

**DEPARTMENT OF
COMMERCE AND
INTERNATIONAL TRADE**

LIST OF NEW COURSES

S.No	Course Code	Course Title	Credits
1	22BC2001	Financial Accounting I	4:0:0
2	22BC2002	Business Management and Technology	4:0:0
3	22BC2003	Business Economics	4:0:0
4	22BC2004	Business Laws I	4:0:0
5	22BC2005	Financial Accounting II	4:0:0
6	22BC2006	Business and Commercial Knowledge	4:0:0
7	22BC2007	Company Law	4:0:0
8	22BC2030	Fundamentals of Management Accounting	4:0:0
9	22BC2033	Introduction to Financial Markets	3:0:0
10	22BC2034	NSE Learn to Trade	0:0:2
11	22BC2035	Commercial Banking	3:0:0
12	22BC2036	Capital Market Operations	4:0:0
13	22BC2045	Business Correspondence	3:0:0
14	22BC2046	Business Correspondence Practice	0:0:2

22BC2001	FINANCIAL ACCOUNTING I	L	T	P	C
		4	0	0	4

Course Objectives:

This course is designed to make students:

1. Know the underlying principles and concepts relating to financial accounting
2. Gain Technical proficiency in the use of double-entry accounting techniques
3. Know the IFRS Implications in preparation of basic Financial Statements.

Course Outcomes:

After completing this course, students will be able to:

1. Highlight qualitative characteristics of financial statements and rules of financial accounting
2. Exemplify the context and purpose of financial reporting.
3. Identify recording of transactions and events, develop Cash Book and apply the rules of depreciation.
4. Articulate the accounting principles in rectification of errors, reconciliation of the Bank Statement with Cash Book and preparation of Financial Statements.
5. Prepare the financial statements using accounting ratios
6. Assess the financial performance of an entity through interpretation of financial statements

Unit I: The context and purpose of financial reporting:

12 Hours

The scope and purpose of financial statements for external reporting - Users' and stakeholders' needs; the main elements of financial reports; the regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards) - Duties and responsibilities of those charged with governance; the qualitative characteristics of financial information

Unit II: Basic fundamental and Golden Rules of Accounting:

12 Hours

Accounting Mechanism – Concepts and Conventions - Golden Rules of Accounting ; Double-entry book-keeping - principles including the maintenance of accounting records and sources of accounting information - Ledger accounts - books of prime entry and journals

Unit III Recording transactions and events:

12 Hours

Sales and purchases; Inventory Accruals and prepayments; Receivables and payables; Provisions and contingencies; Capital structure and finance costs

Cash Book - Single, Double column and triple column cash book - Petty cash with Imprest system. Depreciation Tangible non-current assets - Depreciation methods and accounting treatment - Intangible non-current assets and amortization

Unit IV: Errors and Bank Reconciliation Statements:

12 Hours

Preparation of trial balance; Rectification of Errors – types of errors - Suspense account ; Bank Reconciliation Statements – Favourable Balance as per cash book and pass book- Unfavourable balance as per cash book and pass book

Unit V: Preparing financial statements:

12 Hours

Preparation of Statements of profit or loss Account and other comprehensive income and Statement of Financial Position – Disclosure notes - Events after the reporting period - Statements of cash flows, incomplete records. Preparing simple consolidated financial statements - Subsidiaries - Associates; Interpretation of financial statements- Importance and purpose of analysis of financial statements - Ratios - Analysis of financial statement

Text Books

1. ACCA Knowledge Level Financial Accounting/FIA FFA Book By BPP Professional Education , 2022
2. ACCA Financial Accounting (FA) , Study Text, Kaplan Publishing, 2022

Reference Books:

1. S.P.Jain, K.L.Narang, Simmi Agarwal and Monika , Financial Accounting 12e, 2019 , Kalyani Publishers – ISBN 978-93-5359-546-3
2. CA (Dr.) PC Tulsian And CA Bharat Tulsian , Principles and Practice of Accounting 5e 2020, McGraw Hill, ISBN: 978-93-8981-169-8
3. Dr.R.L.Gupta and Dr.V.K.Gupta , Principles and Practice of Accountancy 14e, 2019, Sultan Chand & Sons ISBN 978-93-5161-147-9
4. Dr.R.L.Gupta and Dr.M.Radhaswamy, Advanced Accountancy Vol I, 13e 2015, Sultan Chand & Sons ISBN 978-81-8054-699-0
5. Bhushan Kumar Goyal, H.N. Tiwari “Financial Accounting”, Taxmann’s Publication, 9e 2021, Vol I and II, ISBN: 978-93-9221-132-4, 93-9221-132-5

22BC2002	BUSINESS MANAGEMENT AND TECHNOLOGY	L	T	P	C
		4	0	0	4

Course Objectives:

This course is designed to make students:

1. Study the Business Organisation and its Structure,
2. Study the functions of Planning, Organising, Motivation, leadership, Decision making & controlling in an organisation.
3. Nurture the fundamentals of accounting, Reporting system & Professional Ethics in organisation

Course Outcomes:

After completing this course, students will be able to:

1. Identify and compare the various forms of business organisation and its technology.
2. Determine the managerial skills and its functions
3. Display and reenact the leadership qualities.
4. Articulate balanced emotional intelligence and decision making
5. Develop an accounting and reporting system.
6. Create a vibrant and positive environment in workplace

Unit I the Business Organization and structure:

10 Hours

Introduction – Purpose and types of Business Organization – Stakeholders – Political and legal factors affecting Business: Micro – Macro – Social - Demographic - Technological – Environmental - Competitive. Business organizational Structural – Functions – Governance.

Unit II Fundamentals of Management:

12 Hours

Introduction – Meaning- Characteristics- Functions of Management – Eminent Contributions of Management thought: Henri Fayol, Mary Parker, Peter F.Drucker.-Stewards and Agency Theory of Management.

Unit III Planning and Organizing:

12 Hours

Nature and Purpose of Planning – Planning Process – Types of Planning – Objectives – Setting Objectives. Nature and Purpose – Formal and Informal Organization – Organization Chart – Organization Structure.

Unit IV Motivation, leadership, Decision making & controlling:

13 Hours

Foundations of Individual and Group Behaviour – Motivation – Motivation Theories – Motivational Techniques – Job Satisfaction – Job Enrichment – Leadership – Types and Theories of Leadership. Decision making – Types and Process. System and Process of Controlling – Budgetary and Non-Budgetary Control Techniques – Use of Computers and IT in Management Control

Unit V Accounting and Reporting system & Professional Ethics:

13 Hours

Accounting and finance functions within organizations – Law governing accounting and auditing – Financial systems, procedure and IT applications – Fraud and Fraudulent behaviour – Review and appraisal performance. Fundamental principles of Ethical Behaviour- The role of regulatory, professional bodies and promotional ethical standards in Accountancy -Corporate codes and Ethics – Ethical conflicts and dilemmas

Text Books:

1. ACCA Knowledge Level Business and Technology (BT) Study Text By Kaplan Publisher - 2022 Edition
2. ACCA Knowledge Level Business and Technology (BT) Study Text By BPP Learning Media - 2022 Edition
3. Harold Koontz and Heinz Weihrich (2020) Essentials of Management: by. 10th ed. Chennai: Tata McGraw Hill Education, ISBN: 978-9-3392-2286-4
4. Gupta O. P. (2021) Business Organisation and Management - SBPD Publications
1. Ramasamy.T (2021), Principles of Management, Himalaya Publishing House Pvt. Ltd., Mumbai, 400 004.
2. L.M. Prasad L.M. (2020), Principles and Practice of Management, Sultan Chand & Son.
3. Ghuman, K & Aswathapa, K, (2019). Management concepts and cases (10th ed.), Tata McGraw Hills, New Delhi.

22BC2003	BUSINESS ECONOMICS	L	T	P	C
		4	0	0	4

Course Objectives:

This course is designed to make students:

1. Acquaint with the fundamentals of economics.
2. Familiar with different market structures that are pertinent to commercial transactions and their influence on company decisions
3. Assess the market operations under various types of competition and make the best possible business decisions.

Course Outcomes:

After completing this course, students will be able to:

1. Comprehend and recognise the problems faced by an economy and how different economies solve these problems
2. Comment on the theory of demand and supply.
3. Articulate the concepts of production function and cost function
4. Assess the market operations under various types of competition and make the best possible business decisions.
5. Compare and choose the relevant pricing strategies in diverse market structure
6. Acquaint with business cycles and its economic effect

Unit I Nature and Scope of Economics:

12 Hours

Meaning of Economics; Meaning and Nature of Business Economics; Scope of Business Economics. Basic Problems faced by an Economy - How the Different Economies will solve these Problems? - Role of Price Mechanism in Solving the Basic Problems of Economy.

