts ● To evaluate the phases in ERP implementation ● To evaluate the issues and challenges in the implementation of ERP 	Assessment through test papers
Module V (10 Hours)	<ul style="list-style-type: none"> ● Business process reengineering ● Need and importance of BPR 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on issues and problems of BPR 	<ul style="list-style-type: none"> ● To study the concept of BPR ● To evaluate the process of BPR 	Assessment through test papers

	<ul style="list-style-type: none"> ● process of BPR ● issues and problems of BPR 			<ul style="list-style-type: none"> ● To evaluate the issues and problems of BPR 	
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BC5D01 E-COMMERCE

Number of Lecture Hours per week: 2

Number of Credits : 2

Internal: 10, External: 40

Examination Hours: 1.5

Objectives:

- To enable the students to understand basics of E- Commerce

Module I

Introduction to E-Commerce: Meaning and concept - E-Commerce v/s Traditional Commerce - E-Business &. E-Commerce - History of E- Commerce - EDI - Importance, features & benefits of E- Commerce - Impacts, challenges & limitations of E-Commerce -Supply chain management & E-Commerce - E-Commerce infrastructure - Business Models of E - Commerce: Business to

business - Business to customers -customers to customers - Business to government - Business to employee - E - Commerce strategy - Influencing factors of successful E- Commerce. (15 Hours)

Module II

Marketing Strategies & E - Commerce: Website - Components of website - Concept & designing website for E- Commerce - Corporate website - Portal - Search Engine - Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in internet advertising. (15 Hours)

Module III

Electronic Payment System: Introduction - Online payment systems - prepaid and postpaid payment systems - E-cash - E- cheque - Smart card - Credit card - Debit card -Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics. (10 Hours)

Reference Books:

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
3. Rayport, Jeffrey F and Jaworksi. Bernard J: Introduction to E-Commerce, Tata McGrawHill
4. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
5. Rich, Jason R: Stalling an E-Commerce Business, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
7. Stamper David A. and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
8. Willam Stallings: Business Data Communications. Pearson Education, New Delhi.

OBJECTIVES

- To Gain a practical orientation to E-Commerce and E- Business management

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none"> ● E-commerce -meaning and concept ● history of e-commerce ● impact , challenges and limitations of e-commerce ● supply chain management 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on challenges and limitations of e-commerce ● Group discussion on influencing factors of successful e-commerce 	<ul style="list-style-type: none"> ● To know meaning and basic concepts of e-commerce ● To evaluate the history of e-commerce ● To study supply chain management ● To study business models of e-commerce 	Assessment through test papers

	<ul style="list-style-type: none"> ● business models of e-commerce ● influencing factors of successful e-commerce 			<ul style="list-style-type: none"> ● To identify the influencing factors of successful e-commerce 	
Module II (15 Hours)	<ul style="list-style-type: none"> ● Marketing strategies and e-commerce ● Website ● components of website ● corporate website Portal ● search engine ● internet advertising 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Debate on internet advertising ● Assignment on corporate website 	<ul style="list-style-type: none"> ● To study marketing strategies and e-commerce ● To study components of website ● To evaluate emergence of the internet as a competitive advertising media 	Assessment through MCQ

	<ul style="list-style-type: none"> ● emergence of internet as a competitive advertising media ● models of internet advertising ● weaknesses in internet advertising 			<ul style="list-style-type: none"> ● To evaluate the weakness in internet advertising 	
Module III (10 Hours)	<ul style="list-style-type: none"> ● Electronic payment system ● security issues on electronic payment system ● biometrics 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on security issues on electronic payment system ● Assignment on biometrics 	<ul style="list-style-type: none"> ● To study electronic payment system ● To evaluate the issues of electronic payment system ● To study biometric system 	Assessment through test papers

BCM6B12 INCOME TAX AND GST

Number of Lecture Hours per week: 6

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 3

Objectives:

- To impart basic knowledge of Income - tax Act, 1961 and GST Act 2016

Module I

Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of losses - Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax. (25 hours)

Module II

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax. Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment. (15 Hours)

Module III

Goods and Services Tax: Brief history behind the emergence of GST – The scope of GST – Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services (15 Hours)

Module IV

Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters (15 Hours)

Module V

Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information. (10 Hours)

(The syllabus of GST will be revised after the rules and regulations relating to GST Act are framed).

OBJECTIVES

- To equip students with application of principles and provisions Income - tax Act, 1961 and GST Act 2016

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (25 Hours)	<ul style="list-style-type: none"> ● Deemed incomes and clubbing of income ● set off ● carry forward losses ● deductions to be made in computing income ● computation of total income of individuals, comput 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on set off and carry forward of losses ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study clubbing of income ● To study set off and carry forward ● To study computation of total income ● To computation of tax liability of individuals 	Assessment through test papers

	<p>ation of tax liability of individual</p> <ul style="list-style-type: none"> ● rebate and relief of tax 				
<p>Module II (15 Hours)</p>	<ul style="list-style-type: none"> ● Income tax authorities ● powers and functions ● provisions for advance payment of tax, TDS, recovery of tax. ● Filing of returns of income ● PAN ● different 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on powers and functions of income tax authorities 	<ul style="list-style-type: none"> ● To evaluate the powers and functions of income tax authorities ● To study filing of returns 	<p>Assessment through test papers</p>

	types of assessment				
Module III (15 Hours)	<ul style="list-style-type: none"> ● Goods and service tax. ● History ● Scope of GST definition and meaning 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on scope of GST 	<ul style="list-style-type: none"> ● To study GST 	Assessment through test papers
Module IV (15 Hours)	<ul style="list-style-type: none"> ● Registration . amendment of registration ● cancellation of registration ● Tax invoice, returns 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on revocation of cancellation of registration 	<ul style="list-style-type: none"> ● To study registration and amendment of registration ● To study tax return preparer 	Assessment through test papers
Module V (10 Hours)	<ul style="list-style-type: none"> ● Payment of tax ● interest, penalty and other amounts 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on demands and recovery of tax 	<ul style="list-style-type: none"> ● To study payment of tax , interest, penalty and other amounts 	Assessment through test papers

- TDS, refund of tax
- accounts and records
- demands and recovery
- audit by tax authorities.
- Power of CAG to call for information

- To evaluate audit by tax authorities
- To study power of CAG to call for information

BCM6B13 AUDITING AND CORPORATE GOVERNANCE

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 3

Objective:

- To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

Module I:

Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit – Audit Planning – Qualities of an auditor – Advantages and limitations of audit (10 hours)

Module II

Audit Procedures: Vouching - Definition - Features - Examining vouchers -Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of different assets and liabilities (20 hours)

Module III

Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types – Auditors certificate. (20 hours)

Module IV:

Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism (20 hours)

Module V

Major Corporate governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA – Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance (10 hours)

Suggested Readings:

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private L td., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company. `
6. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
7. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi.
8. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
9. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi

OBJECTIVES

- To establish a relationship between Auditing and Corporate Governance

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	<ul style="list-style-type: none"> ● Auditing ● basic principles and techniques ● classification of audit ● qualities of an auditor ● advantages and limitations of audit 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on qualities of auditor ● Assignment on different types of audit 	<ul style="list-style-type: none"> ● To know the meaning and concepts of auditing ● To evaluate different types of audit ● To evaluate the qualities of auditor ● To evaluate the advantages and disadvantages of audit 	Assessment through test papers

Module II (20 Hours)	<ul style="list-style-type: none"> ● Audit procedures ● Vouching and Verification and valuation of assets and liabilities ● vouching v/s verification 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on vouching V/S verification 	<ul style="list-style-type: none"> ● To study vouching ● To study verification ● To evaluate vouching v/s verification 	Assessment through essay writing
Module III (20 Hours)	<ul style="list-style-type: none"> ● Internal control ● internal check ● internal audit ● special areas of auditing ● recent trends in auditing ● AASs ● rights duties and liabilities of 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on internal check , internal audit, internal control. ● Group discussion on duties and liabilities of auditors 	<ul style="list-style-type: none"> ● To study internal check , internal control, internal audit ● To evaluate special areas of audit ● To evaluate recent trends in auditing ● To identify duties and liabilities of 	Assessment through descriptive exam

	<ul style="list-style-type: none"> auditor • audit committee • auditors report • auditors certificate 			<p>auditor</p> <ul style="list-style-type: none"> • To study auditors report 	
Module IV (20 Hours)	<ul style="list-style-type: none"> • Conceptual framework of corporate governance • models and benefits of corporate governance • board committee and their functions • insider trading • green governance 	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	<ul style="list-style-type: none"> • Assignment on models and benefits of corporate governance • Seminar on green governance 	<ul style="list-style-type: none"> • To study corporate governance • To evaluate insider trading 	Assessment through test papers

	<ul style="list-style-type: none"> ● clause 49 ● whistle blowing 				
Module V (10 Hours)	<ul style="list-style-type: none"> ● Major corporate governance failures ● codes and standards on corporate governance 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on major corporate governance failures 	<ul style="list-style-type: none"> ● To evaluate major corporate governance failures ● To study codes and standards on corporate governance 	Evaluation through test papers

BCM6B14 FINANCIAL DERIVATIVES

Number of Lecture hours per week: 5

Number of Credits: 5
Internal: 20, External: 80
Examination Hours: 3

Objectives:

- To acquire knowledge about financial derivatives and their features

Module I

Financial Derivatives: Introduction - Meaning – Types of financial derivatives: Forwards – Futures – Options – Swaps – Economic functions of derivative contracts. (10 Hours)

Module II

Derivative Markets: History of financial derivative market – Participants in a derivative market – Cash market Vs derivative market – Stock market derivatives in India – Other derivatives in India – The regulatory framework for derivatives trading in India. (15 Hours)

Module III

Forward Contracts : Features – Limitations of forward markets – Introduction to Futures – Meaning and definition - Features of futures – Difference between forwards and futures – Futures - terminology – Types of future contracts - Financial futures – Stock futures – Currency futures - Interest rate futures – Index futures - Commodity futures – Futures pay-offs – Trading strategies in stock futures . (20 Hours)

Module IV

Options: Meaning – Definition – Need - Difference between options and futures – Fundamental option strategies – Types of options contracts - Call – Put – Options – Intrinsic value Vs Time value of options - Trading strategies in stock options. (20 Hours)

Module V

Swaps: Meaning – Definition - Features of swaps – Terms used in swaps – Types of swaps: Interest rate swap - Currency swap - Commodity swap - Equity swap – Difference between Swaps and Futures. (15 Hours)

Reference Books:

1. Hull John. C, Options, Futures and Other Derivatives, Pearson Educations Publishers, New Delhi (Latest Edition).
2. S.L.Gupta, Prentice Hall of India Private Ltd, New Delhi.
3. L.M Bhole , Financial Institutions and Markets – Structure, Growth and Innovations , Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.
4. D.C. Patwari&A.Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing

OBJECTIVES

- To know about various risks associated with derivatives

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	<ul style="list-style-type: none"> ● Financial derivatives ● Types ● economic functions 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on functions of derivative contracts ● Assignment 	<ul style="list-style-type: none"> ● To study financial derivatives ● To study types of financial 	Assessment through essay writing

	of derivative contracts		on types derivatives	derivatives	
Module II (15 Hours)	<ul style="list-style-type: none"> ● Derivative market ● History ● participants of the derivative market. ● Cash market v/s derivative market ● stock market derivatives in India ● the regulatory framework 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on derivative market in India 	<ul style="list-style-type: none"> ● To study derivative market ● To identify the participants of derivative market ● To evaluate cash market v/s derivative market ● To evaluate stock market derivatives in India 	Evaluation through test papers
Module III (20 Hours)	<ul style="list-style-type: none"> ● Future contracts ● trading strategies in stock exchange ● Differen 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on trading strategies in stock futures 	<ul style="list-style-type: none"> ● To study forward contracts ● To study futures ● To evaluate 	Assessment through test papers

	<p>ce between futures and forwards</p>			<p>the difference between forwards and `futures</p> <ul style="list-style-type: none"> ● To evaluate trading strategies in stock exchanges 	
<p>Module IV (20 Hours)</p>	<ul style="list-style-type: none"> ● Options ● basic concepts ● types of option contracts ● intrinsic value V/S time value of options ● trading strategies in stock options 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on trading strategies in stock options 	<ul style="list-style-type: none"> ● To study options 	<p>Assessment through test papers</p>
<p>Module V (15 Hours)</p>	<ul style="list-style-type: none"> ● SWAPS ● meaning, features of swaps ● types of SWAPS ● difference 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on difference between SWAPS and Futures 	<ul style="list-style-type: none"> ● To study SWAPS, features, types ● To evaluate the difference between swaps and 	<p>Assessment through MCQ</p>

	between swaps and futures			futures	
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BCM6B14 OFFICE AUTOMATION TOOLS

Number of Lecture Hours per week: 5

Number of Credits: 4`

Internal: 20, External: 80

Examination 2.5 Hours

Objectives:

- To enable the students to acquire basic knowledge in the various office automation tools

Module I

MS-Word : Word Basics - Starting word - Creating a new document - Opening pre existing document - The parts of a word window - Typing text - Selecting text - Deleting text -Undo - Redo – Repeat- Inserting text - Replacing text - Formatting text - Cut - Copy -Paste - Formatting Text and Documents - Auto format - Line spacing - Margins - Borders and Shading.Headers and Footers : Definition - Creating basic headers and footers - Tables - Creating table - Adding, changing, deleting rows - Inserting, changing, deleting column - Graphics - Importing graphics - Clipart - Insert picture - Clip Art Gallery - Drawing objects - Text in drawing .Templates : Template types - Using templates - Exploring templates - Modifying templates - Macros : Record in macros - Editing macros - Running a macro - Mail Merge: Mail Merge concept - Main document - Data sources - Merging data source and main document - Overview of word menu options - Word basic toolbar. (Theory 15 Hours and Practical 10 Hours)

Module II

MS EXCEL : Electronic Spreadsheet – Creating and rearranging worksheet - Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business -Creating a dynamic / sensitive worksheet - Concept of absolute and relative cell reference - Using built in functions – Mathematical, statistical and financial functions – Conditional formatting –filters- Charts – Pivot table and pivot chart - Goal seeking and solver tools - Sharing data with other desktop applications - Strategies of creating error free worksheet. (Theory 15 Hours and Practical 10 Hours)

Module III

Ms-Power Point : Powerpoint - Basics - Terminology - Getting started - Views -Creating presentations - Using auto content wizard - Using blank presentation option -Using design template option - Adding slides Deleting a slide - Importing images from the outside world - Drawing in powerpoint - Transition and build effects - Deleting a slide - Numbering a slide - Saving presentation - Closing.(Theory 9 Hours and Practical 6 Hours)

Module IV

The Internet and its Basic Concepts: Internet concept - History - Development in India -Technological foundation of internet - Distributed computing - Client-server computing -Internet protocol suite - Application of distributed computing - Client-server computing. (Theory 7 Hours)

Module V

Internet protocol suite in the internet environment - Domain Name System (DNS) -Generic Top Level Domain (g TLD) - Country Code Top Level Domain (cc TLD) -Indian - Allocation of second level domains - IP addresses - Internet Protocol Applications of internet in business, Education, Governance, etc. (Theory 10 Hours)

Reference Books:

1. Ron Mansfield, Working in Microsoft office, Tata Mc Graw Mill (2008)

2. Ed Bott, woody Leonard, Using Microsoft Office 2007, Pearson Education (2007)
3. R.K.Taxali, PC Software Made Simple.
4. Stephen L.Nelson , Office 2000 Complete Reference.
5. Joyce Cox ,Polly Orban, Quick course in Microsoft Office.
6. Gimi Couster , Mastering Office 2000.
7. Rajkamal, Internet and Web Technologies, Tata McGraw Hill (2007).