Unit II Theory of Demand and Supply:

12 Hours

Demand - Meaning of Demand - Determinants of Demand - Law of Demand; Elasticity - Definition and Measure of Elasticity - Concepts of Price, Cross and Income Elasticities - Determinants of Elasticity; Demand Forecasting in Business - Importance and Various Forecasting Techniques.

Theory of Consumer Behaviour - Meaning of Utility - Law of Diminishing Marginal Utility - Consumer Surplus - Indifference Curve and Price Line - Consumer Equilibrium; Supply - Meaning - Determinants of Supply and Elasticity of Supply - Law of Supply - Supply Curve - Determination of Price by Demand and Supply.

Unit III Theory of Production and Cost

12 Hours

Production - Meaning - Factors of Production; Production Function - Short Run and Long Run Production Functions - Laws of Variable Proportions and Return to Scale

Cost - Concept - Different Types of Costs; Cost Function - Long Run and Short Run Cost Function; Linkage between Production Function and Cost Function; Economies and Diseconomies of Scale

Unit IV Price Determination in Different Markets

12 Hours

Market - Meaning - Types and their characteristics ; Determination of Price - Effect of Changes in Demand and Supply on Prices and Quantities Demanded and Supplied ; Various Forms of Markets - Perfect Competition, Monopoly and Monopolistic Competition - Duopoly - Oligopoly - Price Discrimination.

Unit V Business Cycles

12 Hours

Meaning - Different Phases and Features - General Causes - Relevance of Business Cycles in Business Decision

Text Books

1. P.M.Salwan and Priyanka Jindal , “Business Economics” 3rd Edition 2022, Taxmann , ISBN 978-9356223233
2. Shiv Kumar Agarwal , “Business Economics (CA Foundation) ”, Revised edition 2018 , S Chand Publishing, New Delhi, ISBN 978-9352833559

Reference Books

1. Chopra P.N., “Principles of Economics”, 12th edition, Kalyani Publishers, New Delhi
2. H.L.Ahuja , “Business Economics”, 13th Edition 2016, S Chand Publishing, New Delhi, ISBN 978-9352533312
3. Mithani D.M., “Business Economics”, Himalaya Publishing House, Mumbai
4. D N Dwivedi, “Business Economics”, Vikas Publishing, Noida

22BC2004	BUSINESS LAWS I	L	T	P	C
		4	0	0	4

Course Objectives:

This course is designed to make students:

1. Find the laws applicable to business Organisations.
2. Administer and manage the business according to the legal requirements.
3. Learn the latest legal provisions in business laws.

Course Outcomes:

After completing this course, students will be able to:

1. Acquire knowledge in Law with reference to business and the rules regarding a contract.
2. Identify the basics of the Sale of goods Act, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge.
3. Summarize the Indian partnership Act 1932 for partnership business
4. Assess the characteristics of LLP
5. Obtain the Legal approvals need to be taken by the employer before dismissing the employees collectively
6. Articulate Fundamental rights of labour/employees.

Unit I: The Indian Contract Act, 1872:

12 Hours

An overview of Sections 1 to 75 covering the general nature of contract-consideration- other essential elements of a valid contract- performance of contract- breach of contract: Contingent and Quasi Contract.

Unit II: The Sale of Goods Act, 1930:

12 Hours

Formation of the contract of sale- Sale and Agreement to sell -Conditions and Warranties- Transfer of ownership and delivery of goods- Unpaid seller and his rights.

Unit III: The Indian Partnership Act, 1932:

12 Hours

General Nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm.

Unit IV: The Limited Liability Partnership Act, 2008:

12 Hours

Introduction- covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations.

Unit V: Employment and Labor Laws 2022:

12 Hours

Definition of employee and employer. Fundamental rights of labour/employees. Constituents of employment contract. Rights of the worker who has been dismissed. Legal approvals need to be taken by the employer before dismissing the employees collectively. Recent Trends and Case veridictions on the discussed topics through Practitioners interaction.

Text Book

1. Business Law (2019) N D Kapoor , ISBN-10 : 9351611647
2. Business Law(2015) Robert W. Emerson J.D ISBN-10: 1438005113

Reference Book

1. M.C. Shukla A Manual of Mercantile Laws; Sultan Chand & Company, New Delhi.
2. N.D. Kapoor Mercantile Law; Sultan Chand & Co., New Delhi
3. P. P. S. Gogna, Business Law, Third Edition, Pearson Publications (ISBN 978-9332586154)
4. Rashmi Aggarwal and Rajinder Kaur, Legal Aspects of Business, First Edition (2020), Pearson Publications
5. Sushma Arora, Taxmann's Business Laws, Ninth Edition, Taxmann Publications
6. N.D. Kapoor & Business Laws and Management; Sultan Chand & Sons. Dinkar Pagare
7. M.C. Kuchhal Mercantile Law; Vikas Publishing House, New Delhi.
8. P. P. S. Gogna A Textbook of Business Law; Sultan Chand & Company, New Delhi.
9. D. Chandra Bose Business Laws; PHI Learning Pvt. Ltd.

22BC2005	FINANCIAL ACCOUNTING II	L	T	P	C
		4	0	0	4

Course Objectives:

This course is designed to make students:

1. Explain accounting concepts in the preparation of Not- for- Profit Organisation
2. Pass entries for bills of Exchange
3. Prepare final accounts, using single entry and double entry system

Course Outcomes:

After completing this course, students will be able to:

1. Learn and Pass journal entries in bills of exchange, Account current and Average Due date
2. Prepare accounts for non-profit organisations'
3. Know and prepare trading, profit and loss account and balance sheet from incomplete records derived from the single entry system.
4. Compute *delcredere* commission, normal and abnormal loss, value of unsold stock in consignment account
5. Acquire the basic knowledge about partnership accounts.
6. Identify and familiarize the concepts of profit sharing ratios, revaluation of assets and liabilities, preparation of Balance sheet

Unit I: Bills of exchange and promissory notes:

14 Hours

Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills; Average due Date-Meaning, Calculation of average due date in various situations; Account Current-Meaning of Account Current, Methods of preparing Account Current; Sale of goods on approval or return basis-Meaning of goods sent on approval or return basis and accounting treatment.

Unit II: Financial Statements of Not-for-Profit Organizations:

10 Hours

Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Unit III: Conversion of Single Entry to Double Entry:

12 Hours

Converting single entry into double entry system - steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. - preparation of final accounts

Unit IV: Accounting for Consignment:

10 Hours

Introduction; Meaning of Consignment Account; Consignor; Consignee; Distinction between Consignment and sale; Accounting for Consignment - Goods invoiced above cost price; Normal loss; Abnormal loss; Commission; Return of Goods from the Consignee; Accounting in the books of Consignee;

Unit V: Partnership Accounts:

14 Hours

Admission, Retirement and Death of a Partner including Treatment of Goodwill - Final Accounts of Partnership Firms

Text Books:

1. Jain, S.P , Narang, K.L., Simmi Agarwal, Monika Sehgal, Advanced Financial Accounting- 1st Edition 2022: Kalyani Publisher, New Delhi-ISBN:
2. R.L Gupta and V.K.Gupta-Advanced Accountancy Vol-II 13th edition 2015, Sultan Chand & Sons, New Delhi- ISBN:978-81-8054-699-0

Reference Books:

1. Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publication. Radhaswamy and Gupta, R.L (2001), Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
2. Advanced Financial Accounting, David Pen drill and Richard Lewis, Pearson Education Limited
3. Shukla M. C., & Grewal T. S. (2017). Advanced accountancy (15ed.). New Delhi: S. Chand

22BC2006	BUSINESS AND COMMERCIAL KNOWLEDGE	L	T	P	C
		4	0	0	4

Course Objectives:

This course is designed to make students:

1. Identify and develop common business and commercial concepts.
2. Keep abreast with developments in the business and commercial world.
3. Familiarize with organizations facilitating business

Course Outcomes:

After completing this course, students will be able to:

1. Identify basics of the domains of business and commercial knowledge.
2. Familiarise the business environment and its analysis.
3. Assess the development and growth of Indian and Global companies.
4. Appraise the pervasiveness of the influence of government policies on business.
5. Develop the organizations facilitating business.
6. Articulate business and commercial knowledge in academic/ professional conversation and communication.

Unit I Introduction to Business and Commercial Knowledge:

12 Hours

Domains of Business and Commercial Knowledge - Nature of Business - Profession and Employment - Objectives of Business; Human Activities - Economic and Non-Economic Activities; Economic Activities - Business- Profession - Employment; Forms of Business Organizations – Sole Proprietorship – Hindu Undivided Family – Partnership – Limited Liability Partnership – Company.

Unit II Business Environment:

12 Hours

Introduction – Business Environment; Environmental Analysis – Internal Environment – External Environment - Micro and Macro Environment; PESTLE analysis; Strategic Response to the Environment.

Unit III Business Organizations:

12 Hours

Overview of select current Indian and Global Companies.

Unit IV Government Policies for Business Growth:

12 Hours

Influence of Government Policies on Business – Historical Sketch – Ancient India – India under the British – India since Independence; Specter of Government Policies for business – On the basis of Scope – On the basis of Impact; Macro policy for Business Conduciveness; Economic Change Process in India – Liberalisation – Privatisation – IFDI and OFDI.

Unit V Organizations Facilitating Business and Business Terminologies:

12 Hours

Organizations Facilitating Business – Non-Funding Institution – RBI, SEBI, CCI, IRDAI; Funding Institution– NABARD; Common Business Terminologies - Finance and Stock & Commodity Markets Terminology - Marketing Terminology - Banking Terminology - Other Business Terminology.

Text Book:

1. C.B Gupta and Ritu Gupta, Business & Commercial knowledge, Taxmann Publisher, 3rd Edition 2022, ISBN No. 9789356223257.
2. CA B Saravana Prasath and CA G Sekar, Business Economics and Commercial Knowledge, Commercial Law Publishers (India) Pvt. Ltd, 5th Edition February 2022.

Reference Book:

1. Dr.N.Mishra, Business Organisation, SBPD Publication.
2. P.C. Tulsian, Business Organisation and Management, Dorling Kindersley (India) Pvt. Ltd, ISBN. No. 978-81-317-1634-2.

22BC2007	COMPANY LAW	L	T	P	C
		4	0	0	4

Course Objectives:

This course is designed to make students:

1. Know and apply minimum standards of business integrity and conduct in the promotion and management of companies.
2. Identify the system of corporate governance to maintain investors' confidence
3. Learn and apply the insolvency proceedings under the Insolvency and Bankruptcy Code 2016

Course Outcomes:

After completing this course, students will be able to:

1. Identify the importance of company form of business organization with its incorporation and administration and comprehend the importance of compliance of the Companies Act 2013 in companies
2. Highlight the legal provisions concerning formation, promotion and management of companies,
3. Articulate the legal requirements in conducting various company meetings.
4. Examine the grounds under which companies may be wound up and apply the legal provisions in the winding up process.
5. Assess the contributions of the companies to sustainable development through corporate governance and corporate social responsibility activities.
6. Identify and apply the procedures for Corporate Insolvency Resolution Process under IBC 2016

Unit I – Introduction:

10 Hours

Introduction – Definition of company – Characteristics of a company – Lifting or Piercing the corporate veil – Company distinguished from partnership ; Kinds of companies – Public and Private Companies - Government Company- One Person Company- Small Company – Not for Profit Organisations (Sec 8 Company) ; Prohibition of Large Partnerships (Illegal Association)

Unit II- Formation and Promotion of Company:

10 Hours

Incorporation of company – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Memorandum and Articles of Association – Contents - Alteration – Doctrine of Ultra Vires – Doctrine of Constructive Notice of Memorandum and Articles of Association – Doctrine of Indoor Management - Prospectus – Contents of Prospectus – Civil and criminal liability for misstatement of prospectus –Statement in lieu of prospectus –

Unit III – Company Management and meetings:

14 Hours

Key Managerial Personnel ; Board of Directors - Appointment , Qualification and Powers ; Kinds of Directors - Requirements of Resident Director, Women Director, Independent Director and Small Shareholder Director ;

Director Identification Number and its significance ; Duties of Directors- Code of conduct ; Vacation of office of Director - Disqualification- Retirement- Resignation – Removal
 Meetings of Board – Frequency – Notice – Agenda - Quorum – Minutes – Meetings through Video Conferencing- Resolution by circulation ; Statutory meetings- Annual general meeting and Extra ordinary General Meeting – Notice – Quorum - – Postal Ballot – Electronic Voting – Ordinary and Special Resolution - Minutes of the Meetings

Corporate Governance and Corporate Social Responsibility

Unit IV – Winding Up:

12 Hours

Winding up – Meaning - Modes; winding up by the Tribunal – Circumstances – Petition for Winding Up- Powers of Tribunal; Official Liquidators (Sec 359 to 365) – Appointment, Powers and Functions- Summary Procedure for Liquidation – Sale of Assets, Recovery of Dues to the Company and Settlement of Claims of Creditors – Order of Dissolution of the company

Unit V – Insolvency Law (Outlines of Insolvency and Bankruptcy Code 2016):

14 Hours

Introduction : Insolvency Laws prior to IBC 2016 – Insolvency Vs Liquidation - Necessity for the Insolvency and Bankruptcy Code 2016 ; The Regulatory Mechanism and Regulatory Bodies – The Insolvency and Bankruptcy Board of India – Adjudicating Authority – Insolvency Professional Agencies – Insolvency Professionals –Information Utilities ; Important Definitions – Corporate Person, Corporate Applicant , Corporate Debtor, Creditor , Financial and Operational Creditor , Secured Creditor and Security Interest , Financial Debt and Operational Debt.

The Corporate Insolvency Resolution Process (CIRP) - Initiation of CIRP – Passing of Order of Initiation of CIRP and Moratorium by NCLT – Interim Resolution Professional and Committee of Creditors (CoC) – Appointment of Insolvency Resolution Professional - Resolution Plan – Approval or Rejection of the Resolution Plan by CoC and NCLT ; Liquidation Proceedings.

Text Book:

1. G.K.Kapoor and Dhamija Sanjay (2019), Corporate Laws, Sultan Chand & Sons, New Delhi – ISBN 93-5161-151-6
2. Prof.AnilKumar (2022), Company Law, Taxmann’s – ISBN 9789356223547
3. CA.Pooja Ashok Gupta (2019), The Insolvency and Bankruptcy Code, Himalaya Publishing Pvt. Ltd., ISBN - 978-93-5367-462-5

Reference Books:

1. N.D. Kapoor (2019), Elements of Company Law, Sultan Chand & Sons, New Delhi – ISBN 93-5161-163-9
2. P.P.S. Gonga (2016), A Text Book of Company Law, S.Chand Publishing, New Delhi – ISBN 9789352531202
3. G.K.Kapoor and Sanjay Dhamija (2022), Company Law (University Edition) – A Comprehensive Text Book on Companies Act 2013, Taxmann’s – ISBN 9789393880598
4. M.R.Umarji (2020), “Resolution of Stressed Assets with Special Emphasis on Insolvency and Bankruptcy Code 2016 for Bankers” - Indian Institute of Banking and Finance – Taxmann Publications (P) Ltd., ISBN - 9789390128341
5. “Corporate and Other Laws” Study Material for CA (Inter) published by the Institute of Chartered Accountants of India, New Delhi.

22BC2030	FUNDAMENTALS OF MANAGEMENT ACCOUNTING	L	T	P	C
		4	0	0	4

Course Objectives:

This course is designed to make students:

1. Know the underlying principles and concepts relating to Management Accounting
2. Gain technical proficiency in the use of various Management accounting techniques
3. Get an insight on the Performance Measures and Financial control

Course Outcomes:

After completing this course, students will be able to:

1. Highlight the need and importance of Management Accounting
2. Identify and classify costs and their behavior
3. Articulate budgetary control techniques in business decision,
4. Appraise the variances and draw inferences to measure the performances
5. Assess investment appraisal, break-even analysis and profit maximization to support short and long-term decision making
6. Develop reports on organizational performance.

Unit 1: Context of Management Accounting
8 Hours

Need for management accounting; Characteristics of financial information; Role of management accountant; Relationship between management accountant and the organization's managers

Unit 2: Costing
14 Hours

Cost in relation to output and activity level; Identify cost behavior and costs in relation to decisions; Overhead cost statements and calculation of cost of products, services and activities; Marginal costing and absorption costing; Costs and pricing decisions

Unit 3: Budgeting & Forecasting
12 Hours

Purpose of forecasting & planning; Functional Budgets; Budget Statements and the impact of cash surplus and shortfalls; Flexible Budgeting

Unit 4: Performance Measures
12 Hours

Need for Performance measures; Variance analysis & interrelationship between variances; Relation and importance of standard costs, prices & volume; Material, labor, variable overhead, sales price & volume variance calculations;

Unit 5: Financial Control & Marginal Costing Techniques
14 Hours

Calculation of budget variances; Reconciliation of budgeted profit with actual profit
Integration of cost accounting with financial accounting; Break even analysis; Marginal costing techniques for short-run decisions-Preparation of integrated accounts; Preparation of reports for organization;

Text Book

1. CIMA BA2 Fundamentals of Management Accounting - Study Text, Kaplan Publishing
2. Maheswari. S.N. (2012), Management Accounting. Vikas Publications.

References

1. CIMA BA2 Fundamentals of Management Accounting: Course book, BPP Learning Media
2. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
3. Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.
4. Vashisht., Pasricha, Management Accounting, Unistar Books (P).Ltd

22BC2033	INTRODUCTION TO FINANCIAL MARKETS	L	T	P	C
		3	0	0	3

Course Objectives:

This course is designed to make students:

1. Gain the basic knowledge of the products, players and functioning of financial markets.
2. Be familiar with Indian financial markets and its operations
3. Work with financial institutions.