OBJECTIVES

- To enable students to know the applications of Office Automation Tools in the various areas of business

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none"> ● MS word - starting , creating a new document, headers and footers, 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Practical lab ● Assignment on preparing document 	<ul style="list-style-type: none"> ● To study creating new document 	Assessment through test papers

	templates				
Module II (15 Hours)	<ul style="list-style-type: none"> MS EXCEL, creating rearranging spreadsheet, sharing data with other desktop applications 	<ul style="list-style-type: none"> Lecture Discussion Participative Learning 	<ul style="list-style-type: none"> Practical lab Assignment on creating worksheet 	<ul style="list-style-type: none"> To study creating worksheet 	Assessment through exam
Module III (9 Hours)	<ul style="list-style-type: none"> MS-Powerpoint, basics, terminology, using design template option, adding and deleting slides, importing images, saving 	<ul style="list-style-type: none"> Lecture Discussion Participative Learning 	<ul style="list-style-type: none"> Practical lab 	<ul style="list-style-type: none"> To study creating powerpoint slide To study transitions and build effects 	Assessment through presentation competition

	presentat ion				
Module IV (7 Hours)	<ul style="list-style-type: none"> ● The internet and basic concepts ● History ● develop ment in India ● technolo gical foundati on of internet ● distribute d computin g ● client server computin g ● Internet Protocol suit 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on internet concept 	<ul style="list-style-type: none"> ● To study basic concepts of internet ● To study technological foundation of internet 	Assessment through MCQ
Module V (10 Hours)	<ul style="list-style-type: none"> ● Internet protocol ● domain name system ● g LTD ● ccLTD, 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on internet protocol applications of internet in business, education, 	To study;- <ul style="list-style-type: none"> ● Internet protocol ● Domain name 	Assessment through test papers

	IP address, internet protocol applicati on in business		governance	<ul style="list-style-type: none"> ● Internet Protocol applications 	
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BCM6B15 FINANCIAL MANAGEMENT

Number of Lecture Hours per week: 4

Number of credits 4

Internal: 20, External: 80

Examination Hours:3

Objectives:

- To familiarize the students with the concepts, tools and practices of financial practices of Financial management

Module I

Introduction: Nature, scope and objectives of financial management - Time value of money and mathematics of finance - Concept of risk and return. (15 Hours)

Module II

Investment Decision: Capital budgeting process - Estimation of relevant cash flows - Payback Period method - Accounting Rate of Return - Net Present Value - Net

Terminal Value - Internal Rate of Return - Profitability Index - Capital budgeting under risk - Certainty Equivalent Approach and Risk Adjusted Discount Rate.
(20 Hours)

Module III

Financing Decision: Cost of capital and financing decision - Estimation of components of cost of capital : Equity capital - Retained earnings - Debt and Preference capital - Weighted average cost of capital and Marginal cost of capital - Sources of long term financing - Capital structure - Operating and financial leverage - Determinants of capital structure. (20 Hours)

Module IV

Dividend Decision: Relevance and irrelevance of dividend decision - Cash and stock dividends - Dividend policy in practice. (8 Hours, 10 marks)

Module V

Working Capital Management: Meaning and nature of working capital - Determination of working capital requirement - A brief overview of Cash management, Inventory management and Receivables management. (15 Hours)

(Theory and Problems may be in the ratio of 50% and 50% respectively)

Reference Books:

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India , New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
3. Pandey, I.M: "Financial Management", Vikas Publications.
4. Bhalla, V.K.: "Financial Management & Policy," Anmol Publications. Delhi.
5. Chandra, P: "Financial Management - Theory and Practice", Tata McGraw Hill.
6. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
7. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
8. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.

9. Ravi M Kishore: Fundamentals of Financial Management. Taxmann Publications.).

10 Bhattacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi

OBJECTIVES

- To know about various risks associated with derivatives

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none"> ● Introduction nature and objectives of financial management ● time value of money 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on objectives of financial management ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study meaning and scope of financial management ● To study time value of money 	Assessment through test papers

	<p>and mathematics of finance-</p> <ul style="list-style-type: none"> ● concepts of risk and return 				
<p>Module II (20 Hours)</p>	<ul style="list-style-type: none"> ● Investment decision ● capital budgeting process ● estimation of relevant cash flows ● payback period method ● ARR ● NPV ● NTV ● IRR ● PI ● capital budgeting under risk ● risk adjusted 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions ● Seminar on capital budgeting process 	<ul style="list-style-type: none"> ● To study capital budgeting process ● To evaluate investment decisions ● To study estimation of relevant cash flows 	<p>Assessment through test papers</p>

	discount rate				
Module III (20 Hours)	<ul style="list-style-type: none"> ● Financing decision ● cost of capital and financing decision ● estimation of components of cost of capital ● sources of long term financing ● capital structure ● operating and financial leverage ● determinants of capital structure 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on source of long term financing ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To evaluate financing decisions ● To study cost of capital calculation ● To evaluate capital structure 	Assessment through case study

Module IV (10 Hours)	<ul style="list-style-type: none"> ● Dividend decision ● Dividend policy in practice 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on dividend policy in practice ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study relevance and irrelevance of dividend decision ● To evaluate dividend policy in practice 	Assessment through test papers
Module V (15 Hours)	<ul style="list-style-type: none"> ● Working capital management ● Determination of working capital management ● a brief overview of cash management ● inventory management and receivables management 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on inventory management and receivables management ● Assignment on working capital management 	<ul style="list-style-type: none"> ● To study working capital management ● To evaluate cash management , inventory management. And receivables management 	Assessment through test papers

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BCM6B15 COMPUTERISED ACCOUNTING WITH TALLY

Number of Lecture Hours per week: 5

Number of Credits: 5

Internal: 20, External: 80

Examination Hours: 3

Objectives:

- To enable the students to acquire basic knowledge in the computerized accounting systems

Module I

Introduction to Accounting: Accounting basis and terms -Branches of accounting - Mode of accounting - Manual accounting - Computerized accounting fundamentals. Accounting with Tally : Introduction to Tally - Tally interface - fill features - fill configuration - Company creation - Accounting groups - Accounting ledgers - Accounting vouchers - Vouchers entry. (15 Hours)

Module II

Inventory Management with Tally - Stock groups - Stock items - Stock category -Unit of measures - Godown inventory vouchers (Pure inventory and inventory vouchers).Integration of Accounting with Inventory : Bill wise details - Invoicing - Voucher entry -Cost centre - Cost category - Budget and control - Bank reconciliation - Interest calculation – Order Processing - Stock valuation methods - Reorder levels - Tracking numbers - Bill of material - Inventory ageing. (30 Hours)

Module III

Tax Application in Tally - Introduction to GST - GST activation and classification -GST computation - Composite GST - Input Tax credit - Tax Invoice, Credit and

Debit Notes>Returns-Transfer of Input Tax Credit- Time and Value of Supply-Recent features. (15 Hours)

Module IV

Accounting and Inventory Reports - Trading, Profit and loss A/c - Balance Sheet -Ledgers - Cost centre and budget reports - Cash book and bank book - Inventory reports - Decision supporting tools - Ratio analysis - Cash flows - Fund flow - Budgeting system - Printing of reports - Voucher and bill printing etc. (10 Hours)

Module V

Technology Advantage of Tally - Tally audit - Tally vault - Back up, restore, merge and split of database - ODBC interface - Export and import of data - web enabled reporting - On line support of software. (10 Hours)

Reference Books:

- 1.A.K. Nadhani and K.K. Nadhani,Implementing Tally 6.3, 1/e BPB Publications, NewDelhi.
- 2.Namrata Agarwal, Tally 6.3 , 2004 Edition , Dream Tech., New Delhi.
- 3.Sridharan,,Narmadha Publications, May 2003.

OBJECTIVES

- To enable the students to know the applications of computerized accounting systems in the area of business.

(Out of the 80 lecture hours, the ratio between theory and practical hours shall be 3:2)

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none"> ● Computerised accounting fundamentals ● Accounting with tally 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Practical in computer lab ● Assignment on company creation 	<ul style="list-style-type: none"> ● To know how to create company ● To study accounting group and accounting ledgers , accounting vouchers 	Assessment through practical exam
Module II (30 Hours)	<ul style="list-style-type: none"> ● Inventory management with tally ● integration of accounting with tally 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Practical knowledge in computer lab 	<ul style="list-style-type: none"> ● To study inventory management with tally ● To study integration of accounting with inventory 	Assessment through test papers
Module III (15 Hours)	<ul style="list-style-type: none"> ● Tax application on tally ● Introduction of 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on GST activation and classification 	<ul style="list-style-type: none"> ● To study tax application in tally 	Assessment through test papers

	<p>GST</p> <ul style="list-style-type: none"> ● Input tax credit 				
<p>Module IV (10 Hours)</p>	<ul style="list-style-type: none"> ● Accounting and inventory reports ● decision supporting tools ● printing of reports ● voucher and bill printing 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Practical experience in computer lab 	<ul style="list-style-type: none"> ● To study accounting and inventory reports in tally 	<p>Assessment through test papers</p>

Module V (10 Hours)	<ul style="list-style-type: none"> ● Technology advantage of tally ● tally audit ● tally vault ● ODBC interface ● export and import of data 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on export and import of data 	<ul style="list-style-type: none"> ● To study technology advantage of tally 	Assessment through test papers
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BCM1B01 BUSINESS MANAGEMENT

Number of Lecture Hours per week : 6

Number of Credits : 4

Internal : 20, External :80

Examination Hours :2.5

Objectives:

- To understand the process of business management and its functions.

Module I

Concepts of Management – Characteristics of management – Schools of management thought - Management and administration – Management by objectives – Management by participation – Management by exception – Management by motivation - Functions of management – Planning– Organizing - Departmentation – Delegation (25 Hours, 20 marks)

Module II

Functions of Management:– Motivation: – concept and importance – Contributions of McGregor, Maslow and Herzberg – Leadership – Concept and styles – Leadership traits - Communication – process and barriers – Control – concept - steps – tools – Coordination – Concept, Principles, Techniques. (20 Hours, 15 marks)

Module III

Business Ethics:– Ethics and Morality – Theories of ethics: Teleological theory – Deontological theory –Virtue theory – Types of ethics – Meaning and scope of business ethics - Characteristics – Objectives of Business Ethics - Factors influencing business ethics – Arguments for and against business ethics – Different views of business ethics - The Separatist View, The Unitarian View, The Integration View, Ethical issues in global business. (20 Hours, 20 marks)

Module IV

Corporate Social Responsibility (CSR): Meaning and definition - History of CSR activities – Concept of Corporate citizenship - Need and importance of CSR – Stakeholders of CSR – Steps in the implementation of CSR activities – CSR and business ethics - CSR and corporate governance – CSR initiatives in India. (18 hours, 15 marks)

Module V

Emerging concepts in management – Kaizen – TQM – TPM – MIS – ISO – Change management – Stress management – Fish bone (ISHIKAWA) Diagram – Holacracy - Rank & Yank - 20% time - Gamification - Flexi-working - Business ecosystem – Logistic management. (13 Hours, 10 marks)

Reference Books:

1. Boatwright. John R: Ethics and the Conduct of Business, Pearson Education, New Delhi.
2. Gupta. CB; Business management, Sultan Chand & sons
- 3 Koontz, H and Wechrick, H: Management, McGraw Hill Inc, New York.
- 4 Prasad. LM; Principles and Practicd of Management; Sultan Chand & sons
- 5 Stoner. AF and Freeman RE; Management; Prentice Hall of India
6. Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
7. R.S Davar; Management Process
6. Rustum & Davan, Principles and Practice of Management.

8. Srinivasan & Chunawalla, Management Principles and Practice.
9. S. V. S. Murthy. Essentials of Management.
10. Stoner, Freeman & Gilbert, Jr.: *Management*, Prentice Hall of India Private Limited, New Delhi.
11. Tripathy & Reddy: *Principles of Management*, Tata McGraw-Hill Publications, New Delhi.
12. Stephen P. Robbins: *Organizational Behaviour*, Prentice Hall of India Private Limited, New Delhi.
13. Udai Pareek: *Understanding Organizational Behaviour*, Oxford University Press, New Delhi.
14. S. S. Khanka: *Organizational Behaviour: Text and Cases*, S. Chand & Company Limited, New Delhi.

OBJECTIVES

- To familiarize the students with current management practices
- To understand the importance of ethics in business
- To acquire knowledge and capability to develop ethical practices for effective management.

Lesson plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (25 hours)	Concepts of Management, management and administratio n, MBO,manage ment by participation, management by motivation	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars and Assignments on the topic Management By Objectives (MBO) ● Discussion on Business News 	<ul style="list-style-type: none"> ● To understand the concepts of Management ● To evaluate different schools of Management Thoughts ● To identify various functions of Management 	<ul style="list-style-type: none"> ● Business Quiz

<p>Module II (20 hours)</p>	<p>Functions of management, Concepts of Motivation, Communication process and barriers Leadership - Concepts and Styles, Control - Tools</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint Presentation on Motivation Theories ● Group discussion on various communication gadgets available and its importance in business ● Leadership games 	<ul style="list-style-type: none"> ● To evaluate various motivation theories ● Identify communication channels and study communication process and barriers in business ● To understand leadership qualities and skills 	<ul style="list-style-type: none"> ● Evaluation through test papers
<p>Module III (20 hours)</p>	<p>Business ethics and morality, theories of ethics, factors influencing business ethics, different views of business ethics</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Interaction with local business entrepreneurs 	<ul style="list-style-type: none"> ● To understand factors influencing business ethics ● To identify different views of business ethics 	<ul style="list-style-type: none"> ● Essay writing

Module IV (18 hours)	Corporate social responsibility, Concepts of Corporate citizenships, Steps in implementation of CSR activities, CSR and Corporate Governance	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on Corporate Social Responsibility ● Debate on relevance of CSR in present scenario 	<ul style="list-style-type: none"> ● To study relevance of corporate social responsibility ● To identify various steps in implementing CSR 	<ul style="list-style-type: none"> ● Evaluation through Viva
Module V (13 hours)	Emerging concepts in Management, Change Management, Stress management, Business Ecosystem, Logistics Management	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on various areas of Stress Management ● Collage on Business Ecosystem 	<ul style="list-style-type: none"> ● To study the emerging concepts of Business management ● To identify various concepts of stress management and logistics management 	<ul style="list-style-type: none"> ● Assessment through Descriptive test

BCM1C01 MANAGERIAL ECONOMICS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives :

- To enable the students to understand micro and macroeconomic concepts relevant for business decisions.

Module I

Managerial Economics:- – Definition and characteristics – Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in management economics – The role of managerial economist. (10 Hours,10 marks)

Module II

Theory of consumer behaviour: - Cardinal analysis - Law of diminishing marginal utility – consumer surplus; Ordinal approach – indifference curve analysis – consumer equilibrium – income consumption curve and price consumption curve – Hicksian decomposition of price effect in to substitution effect and income effect – Demand curve for normal, inferior and giften goods – concept of elasticity of demand – measurement of various elasticities – Elasticity of supply. (20 Hours,20 marks)

Module III

Market structure:-

- a. Perfect competition: – profit maximization and equilibrium of firm and industry – short run and long term supply curves – price and output determination.
- b. Monopoly: – Price determination under monopoly – equilibrium of firm – comparison between perfect competition and monopoly – price discrimination.

c. Monopolistic competition: price and output determination – product differentiation – comparison with perfect competition – excess capacity under monopolistic competition.

d. Oligopoly: indeterminate pricing and output – classical models of oligopoly – price leadership - collusive oligopoly – kinked demand curve. (20 Hours,20 marks)

Module IV

An overview of Indian economy - Indian economy since 1991 - Basic characteristics of Indian economy - Factors that led to the opening up of Indian economy - Indian economy under WTO regime - Issues in Indian economy: Problems of growth, unemployment, poverty, inequality in income distribution, inflation – The role of parallel economy – The role of Government in a market economy. (15 Hours,15 marks)

Module V

Structure and direction of India's foreign trade and India's trade regulation and promotion - Exchange rate policy – Intellectual Property Rights - Foreign capital and MNCs in India, Trade reforms - An overview of Kerala economy - Trade and commerce in Kerala - Industrial development of the state - the role of small scale industries in Kerala economy. (15 Hours, 15 marks)

Reference Books:

1. R.L. Varshney and K.L. Maheswari, Managerial Economics
2. Ahuja. HL; Business Economics, S. Chand & co.
3. D.N. Dwivedi, Managerial Economics
4. Dr. S. Sankaran, Managerial Economics
5. DM Mithani: Business Economics
6. Seth M L Text Book of Economic Theory
7. K K Dewett: Economic Theory
8. Dutt & Sundaram: Indian Economy
9. Petersen &. "Lewis: Managerial Economics
10. Mote V L peul. S & Gupta G S: Managerial Economics
11. H. Craig Petersen & W. Cris lewis: Managerial Economics
12. Dr. P.N. Reddy and H.R, Appanaiah : Essentials of Business Economics

13. Barry Keating and J. Holton Wilson: Managerial Economics

OBJECTIVES

- To help the students to understand the Application of economic principles in business management.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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<p>Module I (10 Hours)</p>	<p>Managerial Economics - Definition and nature, The role of managerial economists, Basic economic tools in Managerial Economics</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Powerpoint presentation on Definition and nature of Managerial Economics ● Group Discussion on Role of managerial Economists 	<ul style="list-style-type: none"> ● To understand nature of managerial economics ● To evaluate the role of managerial economists 	<ul style="list-style-type: none"> ● Evaluation through Case Study
<p>Module II (10 Hours)</p>	<p>Basic Concepts of Demand and Cost, Law of Variable Proportions, Economies and Diseconomies of scale, Cost Minimization, Profit</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group Discussion on Economies and Diseconomies of scale ● Presentation on Law of Variable Proportions 	<ul style="list-style-type: none"> ● To study various concepts of demand and cost ● To understand law of variable proportions ● To analyze economies and diseconomies of scale 	<ul style="list-style-type: none"> ● Evaluation through test papers

	Maximization				
Module III (20 Hours)	Theory of Consumer Behaviour, Law of Diminishing Marginal Utility, Concept of Elasticity of Demand	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Consumer Behaviour Survey on various products ● Powerpoint presentation on elasticity of Demand 	<ul style="list-style-type: none"> ● To evaluate theories of Consumer Behaviour ● To study Law of Diminishing Marginal Utility 	<ul style="list-style-type: none"> ● Assessment through Test paper
Module IV (20 Hours)	Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Peer Group Discussion on different types of Market Structure ● Powerpoint presentation on difference between perfect competition and 	<ul style="list-style-type: none"> ● To evaluate various structure of Market 	<ul style="list-style-type: none"> ● Assessment through Essay Writing

			monopolistic competition		
Module V (15 Hours)	Tourism and Environment, Meaning and principles of Sustainable Tourism Development, Environment impact assessment, Eco tourism	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on influence of tourism in Kerala Economy ● Exhibition on Taste of Kerala 	<ul style="list-style-type: none"> ● To evaluate scope of eco tourism ● To study meaning and principles of sustainable tourism development 	<ul style="list-style-type: none"> ● Evaluation through test papers

BCM2B02 FINANCIAL ACCOUNTING

Number of Lecture Hours per week: 6

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives:

- To equip the students with the skills of preparing financial statements for various type of organizations

Module I

Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations- Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method- Distinction between Balance Sheet and Statement of Affairs- Distinction between Profit and loss account and Statement of Profit and Loss- Conversion method- Practical Problems. (16 Hours, 15 marks)

Module II

Company Accounts- Issue of Shares:Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital- Difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration- Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not to be taught)- Treatment of Fraction shares- Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance- Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares-

Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender- Journal entries- Practical problems. (30 Hours,25 marks)

Module III

Accounting for issue of Debentures:Definition – Types of debentures- Issue of Debentures- For cash, for consideration other than cash and issued as collateral security- Fraction debentures- Distinction between share and debenture- Terms of issue of debentures- Interest on debentures- Journal entries- Practical problems. (10 Hours,10 marks)

Module IV

Convergence to International Financial Reporting Standards: Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC and SIC)-process of setting IFRS –Conceptual Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure- convergence to IFRS- Emergence of Ind AS – Standard setting process in India – Role of NFRA –Entities required to adopt Ind AS- Role of FASB in developing US GAAP- Difference between Ind AS and IFRS. (18 Hours, 15 marks)

Module V

Ind. AS / IFRS compiled Financial Statements of Companies (Ind AS1): Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF) - Treatment of adjustment items such as Corporate Dividend Tax- Transfer to Reserve- Provision for taxation- TDS on Interest income, implied adjustment of interest on loans and other usual adjustment items such as depreciation, Closing stock, provisions, outstanding, prepaid, accrued, and received in advance - Practical problems. (22 Hours, 15 marks)

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. S.N. Maheshwari: Financial Accounting.

2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
4. Grewal and Gupta: Advanced Accounting
5. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. S.Kr. Paul: Advanced Accounting
9. B.S. Raman, Advanced Accountancy.
10. Jain &Narang: Financial Accounting
11. Ashok Sehgal and Deepak Sehgal: Advanced Accounting, Volume 1, Taxmann, New Delhi.
12. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
13. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

OBJECTIVES

- To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (16 Hours)	Preparation of financial statements of sole trader, single entry meaning and methods of profit determination ,depreciation accounting	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Problem solving ● Participative learning 	<ul style="list-style-type: none"> ● To study how to prepare financial statement of sole trader ● To understand the details of single entry ● To understand depreciation accounting 	<ul style="list-style-type: none"> ● Asses sment throug h test papers
Module II (30Hours)	Issue of shares and debentures,fo rfeiture of shares,prepar ation of financial statements of joint stock company	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments on forfeiture of shares ● Seminars on issue of shares and debentures ● problem solving 	<ul style="list-style-type: none"> ● To study issue of shares and debentures ● To understand forfeiture of shares ● To study financial statement of joint stock company 	Evaluation throug h test papers

Module III (10 Hours)	Meaning and concepts of banking, non banking asset, preparation of profit and loss account and balance sheet of banking company	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on meaning and concepts of banking ● Problem solving 	<ul style="list-style-type: none"> ● To understand meaning and concepts of banking ● To study non banking asset ● To study how to prepare profit and loss account and balance sheet 	Assessment through test papers
Module IV (18 Hours)	Insurance accounts, types of insurance, final accounts of insurance	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● PPT presentation on types of insurance ● Problem solving 	<ul style="list-style-type: none"> ● To identify insurance accounts and type of insurance ● To study the preparation of final accounts 	<ul style="list-style-type: none"> ● evaluation through test papers and MCQ

<p>Module V (22 Hours)</p>	<p>Objectives and uses of financial statements, development of accounting standards in India, requirements of IFRS, international organisations engaged in accounting harmonizations, Ind AS, difference between Ind AS and IFRS</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● PPT presentation on difference between Ind AS and IFRS ● Peer group discussion on requirement of IFRS 	<ul style="list-style-type: none"> ● To evaluate objective and uses of financial statements ● To identify the development of accounting standards in India ● To study requirements of IFRS ● To identify international organisations engaged in accounting harmonizations ● Study difference between Ind AS and IFRS 	<p>evaluation through descriptive examination</p>
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BCM2C02 MARKETING MANAGEMENT

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives:

- To provide basic knowledge about the concepts, principles, tools and techniques of marketing

Module I

Marketing Management: The value of marketing–Core marketing concepts–The new marketing realities–Philosophy of marketing - Creating long term loyalty relationships – Marketing management tasks –Analyzing consumer markets-Factors influencing consumer behaviour-Buying decision process - market segmentation; bases for segmenting consumer markets – market targeting - marketing of services - rural marketing in India; potential, challenges and strategies. (20 Hours,20marks)

Module II

Creating and Capturing Value: The fundamentals of product management; product levels; customer value hierarchy– Classification of product–Managing brands and brand equity-Product and Services differentiation-Product and brand relationships - Product Life Cycle Marketing Strategies - New product development-Packaging, labeling, Warranties and Guarantees.

Pricing to capture value; setting the price; methods of pricing; pricing strategies; pricing for rural markets. (20 Hours,20 marks)

Module III

Delivering Value: Distribution -marketing channels and value networks-role of marketing channels-channel design and management decision-channel integration and system-conflict, cooperation and competition-Managing retailing, wholesaling and logistics-Direct and online marketing (10 Hours,10 marks)

Module IV

Communicating Value: Integrated Marketing Communications; role of marketing communication; developing effective communication; marketing communication mix - managing advertising; deciding on media and measuring effectiveness ; communicating to rural audience- Sales Promotion-Personal selling; principles of personal selling-Events and experiences-Public relation-Interactive marketing-word of mouth marketing. (15 Hours,15 marks)

Module V

E-commerce and E-marketing: Concept and nature; Reason for growth of e-marketing - E-commerce marketing practices; types of E-commerce; E-commerce business models; E-commerce marketing strategies - M-commerce marketing practices- Electronic Payment System-Security issues in E commerce. (15 Hours,15 marks)

Reference Books:

1. Philip Kotler, Kevin Lane Keller, "Marketing Management" (15e), Pearson India Education Services Pvt Ltd
2. V S Ramaswamy & S Namakumari, "Marketing Management" (Latest Edition)- McGraw Hill Education (India) Private Limited, New Delhi
3. S.A. Sherlekar, "Marketing Management-Concepts and Cases", Himalaya Publishing House Pvt Ltd
4. William J Stanton, "Fundamentals of Marketing", McGraw Hill Publishing Co, New York
5. Lamb. Hair, McDaniel, —Marketing", Cengage Learning Inc USA.
6. Rayport, Jeffrey F and Jaworksi. Bernard J, "Introduction to E-Commerce", Tata Mc Graw Hill, New Delhi

OBJECTIVES

- To impart necessary knowledge which helps the student to choose a career in the field of marketing.
- To expose the students to the latest trends in marketing

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment

<p>Module I (20 Hours)</p>	<p>Value of marketing, philosophy of marketing, marketing management tasks, factors influencing buying behaviour, market segmentation, market targeting, marketing of service</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● PPT on market segmentation ● Seminar presentation on consumer behaviour of various products ● Survey of various marketing strategies adopted by service providers 	<ul style="list-style-type: none"> ● To study :- <ol style="list-style-type: none"> 1. Value of marketing and philosophy 2. Marketing management tasks 3. Market segmentation ● To evaluate;- <ol style="list-style-type: none"> 1. Factors influencing buying behaviour 2. Marketing of services 	<p>evaluation through case study</p>
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Module II (20Hours)	Fundamentals of product management, Classification of products, brand and brand equity, product life cycle ,pricing strategies	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on classification of products ● Seminar on product life cycle 	<ul style="list-style-type: none"> ● To study fundamentals of product management ● To evaluate;- <ol style="list-style-type: none"> 1. Brand and brand equity 2. Product life cycle 3. Pricing strategies 	Assesment through descriptive exam
Module III (10 Hours)	Marketing channels, managing retailing, wholesaling and logistics direct and online marketing	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars on marketing channels ● Debates on direct and online marketing ● Marketing games 	To evaluate:- <ol style="list-style-type: none"> 1 Marketing channels 2. Management of wholesaling and logistics 3.Direct and online marketing 	evaluation through essay writing
Module IV (15 Hours)	Marketing communication, sales promotion, marketing	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Peergroup discussion on marketing communication mix 	To identify;_ <ul style="list-style-type: none"> ● Marketing communication mix ● Decision on 	evaluation through essay writing

	communication mix, personal selling, interactive marketing		<ul style="list-style-type: none"> ● Presentation on personal selling and interactive marketing 	<p>media and effectiveness</p> <ul style="list-style-type: none"> ● Principles of personal selling 	
Module V (15 Hours)	E-commerce, e-commerce marketing strategies, e-commerce marketing practices, m-commerce marketing practices	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	PPT presentation on e-commerce marketing strategies	Evaluate:- E-commerce marketing strategies M-commerce marketing practices	evaluation through test paper

BCM3A11 BASIC NUMERICAL METHODS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives:

- To enable the students to acquire knowledge of Mathematics and Statistics.

Module I

Numerical expressions and Equations: Simultaneous linear equations (up to three variables), Quadratic equations in one variable-factorization and quadratic formula (10 Hours, 10 marks)

Module II

Matrices: introduction - type of matrices – trace and transpose and determinants - matrix operations – adjoint and inverse –rank- solving equations by matrices: Cramer’s Rule (not more than three variables). (15 Hours, 15 marks)

Module III

Sequence, Series and Progression : Concepts and differences - Arithmetic progression- nth term and sum of n terms of an AP - Insertion of Arithmetic means in AP - Geometric progression- nth term and sum of n terms of an GP - Insertion of Geometric Mean in GP - Harmonic progression. (20 Hours, 15 marks)

Module IV

Interest and Time value: Concept of interest-Types of interest: Simple interest and compound interest – nominal, real and effective rate of interest - Future value and Present Value; Annuity and Perpetuity - Computing future and present values of annuity (regular and immediate) - multi and growing period perpetuity - Compound annual growth rate - computation of Equated Monthly Instalments (EMI). (15 Hours, 15 marks)

Module V

Descriptive Statistics: Measures of Central Tendency – Mean: Arithmetic mean, Geometric mean and Harmonic Mean- Median, Mode and other position values - Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation - Measures of Skewness and Kurtosis. (20 Hours, 25 marks)

Reference Books

1. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
2. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan)
3. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
4. Business Statistics – G. C. Beri (Tata McGraw Hill)
5. Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House)
6. SP Gupta ,Statistical Methods, Sultan Chand
7. Dinesh Khattar-The Pearson guide to quantitative aptitude for competitive examinations.
8. Dr. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited.
9. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata Mcgraw Hill,

(Theory and problems may be in the ratio of 20% and 80% respectively. An overview of the topics is expected and only simple problems shall be given)

OBJECTIVES

- At the end of this course, the students should have understood set operations, matrix and Mathematics of finance, Statistical tools and their applications.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	Sets and sets operation,mat rices,venn diagram,matri x multiplication .solving system of simultaneous linear equations	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on fundamental ideas about matrices and their operational rules ● Problem solving 	Study;- <ul style="list-style-type: none"> ● Sets and sets operations ● Venn diagram ● matrices Solving;- <ul style="list-style-type: none"> ● Matrix multiplication ● Simultaneous linear equation 	Assessment through test papers
Module II (15 Hours)	Theory of equation meaning and type	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on simple linear and simultaneous equations ● Problem solving 	Study theory of equation and types	evaluation through test papers
Module III (20 Hours)	Arithmetic progression, geometric progression, mathematics	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Problem solving 	<ul style="list-style-type: none"> ● Study arithmetic progression and geometric progression 	evaluation through test papers

	of finance, simple and compound interest			<ul style="list-style-type: none"> ● Calculate simple and compound interest 	
Module IV (15 Hours)	Meaning and definition of statistics, types of enquiries, presentation of data by diagrammatic and graphical method, formation of frequency distribution	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on type of enquiries ● Presentation of data on diagrammatic and graphical method ● Problem solving 	<p>Evaluate;-</p> <ul style="list-style-type: none"> ● Meaning and definition of statistics ● Types of enquiries <p>Study;-</p> <ul style="list-style-type: none"> ● Presentation of data by diagrammatic and graphical method ● Formation of frequency distribution 	Assessment through test papers
Module V (20 Hours)	Measures of central tendency, skewness and kurtosis, lorenz curve, time series, index numbers	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on central tendency ● Problem solving 	<p>Study;-</p> <ul style="list-style-type: none"> ● Measures of central tendency ● Analysis of time series ● Trend and seasonal variations ● Index number 	Test papers

BCM3A12 PROFESSIONAL BUSINESS SKILLS

Number of Lecture Hours per week: 5

Number of Credits 4

Internal: 20, External: 80

Examination 2.5 Hours

Objectives:

- To update and expand basic Informatics skills of the students

Module I

Professionalism: Meaning -Definition – Characteristics - Traits and Qualities of a good professional - Professionalism in business - Professional Skills: important soft skills for business success- Professionalism in Communication: Verbal Communication: Professional Presentation - Different Presentation Postures- Written Communication: Email - Significance of Email in business – Email etiquette: format - rules – dos and don'ts - Technical Documentation: Standards – Types (15 Hours, 15 marks)

Module II

E-Learning :Introduction of electronic learning - benefits and drawbacks of e-Learning - Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used in e-earning- different approaches for e-Learning delivery - E-learning in India (12 Hours, 12 marks)

Module III

Business Data Analysis : Features of New Generation Computers – Concept of data analysis – Business Data Analysis – Data Analyst – Types of analysts - organisation and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking Analysis – Big Data Analysis - Role of Data Scientist in Business & Society - Role of Artificial Intelligence and Intelligent

Agents in e-business - Ethical and Legal considerations in Business Analytics (18 Hours, 18 marks)

Module IV

Socio - Cyber Informatics: IT and society - Digital Divide – Digital natives-Cyber space- New opportunities and threats - Cyber ethics - Cyber-crimes -Types - Cyber Laws –Organisations related with cyber laws-Cyber addictions - Information overload - Health issues - e-waste and Green Computing –Recent E-governance initiatives in India (15 Hours, 15 marks)

Module V

Digital Marketing : Introduction to Digital marketing Environment –meaning & Concept – Need for digital marketing – Advantages and disadvantages of digital marketing -Trends in digital marketing- Types of digital marketing – Business models in digital marketing Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C), Business to Employees (B2E), Business to Government (B2G) - Online advertising - types of online advertising - Top e-commerce websites around the world and its scenario in India. PPC (Pay per Click) advertising – Search engine Analytics – search engine ads – social media channels and ads (20 Hours, 20 marks)

References Books:

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
4. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
5. Daniel Minoli&EmmaMinoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
6. Godfrey Parkin, DigitalMarketing:Strategies for online success, New Holland publishers Ltd, 2009

7. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan page, 3rd Edition, 2014
7. Jonah Berger, Contagious Why things catch on, Simon & Schuster, 2013
8. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
9. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
10. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
11. Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
12. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
13. Data Mining: Concepts and Techniques, Morgan Kaufmann Publication, 3rd Edition, 2011 Data Science for Business – What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O' Reilly Media Publication, 2013

OBJECTIVES

- To equip the students to effectively utilize the digital knowledge resources for their study

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	<ul style="list-style-type: none"> ● Professionalism in Communication ● Email in Business ● Technical Documentation 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars and Assignments on professionalism in Communication ● Online Group discussion on significance of Email in business 	<ul style="list-style-type: none"> ● To evaluate professionalism in Business ● To analyse significance of Email in business ● To evaluate Professionalism in Communication 	Assessment through Essay writing Competition
Module II (12 Hours)	<ul style="list-style-type: none"> ● E-Learning - Benefits and Drawbacks ● Online Education ● Introduct 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Online Discussion On Infilbnet ● Seminar on Benefits and Drawbacks of E-Learning 	<ul style="list-style-type: none"> ● To study Knowledge Resource on Internet ● To evaluate different means of e-learning 	Assessment through test papers

	<p>ion to E-Content and Tools</p> <ul style="list-style-type: none"> ● Online Libraries ● Major Technologies used in E-Learning 				
<p>Module III (18 Hours)</p>	<ul style="list-style-type: none"> ● Concept of data analysis ● Social networking Analysis ● Role of Data Scientist in Business and Society ● Role of Artificial Intelligence and Agents in business 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars and Assignments on Organisation and Source of data 	<ul style="list-style-type: none"> ● To study features of New generation Computers ● To evaluate role of data scientists in Business and Society 	<p>Evaluation through Testpapers</p>

Module IV (15 Hours)	<ul style="list-style-type: none"> ● Social cyber Informatics ● Cyber Crimes ● E- waste and Green Computing ● Recent E-Governance initiative in India 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● OnlineGroup discussion in Cyber Crimes ● Online collage on E-waste and Green Computing 	<ul style="list-style-type: none"> ● To study cyber laws ● To evaluate e-waste and green computing 	Assessment through test papers
Module V (20 Hours)	<ul style="list-style-type: none"> ● Digital Marketing ● Social media ads and channels ● Business models in marketing 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Experience sharing by student Entrepreneurs on Digital marketing ● Debate on advantages and disadvantages of Digital marketing 	<ul style="list-style-type: none"> ● To study various Business models ● To evaluate advantages and disadvantages of Digital marketing ● To evaluate online advertisements 	Evaluation through Test papers

BCM3BO3 BUSINESS REGULATIONS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives:

- To familiarize the students with certain statutes concerning and affecting business organizations in their operations

Module I

Business Laws : Introduction - Nature of Business Law - Meaning and definition - Indian Contract Act, 1872: Contract - Definition - Essentials of valid contracts - Classification of contracts - Offer and acceptance - Consideration - Capacity to contract - Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Void agreements - Discharge of contract - Breach of contract and remedies - Contingent contracts - Quasi contracts. (20 Hours, 30 marks)

Module II

Special Contracts: Contract of Indemnity: Meaning - Nature - Right of indemnity holder and indemnifier - Contract of Guarantee: Meaning - Nature - Rights and liabilities of surety - Discharge of surety from liability - Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee - Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent - Termination of agency. (20 Hours. 18 marks)

Module III

Sale of Goods Act 1930: Contract for sale of goods - Essentials of a contract of sale - Conditions and Warranties - Caveat emptor - Sale by non owners - Rules as to delivery of goods - Unpaid seller and his rights. (10 Hours, 12 marks)

Module IV

The Consumer Protection Act 1986: Objects and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service - Unfair trade practices - Restrictive trade practices - Rights of consumers - Consumer Protection Council - Consumer Disputes Redressal Agencies. (7 Hours, 10 marks)

Module V

The limited liability partnership Act 2008 – Salient features – Distinction with partnership and company – LLP agreement – partners and designated partners – incorporation document – Extent and limitation of liability of LLP and partners. (7 Hours, 10 marks)

Reference Books:

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.
4. Chandha P.R , Business Law.
5. S.S. Gulshan, Business Laws.
6. B. Sen and Mitra, Business and Commercial Laws.
7. Chandha P.R, Business Law, Galgotia, New Delhi.
8. Balchandani, Business Laws.
10. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.

OBJECTIVES

- To enlighten the students with the legal framework influencing business decisions.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 Hours)	<ul style="list-style-type: none"> ● Contract Act 1872 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars and assignments on Capacity to contract 	<ul style="list-style-type: none"> ● To study essentials of a valid Contract ● To study capacity to contract 	Evaluation through test papers
Module II (20 Hours)	<ul style="list-style-type: none"> ● Contract of Indemnity ● Contract of Guarantee ● Contract of Agency ● Bailment and Pledge 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignments and Seminars on Contract of Guarantee and Indemnity 	<ul style="list-style-type: none"> ● To study Contract of Indemnity and Guarantee ● To study Bailment and Pledge ● To study Bailment and Pledge 	Evaluation through test papers
Module III (10 Hours)	<ul style="list-style-type: none"> ● Sale of Goods Act 1930 ● Contract for Sales 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on Essentials of Contract for sales 	<ul style="list-style-type: none"> ● To study sale of Goods Act 1930 	Evaluation through test papers

	Goods Act				
Module IV (7 Hours)	<ul style="list-style-type: none"> ● Consumer Protection Act 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Peer group discussion on Unfair trade practices 	<ul style="list-style-type: none"> ● To study consumer protection act ● To evaluate Rights of Consumer 	Assessment through MCQ
Module V (7 Hours)	<ul style="list-style-type: none"> ● LLP Act 2008 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars on LLP 	<ul style="list-style-type: none"> ● To study LLP Agreement ● To evaluate difference between partnership and Company 	Evaluation through Test papers

BCM3BO4 CORPORATE ACCOUNTING

Number of Lecture Hours per week: 6

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives:

- To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements

Module I

a. Redemption of Debentures:

Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy (Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex-interest and Cum-interest- Redemption by conversion- Journal Entries.

b. Redemption of Preference Shares:

Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal entries

c. Bonus Shares:

Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries.

d. Buyback of shares:

Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries.

e) Right Issue: Right of pre-emption – Calculation of value of right (30 Hours, 25 marks)

Module II

Banking Companies:

Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA(problems) - Final accounts of banking companies in the new form- Practical Problems. (18 Hours, 15 marks)

Module III

Accounts of Life Insurance:

Meaning of life insurance- Features- Types of life insurance- Important terms used- Adjusting entries- Calculation of Life fund with problems- Determination of profit of life business and net bonus payable- Problems- Preparation of final accounts of life business in the new form- Practical Problems. (18 Hours, 15 marks)

Module IV

Consolidated Financial Statements (Ind AS 110): Group Companies and Group Structures– need for consolidation – Calculation of pre-acquisition Calculation of profit- Post-acquisition profit- Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital Reserve- Preparation of Consolidated Balance Sheet without adjustments (simple problems) (20 Hours, 15 marks)

Module V

Important Disclosure based accounting standards: Earnings per share(Basic and Diluted) Ind AS 33 – Segment Reporting Ind AS 108- Events after Reporting Period (Adjusting and Non adjusting) Ind AS 10- Related party transactions Ind AS 24 - Changes in accounting policies, accounting estimates and errors Ind AS 8- Interim Financial Reporting Ind AS 34.
(10 Hours, 10 marks)

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
2. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand& Co., New Delhi.
4. S.N. Maheshwari and S.K. Maheshwari, Financial Accounting.
5. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
6. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Kalyani Publishers.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. B.S. Raman, Advanced Accountancy.
10. P.C. Tulasian, Introduction to Accounting, Pearson Education.

OBJECTIVES

- To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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Module I (30 Hours)	<ul style="list-style-type: none"> ● Redemption of Debentures ● Different methods of Redemption ● Redemption of Preference Shares ● Bonus Share, Buyback of shares, Right issue 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on methods of redemption of debentures ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study redemption of debentures ● To study redemption of preference shares ● To evaluate bonus and right issue 	Evaluation through test papers
Module II (18 Hours)	<ul style="list-style-type: none"> ● Accounting of Banking Companies ● Preparation of financial statements of banking company 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study preparation of final accounts of banking companies 	

Module III (18 Hours)	<ul style="list-style-type: none"> ● Accounts of Life Insurance ● Preparation of Final accounts of Life Insurance 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion on different types of Life Insurance ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study various type of Life Insurance ● To evaluate the methods to determine profit of life business 	Evaluation through test papers
Module IV (20 Hours)	<ul style="list-style-type: none"> ● Consolidated financial statements 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on various consolidated financial statements ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study the preparation of various consolidated financial statements 	Assessment through problem solving tests
Module V (10 Hours)	<ul style="list-style-type: none"> ● Indian accounting standards 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminars on Indian Accounting standards 	<ul style="list-style-type: none"> ● To evaluate Indian Accounting Standards 	Assessment through test papers

BCM3C03 HUMAN RESOURCE MANAGEMENT

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 2.5

Objectives:

- To familiarize the students with the different aspects of managing human resources in a organization

Module I

Introduction to Human Resource Management—Importance--scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personnel management Vs Human Resource Management-HRM and competitive advantage-Traditional Vs Strategic human resource management. E-HRM - Operational E-HRM- Relational E-HRM- Transformational E- HRM (20 Hours, 20 marks)

Module II

Human resource planning, Recruitment and selection—Job analysis---process of job analysis-job description- job specification-- methods of job analysis-- Conventional Vs strategic planning—job evaluation—Recruitment--source of recruitment-methods. (18 Hours, 18 marks)

Module III

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-training environment- areas of training- Training evaluation. (12 Hours, 12 marks)

Module IV

Performance appraisal and career planning. Need and importance- objectives process- methods and problems of performance appraisal- . Concept of career planning –features- methods –uses career development. (12 Hours, 15 marks)

Module V

Compensation management and grievance redressal. Compensation planning objectives- Wage systems- factors influencing wage system-. Grievance redressal procedure- discipline- approaches punishment- essentials of a good discipline system. Labour participation in management. (18 Hours, 15 marks)

References:

1. Human Resource Management- Text and Cases-- VSP Rao
2. Human Resource Management – Pravin Durai
3. Human Resource Management—Snell, Bohlander
4. Personal Management and Human Resources—VenkataRatnam .Srivasthava.
5. A HandBook of Personnel Management Practice—Dale Yolder

OBJECTIVES

- To equip the students with basic knowledge and skills required for the acquisition,development and retention of human resources

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
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Module I (20 Hours)	<ul style="list-style-type: none"> ● Introduction to human resource management ● Human resource management and personnel management ● Resource management 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on traditional v/s strategic management 	<ul style="list-style-type: none"> ● To study scope and objectives of management ● To evaluate traditional HRM v/s strategic HRM ● To study resource management 	<ul style="list-style-type: none"> ● Evaluation through test papers
Module II (18 Hours)	<ul style="list-style-type: none"> ● Human resource planning ,job analysis ● Recruitment .source of recruitment 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on human resource planning ● Assignment on source of recruitment 	<ul style="list-style-type: none"> ● To evaluate human resource planning ● To analyse source of recruitment 	<ul style="list-style-type: none"> ● Evaluation through test paper
Module III (12 Hours)	<ul style="list-style-type: none"> ● Placement ● Induction ● Training 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Online discussion on training method 	<ul style="list-style-type: none"> ● To study placement and induction method ● To evaluate 	<ul style="list-style-type: none"> ● Evaluation through testpaper

				training method	
Module IV (12 Hours)	<ul style="list-style-type: none"> ● Performance appraisal and career planning ● Career planning concepts and methods 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Online discussion on career development 	<ul style="list-style-type: none"> ● To evaluate performance appraisal and career planning 	Assessment through case study
Module V (18 Hours)	<ul style="list-style-type: none"> ● Compensation management and grievance redressal ● Factors influencing wage system, grievance redressal procedure 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on grievance redressal procedures ● Online discussion on various methods of compensation management ● Seminar on factors influencing wage system 	<ul style="list-style-type: none"> ● To evaluate the compensation management and grievance redressal ● To evaluate factors of wage system 	Evaluation through case study Evaluation through test papers

BCM4A13 ENTREPRENEURSHIP DEVELOPMENT

Number of Lecture Hours per week: 5

Number of Credits : 4

Internal: 20, External: 80

Examination Hours: 2.5

Objectives:

- To familiarize the students with the concept of entrepreneurship

Module I

Concepts of entrepreneur: Entrepreneur- Définitions - Characteristics of entrepreneur-Classification of entrepreneur-Entrepreneurial traits -Entrepreneurial functions - role of entrepreneurs in the economic development - Factor affecting entrepreneurial growth – Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur - Women Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes - Objectives of EDP - Methods of training - Phases of EDP. (15 Hours, 15 marks)

Module II

Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development

Corporation (SIDCO)-Functions of National Small Industries Corporation(NSIC)-
Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village
Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions
and services of Kerala Industrial Technical Consultancy Organisation
(KITCO)-Activities of Science and Technology Entrepreneurship Development
Project (STEDP)-Strategies of National entrepreneurship Development Board
(NEDB) -Objectives of National Institute for entrepreneurship and small business
development (NIESBUD) - Techno park-Functions of techno park Incentives-
Importance- Classification of incentives – Subsidy - Types of Subsidy (17 Hours,
15 marks)

Module III

Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of
SME in the economic development- MSME Act 2006- Salient features- Credit
Guarantee Fund Trust Scheme for MSMEs - Industrial
estates-Classification-Benefits- Green channel- Bridge capital- Seed capital
assistance-Margin money schemes –Single Window System- Sickness- Causes
–Remedies- Registration of SSI (15 Hours, 15 marks)

Module IV

Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship
– Criteria for selecting particular project- Generating project ideas-Market and
demand analysis-Feasibility study- Scope of technical feasibility- Financial
feasibility- Social cost benefit analysis-Government regulations for project
clearance-Import of capital goods- approval of foreign collaboration-Pollution
control clearances- Setting up of micro small and medium enterprises-Location
decision- Significance. (18 Hours, 20 marks)

Module V

Project Report - Meaning-Definition - Purpose of project reports-Requirements of
good report - Methods of reporting - General principles of a good reporting system
- Performa of a project report - Sample project report. (The preparation of sample
project report shall be treated as an assignment of this course). (15 Hours, 15
marks)

Books Recommended:

1. Shukla M.B. Entrepreneurship and small Business Management, Kitab Mahal Allahabad.
2. Sangram Keshari Mohanty, Fundamentals of entrepreneurship, PHI, New Delhi.
3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi.
4. Small-Scale Industries and Entrepreneurship, Himalaya Publishing, Delhi
5. C.N.Sontakki, Project Management, Kalyani Publishers, Ludhiana.
6. Sangam Keshari Mohanty. Fundamentals of Entrepreneurship, PHI, New Delhi
7. Peter F. Drucker- Innovation and Entrepreneurship.
8. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.
9. MSME Act 2006.