Course Outcomes:

After completing this course, students will be able to:

1. Identify the role and importance of the Indian financial market and various constituents of capital market
2. Appraise the difference between the primary and the secondary market
3. Assess empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market
4. Articulate the concepts of derivatives in real life scenario
5. Assess the various financial statements

6. Develop the decision-making skills based on the inferences drawn through stock market ratios.

UNIT I: Markets and Financial Instruments:

8 Hours

Types of Markets: Equity Debt, Derivatives Commodities; Meaning and features of private, Public companies; Types of investment avenues.

UNIT II: Primary Market:

10 Hours

Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities; Pricing of Issues; Fixed versus Book Building issues; allotment of Shares; Basis of Allotment; Private Placement.

UNIT III: Secondary Market:

10 Hours

Role and functions of Securities and Exchange Board of India (SEBI); Depositories; Stock exchanges Intermediaries in the Indian stock market Listing; Membership; Trading Clearing and settlement and risk management; Investor protection fund (IPF); and Do's and Don'ts for investors, Equity and debt investment.

UNIT IV: Derivatives:

9 Hours

Types of derivatives; Commodity and commodity exchanges; Commodity versus financial derivatives

UNIT V: Financial Statement Analysis:

8 Hours

Balance sheet; Profit & loss account; Stock market related ratios; Simple analysis before investing in the shares; Identifying annual report; Director's report etc.

Text Books:

1. NSE Academy, NCFM -Financial Markets: Beginners Module, Mumbai (Annual)
2. M. Y. Khan, Indian Financial System, McGraw Hill Education, 2019

Reference Books:

1. H.R. Machiraju (2019). *Indian Financial System*. New Delhi: Vikas Publishing
2. M.Y. Khan, P.K. Jain (2017), *Financial Management*. Bangalore: McGraw Hill Education
3. Joydeep Sen, Abhishek Apte (2013), *Fixed Income Markets in India*. Mumbai: Shroff Publishers & Distributors Pvt. Ltd

22BC2034	NSE LEARN TO TRADE	L	T	P	C
		0	0	2	2

Course Objectives:

This course is designed to make students:

1. Acquire knowledge on trading platforms
2. Impart knowledge on various trading products
3. Explain the trading mechanism through virtual money

Course Outcomes:

After completing this course, students will be able to:

1. Highlight the various trading products
2. Identify the trading mechanism
3. Articulate the knowledge acquired through virtual trading
4. Appraise the capital market movements
5. Assess the impact of the portfolio management
6. Develop own portfolio by using various asset class

Experiments:

1. Arithmetic Skill Accelerator
2. Function Key Accelerator
3. NEAT on Web
4. Numeric Speed Accelerator
5. Portfolio Management System
6. Mock Trading – Equity
7. Mock Trading – Equity derivatives
8. Mock Trading – Index
9. Mock Trading – Currency derivatives
10. Mock Trading – Commodity derivatives

11. Trading Skill Accelerator
12. Virtual Trading

22BC2035	COMMERCIAL BANKING	L	T	P	C
		3	0	0	3

Course Objectives:

This course is designed to make students:

1. Learn the fundamentals of banking.
2. Know the policies and practices in the Indian banking sector.
3. Be familiar with banking services available in India.

Course Outcomes:

After completing this course, students will be able to:

1. Highlight the banking structure and Evolution of Commercial Banks in India
2. Identify the Role of RBI in relation with other commercial banks
3. Articulate principles of Lending and Loan Policy
4. Articulate the basic concepts of Bank deposits and Bank lending
5. Appraise banks' investment policy and valuation norms
6. Describe the bank customers relationship and Develop skills on Financial inclusion and KYC Norms

UNIT I: Introduction & Banking Structure in India

8 Hours

Definition of banks, Evolution of Commercial Banks in India, Functions of Commercial Banks, Competitive Landscape of Banks in India. Banking Structure in India, Role of RBI vis-à-vis other commercial banks.

UNIT II: Bank Deposit Accounts

9 Hours

Introduction to Bank Deposits, Types of Deposit Accounts, Strategies of mobilizing deposits, Common guidelines of opening and operating accounts, deposit related services, Deposit services offered to Non-Resident Indians, Deposit Insurance

UNIT III: Basics of Bank Lending

9 Hours

Principles of Lending and Loan Policy, Basics of Loan. Appraisal, Credit decision making and review, Types of Advances, Management of Non-Performing Assets.

UNIT IV: Bank Investments:

9 Hours

Investment Policy, Statutory Reserve Requirements, Non-SLR Requirements, Banks' Investment Classification and Valuation Norms.

9 Hours

UNIT V: Other Activities of Commercial Banks & Relationship between Banks and Customers

10 Hours

Other Basic Banking activities, Para -banking Activities. Strategy for expanding customer base, services to different customer groups, competition among banks for customers, customer relationship management, Banking Options ombudsman Scheme, Know Your Customer (KYC) norms Evolving Trends in Modern Banking Technology, Outsourcing of Non-core Activities, Financial Inclusion

Text Books:

1. NSE Academy, *NCFM- Commercial Banking*, Mumbai: Annual Edn
2. S. Chand (2001), *Indian Banking*. New Delhi: S. Chand Publishing

Reference Books:

1. H.R. Machiraju (2019). *Modern Commercial Banking*. New Delhi: New Age International Publishers
2. James. W. Kolari, Benton E. Gup. (2004). *Commercial Banking: The Management of Risk*. New Delhi: Wiley India
3. Moorad Choudhry (2012). *The Principles of Banking*. New Delhi: Wiley

22BC2036	CAPITAL MARKET OPERATIONS	L	T	P	C
		4	0	0	4

Course Objectives:

This course is designed to make students:

1. Explain the capital market trading operations of NSE.
2. Acquire the knowledge on clearing, settlement and risk management processes.
3. Know the fundamental concepts of instruments of capital markets

Course Outcomes:

After completing this course, students will be able to:

1. Identify the Indian Securities Market and its segments
2. Highlight the eligibility criteria for seeking membership at NSE.
3. Articulate the concepts of trading system
4. Appraise the key terminologies in clearing and settlement process
5. Assess the risk in terms of trade and settlement
6. Articulate the concept of Time Value of Money in real life scenarios

UNIT I: An Overview of the Indian Securities Market:

10 Hours

Market segments, Key indicators of securities market, Products and participants, Market segments and their products, Reforms in Indian securities markets

UNIT II: Trading Membership:

14 Hours

Stock brokers, NSE membership, Surrender of trading membership, Suspension & expulsion of membership, Declaration of defaulter, Authorized person, Sub-brokers, Broker-clients relations, Sub-broker-clients relations, Investor service cell and arbitration, Code of Advertisement

UNIT III: Trading:

14 Hours

NEAT system, Market types, Trading system users hierarchy, Market phases, Logging on, Log off/exit from the application, Invoking an inquiry screen, Order management, Trade management, Limited physical market, Block trading session, Retail Debt Market (RDM), Wireless Application Protocol (WAP), Computer To Computer Link (CTCL) facility

UNIT IV: Clearing and Settlement:

12 Hours

Introduction, Key terminologies used in clearing and settlement process, Transaction cycle, Settlement agencies, Clearing and settlement process, Securities and funds settlement, Shortages handling, Risks in settlement, Risk management, International securities identification number, Data and report downloads

UNIT V: Fundamental Valuation Concepts:

10 Hours

Time value of money; identifying financial Statements

Text Books:

1. NSE Academy, NCFM- Capital Market Dealers Module, Mumbai: NSE Annual
2. Dr.J. Dhankhar (2009), *The Indian Capital Market Operation*. New Delhi, Skylark Publication

Reference Books:

1. Robert Baker (2010), *The Trade Lifecycle: Behind the Scenes of the Trading Process*. New Delhi, Wiley India
2. M.Y. Khan, P.K. Jain (2017), *Financial Management*. Bangalore: McGraw Hill Education
3. Parag Parikh (2016), *Value Investing and Behavioral Finance*. Bangalore, McGraw Hill Education

22BC2045	BUSINESS CORRESPONDENCE	L	T	P	C
		3	0	0	3

Course Objectives:

This course is designed to make students:

1. Comprehend the basic linguistic components
2. Enhance their reading comprehension
3. Acquire and develop good communication skills requisite for business correspondence.

Course Outcomes:

After completing this course, students will be able to:

1. Communicate flawlessly
2. Make presentation professionally
3. Use body language Effectively
4. Acquire interview skills

5. Excel in academic writing
6. Gain mastery in technical writing

Unit I - Introduction to Communication:
9 Hours

Communication Process - Types of communication - Barriers of communication – Directions of information flow in organization- Upward- Downward - Horizontal- Diagonal – Grapevine - Listening Skills.