OBJECTIVES

- To identify and develop the entrepreneurial talents of the students.
- To generate innovative business ideas in the emerging industrial scenario.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (1515Hours)	<ul style="list-style-type: none"> ● Concepts of entrepreneur, classification of entrepren 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Experience shared by student entrepreneur ● Online discussion about 	<ul style="list-style-type: none"> ● To study the concepts of entrepreneur ● To evaluate women entrepreneurs hip 	Assessment through case studyEvaluation through test papers

	<p>eurs,wo men entrepren eur,facto rs affecting entrepren eurial growth,e ntrepren eurial develop ment growthC oncept of Entrepre neur</p> <ul style="list-style-type: none"> ● Role of entrepreneur in economic development ● Women Entrepreneurship 		<p>women entrepreneur ship Webinar on entrepreneur ship</p> <ul style="list-style-type: none"> ● Online interactive session with local women entrepreneurs 	<ul style="list-style-type: none"> ● To evaluate entrepreneurial development programmeTo study about various concepts of Entrepreneurship ● To encourage them to get into entrepreneurs hip 	
<p>Module II (15 Hours)</p>	<ul style="list-style-type: none"> ● Institutional support and incentive to 	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on institutional support and incentive to entrepreneur 	<ul style="list-style-type: none"> ● To evaluate institutional support and incentive to entrepreneurs ● To identify 	<ul style="list-style-type: none"> ● Assessment through essay writin

	<p>entrepreneurs, importance -classification of entrepreneurship Institutional support and incentives to Entrepreneurs</p> <ul style="list-style-type: none"> Activities of SIDCO, NSIC, SIDBI, KVIC, SISI, KITCO, STEDP 		<p>Seminars and Assignments On various activities of different institutions</p>	<p>various subsidies To study about different incentive schemes and subsidy available for entrepreneurs</p>	<p>Assessment through test papers</p>
<p>Module III (15 Hours)</p>	<p>MSME features and objectives. role of SME in economic development,</p> <ul style="list-style-type: none"> Msme act 2006, registration 	<ul style="list-style-type: none"> Lecture Discussion Participative Learning 	<ul style="list-style-type: none"> Assignment on role of MSME in economic development Discussion on role of SME in economic 	<ul style="list-style-type: none"> To study msme features and objectives To evaluate MSME act 2006 To evaluate MSME ACT 	<ul style="list-style-type: none"> Assessment through test papers Evaluation through test papers

	<p>n of SSI Micro small and medium Enterpris es</p> <ul style="list-style-type: none"> ● MSME Act 2006 ● Seed capital assistanc e 		development	<ul style="list-style-type: none"> ● To study MSME features and objectives ● To identify registration of SSI 	
Module IV (18 Hours)	<p>Setting up of industrial unit, generatio n of project ideas market , demeand , feasibility studySetting up of industrial unit, generating project ideas, feasibility study,sickness , causes , remedies</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar On pollution control clearance ● Debate on government regulation for project clearance ● Industrial visitPresentat ion on project ideas 	<ul style="list-style-type: none"> ● To study setting up of industrial unit ● To evaluate government regulation for project clearanceTo evaluate setting up of industrial unit ● Feasibility study 	<ul style="list-style-type: none"> ● Evalu ation throug h test papers Asses sment throug h essay writin g

Module V (15 hours)	Project report, Methods of reporting, proforma of a project report	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on the preparation of project report 	<ul style="list-style-type: none"> ● To develop the skill on project report preparation ● To study the proforma of project report 	<ul style="list-style-type: none"> ● Evaluation through test paper
Module V (15 Hours)	Project report, General principles of a good reporting system	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on preparation of project report 	<ul style="list-style-type: none"> ● To acquire the skill of preparing project report 	Assessment through test paper

BCM4A14 BANKING AND INSURANCE

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 2.5

Objectives:

- To enable the students to acquire knowledge about basics of Banking and Insurance

Module I

Introduction to Banking : Meaning and definition - Origin and development of banking –Customer of a bank - Structure of banking in India - Banks and economic development -Functions of commercial banks (conventional and innovative functions) - Central bank -RBI – Functions - Emerging trends in banking.

Activity: List out the name of banks as per their different category

Assignment: Procedure for creating an account in a bank (15 Hours, 15 marks)

Module II

Negotiable Instruments : Definition - Characteristics - Types - Parties to negotiable instruments -Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque

vs. Draft - Endorsement -Significance - Regularity of endorsement - Liability of endorser -Electronic payments.

Activity / Assignment:

- Writing of cheque , writing of challan for Demand Draft
- Procedures for a Bank Loan. (15 Hours, 15 marks)

Module III

E-Banking-centralized online real time electronic banking (CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion.

Activity / Assignment:

- Chelan filling for RTGS, EFT and NEFT
- Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards
- Procedure for application or activation of net banking, m-banking and tele-banking. (20 Hours, 20 marks)

Module IV

Introduction to insurance: Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) - features-life insurance Vs. general insurance.

Activity / Assignment: List out different names of insurance companies (15 Hours, 15 marks)

Module V

Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy—Assignment and nomination - title and claims - general insurance - law relating to general Insurance - IRDA - powers and functions - insurance business in India.

Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage. (15 Hours, 15 marks)

Reference Books:

1. Sheldon H.P : Practice and Law of Banking.
2. Bedi. H.L : Theory and Practice of Banking.
3. Maheshwari. S.N. : Banking Law and Practice.
4. Shekar. K.C : Banking Theory Law and Practice.
5. Pannandikar & Mithami': Banking in India.
6. Radhaswamy & Vasudevan: Text Book of Banking.
7. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II)Vol- III.
8. Varshaney: Banking Law and Practice.
9. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
10. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and Practices, Kalyani Publishers, Chennai.
11. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
12. G. Krishnaswamy : Principles & Practice of Life Insurance
13. Kothari & Bahl: Principles and Practices of Insurance
14. B.S. Khubchandani, "Practice and Law of Banking", Mac Millan India Ltd
15. K.C. Nanda, " Credit Banking", Response Book, Sage Publication, 1999

OBJECTIVES

- To familiarize the students with the modern trends in banking

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	Banking meaning and definition,structure of banking in India , functions of commercial banks, RBI functionsIntroduction to banking,structure of banking in India, functions of commercial banks,functionions of RBI	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on functions of commercial banks ● assignments on functions of RBIAssignm ent on functions of central and commercial banks ● List out the names of banks as per their different category ● Procedure for creating an account in a bank 	<ul style="list-style-type: none"> ● To study structure of banking in India ● To evaluate the functions of central and commercial banksTo learn the functions of bank ● To evaluate the emerging trends in banking ● To study the structure of banking in India 	Assessment through MCQAssess ment through MCQ

Module II (15 Hours)	Negotiable instrument, types of cheque. Regularity of endorsement Negotiable instrument, types of cheque, endorsement	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Presentation on different types of cheque ● Writing of cheque ● Writing of challan for demand draft ● Procedures for bank loan 	<ul style="list-style-type: none"> ● To study negotiable instruments ● To evaluate regularity of endorsement ● To study the types of cheques ● To evaluate the negotiable instrument 	Evaluate through test papers Assessment through test papers
Module III (15 Hours)	E-banking, plastic money, financial inclusion E-banking, plastic money, internet banking, financial inclusion, recent initiative in financial inclusion	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Group discussion in recent initiative in financial inclusion ● Cheque filling for RTGS, EFT, and NEFT ● Different types of cards, the procedure for application of different cards and procedure for blocking cards ● Procedure for 	<ul style="list-style-type: none"> ● To study e banking ● To study plastic money ● To evaluate financial inclusion ● To acquire knowledge in e-banking, plastic money, internet banking 	<ul style="list-style-type: none"> ● Assessment through test papers ● Assessment through test papers

			application or activation of net banking , m-banking and tele-banking		
Module IV (15 Hours)	Insurance concept, need of insurance. Principles of insurance, types of insurance. Life insurance V/S general insurance Insurance , need of insurance , various kinds of insurance principles of insurance, life and general insurance	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on different type of insurance List out different names of insurance company ● Discussion on different types of insurance 	<ul style="list-style-type: none"> ● To evaluate different types of insurance ● To study principles of insurance ● To analyse general insurance and life insurance To study different types of insurance ● To evaluate life insurance and general insurance 	<ul style="list-style-type: none"> ● Assessment through test paper Assessment through MCQ
Module V (15 Hours)	Life insurance law, general principle of life insurance contract IRDA powers	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on life insurance contract in India Presentation on general 	<ul style="list-style-type: none"> ● To study life insurance law ● To study law relating to general insurance To evaluate the 	Assessment through MCQ Evaluation through case study

	and functions Law relating to life insurance, general principles of life insurance contract, IRDA , powers and function		principle of life insurance	law relating to life insurance	
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BCM4B05 COST ACCOUNTING

Number of Lecturer Hours per week: 6

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives:

- To familiarize the students with the various concepts and elements of cost

Module I

Introduction : Definition - Meaning and scope - Objectives - Functions -Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing . (10 Hours, 5 marks)

Module II

Materials : Importance of Material cost control - Purchase Procedure - Store control -Types of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory- Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods. (18 Hours, 15 marks)

Module III

Labour and Overheads: Importance of Labour cost control - Time Keeping and Time Booking - Idle Time - Overtime - Computation of Labour cost - Remuneration Systems and Incentive Schemes. Overheads : Definition - Overhead Allocation - Apportionment - Reapportionment -Direct distribution - Step Ladder - Reciprocal Service methods - Repeated Distribution and Simultaneous Equation methods - Absorption of overheads - Methods of Absorption - Labour Hour Rate and Machine Hour Rate . (25 Hours, 20 marks)

Module IV

Methods of Costing: Specific order costing: Job costing - Contract costing – Continuous operation costing: Unit Costing - Process Costing (with adjustments of normal and abnormal losses and gains only) - Service costing (only Transport costing) (30 Hours, 30 marks)

Module V

Cost control Techniques:

A. Budgetary Control: – Budget – Budgeting – Budgetary control - Importance – Need for the preparation of budgets - Types of budgets –Preparation of Cash budget only – ZBB

B. Standard costing – Standard cost and actual cost – Variance analysis– Types of variances – Cost control by the use of standard costing (only theory – no problems expected). (13 hours, 10 marks)

(Theory and Problems may be in the ratio of 40% and 60% respectively)

Reference Books:

1. Jain & Narang : Cost Accounting
2. Nigam & Sharma : Cost Accounting
3. Khanna Pandey & Ahuja : Cost Accounting
4. M.L Agarwal : Cost Accounting
5. N.K. Prasad : Cost Accounting
6. S.P. Iyengar: Cost Accounting
7. S.N. Maheswari : Cost Accounting
8. Horngren : Cost Accounting : A Managerial Emphasis.
9. M.N.Arora: Cost Accounting
10. Dutta: Cost Accounting

OBJECTIVES

- To create cost consciousness among the students

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment

Module I (10 Hours)	Meaning and scope of cost accounting, elements of cost , cost units , methods and technique of cost accounting	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on cost classification 	<ul style="list-style-type: none"> ● To identify different methods and technique of cost accounting 	Evaluation through test papers
Module II (20 Hours)	Materials, material control technique	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	To study on material control techniques	Assessment through test papers
Module III (20 Hours)	Labour OH, computation on labour cost, OH allocation, methods of absorption	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise question 	<ul style="list-style-type: none"> ● To study methods of labour cost calculation ● To study OH allocation 	Assessment through test papers
Module IV (25 Hours)	Methods of costing-job costing , unit costing, process costing, service costing	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study methods of costing 	Assessment through test papers

Module V (15 Hours)	Cost control techniques- budgetary control Standard costing	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on exercise questions 	<ul style="list-style-type: none"> ● To study cost control techniques ● To evaluate standard costing 	Asses sment throug h test papers
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BCM4BO6 CORPORATE REGULATIONS

Number of Lecture Hours per week: 4

Number of Credit: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives:

- To familiarise the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations

Module I

Introduction to Companies Act 2013: Objects of the Act - Salient features of the Act -Meaning and definition of company - Features - Kinds of companies - Private Company -Public company - Associate Company - Dormant Company - One person company -Small Company - Government Company - Lifting of corporate veil. (08 Hours, 10 marks)

Module II

Formation of Companies: Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts. Document of companies: Memorandum of Association - Definition -

Contents and alteration - Doctrine of Ultravires - Articles of Association - Definition - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management - Prospectus - Contents -Statement in lieu of prospectus - Liabilities for misstatement. (13 Hours, 18 marks)

Module III

Share Capital : Shares - Kinds of shares - Public issue of shares - Book building -Allotment of shares - Irregular allotment - Issue prices of shares - Listing of shares -Employees stock option scheme - Sweat equity shares - Right shares - Bonus shares -Shares with differential rights - Share certificate and share warrant - Calls - Forfeiture -Surrender of shares - Buyback of shares - De materialization and re materialization of shares - Transfer and transmission of shares - Transfer under Depository system. (13 Hours, 17 marks)

Module IV

Management of Companies : Board and Governance - Directors: Appointment - Position – Powers Rights - Duties and liabilities - Qualification - Disqualification - Removal of directors - Key Managerial Personnel - Introduction to Corporate Governance - Need and importance of Corporate Governance - Corporate social responsibility. Securities and Exchange Board of India Act 1992 - Object - Establishment and management of SEBI -Powers and functions of SEBI - Securities Appellate Tribunal (SAT). (18 Hours, 20 marks)

Module V

Company Meetings and Winding up : Requisites of a valid meeting - Statutory meeting -Annual general body meeting - Extraordinary meeting - Board meetings - Resolutions -Types - Company Secretary : Qualification - appointment - duties - Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up - Liquidator: Powers - Duties and liabilities -Consequences of winding up. (12 Hours, 15 marks)

Reference Books:

1. M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.

3. Manual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja :Company Administration and Meetings.`
6. S.C. Kuchal :Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial practice, Himalaya Publishers.
8. M.C. Kuchal: Secretarial Practice.
9. Ashok Bagrial: Secretarial Practice.

OBJECTIVES

- To enlighten the students with the management and administration of joint stock companies in India as per Companies Act, 2013

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (05 Hours)	Introduction of companies Act 2013, different types of company	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Assignment on different types of company 	<ul style="list-style-type: none"> ● To evaluate introduction of companies Act 2013 ● To study different types 	Assessment through MCQ

				of company	
Module II (20 Hours)	Formation of companies, role of promoters, commencement of business document of companies, prospectus	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on role of promoters ● Assignment on prospectus of issue 	<ul style="list-style-type: none"> ● To identify how to form a company ● To evaluate documents of the company 	Assessment through case study
Module III (15 Hours)	Share capital, kinds of share capital, employees stock option schemes, right issue, bonus issue, forfeiture of shares, materialization and dematerialization of shares	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on different types of shares	<ul style="list-style-type: none"> ● To study share capital ● To study right issue, bonus share, forfeiture of shares ● To evaluate materialization and dematerialization 	Assessment through test papers
Module IV (20 Hours)	Management of companies; board and governance, corporate social responsibility,	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Discussion on CSR ● Assignment on powers and functions of SEBI 	<ul style="list-style-type: none"> ● To study management of companies ● To evaluate CSR ● To study SEBI act 	Assessment through case study

	SEBI Act 1992. Powers and functions of SEBI				
Module V (10 Hours)	Company meeting and winding up Directors appointment-meaning and modes of winding up	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Seminar on company meeting 	<ul style="list-style-type: none"> ● To evaluate company meeting ● To study company secretary ● To evaluate winding up of company 	Assessment through test papers

BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives:

- To familiarize student with the use quantitative techniques in managerial decision making

Module I

Quantitative Techniques - Introduction - Meaning and definition - Classification of Q.T - QT and other disciplines - Application of QT in business - Limitations. (10 Hours, 10 Marks)

Module II

Correlation and Regression Analysis: Meaning and definition of Correlation - Karl Pearson's coefficient of correlation - Rank correlation - Regression - Types - Determination of simple linear regression - Coefficient of determination. (20 Hours, 20 Marks)

Module III

Set Theory - Venn Diagrams - Probability: Concept of probability - Meaning and definition - Approaches to probability - Theorems of probability - Addition Theorem - Multiplication Theorem -Conditional probability- Inverse probability- Baye's Theorem. (15 Hours, 15 Marks)

Module IV

Theoretical Distribution: Basic assumptions and characteristics - Probability distribution - Fitting of probability distribution - Binomial distribution - Fitting of binomial distribution - Poisson distribution - Fitting of Poisson distribution - Normal distribution - Features and properties - Standard normal curve. (20 Hours, 20 Marks)

Module V

Quantitative approach to decision making- Types and steps in decision making-Decision tree analysis-Different types of models-Model building steps - Linear programming-concepts - Mathematical formulation - Solution of LPP using graphic method (15 Hours, 15 Marks)

Reference Books:

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand, latest edition
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, "Statistics For Managemet", Tata Me Graw Hill, 2003.
5. J.K. Sharma, "Business Statstics:", Pearson, 2004
6. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson.
7. R.P.Hooda, "Statistics for Business", Me Millan.
8. Levine Krebiel & Bevenson, "Business Statistics", Pearson edition, Delhi.
9. J K Sharma, Quantitative Methods- Theory and applications, Mac Millan
10. P.C. Tulsian & Vishal Pandey, Quantitative techniques-Theory and Problems, Pearson
11. V.K Kapoor and Sumant Kapoor- OR Techniques for management- Sultan Chand & Sons

OBJECTIVES

- To make students familiarise with basic tools of statistics and quantitative techniques applied.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (05 Hours)	Quantitative techniques introduction - meaning and definition QT and other disciplines- application of QT	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<ul style="list-style-type: none"> ● Online Group discussion Application of QT in business 	<ul style="list-style-type: none"> ● To study the meaning and concepts of QT ● Application of QT in business 	Evaluation through essay writing
Module II (20 Hours)	Correlation and regression analysis , karl pearson's co-efficient of correlation -regression, types	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise question	<p>To study correlation and regression</p> <p>To study karl pearson's efficient of correlation</p>	Evaluation through test papers

Module III (15 Hours)	Set theory , venn diagram, probability,ap proaches to probability addition theorem, multiplication theorem bayes theorem	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study set theory To study theorems of probability	Evaluation through test papers
Module IV (15 Hours)	Theoretical distribution , basic assumptions and characteristics , probability distribution , binomial distribution poisson distribution normal distribution	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study theoretical distributions	Evaluation through test papers
Module V (20 Hours)	Quantitative approaches to decision making, decision tree models, model building	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise question	To study quantitative approaches to decision making To evaluate decision tree modes	Assessm ent through test papers

	steps,linear programming			To study linear programming	
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BCM5B07 ACCOUNTING FOR MANAGEMENT

Number of Lectures Hours per week: 4

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives:

- To enable the students to understand the concept and relevance of Management Accounting

Module I

Management Accounting: Nature and Scope - Difference between cost Accounting, Financial accounting and Management accounting - Recent trends in Management Reporting. (05 Hours, 5 marks)

Module II

Analysis and Interpretation of Financial Statements: Meaning - Types and Methods of Financial Analysis - Comparative Statements - Trend Analysis - Common size Statements (a general discussion only). (10 Hours, 10 marks)

Module III

Ratio Analysis: Meaning - Nature - uses and limitations of Ratios - Liquidity, Profitability, Turnover, Solvency, Leverage. Market test Ratios. Construction of Financial Statements from ratios - Judgment of financial stability through ratios -

(Focus to be given to problems solving and Interpretation skills) (25 Hours, 25 marks)

Module IV

Fund Flow and Cash Flow Analysis:

A. Fund Flow Statements: Meaning and concept of Fund - Current and Non Current Accounts Flow of fund - Preparation of Fund Flow statement - Uses and Significance.