Unit II - Word Power:
9 Hours

Vocabulary- Root Words- Synonyms -Antonyms- Homophones- Homonyms – One word Substitution- Abbreviations and Acronyms – Prefixes -Suffixes -Phrasal verbs, Collocations and Idioms -Significance of improving vocabulary- How to improve vocabulary.

Unit III- Sentence Types:
9 Hours

Sentence Types - Assertive sentences- Interrogative sentences -Imperative sentences -Exclamatory sentences- Optative sentences- Simple sentence- Compound sentence -Complex sentence – Direct and Indirect speech - Active and Passive Voice- Reasons for using Passive voice.

Unit IV- Interview Skills:
9 Hours

Role of English in Interviews – Types of Interviews - Interview Techniques – Question Types – Mock Interview- Non-verbal cues and their role in effective communication – Proxemics – Kinesics – Interpersonal Communication.

Unit V- Business Writing:
9 Hours

Common Format of letters -Types of Letters – Complaint Letter- Memos – Follow- up Letters- Enquiry Letter- Quotation Letter - Sales Letter - Recover /Remittances – Advertisement.

Text Book:

1. Soundararaj- Francis. Speaking and Writing for Effective Business Communication. Macmillan: New Delhi-2007.

Reference Books:

1. Pillai- R.S.N.&Bagvathi- Commercial Correspondence and Office Management 11th edition- S.Chand & companyLtd-2004
2. Raman- Meenakshi and Sharma- Sangeeta. Technical Communication: Principles and Practice. OUP: New Delhi-2004.
3. Pal- Rajendra & Korlahalli- J.S. Essentials of Business Communication. New Delhi: Sultan Chand &Sons: New Delhi-2005.
4. Mohan- Krishna & Banerji- Meera. Developing Communication Skills. Macmillan: New Delhi-2009.

22BC2046	BUSINESS CORRESPONDENCE PRACTICE	L	T	P	C
		0	0	2	2

Course Objectives:

This course is designed to make students:

1. Gain proficiency in communication
2. Impart reading and listening skills
3. Write short messages and formal letters

Course Outcomes:

After completing this course, students will be able to:

1. Develop communication skills to the satisfactory level
2. Improve their reading and listening comprehension
3. Comprehend information and present them in written form
4. Gain proficiency in speaking
5. Acquire skills to write reports- business letters and
6. Interact effectively

Experiments

1. Self-Introduction
2. Listening – Business Conversation
3. Reading Comprehension

4. Note Making
5. Precise Writing
6. Formal mails & Letters
7. Report Writing
8. Meetings – Notice & Agenda
9. Drafting minutes & Action Taken Report
10. Business Presentation

COMMERCE AND INTERNATIONAL TRADE

LIST OF NEW COURSES

Course Code	Course Title	Credits
21BB2001	Principles of Management	4:0:0
21BB2002	Business Organization	4:0:0
21BB2003	Principles of Marketing	4:0:0
21BB2004	Managerial Economics	3:0:0
21BB2005	Organizational Behavior	4:0:0
21BB2006	Financial Accounting	4:0:0
21BB2007	MS-Office LAB	0.0.2
21BB2008	Business Law	4:0:0
21BB2009	Cost Accounting	4:0:0
21BB2010	E-Banking	4:0:0
21BB2011	Income Tax	4:0:0
21BB2012	Research Methodology	4:0:0
21BB2013	Digital Marketing	4:0:0
21BB2014	Indirect Tax	4:0:0
21BB2015	Management Accounting	4:0:0
21BB2016	Application of Analytics in Business	4:0:0
21BB2017	Operations Management	4:0:0
21BB2018	High Performance Leadership	3:0:0
21BB2019	Principles of Advertising	4:0:0
21BB2020	Modelling for Business Plan	4:0:0
21BB2021	Business Ethics	4:0:0
21BB2022	Export Import Procedure	4:0:0
21BB2023	Foreign Exchange Management	4:0:0
21BB2024	Logistics Management	4:0:0
21BB2025	Artificial Intelligence for Business	4:0:0
21BB2026	Business Intelligence	4:0:0
21BB2027	Predictive Modelling	4:0:0
21BB2028	Financial Services	4:0:0
21BB2029	Insurance and Risk Management	4:0:0
21BB2030	Services Marketing	4:0:0

21BB2001 PRINCIPLES OF MANAGEMENT

Credits: 4:0:0

Objectives: This course aims:

1. To help the students gain understanding of the functions and responsibilities of Managers.
2. To Provide them tools and techniques to be used in the performance of the managerial job.
3. To Enable them to analyze and understand the environment of the organization and to help the students to develop cognizance on the importance of management principles.

Course Outcomes: After completing this course, the student should be able:

1. To remember the roles, skills and functions of Management.
2. To Understand the concepts related to Business Management.
3. To apply the management principles to solve organizational and societal problems
4. To analyse the complexities associated with management of resources in the organizations and integrate the learning in handling these complexities.
5. To Evaluate the global context for taking managerial actions of planning, organizing and controlling.

6. To create optimal Managerial decisions.

Module 1 : Introduction to Management

Definition of Management – Science or Art – Manager Vs leader – Types of Managers – Managerial roles and skills – Evolution of Management – Scientific, human relations, System and contingency approaches. Functions of Management – Eminent Contributions of Management thought :Henri Fayol, Mary Parker, Peter F.Drucker.

Module 2 :Planning

Nature and Purpose of Planning – Planning Process – Types of Planning – Objectives – Setting Objectives – Policies – Planning Premises – Strategic Management – Planning Tools And Techniques – Decision Making Steps And Process.

Module 3 : Organising

Nature and Purpose – Formal and Informal Organization – Organization Chart – Organization Structure – Types – Line and Staff Authority – Departmentalization – Delegation of Authority – Centralization and Decentralization – Job Design

Module 4 : Directing

Foundations Of Individual And Group Behaviour – Motivation – Motivation Theories – Motivational Techniques – Job Satisfaction – Job Enrichment – Leadership – Types and Theories of Leadership

Module 5: Controlling

System and Process of Controlling – Budgetary and Non-Budgetary Control Techniques – Use of Computers and IT in Management Control – Productivity Problems and Management – Control and Performance – Direct and Preventive Control – Reporting. - Recent Trends in Management Practices through Interaction with Industry experts.

Text Books :

1. L.M. Prasad (2020), Principles and Practice of Management, Sultan Chand and Son.
2. Koontz, H, & Weihr Hactice of Manag (2020). Essentials of Management: An International Perspective (8th ed.), Tata McGraw Hills, New Delhi.

Reference Books :

1. Ghuman, K & Aswathapa, K, (2019). Management concepts and cases (10th ed.), Tata McGraw Hills, New Delhi.
2. Telsan, M.T. (2018). Industrial and Business Management, (4th ed.), S. Chand, New Delhi.
3. Robbins, S. (2017). Management, (13th ed.), Pearson Education, New Delhi.
4. Ramaswamy, I. (2018). Principles of Business Management, (8th ed.), Himalaya Publishing House, New Delhi.
5. Stephen P. Robbins & Mary Coulter, “Management”, 10th Edition, Prentice Hall (India) Pvt. Ltd., 2009.

21BB2002 BUSINESS ORGANIZATION

Credits : 4:0:0

Course Objective: This course aims:

1. To acquaint the students with the basics of Commerce and Business concepts.
2. To describe the forms of business organization.
3. To know about the stock exchange and its functions.

Course Outcome: After completion of this course, the student should be able:

1. To remember the basic concept of Business in Organization.
2. To Understand the forms of business organization in today's Context.
3. To Execute the formation of joint stock companies in practice.
4. To Analysis the sources for finance to start a Business.
5. To Evaluate the Stock Exchange and Mutual fund's functions in India.
6. To create an awareness on the complexities associated with management of individual behavior in the organization.

Module 1: Fundamental Concepts: Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade. Industry and Commerce - Nature of Business - Objectives of Business – Functions of Business- Social Responsibility of a business.

Module 2 : Business Organization: Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship – Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship - Partnership -Kinds of Partners - Partnership Deed — Meaning – Contents - Registration of Partnership Advantages and Disadvantages of Partnership - Suitability of Partnership - Limited liability partnership – Hindu Undivided Family - Meaning - Characteristics -

Advantages and Disadvantages - Co-Operative Organization – Characteristics -Types of Co-Operative Societies - Limitations of Cooperatives.

Module 3: Formation of Joint Stock Company: Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus.

Module 4: Sources of Finance: Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance - Shares and Debentures, Retained Earnings- Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase.

Module 5: Stock Exchange and Mutual Funds: Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India.

Text Book:

1. Modern Business Organization and Management, (2018), S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
2. Business Organization and Management, (2011), C.B.Gupta, Mayur Publication.

Reference Books:

1. Business Organization & Management (2018), C.R. Basu, Tata McGraw Hill.
2. Organizational Behaviour Text & Cases (2019), V.S.P. Rao, Himalaya Publishing House
3. Business Organization & Management (2019), Uma Shekaram, Tata McGraw Hill
4. Business Organization & Management (2020), Niranjana Reddy & Surya Prakash, Vaagdevi publishers.
5. Business Organization and Management, Dr. Neeru Vasith (2019) , Tax Mann Publications.

21BB2003 PRINCIPLES OF MARKETING

Credits: 4:0:0

Course Objectives: This course aims to:

1. Define strategically marketing principles deployment
2. Use key frameworks to analyze situations and make marketing decisions
3. Demonstrate how to create marketing plan

Course Outcomes: After completing this course, the student should be able to:

1. Remember the basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm and understand the dynamics of consumer behaviour
2. Understand the process of market selection through STP stage and the process of value creation through marketing decisions involving product development.
3. Apply the process of value creation through marketing decisions involving product pricing and product promotion
4. Analyze the process of value creation through marketing decisions involving product distribution
5. Evaluate the various developments in the marketing area that may govern marketing decisions of a firm.
6. Create an integrated marketing plan

Module-I: Introduction to Marketing - Introduction to marketing - Nature, Importance and Scope of Marketing; Evolution of marketing concepts ; Marketing Mix – Elements, distinctive characteristics and importance ; Marketing Environment – Internal and external environment, marketing and environment interaction ;

Module- 2: Market Selection and Product - Market Selection through STP Process - Market Segmentation – Concept and process ; Market Targeting – strategies and process ; Product Positioning – importance, strategies and process ; Product Decisions – Concepts of products , level of products , product mix decisions, branding, labelling and packaging ; New Product Development Process ; Product Life Cycle – concept and marketing strategies

Module 3: Pricing and Promotion : Pricing Decisions – Concepts of price and pricing, methods of pricing and strategies ; Promotion Decisions – elements of promotion mix and factors influencing promotion mix decision , Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication – Meaning, nature and focus areas.

Module 4 : Marketing Channels and Distribution Logistics : Distribution Decisions – Channels of distribution, its importance and functions ; types - Wholesaling and Retailing ; factors affecting choice of distribution channel ; Distribution Logistics – significance and major functions ;

Module 5 : Recent Trends in Marketing: Marketing ethics; Social Marketing ; Online marketing ; Service Marketing ; Green Marketing ; Sustainable Marketing

Text Books :

1. Mahajan, J.P. and Mahajan Anupama. Principles of Marketing. Vikas Publications.
2. Sharma, K., & Swati Aggarwal. (2018). Principles of Marketing. Taxmann's.
3. Gupta C.B (2015). Principles of Marketing . Sultan Chand & Sons

Reference Books :

1. Ramaswamy Namakumari, “ Marketing Management” 6th Edition, Sage Publishing
2. Rajan Saxzena, “Marketing Management”, 3rd Edition, Tata McGraw -Hill Pub, lishing Company Ltd., 2006
3. Philip T.Kotler, Gary Armstrong, and Prafulla Agnihotri (2018). Principles of Marketing , Pearson.

21BB2004 MANAGERIAL ECONOMICS**Credits: 3:0:0**

Course Objective: This course aims to:

1. Impart students with the principles and concepts of Managerial Economics
2. Introduce the marginal utility of modern business
3. Explain the structure of market and Governments intervention in Business

Course Outcome: After completing this course, the student should be able:

1. To remember the economic theories and how it is integrated with real time business practices
2. To understand the basic economic theory
3. To apply the market structure knowledge to know the world economic systems
4. To analyse the market demand and supply for the organization development
5. To evaluate the various market structures and the significance of pricing for successful business operations.
6. To create the organization through different market structure

Module 1: Managerial Economics – Introduction – Fundamental Concepts - Scope and Application of Managerial Economics — Relationship of Managerial Economics with other Discipline – Role of managerial economist.

Module 2: Demand Analysis – Law of Demand – Exceptional Demand curve – Elasticity of Demand – Price, Income, Cross Elasticity – Demand Forecasting – Methods of Demand Forecasting – Law of Supply - Cost Concept – Cost Analysis – Average, total and Marginal Cost.

Module 3: Market Structure –Market structure and pricing-price determination under perfect competition-monopoly-monopolistic competition-duopoly-oligopoly - Equilibrium of the Firm and Industry – Economies of scale, internal economies – External economies.

Module 4: Pricing techniques – Demand related pricing techniques – Cost related pricing techniques – Competition oriented pricing – Break Even Analysis

Module 5: National Income- Concepts-Meaning and Definition & Importance - measurement methods, problems – Trade Cycle – features, phases and control. Interest Theory - Public Finance.

Text Books:

1. Craig Petersen ,H., Cris Lewis W., Sudhir K. Jai, Managerial economics, 4th edition, Pearson India Limited.
2. Dr. S. Sankaran, Managerial Economics, 5th Edition, 2015, Margham Publications.

Reference Books:

1. Keat Paul K Young Philip Erfle Steve Banerjee Sreejatha (2017) Managerial Economics,7th Edition Pearson Publications.
2. Dr.R.L.Varshney & Dr.K.L.Maheshwari, Managerial Economics, 20th Edition (2010)- Sultan Chand & sons. New Delhi.
3. R. Cauvery, U.K.Sundhanayak, managerial economics. 5rd Edition (2010) S.Chand& company Ltd.New Delhi.
4. Dr.H.L.Ahuja, Managerial Economics,S. Chand Publications.
5. Gaurav Datt and Ashwin Mahajan (2016) Indian Economy, S Chand Publishing

21BB2005 ORGANIZATIONAL BEHAVIOUR

Credits: 4:0:0

Course Objectives: This course aims:

1. To help the students to develop cognizance the importance of human behaviour.
2. To enable students to describe how people behave under different conditions and understand why people behave as they do.
3. To provide the students to analyse specific strategic human resources demands for future action.

Course Outcomes: After completing this course, the student should be able:

1. To understand the complexities associated with management of the group behavior in the organization.
2. To remember the concept of organizational behavior and the behavior of people in the organization.
3. To apply the concept of human resource management in practice
4. To analysis the emotional behaviour and the techniques to eliminate stress
5. To evaluate HR policy in placement, selection and training.
6. To create the knowledge of HR concepts to make correct decisions.

Module 1: Organizational Behaviour Introduction: Concept of Organizational Behaviour (OB)- Importance of Organizational Behaviour→ Key Elements of Organizational Behavior, Role of Managers in OB. Nature and meaning of Interpersonal Behaviour, Concept of Self, Transaction Analysis (TA)

Module 2: Group Behaviour: Foundations of Group behaviour, concept of group and group dynamics, types of groups, formal and informal groups, theories of group formation, group norms, group cohesiveness, group decision making, Inter group behaviour, concept of team vs. group, types of teams, building and managing effective teams, leadership theories and styles, power and politics, conflict and negotiation

Module 3: Organizational Conflict: Definition and Meaning, Sources of Conflict, Types of Conflict, Conflict Management Approaches. Organization Change and Development - Definition and Meaning, Need for Change, Strategies to Overcome Resistance.

Module 4: Human Resource Management: Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management.

Module 5: Recruitment, Selection & Training: Recruitment: Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment. Selection: Introduction, Process of Selection, Selection Tests, Barriers in Selection, Training and its Development.

Text Books

1. Stephen Robbins Essentials of Organizational Behavior (2019) ,Stephen P. Robbins, Timothy A. Judge , Pearson Publisher.
2. Aswathappa, K. (2013).Human Resource Management: Text and Cases. Tata McGraw-Hill Education (India) Private Limited. 7th Edition.

Reference Books

1. Robbins, S. P., & Judge, T. (2013). Organizational behavior (15th ed.). Boston: Pearson.
2. Newstrom J. W., & Davis, K. (2011). Human behavior at work (12th ed.). Tata McGraw Hill
3. Nelson, D , Quick, J.C., & Khandelwal, P., (2011). ORGB . Cengage Learning.
4. Organizational Behavior (2018) K. Aswathappa , Himalaya Publishing House
5. Pattanayak, B. (2014), Human Resource Management, PHI Learning Private Limited. 4th Edition.

21BB2006 FINANCIAL ACCOUNTING

Credits 4:0:0

Course Objective: This course aims

1. To Impart knowledge about fundamental principles of accounting.
2. To Equip the students to maintain Books of Accounts and to prepare Final Accounts independently.
3. To Provide basic knowledge about Accounting Financial Reporting in the global scenario.

Course Outcomes: After completing this course, the student should be able

1. To Remember accounting concepts and conventions that are used in Financial Statements
2. To Understand and execute Double entry book keeping system and Prepare various books of accounts
3. To Apply accounting principles to prepare financial statements in accordance with Generally Accepted Accounting Principles
4. To analyse the reasons for errors to rectify it
5. To evaluate Accounting Standards in the context of International Financial Reporting Standards
6. To create a Bank Reconciliation Statement.