B. Cash Flow Statement: Difference between Fund flow Statement and Cash flow Statement - Preparation of Cash Flow Statement as per AS - 3 Norms - Direct and Indirect methods (Stress to be given to Problems). (25 hours, 25 marks)

Module-V

Managerial Decision making with the help of CVP Analysis : Marginal Costing - Fixed Cost-Variable Cost - Contribution - P/V Ratio - Break Even Analysis - Algebraic and Graphic presentation - Decision making : Fixation of Selling Price - Exploring new markets - Make or Buy - Key Factor - Product Mix - Operate or Shutdown. (15 Hours, 15 marks)

(Theory and Problems may be in the ratio of 40% and 60% respectively).

Reference Books:

1. Dr. S.N. Maheswari : Management Accounting.
2. Saxena : Management Accounting.
3. Made Gowda : Management Accounting.
4. Dr. S. N. Goyal and Manmohan : Management Accounting.
5. B.S.Raman: Management Accounting.
6. R.S.N. Pillai and Bagavathi : Management Accounting.
7. Sharma and Gupta : Management Accounting.
8. J. Batty : Management Accounting.
9. Foster: Financial Statement Analysis, Pearson Education.
10. P.N. Reddy & Appanaiah : Essentials of Management Accounting.

OBJECTIVES

- To provide the students an understanding about the use of accounting and costing data for planning, control, and decision making

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (05 Hours)	Management accounting, difference between cost accounting , financial accounting and management accounting	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Online peer group discussion on recent trends in management accounting	<p>To evaluate difference between cost accounting and management accounting</p> <p>To analyse recent trends in management accounting</p>	Assessment through case study
Module II (05 Hours)	Analysis and interpretation of financial statement,met hods of financial	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Collect final accounts of various companies and make financial analysis	To develop the skill for financial analysis on financial statement	Asses sment trough test papers

	analysis				
Module III (25 Hours)	Ratio analysis , liquidity ratios, profitability ratios.solvency , leverage, judgement of financial stability	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study judgement analysis on financial statement with the help of ratio analysis	Assesment trough test papers
Module IV (20 Hours)	Fund flow statement-preparation Cash flow statement - direct and indirect method	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study the preparation of fund flow and cash flow statement	Assessment through test papers
Module V (20 Hours)	Managerial decision making with the help of CVP analysis-marginal costing,break even analysis	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study managerial analysis through CVP analysis	Evaluation through case study

BCM5B08 BUSINESS RESEARCH METHODS

Number of Lecture Hours per week: 4

Number of Credits: 4

Internal: 20, External: 80

Examination Hours :2.5

Objectives:

- To enable students for acquiring basic knowledge in business research methods

Module I

Business Research: – Definition and significance - Features of business research – The research process – Variable - Proposition - Types of research – Exploratory and causal research –Theoretical and empirical research - Basic and applied research - Descriptive research - Phases of business research – Research Hypothesis – Characteristics – Research in an evolutionary perspective – Role of theory in research - Theory building - Induction and Deduction Theory. (10 Hours, 15 marks)

Module II

Research Design – Definition – Types of research design – Exploratory and causal research design - Descriptive and experimental design – Types of experimental design – Validity of findings – Internal and external validity – Variables in research – Measurement and scaling – Different scales –Construction of instrument - Validity and reliability of instrument (15 Hours, 15 marks)

Module III

Data Collection: - Types of data – Primary Vs secondary data – Methods of primary data collection – Survey Vs observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – Sampling methods- Determinants of optimal sample size – Sampling techniques – Probability Vs non probability sampling methods. (15 Hours, 20 marks)

Module IV

Data Processing: Processing stages - Editing - Coding and data entry – Validity of data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs - Measures of central tendency and index number – Testing of

Hypothesis - Bivariate and multi variate statistical techniques – Factor analysis – Discriminant analysis- Cluster analysis – Interpretation. (15 Hours, 20 marks)

Module V

Research Report:Different types – Contents of report – Need of executive summary – Chapterisation – Contents of chapter - Report writing stages – The role of audience – Readability – Comprehension – Tone – Final proof – Report format – Title of the report – Ethics in research – Subjectivity and objectivity in research. (09 Hours, 10 marks)

Reference Books:

1. Donald R.Cooper and Pamela S, Schindler: Business Research Methods. Latest Edition,Irwin McGraw- Hill International Editions, New Delhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David white: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi-110044.
3. Neresh K. Malhotra: Marketing Research, Latest edition. Pearson Education.
4. William G. Zikmund, Business Research Methods, Thomson
5. Wilkinson T.S. and Bhandarkar P.L.: Methodology and Techniques of Social Research, Himalaya.
6. S N Murthy &. U Bhojanna: Business Research Methods, Excel Books, New Delhi.
7. Jan Brace: Questionnaire Design, Kogan Page India
8. Michael V.P. Research Methodology in Management, Himalaya.
9. Dipak kumar Bhattacharyya. Research Methodology. Excel Books, New Delhi.
10. R. Paneerselvan: Research Methodology, Prentice-Hall of India
11. Ajai S Gaur & Sanjaya S Gaur: Statistical Methods for Practice &. Research, Response Books, New Delhi.
12. Kultar Singh: Quantitative Social Research Methods. Response Books, New Delhi.

OBJECTIVES

- To develop basic skills in them to conduct survey researches and case studies

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	Business research - definition, significance. types of research, role of theory in research	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on different types of research	<ul style="list-style-type: none"> ● To study business research and its significance ● Evaluate different types of research 	Assessment through test papers
Module II (15 Hours)	Research design , types of research design, validity of findings	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Discussion on types of research design	<ul style="list-style-type: none"> ● To study research design ● To evaluate different types of research design 	Assessment through test paper
Module III (15 Hours)	Data collection. types of data, methods of primary data collection,	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on sampling technique Group discussion on methods of data collection	To study data collection methods To study sampling technique	Assessment through case study

	sampling plan sample size, sample methods,sam pling technique			To evaluate sample methods	
Module IV (15 Hours)	Data processing, qualitative v/s quantitative data analysis.testin g of hypothesis, bivariate and multivariate data analysis. Factor analysis	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on quantitative v/s qualitative data analysis	<p>To study data processing</p> <p>To study testing of hypothesis</p> <p>To study factor analysis</p>	Assessment through test papers
Module V (15 Hours)	Research report. Contents of report, report writing stages. Report format	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on content of project report	<p>To study project report content</p> <p>To evaluate report format</p>	Assessm ent through test papers

BCM5 B09 INCOME TAX LAW AND ACCOUNTS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 2.5

Objectives:

- To impart basic knowledge about Income - tax Act, 1961 amended up to date

Module I

Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year - Previous Year - Gross total income - Total income - Maximum marginal rate of tax - Residential status - Scope of total income on the basis of residential status –Exempted incomes. (10 Hours, 15 marks)

Module II

Computation of Income under Different Heads: Salaries - Allowances - Perquisites -Profit in lieu of salary - Gratuity – Pension. (20 Hours, 20 marks)

Module III

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value. (15 Hours, 15 marks)

Module IV

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and non-allowable expenses - General deductions - Provisions relating to Depreciation. (17 Hours, 15 Marks)

Module V

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition– Computation. (18 Hours, 15marks)

(Theory and problems may be in the ratio of 40% and 60%respectjvely .Only simple problems are to be expected)

Reference Books:

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
3. B.B. Lai: Direct Taxes, Konark Publisher (P) ltd.
4. Bhagwathi Prasad : Direct Taxes - Law and Practice. Wishwa Prakashana.
5. Dinakar Pagare : Law and Practice of Income Tax. Sultan Chand and sons
6. Gaur & Narang : Income Tax

OBJECTIVES

- To equip students with application of principles and provisions of Income - tax Act, 1961 amended up to date

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	Basic concepts of income, agricultural income,	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	assignment on residential status Assignment on	To study concepts of income To evaluate agricultural income	Assessment through case study

	assessment year, previous year, gross total income,, total income ,residential status, scope of total income, exempted income		exercise questions	To study residential status	
Module II (20 Hours)	Computation of income under different heads- salaries -allowances- perquisites- profit in lieu of salary gratuity- pension	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study how to compute income from salary	Assessment through test paper
Module III (15 Hours)	Income from house property - annual value of house property, deduction from house value	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study computation of income from house property	Assessment through test papers

Module IV (20 Hours)	Profits and gains of business or profession- definition- computation	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study computation of income from business or profession	Assessment through test papers
Module V (20 Hours)	Capital gain - definition of capital asset - long term and short term capital gain-exempted capital gain, income from other source-computation	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study computation of income from short term and long term capital gain To study computation of income from other source	Assessment through test papers

BCM5B10 FINANCIAL MARKETS AND SERVICES

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 2.5

Objectives:

- To provide basic knowledge about the structure, organization of financial system in India

Module I

Financial System: Meaning and Significance - Functions of the financial system - Financial concepts - Financial Assets - Financial markets - Classification - Financial instruments - Weakness of Indian Financial system – Financial services – meaning – Types. (10 hours, 12 marks)

Module II

Money Market: Definition - Features - Objectives - Features of a developed .money market - Importance of Money market - Composition of Money market - Operations and Participants - Money market Instruments - Features of Indian money market - Recent developments (15 Hours, 20 marks)

Module III

Capital Market: New issue market - meaning - functions - methods floating new issue - intermediaries in the new issue market - Merchants bankers and their functions - Recent trends in new issue market - Stock Exchanges - Functions - Structure of Stock Exchanges BSE - NSE - Listing of securities - Advantages of listing - Methods of trading in stock exchanges - On line trading - Stock indices - Venture Capital - Concept and meaning. (20 Hours, 23 marks)

Module IV

Financial Institutions: Commercial banks - Development financial institutions - Non-Banking Financial Corporations - Mutual Funds, Insurance Companies - Objectives and functions Lease Financing-meaning- Factoring and forfeiting (only a brief outline) (14 Hours, 15 marks)

Module V

Regulatory Institutions - RBI - Role and Functions - The Securities and Exchange Board of India: Objectives - Functions - Powers - SEBI Guidelines for primary and secondary market. (5 Hours, 10 marks))

Reference Books:

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill. 2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill. 3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House. 4. Machiraju.R.H: Indian Financial System, Vikas Publishing House. 5. Khan M.Y: Indian Financial System, Tata McGraw Hill. 6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons 7. Gordon E. & Natarajan K.: Financial Markets & Services, Himalaya Publishing House. 8. Pathak. V. Bharati: Indian Financial System. Pearson Education.

(Theory and problems may be in the ratio of 50% and 50% respectively)

Reference Books:

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India , New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
3. Pandey, I.M: "Financial Management", Vikas Publications.
4. Bhalla, V.K.: "Financial Management & Policy," Anmol Publications. Delhi.
5. Chandra, P: "Financial Management - Theory and Practice", Tata Me Graw Hill.
6. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
7. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
8. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
9. Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.).
10. Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi.

OBJECTIVES

- To familiarize the students with financial market operations in India

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	Financial system- meaning and significance . functions of the financial system. Financial market, financial instrument, weakness of Indian financial system, financial services	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Group discussion on weakness of Indian financial system</p> <p>Presentation on financial services</p>	<p>To study financial system concepts, meaning, significance and importance</p> <p>To evaluate weakness of Indian financial system</p> <p>To study financial services</p>	Assessment through MCQ
Module II (15 Hours)	Money market - definition -features- features of developed money market-	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Assignments on participants of money market instruments</p> <p>Presentation on Indian money</p>	<p>To study money market definition and features</p> <p>To evaluate the operations and participants of money market</p>	Evaluation through test papers

	operation and participants of money market instrument, features of Indian money market		market	instrument To evaluate the features of Indian money market	
Module III (25 Hours)	Capital market-meaning and definition, intermediaries in the new issue market, merchant bankers, stock exchanges, listing of securities. Venture capital	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Assignment on stock exchange functions</p> <p>Presentation on method of trading in stock exchanges</p>	<p>To study capital market</p> <p>To evaluate the functions of stock exchanges</p> <p>To study the methods of trading in stock exchanges</p>	Assessment through test papers
Module IV (15 Hours)	Financial institutions;- commercial banks., non banking financial corporations, mutual funds, insurance companies, lease	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on non banking financial institutions	To study financial institutions	Assessment through essay writing

	financing. Factoring forfaiting				
Module V (10 Hours)	Regulatory institutions- RBI,SEBI	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on role and functions of regulatory institutions	To study role and functions of regulatory financial institutions	Assessment through test papers

BCM5B10 COMPUTER APPLICATIONS IN BUSINESS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 2.5

Objectives:

- To help the students to acquire basic knowledge about computer and its applications in various areas of business

Module I

Computer Systems : Introduction – Features and Parts of new generation Computers-Factors to be considered while selecting computer - Importance of computers in business –NetworkTypes of network, LAN, WAN, MAN, PAN ,BAN,SAN&CAN.Computer applications in various areas of business- Internet, Features and uses in business- Social media & its uses in business. (12 Hours, 15 marks)

Module II

Business and web sites – introduction to web design – concepts – principles involved in developing a website - golden rules of web designing-page design-home page-web standards audience requirement-Role of websites in a business-Cascading Style Sheet-Concept of CSSHTML-HTML documents-Basic structure of an HTML Document-creating an HTML Document-HTML Tags. (14 Hours, 20 marks)

Module III

Elements of HTML-Introduction-working with text-working with Lists, Tables, Hyperlinks, images and multimedia-web publishing or hosting-creating the website -saving the siteworking on the web site-themes-publishing websites-website for business growth. (13 Hours, 15 marks)

Module IV

E-Commerce & Digital payments: E-Commerce, Business Models - B2B, B2C, B2G, C2C & B2E– Requirements of e-commerce website – Modes of delivery-Digital payments: USSD, NUUP, AEPS, UPI, Debit card, Credit card, Pre-paid cards, Internet Banking, Mobile banking, e-wallets – POS Terminals, M-POS, V-POS. (15 Hours, 15 marks) `

Module V

Digital Security – Security threats in Internet & e-Commerce, Virus & Trojan horses, Phishing,Hacking, Spyware – Security Measures, Antivirus, Firewall, Encryption, Bio-metrics–Precautions while using Internet & epayments - IT Act, Major Provisions of IT Act. (10 Hours, 15 marks)

Reference Books:

1. Rajaraman , Introduction to Information Technology, PHI
2. Jennifer Niederst Robbins, —Learning web design:A beginner’s Guide to HTML,CSS,Java script.and web Graphics|| ,O’ Reilly Media,Inc
3. John Duckett, —HTML and CSS Design and build websites||,John Wiley&Sons
4. Rajaraman , Fundamentals of Computers 4/E, PHI
5. PTSJ Joseph, E-Commerce: An Indian perspective, PHI
6. Ananya Misra, E-Commerce, B.K Publications Pvt.Ltd.
7. P. Mohan , Fundamentals of Computers, Himalaya Publishing House