Module I : Introduction to Accounting and Book keeping: Accounting, meaning, definition, objectives, scope, basic, terms, accounting principles, branches of accounting, uses & limitations of Accounting, Concepts & Conventions, Users of Accounting information, Accounting equations.

Module 2 : Double entry system of Accounting, Basic Accounting Procedure – Journal, rules of debit & credit, method of journalizing, advantage, double entry system – its advantage, ledger, meaning, utility, posting entries. Practical system of book keeping – Cash Book, types of cash book, Single column, double column and Triple column cash book entries, Trial Balance, Objective, preparation.

Module 3: Rectification of Errors and Bank Reconciliation Statement: Classification of Errors –Location of Errors – Rectifying Accounting Entries- Suspense Accounting – meaning, utility & preparation. Bank reconciliation statement- Meaning, causes of differences, need & importance, preparation & presentation of BRS,

Module 4 : Final Accounts: Final Accounts – Meaning, need & objectives, types – Trading Account – Meaning, need & preparation, Profit & loss Account – meaning, Need & preparation, Balance Sheet- Meaning, need & Preparation, Final Accounts with adjustment entries.

Module 5 : GAAP and IFRS- An Overview of Generally Accepted Accounting Practices (GAAP) and International Financial Reporting Standards (IFRS)-Role of Technology in Accounting Practices-Contemporary Issues in Accounting practices through Expert Lectures, Seminars and Webinars

Text Books

1. Jain S.P., & Narang K L. (2018). Fundamentals of Financial Accounting, Kalyani publishers. New Delhi.
2. Maheshwari, S.N., & Maheshwari, S.K. (2014). Advanced Accountancy, 1, New Delhi: Jain Book Agency.

Reference Books:

1. Shukla, M. (2014). Advanced Accounts, New Delhi: S Chand Group
2. Radhaswamy, M & Gupta, R.L. (2014).Advanced Accountancy. 2, New Delhi: Sultan Chand & Sons.
3. Reddy, A. (2014). Fundamentals of Accounting. New Delhi: Himalaya Publishing House
4. Raman, B. S. (2014). Financial Accounting (1stedi).I & II, New Delhi: Moduleed Publishers.
5. Porter, G.A., & Norton, C.L. (2013). Financial Accounting (IFRS update)(6thedi), Cengage Learning.

21BB2007 MS OFFICE LAB

Credits: 0:0:2

Course Objectives: This course aims to:

1. Give students an in-depth understanding of why computers are essential components in business, education and society.
2. Introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal use of computer hardware and software, the Internet, networking and mobile computing.
3. Provide hands-on use of Microsoft Office 2013 applications Word, Excel, Access and PowerPoint. Completion of the assignments will result in MS Office applications knowledge and skills.

Course Outcomes: After completing this course, the student should be able :

1. To understand the usage of computers and why computers are essential components in business and society.
2. To remember the Internet Web resources and evaluate on-line e-business systems.
3. To apply common business problems using appropriate Information Technology applications and systems.
4. To analyse categories of programs, system software and applications. Organize and work with files and folders.
5. To evaluate various types of networks network standards and communication software.
6. To create effective and efficient office documents with suitable versions.

Lab Experiments

- Creation of professional-quality documents through MS word.
- Designing the word documents.
- Table creation using MS-Excel.
- Introducing mathematical tools and formulas in Ms-Excel.
- Preparing financial statements using MS-Excel.
- Preparing E-filing income tax returns through MS- Excel.
- It stores, organize and analyze information; arithmetic operations and functions
- Introducing mail merge.

- Slide presentations with animation, narration, images, and much more, digitally and effectively.
- Creation of Graphs and Creation of Professional Slide for Presentation.

Text Books:

- Joan Lambert (2010) MOS Study Guide for Microsoft Excel Exam MO-2001.
- Kelvin Wilson (2020) Using PowerPoint 2019: The Step-by-step Guide to Using Microsoft PowerPoint 2019 (3) (Using Microsoft Office) Paperback

Reference Books:

1. Microsoft Office 365 & Office 2019 Introductory, Authors: Sandra Cable, Steven M. Freund, Ellen Monk, Susan L. Sebok, Joy L. Starks, and Misty E. Vermaat
2. Illustrated Microsoft Office 365 & Office 2019 Introductory, Authors: David Beskeen, Carol M. Cram, Jennifer Duffy, Lisa Friedrichsen, and Lynn Wermers

21BB2008 BUSINESS LAW**Credits: 4:0:0****Course Objectives:** This course aims:

1. To impart knowledge on the basic principles and concepts of laws dealing with business.
2. To equip skills needed to responsibly run and manage a business.
3. To establish business practices that comply with relevant laws.

Course Outcomes: After completing this course, the student should be able:

1. To remember the essentials and legal principles of business contracts.
2. To understand the business practices of bailment, pledge and agency.
3. To apply the legal principles of sale in a sale agreement.
4. To analyze the characteristics of negotiable instruments and list reasons for dishonour of cheques.
5. To interpret the rights of the consumer and the available grievance redressal mechanism.
6. To discuss the registration process of patent, copyright and trademarks.

Module I – Indian Contract Act, 1872

Introduction to Indian Legal system framework; Nature and Kinds of Contract - Essentials of valid contract – Discharge of contract – Remedies for Breach of Contract.

Module 2 - Special Contracts

Bailment– definition – Types – Duties and rights of Bailor and Bailee; Pledge - duties and rights of pawnee and pawnor; Indemnity, Guarantee; Contract of Agency – Formation – Relationship of principal and third parties - termination of agency.

Module 3 - Sale of Goods Act, 1930

Essentials of Sale of Contract - Sale and Agreement to Sell - Classification of Goods - Conditions and warranties - Caveat Emptor - Duties of Buyer - Rights of unpaid seller.

Module 4 - Negotiable Instrument Act 1881

Characteristics of Negotiable instruments – Promissory Note – Bill of Exchange – Cheque – Crossing – Endorsement - Dishonour of cheque.

Module 5 - Consumer Protection Act 2019 & IPR

Definitions, Rights of Consumer, Consumer Protection councils - Central Consumer Protection Authority - Consumer disputes redressed agencies. Intellectual Property Rights - An overview on registration procedure of Patent, copyright and Trademark.

Text Books:

1. Kapoor .N.D (2019), Business Law, Sultan Chand & Sons (P) Ltd, New Delhi.
2. M.C. Kuchhal and Vivek Kuchhal, (2017), Business Law, Sultan Chand & Sons (P) Ltd, New Delhi.

Reference Books:

1. Bansal .C.L, (2011), Business and corporate laws, Excel books, New Delhi.
2. SangeetKedia, (2016). Company Law: Pooja Law Publishing Co. 17 edition
3. Ashok k Jain(2018), Law of Contract
4. Daniel Albuquerque, (2015). Legal Aspects of Business: Oxford University Press. 2nd Edition
5. Goel P.K, (2010) Business Law for Managers, New Delhi: Biztantra.

Note:

Subjects related to applicable statutes to read with amendments made from time to time.

21BB2009 COST ACCOUNTING

Credits : 4:0:0

Course Objectives: This course aims:

1. To Know in detail the Cost Accounting principles and practices
2. To Get an Insight into Material, Labour & Overhead Costing and Preparing cost sheet
3. To Appraise the Marginal Costing and CVP analysis

Course Outcomes: After completing this course, the student should be able :

1. To Understand the various Cost Classification types and Terminologies
2. To Remember the Principles governing Material
3. To Evaluate the different labour incentive plans.
4. To Develop Overhead distribution summary
5. To Analyze the Break-even point and its implications
6. To Apply Cost -Volume Profit Analysis in Managerial decision making

Module I: Introduction to Cost Accounting

Introduction, meaning and definition, costing and cost accounting, objectives of costing, comparison between financial accounting and cost accounting, designing and installing a cost accounting system, cost concepts, classification of costs, cost Module, cost center, elements of cost, preparation of cost sheet

Module 2 : Material & Control

Meaning, types, direct materials, indirect material, material control, purchasing procedure, store keeping, techniques of inventory control. Documents used in material accounting, methods of pricing material issues - FIFO, LIFO, Weighted average price method and simple average method; Problems.

Module 3: Labour Cost control – Timekeeping – Normal, Abnormal and Idle time – System of Wage Payments, Time rates and Piece rates-Halsey Plan- Rowan Plan.

Module 4 : Overheads Costing – Definition, Analysis, apportionment, absorption of overheads- Primary and Secondary Distribution overhead summary.

Module 5: Strategic Cost Management

An Overview of SCM - Activity Based Costing, Target Costing, Kaizen, Life cycle costing - Recent Trends on Total Cost Management through Industry/Practitioners.

Text Books

1. Agarwal, M.L. Cost Accounting. Bangalore: SahityaBhavan , Kalyani Publications.
2. Arora, M.N. Cost Accounting. New Delhi: Himalaya Publishing House.