8. Dennis P. Curtin , Information Technology, McGraw Hill International
9. Behrouz A. Forouzan , Data Communication and Networking 2nd edition ,McGrawHill
10. Avi Silberschatz, Peter Galvin & Greg Gagne Willey, Operating System Concepts
11. Uyles Black , Computer Networks Protocols, Standards and Interface: Prentice Hall India Pvt. Ltd.
12. Alfred Glkossbrenner , Internet 101 Computing MGH
13. Alex Leon & Mathews Leon, Fundamentals of Information Technology, LeonTechworld
14. Suresh Samudrala, Retail Banking Technology, Jaico Puubishing House
15. Indian Institute of Banking & Finance, Digital banking, Taxman
16. Karnika Seth, Computers, Internet and New technology laws, Lexis Nexis
17. Pavan Duggal, A text book on Cyber law, Universal Law Publishing company
18. Harish Chander, Cyber Laws and IT Protection, Prentice Hall India

OBJECTIVES

- To enable the students to understand the modern trends and technologies in computer applications

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment

Module I (15 Hours)	Computer systems, features and parts of new generation computer, importance of computers in business, types of network, computer application in various areas of business	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Pictorial presentation on types of network Group discussion on computer application in business	To study computer systems to evaluate importance of computers in business To study type of computer network To evaluate application of computers in business	Assessment through MCQ
Module II (15 Hours)	Business and websites, introduction to web design, principles involved in developing a website, golden rules of web design, concepts of CSS, HTML	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on golden rules of web designing	To study business and websites To study principles involved in developing web design To evaluate role website in business	Evaluation through test papers

Module III (15 Hours)	Elements of HTML, web publishing, creating website, working on the website, website for business growth	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on elements of HTML Presentation on creating website	To study elements of HTML To study creating website To evaluate website for business growth	
Module IV (20 Hours)	E-commerce and digital payments. Business models, requirement of ecommerce websites, modes of delivery, digital payments, internet banking, e-wallets	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on business models Debate on for and against digital payment	To study e-commerce and digital payments	Assessment through test papers
Module V (10 Hours)	Digital security, security threats in e-commerce and internet, virus, biometrics -	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Presentation on virus Group discussion on threats in internet and e-commerce	To evaluate digital security To study virus	Evaluation through test papers

precautions while using internet and e payments, IT act				
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BCM5 B11 FINANCIAL MANAGEMENT

Number of Lecture Hours per week: 4

Number of credits 4

Internal: 20, External: 80

Examination 2.5 Hours

Objectives:

- To familiarize the students with the concepts, tools and practices of financial practices of Financial management

Module I

Introduction: Nature, scope and objectives of financial management - Time value of money and mathematics of finance - Concept of risk and return. (10 Hours, 15 marks)

Module II

Investment Decision: Capital budgeting process - Estimation of relevant cash flows - Payback Period method - Accounting Rate of Return - Net Present Value - Net Terminal Value - Internal Rate of Return - Profitability Index - Capital budgeting under risk - Certainty Equivalent Approach and Risk Adjusted Discount Rate. (18 Hours, 20 marks)

Module III

Financing Decision: Cost of capital and financing decision - Estimation of components of cost of capital : Equity capital - Retained earnings - Debt and Preference capital -Weighted average cost of capital and Marginal cost of capital - Sources of long term financing - Capital structure - Operating and financial leverage - Determinants of capital structure. (18 Hours, 20 marks)

Module IV

Dividend Decision: Relevance and irrelevance of dividend decision - Cash and stock dividends - Dividend policy in practice. (8 Hours, 10 marks) Module V Working Capital Management: Meaning and nature of working capital - Determination of working capital requirement - A brief overview of Cash management, Inventory management and Receivables management. (10 Hours, 15 marks)

Reference Books:

1. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India , New Delhi.
2. Khan and Jain: "Financial Management Text and Problems", Tata McGraw Hill, New Delhi.
3. Pandey, I.M: "Financial Management", Vikas Publications.
4. Bhalla, V.K.: "Financial Management & Policy," Anmol Publications. Delhi.
5. Chandra, P: "Financial Management - Theory and Practice", Tata Me Graw Hill.
6. Singh, J.K.: "Financial Management- Text and Problems". Dhanpat Rai and Company. Delhi.
7. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
8. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
9. Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.).
- 10 Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi

OBJECTIVES

- To know about various risks associated with derivatives

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(process)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (20 Hours)	Introduction nature and objectives of financial management, time value of money and mathematics of finance-concepts of risk and return	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on objectives of financial management Assignment on exercise questions	To study meaning and scope of financial management To study time value of money	Assessment through test papers

Module II (10 Hours)	Investment decisions, capital budgeting process, estimation of relevant cash flows, payback period method .ARR, NPV,NTV.IR R,PI, capital budgeting under risk, risk adjusted discount rate	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions Seminar on capital budgeting process	To study capital budgeting process To evaluate investment decisions To study estimation of relevant cash flows	Assessment through test papers
Module III (20 Hours)	Financing decisions, cost of capital and financing decisions, estimation of components of cost of capital, sources of long term financing, capital structure, operating and	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on source of long term financing Assignment on exercise questions	To evaluate financing decisions To study cost of capital calculation To evaluate capital structure	Assessment through case study

	financial leverage, determinants of capital structure				
Module IV (20 Hours)	Dividend decision. Dividend policy in practice	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on dividend policy in practice Assignment on exercise questions	To study relevance and irrelevance of dividend decision To evaluate dividend policy in practice	Assessment through test papers
Module V (10 Hours)	Working capital management. Determination of working capital management, a brief overview of cash management, inventory management and receivables management	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on inventory management and receivables management Assignment on working capital management	To study working capital management To evaluate cash management, inventory management. And receivables management	Assessment through test papers

BCM5B11 BUSINESS INFORMATION SYSTEMS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 2.5

Objectives:

- To enable the students to acquire basic knowledge in the information technology

Module I

Management Information System: Data, Information & Knowledge – Information Technology & Communication technology - Role of Information & Communication technology in Business – Management Information System , Meaning , Concepts, Purpose & Features of MIS, Basic structural concepts. (12 Hours, 15 marks) `

Module II

Types of Management Information Systems: Transaction Processing System - Decision Support Systems (DSS) - Characteristics and capabilities of DSS – Components of DSS – Executive Information System - Expert System – Management Reporting System. (12 Hours, 15 marks)

Module III

Data Base Management Systems : DBMS - Definition - Necessity of a database - Characteristics of database - Database management systems - Types of database management systems - Logical data models - Hierarchical model - Network model - Relational model - Object-oriented model - Object relational model Deductive/inference model - Comparison between various database models. (20 Hours, 25 marks)

Module IV

Enterprise Resource Planning (ERP) – Meaning - Need for ERP - Benefits of an ERP system – ERP software – Phases in ERP implementation - Issues and challenges in the implementation of ERP. (12 Hours, 15 marks)

Module V

Business Process Reengineering: Meaning and definition of BPR – Reengineer - Need and Objectives of BPR - Process of BPR – Advantages of BPR - Issues and problems of BPR. (8 Hours, 10 marks)

Reference Books:

1. James A O'brien, George.M.Marakas & Ramesh Behl, Management Information Systems, McGraw Hill Education, 2013
2. D.P Goyal, Management Information Systems: Managerial Perspectives, Vikas Publishing House, 2014
3. A.K Gupta, Management Information System, S.Chand & Company 2010
4. Alexis Leon, Enterprise Resource Planning, McGraw Hill Education 2007
5. Uma G Gupta, Management Information Systems, Galgotia Publications Pvt Ltd, New Delhi, 1993
6. Jyotindra Zaveri, Enterprise Resource Planning, Himalaya Publishing House 2012
7. Rajesh Ray, Enterprise Resource Planning text and cases, McGraw Hill Education 2010.
8. R.Radhakrishnan & S.Balasubrahmanian, Business Process Reengineering: Text and cases, Prentice Hall India Learning Pvt. Ltd, 2008
9. R.Srinivasan, Business Process Reengineering, McGraw Hill Education 2011
10. B.R Dey, Business Process Reengineering & Change Management , Dreamtech Press 2004.

OBJECTIVES

- To educate the students about the relevance of information technology to various areas of business.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	Management information system, role of information and communication technology in business, meaning concepts and features of MIS	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on role of information and communication technology in business	<p>To study meaning , concepts, and features of MIS</p> <p>To evaluate role of information and communication technology in business</p>	Assessment through test papers
Module II (15 Hours)	Types of management information system	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on transaction processing system	To study types of management information system	Assessment through test papers

Module III (20 Hours)	Database management system, necessity of database, types of database management system, logical data model, comparison between various database models	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on types of database management system	To study definition of database management system To evaluate necessity of database To study different types of database management system	Assessment through test papers
Module IV (15 Hours)	Enterprise resource planning -meaning , need , benefits- ERP software, phases in ERP implementation . issues and challenges in the implementation of ERP	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Group discussion on issues and challenges in the implementation of ERP	To study ERP concepts To evaluate the phases in ERP implementation To evaluate the issues and challenges in the implementation of ERP	Assessment through test papers

Module V (10 Hours)	Business process reengineering . Need and importance of BPR, process of BPR, issues and problems of BPR	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on issues and problems of BPR	<p>To study the concept of BPR</p> <p>To evaluate the process of BPR</p> <p>To evaluate the issues and problems of BPR</p>	Assessment through test papres
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BC5D01 E-COMMERCE

Number of Lecture Hours per week: 2

Number of Credits : 2

Internal: 10, External: 40

Examination Hours: 2

Objectives:

- To enable the students to understand basics of E- Commerce

Module I

Introduction to E-Commerce: Meaning and concept - E-Commerce v/s Traditional Commerce - E-Business & E-Commerce - History of E-Commerce - EDI - Importance, features & benefits of E-Commerce - Impacts, challenges & limitations of E-Commerce - Supply chain management & E-Commerce - E-Commerce infrastructure - Business Models of E-Commerce: Business to business - Business to customers - customers to customers - Business to government - Business to employee - E-Commerce strategy - Influencing factors of successful E-Commerce. (20 Hours, 20 marks)

Module II

Marketing Strategies & E-Commerce: Website - Components of website - Concept & designing website for E-Commerce - Corporate website - Portal - Search Engine - Internet advertising - Emergence of the internet as a competitive advertising media - Models of internet advertising - Weakness in internet advertising. (18 Hour, 10 marks)

Module III

Electronic Payment System: Introduction - Online payment systems - prepaid and postpaid payment systems - E-cash - E-cheque - Smart card - Credit card - Debit card - Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics. (10 Hours, 10 marks)

Reference Books:

1. Turban, Efraim, David King et. al.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
3. Rayport, Jeffrey F and Jaworski. Bernard J: Introduction to E-Commerce, Tata McGrawHill
4. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
5. Rich, Jason R: Stalling an E-Commerce Business, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
7. Stamper David A. and Thomas L. Case: Business Data Communications, Pearson Education, New Delhi.

8. Willam Stallings: Business Data Communications. Pearson Education, New Delhi.

OBJECTIVES

- To Gain a practical orientation to E-Commerce and E- Business management

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (15 Hours)	E commerce -meaning and concept,history of e-commerce, impact , challenges and limitations of e commerce, supply chain management, business models of ecommerce, influencing	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on challenges and limitations of e commerce Group discussion on influencing factors of successful e commerce	To know meaning and basic concepts of e-commerce To evaluate the history of e-commerce To study supply chain management To study business models of e-	Assessment through test papers

	factors of successful e-commerce			commerce To identify the influencing factors of successful e-commerce	
Module II (15 Hours)	Marketing strategies and e-commerce, website, components of website, corporate website, portal, search engine, internet advertising, emergence of internet as a competitive advertising media, models of internet advertising, weakness in internet advertising	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Debate on internet advertising</p> <p>Assignment on corporate website</p>	<p>To study marketing strategies and e-commerce</p> <p>To study components of website</p> <p>To evaluate emergence of the internet as a competitive advertising media</p> <p>To evaluate the weakness in internet advertising</p>	Assessment through MCQ

Module III (10 Hours)	Electronic payment system, security issues on electronic payment system, biometrics	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Presentation on security issues on electronic payment system Assignment on biometrics	To study electronic payment system To evaluate the issues of electronic payment system To study bio metric system	Assessment through test papers
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BCM6B12 INCOME TAX AND GST

Number of Lecture Hours per week: 6

Number of Credits: 4

Internal: 20, External: 80

Examination Hours : 2.5

Objectives:

- To impart basic knowledge of Income - tax Act, 1961 and GST Act 2016

Module I

Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of losses - Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax. (25 hours, 25 marks)

Module II

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax. Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment. (20 Hours 20 marks)

Module III

Goods and Services Tax: Brief history behind the emergence of GST – The scope of GST – Definitions and meaning - Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services (17 Hours, 15 hours)

Module IV

Registration - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters (17 Hours, 10 marks)

Module V

Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information. (17 Hours, 10 marks)

(The syllabus of GST will be revised after the rules and regulations relating to GST Act are framed).

OBJECTIVES

- To equip students with application of principles and provisions Income - tax Act, 1961 and GST Act 2016

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (25 Hours)	Deemed incomes and clubbing of income, set off carry forward losses, deductions to be made in computing income, computation of total income of individuals, computation of tax liability of individuals rebate and relief of tax	<ul style="list-style-type: none"> • Lecture • Discussion • Participative Learning 	Seminar on set off and carry forward of losses Assignment on exercise questions	<p>To study clubbing of income</p> <p>To study set off and carry forward</p> <p>To study computation of total income</p> <p>To computation of tax liability of individuals</p>	Assessment through test papers

Module II (15 Hours)	Income tax authorities, powers and functions, provisions for advance payment of tax, TDS, recovery of tax. Filing of returns of income. PAN. different types of assessment	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on powers and functions of income tax authorities	<p>To evaluate the powers and functions of income tax authorities</p> <p>To study filing of returns</p>	Assessment through test papers
Module III (15 Hours)	Goods and service tax. History. Scope of GST, definition and meaning	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Collage</p> <p>Seminar on scope of GST</p>	To study GST	Assessment through test papers
Module IV (15 Hours)	Registration . amendment of registration . cancellation of registration. Tax invoice, returns	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Assignment on revocation of registration</p> <p>Assignment on cancellation of registration</p>	<p>To study registration and amendment of registration</p> <p>To study tax return preparer</p>	Assessment through test papers

<p>Module V (10 Hours)</p>	<p>Payment of tax ,interest, penalty and other amounts,TDS , refund of tax, accounts and records , demands and recovery, audit by tax authorities. Power of CAG to call for information</p>	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Seminar on demands and recovery of tax</p>	<p>To study payment of tax , interest, penalty and other amounts</p> <p>To evaluate audit by tax authorities</p> <p>To study power of CAG to call for information</p>	<p>Assessment through test papers</p>
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BCM6B13 AUDITING AND CORPORATE GOVERNANCE

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80

Examination Hours: 2.5

Objective:

- To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

Module I:

Auditing – Meaning – Objects - Basic Principles and Techniques – Auditing and investigation - Classification of Audit – Management audit – Proprietary audit – Performance audit – Tax audit – Social audit – Environmental audit - Audit Planning – Qualities of an auditor – Advantages and limitations of audit (10 hours, 10 marks)

Module II

Audit Procedures: Vouching - Definition - Features - Examining vouchers -Vouching of cash book - Vouching of trading transactions - Verification and valuation of assets and liabilities: Meaning - Definition and objects - Vouching v/s verification - Verification and Valuation of different assets and liabilities (20 hours, 20 marks)

Module III

Internal Control - Internal Check - Internal Audit --Definitions - Necessity - Difference between internal check and internal control - Fundamental Principles of internal check - Difference between internal check and internal audit - Special Areas of Audit: Tax audit and Management Audit - Recent trends in auditing - Relevant Auditing and Assurance Standards (AASs) - Rights duties and liabilities of auditor - Audit committee - Auditor's Report - Contents and types – Auditors certificate. (20 hours, 25 marks)

Module IV:

Conceptual Framework of Corporate Governance: Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism (20 hours, 15 marks)

Module V

Major Corporate governance failures - BCCI (UK) - Maxwell Communication (UK) - Enron (USA – Satyam Computer Services Ltd - TATA Finance - Kingfisher Airlines - Common Governance Problems Noticed in various Corporate Failures - Codes and Standards on Corporate Governance (10 hours, 10 marks)

Suggested Readings:

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V., Practical Auditing, Allied Publishers Private L td., New Delhi.
5. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company. `
6. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
7. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi.
8. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
9. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi

OBJECTIVES

- To establish a relationship between Auditing and Corporate Governance

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I (10 Hours)	Auditing, basic principles and techniques, classification of audit, qualities of an auditor advantages and limitations of audit	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on qualities of auditor Assignment on different types of audit	To know the meaning and concepts of auditing To evaluate different types of audit To evaluate the qualities of auditor To evaluate the advantages and disadvantages of audit	Assessment through test papers

Module II (20 Hours)	Audit procedures, vouching. Verification and valuation of assets and liabilities, vouching v/s verification	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on vouching verification V/S	To study vouching To study verification To evaluate vouching v/s verification	Assessment through essay writing
Module III (20 Hours)	Internal control , internal check, internal audit, special areas of auditing, recent trends in auditing, AAS s, rights duties and liabilities of auditor, audit committee , auditors report, auditors certificate	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on internal check , internal audit, internal control. Group discussion on duties and liabilities of auditors	To study internal check , internal control, internal audit To evaluate special areas of audit To evaluate recent trends in auditing To identify duties and liabilities of auditor To study auditors report	Assessment through descriptive exam
Module IV (20 Hours)	Conceptual framework of corporate governance, models and	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on models and benefits of corporate governance	To study corporate governance To evaluate insider	Assessment through test papers

	benefits of corporate governance, board committee and their functions, insider trading, green governance, clause 49, whistle blowing		Seminar on green governance	trading	
Module V (10 Hours)	Major corporate governance failures, codes and standards on corporate governance	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Presentation on major corporate governance failures	<p>To evaluate major corporate governance failures</p> <p>To study codes and standards on corporate governance</p>	Evaluation through test papers

BCM6B14 FUNDAMENTALS OF INVESTMENTS

Number of Lecture Hours per week: 5

Number of Credits: 4

Internal: 20, External: 80
Examination 2.5 Hours

Objectives:

- To familiarize the students with the world of investments

Module I

Introduction to Investment - Meaning of Investment – essential features of Investment-Investment Alternatives- Investment Environment (brief description on elements such as Financial Securities, Financial Markets, Financial Services, Financial Intermediaries, Regulators, and Investors) –Investment Management Process –Sources of Financial Information- Calculation of return on investment and expected return-Calculation of expected return under CAPM- Types of risk-Calculation of Standard deviation- calculation of beta under correlation and regression methods (Simple Problems). (15 Hours, 18 marks)

Module II

Security Valuation:

- a) Valuation of Fixed Income Securities: Bonds- Essential Features- Types of Bonds- Types of bond risks- estimating Bond Yields-Bond valuation (redeemable and irredeemable)-Valuation of Preference Shares (redeemable and irredeemable).
- b) Valuation of Equity- Dividend Yield Method- Dividend Yield plus growth method (single-stage growth and multi-stage growth) - Discounted Cash Flow method-P/E multiple approach. (20 Hours, 20 Marks)

Module III

Approach to Security Analysis:

Security Analysis- Fundamental Analysis – EIC analysis – Tools for company analysis- Technical Analysis- stock charts(line, bar, candle stick and point and figure charts)- Support and Resistance levels- Trends and Trend Reversals – Patterns -continuation patterns(Triangles, Rectangles, Flags and Pennants) -reversal patterns(head and shoulders, double tops and double bottom, wedges)- Indicators -a brief description on leading and lagging indicators)- brief description of DOW theory and Elliot Wave theory. (20 Hours, 20 Marks)

Module IV

Portfolio Analysis: Concept of portfolio – need and importance- portfolio diversification- a brief description of Markowitz model, Random Walk Theory, Efficient Market Hypothesis, Efficient Portfolio -Calculation of Portfolio Risk with two securities (Covariance, Correlation, Standard deviation)- Portfolio Return (15 Hours, 12 Marks)

Module V

Investor Protection: Role of SEBI & Stock Exchanges in investor protection – Investor Education & Awareness Measures- Investor grievances and their redressal system – SCORES – Prohibition of Insider trading practices - UPSI-Rights and Duties of Investors - Investor activism. (10 Hours, 10 marks)

(Theory and problems may be in the ratio of 50% and 50% respectively)

Reference Books:

1. Donald E. Fisher and Ronald J. Jordan: Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.
2. S. Kevin: Security Analysis and Portfolio Management.
3. Sourain. Harry; Investment Management, Prentice Hall of India.
4. Francis and Archer: Portfolio Management, Prentice Hall of India.
5. Gupta L.C.: Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
6. MachiRaju, H.R.: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.

OBJECTIVES

- To provide a theoretical framework for the analysis and valuation of investments.

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I	Introduction To investment, essential features of investment, investment alternatives, investment environment, investment management , source of financial information,c alculat ion of expected return	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on investment environment Seminar on source of financial information	To study essential features of investment To study investment environment To study investment management process To study calculation of return on investment and expected return	Assessment through test papers
Module II	Security valuation; Valuation of fixed income securities, valuation of	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on exercise questions	To study valuation of fixed income securities To study valuation of equity	Assessment through test papers

	security, valuation of equity				
Module III	Approach to security analysis, security analysis, EIC analysis, tools for company analysis, technical analysis, indicators, brief description of DOW theory and Elliott Wave theory	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Pictorial presentation of stock chart</p> <p>Seminar on trend and trend reversals</p>	<p>To study security analysis</p> <p>To study leading and lagging indicators</p>	Assessment through test papers
Module IV	Portfolio analysis-need and importance, portfolio diversification, calculation of portfolio risk, portfolio return	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Seminar on portfolio diversification,</p> <p>Assignment on exercise question</p>	<p>To study portfolio analysis</p> <p>To study portfolio diversification</p> <p>To study calculation of portfolio risk</p> <p>To study portfolio return</p>	Assessment through test papers

Module V	Investor protection, role of SEBI and stock exchange in investor protection, investor education and awareness measures, investor grievance and their redressal system, SCORES, prohibition of insider trading practices, rights and duties of investors	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	<p>Presentation on investors grievances and redressal system</p> <p>Group discussion on investors education and awareness measures</p>	<p>To evaluate role of SEBI and stock exchanges in investor protection</p> <p>To evaluate investor grievance and redressal system</p>	Assessment through case study
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BCM6B14 OFFICE AUTOMATION TOOLS

Number of Lecture Hours per week: 5

Number of Credits: 4`

Internal: 20, External: 80
Examination 2.5 Hours

Objectives:

- To enable the students to acquire basic knowledge in the various office automation tools

Module I

MS-Word : Word Basics - Starting word - Creating a new document - Opening pre existing document - The parts of a word window - Typing text - Selecting text - Deleting text -Undo - Redo – Repeat- Inserting text - Replacing text - Formatting text - Cut - Copy -Paste - Formatting Text and Documents - Auto format - Line spacing - Margins - Borders and Shading.

Headers and Footers : Definition - Creating basic headers and footers - Tables - Creating table - Adding, changing, deleting rows - Inserting, changing, deleting column - Graphics - Importing graphics - Clipart - Insert picture - Clip Art Gallery - Drawing objects - Text in drawing .

Templates : Template types - Using templates - Exploring templates - Modifying templates - Macros : Record in macros - Editing macros - Running a macro - Mail Merge: Mail Merge concept - Main document - Data sources - Merging data source and main document - Overview of word menu options - Word basic toolbar. (Theory 15 Hours and Practical 10 Hours, 20 marks)

Module II

MS EXCEL : Electronic Spreadsheet – Creating and rearranging worksheet - Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business -Creating a dynamic / sensitive worksheet - Concept of absolute and relative cell reference - Using built in functions – Mathematical, statistical and financial functions – Conditional formatting –filters- Charts – Pivot table and pivot chart - Goal seeking and solver tools - Sharing data with other desktop applications - Strategies of creating error free worksheet. (Theory 15 Hours and Practical 10 Hours, 20 marks)

Module III

Ms-Power Point : Power point - Basics - Terminology - Getting started - Views -Creating presentations - Using auto content wizard - Using blank presentation option -Using design template option - Adding slides Deleting a slide - Importing images from the outside world - Drawing in power point - Transition and build effects - Deleting a slide - Numbering a slide - Saving presentation - Closing.(Theory 9 Hours and Practical 6 Hours, 20 marks)

Module IV

The Internet and its Basic Concepts: Internet concept - History - Development in India -Technological foundation of internet - Distributed computing - Client-server computing -Internet protocol suite - Application of distributed computing - Client-server computing. (7 Hours, 10 marks)

Module V

Internet protocol suite in the internet environment - Domain Name System (DNS) -Generic Top Level Domain (g TLD) - Country Code Top Level Domain (cc TLD) -Indian - Allocation of second level domains - IP addresses - Internet Protocol Applications of internet in business, Education, Governance, etc. (Theory 10 Hours, 10 marks)

Reference Books:

1. Ron Mansfield, Working in Microsoft office, Tata Me Graw Mill (2008)
2. Ed Bott, woody Leonard, Using Microsoft Office 2007, Pearson Education (2007)
3. R.K.Taxali, PC Software Made Simple.
4. Stephen L.Nelson , Office 2000 Complete Reference.
5. Joyce Cox ,Polly Orban, Quick course in Microsoft Office.
6. Gimi Couster , Mastering Office 2000.
7. Rajkamal, Internet and Web Technologies, Tata McGraw Hill (2007).

OBJECTIVES

- To enable students to know the applications of Office Automation Tools in the various areas of business

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I	MS word, starting , creating a new document, headers and footers, templates	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Practical lab Assignment on preparing document	To study creating new document	Assessment through test papers
Module II	MS EXCEL, creating rearranging spreadsheet, sharing data with other desktop applications	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Practical lab Assignment on creating worksheet	To study creating worksheet	Assessment through exam

Module III	MS- Powerpoint, basics, terminology, using design template option, adding and deleting slides, importing images, saving presentation	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Practical lab	<p>To study creating powerpoint slide</p> <p>To study transitions and build effects</p>	Assessment through presentation competition
Module IV	The internet and basic concepts, history , development in India, technological foundation of internet, distributed computing, client server computing. Internet Protocol suit	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on internet concept	<p>To study basic concepts of internet</p> <p>To study technological foundation of internet</p>	Assessment through MCQ
Module V	Internet protocol, domain name system, g	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on internet protocol applications of internet in business,	<p>To study;-</p> <p>Internet protocol</p>	Assessment through test papers

LTD, ccLTD, IP address, internet protocol application in business		education, governance	Domain name Internet Protocol applications	
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BCM6B15 FINANCIAL DERIVATIVES

Number of Lecture hours per week: 5

Number of Credits: 5

Internal: 20, External: 80

Examination 2.5 Hours

Objectives:

- To acquire knowledge about financial derivatives and their features

Module I

Financial Derivatives: Introduction - Meaning – Types of financial derivatives: Forwards – Futures – Options – Swaps – Economic functions of derivative contracts. (12 Hours, 10 marks)

Module II

Derivative Markets: History of financial derivative market – Participants in a derivative market – Cash market Vs derivative market – Stock market derivatives in India – Other derivatives in India – The regulatory frame work for derivatives trading in India. (15 Hours, 20 marks)

Module III

Forward Contracts : Features – Limitations of forward markets – Introduction to Futures – Meaning and definition - Features of futures – Difference between forwards and futures – Futures - terminology – Types of future contracts - Financial futures – Stock futures – Currency futures - Interest rate futures – Index futures - Commodity futures – Futures pay-offs – Trading strategies in stock futures . (20 Hours, 20 marks)

Module IV

Options: Meaning – Definition – Need - Difference between options and futures – Fundamental option strategies – Types of options contracts - Call – Put – options – Intrinsic value Vs Time value of options - Trading strategies in stock options. (20 Hours, 20 marks)

Module V

Swaps: Meaning – Definition - Features of swaps – Terms used in swaps – Types of swaps: Interest rate swap - Currency swap - Commodity swap - Equity swap – Difference between Swaps and Futures. (13 Hours, 10 marks)

Reference Books:

1. Hull John. C, Options, Futures and Other Derivatives, Pearson Educations Publishers, New Delhi (Latest Edition).
2. S.L.Gupta, Prentice Hall of India Private Ltd, New Delhi.
3. L.M Bhole , Financial Institutions and Markets – Structure, Growth and Innovations , Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.
4. D.C. Patwari&A.Bhargava , Options and Futures, An Indian Perspective , JAICO Publishing

OBJECTIVES

- To know about various risks associated with derivatives

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I	Financial derivatives, types, economic functions of derivative contracts	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Group discussion on functions of derivative contracts Assignment on types derivatives	To study financial derivatives To study types of financial derivatives	Assessment through essay writing
Module II	Derivative market, history, participants of derivative market. Cash market v/s derivative market, stock market derivatives in India, the regulatory framework	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on derivative market in India	To study derivative market To identify the participants of derivative market To evaluate cash market v/s derivative market To evaluate stock market derivatives in India	Evaluation through test papers
Module III	Ure contracts, trading strategies in stock exchange	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on trading strategies in stock futures	To study forward contracts To study futures To evaluate the	Assessment through test papers

				<p>difference between forwards and futures</p> <p>To evaluate trading strategies in stock exchanges</p>	
Module IV	Options, basic concepts, types of option contracts, intrinsic value V/S time value of options, trading strategies in stock options	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on trading strategies in stock options	To study options	Assessment through test papers
Module V	SWAPS; meaning, features of swaps, types of SWAPS, difference between swaps and futures	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Seminar on difference between SWAPS and Futures	<p>To study SWAPS, features, types</p> <p>To evaluate the difference between swaps and futures</p>	Assessment through MCQ

BCM6B15 COMPUTERISED ACCOUNTING WITH TALLY

Number of Lecture Hours per week: 5

Number of Credits: 5

Internal: 20, External: 80

Examination 2.5 Hours

Objectives:

- To enable the students to acquire basic knowledge in the computerized accounting systems

Module I

Introduction to Accounting: Accounting basis and terms -Branches of accounting - Mode of accounting - Manual accounting - Computerized accounting fundamentals.

Accounting with Tally : Introduction to Tally - Tally interface - fll features - fl2 configuration - Company creation - Accounting groups - Accounting ledgers - Accounting vouchers - Vouchers entry. (15 Hours, 15 marks)

Module II

Inventory Management with Tally - Stock groups - Stock items - Stock category -Unit of measures - Godown inventory vouchers (Pure inventory and inventory vouchers).Integration of Accounting with Inventory : Bill wise details - Invoicing - Voucher entry -Cost centre - Cost category - Budget and control - Bank reconciliation - Interest calculation – Order Processing - Stock valuation methods - Reorder levels - Tracking numbers - Bill of material - Inventory ageing. (25 Hours, 25 marks)

Module III

Tax Application in Tally - Introduction to GST - GST activation and classification -GST computation - Composite GST - Input Tax credit - Tax Invoice, Credit and Debit Notes>Returns-Transfer of Input Tax Credit- Time and Value of Supply-Recent features. (15 Hours, 15 marks)

Module IV

Accounting and Inventory Reports - Trading, Profit and loss A/c - Balance Sheet -Ledgers - Cost centre and budget reports - Cash book and bank book - Inventory reports - Decision supporting tools - Ratio analysis - Cash flows - Fund flow - Budgeting system - Printing of reports - Voucher and bill printing etc. (15 Hours, 15 marks)

Module V

Technology Advantage of Tally - Tally audit - Tally vault - Back up, restore, merge and split of database - ODBC interface - Export and import of data - web enabled reporting - On line support of software. (10 Hours, 10 marks)

Reference Books:

- 1.A.K. Nadhani and K.K. Nadhani,Implementing Tally 6.3, 1/e BPB Publications, NewDelhi.
- 2.Namrata Agarwal, Tally 6.3 , 2004 Edition , Dream Tech., New Delhi.
- 3.Sridharan,,Narmadha Publications, May 2003.

OBJECTIVES

- To enable the students to know the applications of computerized accounting systems in the area of business.

(Out of the 80 lecture hours, the ratio between theory and practical hours shall be 3:2)

Lesson Plan

Unit /session/ hours (time required)	Topics to be taught(input)	Procedure(proc ess)students centric method of teaching	Activity	Learning Outcome	Assessment
Module I	Computerised accounting fundamentals Accounting with tally	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Practical in computer lab Assignment on company creation	To know how to create company To study accounting group and accounting ledgers , accounting vouchers	Assessment through practical exam
Module II	Inventory management with tally, integration of accounting with tally	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Practical knowledge in computer lab	To study inventory management with tally To study integration of accounting with inventory	Assessment through test papers
Module III	Tax application in tally	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on GST activation and classification	To study tax application in tally	Assessment through test papers
Module IV	Accounting and inventory reports, decision supporting	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Practical experience in computer lab	To study accounting and inventory reports in tally	Assessment through test papers

	tools, printing of reports, voucher and bill printing				
Module V	Technology advantage of tally, tally audit , tally vault, ODBC interface, export and import of data	<ul style="list-style-type: none"> ● Lecture ● Discussion ● Participative Learning 	Assignment on export and import of data	To study technology advantage of tally	Assessment through test papers