Reference Books:

1. Jain & Narang. Cost Accounting. New Delhi: Kalyani Publisher.
2. Khanna, Pandey& Ahuja. Practical Costing. New Delhi: S.Chand.
3. Nigam & Sharma. Cost Accounting. New Delhi: PHI Learning.

21BB2010 E-BANKING

Credits: 4:0:0

Course Objectives: This course aims:

1. To bring awareness of E-Banking operations among the students.
2. To make the students understand the concepts of application of E- Payment in banking sector
3. To expose the students to learn the role of technology and its securities in banking sector

Course Outcome: After completing this course, the student should be able:

1. To understand the E-Payment system in Indian Banking Industries.
2. To remember the important concept and to impact knowledge on E-Banking.
3. To apply the securities system while availing E- Banking services in day to day transaction.
4. To analyze cash management, decision-making, and controlling techniques in an electronic interface.
5. To Evaluate the modern and more current developments in the Banking Sector; and its cyber securities in banking industries
6. To create insight knowledge into cheque truncation and electronic settlement and clearance system

Module 1 Introduction to E- Banking

Introduction to E- Banking –Brief History - Need for E- Channels – Customer preference for Digital Banking – Types of Cards – Features – Benefits – Magnetic Strip Card – Euro pay Master card Visa (EMV) Technology.

Module 2: Payment System

Automatic Teller Machine (ATM) - History – Product Features – Instant Money Transfer (IMT) – Cash Deposit Machine (CDM) – Mobile Banking – Product Features – Immediate Payment System (IMPS) – Online Banking –

Product Features – Point-of-Sale (POS) – Features – Types – Aadhar Enabled Payment System (AEPS) – Real Time Gross Settlement (RTGS) – National Electronic Funds Transfer (NEFT).

Module 3 : Digital Banking

Updating Bank saving accounts –Computer bank Branches-Financial Transaction Terminals- (FTT) - E-Cheque - Working in CBS Environment, Any Branch banking - Finacle Software - Note Counting Machine - Note refund rules - KIOSK Banking and Cheques - E-Banking in India-Procedure-Programmes-Components- Advantages-Limitations.

Modules 4 : E-Banking Security

E-Banking Security- Introduction need for security –Security Concepts-Privacy –Survey. Findings on Security- Attack-Cybercrimes-Reasons for Privacy- Tampering-Encryption –Meaning-The encryption process-may appear as follows - Cryptogram-Cryptanalyst-cryptography.

Module 5 : Challenges in E- Banking

Challenges in E- Banking and RBI Guidelines Security Issues in Electronic Banking – Threats and Challenges - RBI role in Hi-tech Banking - Case on challenges of Hi-tech Banking - Practitioners interaction on Security aspects of Banking services.

Text Books:

1. Digital Banking - Indian Institute of Banking and Finance (2017), Taxmann Publications, Edition: April 2016.
2. Banking Theory Law and Practice – E. Gordon & K. Natarajan- Himalaya Publishing House, New Delhi, 26 th Edition, 2017.

REFERENCE BOOKS

1. Roger Hunt & John Shelly (2018), Computers and Commonsense.
2. Bhushan Dewan (2017) , E-Commerce. Himalaya Publishing House
3. Rayudu (2019), E-Business, Himalaya Publishing House
4. Padmalatha Suresh, Justin Paul (2018). Management of Banking and Financial ,Services, Pearson Education
5. Vijayaraghavan Iyengar, G. (2019). Introduction to Banking, 1/e; New Delhi: Excel, Learning

21BB2011 INCOME TAX

Credits 4:0:0

Course Objectives: This course aims:

1. To Understand on the concepts of Income Tax Levy on various types of Income
2. To Know the Status on which Income tax is imposed thereon
3. To Provide an Insight and exposure on the computation of Income under the different Heads of Income and the Tax levied upon them.

Course Outcomes: After completing this course, the student should be able to:

After completing this course, the student should be able to:

1. Understand basic Terminologies under Income Tax and chart of perquisites and allowances.
2. Remember to make a list of enclosures to be made along with IT returns of salary and income from house property.
3. Develop Computation of income tax payable by employees in different companies
4. Collect and fill form 16 and from different heads
5. Analyze the various ways to minimize the tax liabilities
6. Evaluate capital gains tax and exemptions

Module 1: Introduction to Income Tax and Residential Status and Tax Incidence

Brief history of Income Tax, legal framework, canons of taxation; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income- gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee); Income tax authorities-ITO, CIT and CBDT, powers and functions; Types of assessments, recovery of tax and refunds. Concept of Residential status, residential status of individual assesses - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different taxpayers.

Module 2: Income from Salary

Meaning, Basis of Charge, Advance Salary, Arrears of Salary, Salary Allowances -Fully Taxable Allowances, Partly Taxable Allowances, Fully Exempted Allowances. Perquisites –Tax Free Perquisites, Taxable Perquisites, Perquisites Taxable in all Cases, and Perquisites Taxable in Specified Cases. Profits in

Lieu of Salary, Provident Fund -Transferred Balance, Deductions from Salary U/S 16. Problems on Income from Salary.

Module 3: Income from House Property

Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property, expenses deductible from rental/notional income from house property, special treatment given to self-occupied house property, treatment of income/loss from house property; Computation of income from house property after deductions u/s 24.

Module 4: Profits and Gains from Business and Profession

Meaning and Definition of Business, Profession, Expenses Expressly Allowed, Allowable Losses, Expenses Expressly Disallowed, Expenses Allowed on Payment Basis. Problems on Business relating to Sole Trader only and Problems on Profession relating to Chartered Accountant, Advocate and Doctor Income from Capital Gains, Other Sources (Theory only) Set off of losses and Carry forward (Theory only). Deductions U/S 80C to 80 - Problems on Computation of Total income of an Individual. The use of exemptions and reliefs in deferring and minimizing income tax liabilities

Module 5: Income from Other sources and Capital gains tax

Income from other sources, the basic principles of computing gains and losses, The computation of capital gains tax, The use of exemptions and reliefs in deferring and minimizing tax liabilities arising on the disposal of capital assets. **Recent Trends on Case Veridictions on IT will be discussed through Industry/Practitioners interaction**

Text Books

1. B.B. Lal. (2008). Direct Taxes. Konark Publisher (P) ltd.
2. Bhagwati Prasad. (2002). Income Tax law and Practice, Wishwa Prakashana Publication

Reference Books:

1. Reddy,T.S.& HariprasadReddy,Y,(2017) IncomeTaxTheoryLaw & Practice - Margham Publications, Chennai.
3. Sanjeev Kumar. (2008). Systematic Approach to Indirect Taxes. Bharath Law House.
4. Vinod K Singhanian. (2009). Direct Taxes Law and Practice. Taxman publication.
5. Gaur & Narang. Income Tax. Kalyani Publishers
6. Datey. (2009). Indirect Taxes Taxman Publication.

21BB2012 RESEARCH METHODOLOGY

Credits : 4:0:0

Course Objectives: This course aims

1. To introduce the students about the basics of research
2. To Impart knowledge on research process
3. To help the students to prepare research report

Course Outcomes: After completing this course, the student should be able

1. To Remember the fundamental concepts of research, types and research process.
2. To Understand the sampling design and scaling techniques
3. To Apply a method of data collection and be able to edit, code, classify and tabulate the collected data.
4. To Analyze and Interpret the results in the context of the research
5. To evaluate the use of the Internet in the process of Research .
6. To Create a research report

Module:I Introduction to Research Methodology: Research - Definition - Significance – Criteria of Good Research – Types -Research Process – Selecting the Research Problem – Techniques Involved in Defining a Problem - Research Design : Features of a Good Research Design - Important Concepts Relating to Research Design - Different Research Designs.

Module:2 Data Collection and Preparation - Collection of Primary Data : Observation Method –Interview Schedule Method- Questionnaire Method – Mailed questionnaire method- Telephonic method-Data collection through internet and social media- Collection of Secondary Data - case study method-Test of validity and Reliability.

Module 3 :Sampling and Scaling - Sampling Design – Types - Steps - Sampling Errors and Non-Sampling Errors – Factors Influencing the Size of the Sample - Scaling – Classification of Measurement Scales - Scaling Techniques.

Module 4 : Data Processing and Analysing -Editing - Coding- Classification – Tabulation Graphical Representation-Tools of analysis-Hypothesis testing and Interpretation

Module5 : Report Writing –Types of Reports - Steps in Writing Report - Layout of the Research Report-Mechanics of Writing a Research Report - Precautions for Writing Research Reports-application of computers in research and documentation- Contemporary issues on research through Expert lectures, seminars – webinars

Text Books

1. Kothari C.R., Gaurav Garg. 2019. Research Methodology (Methods & Techniques). New Age International Publishers, New Delhi. 4th Edition.
2. Kumar, R. (2014). Research Methodology: A step-by-step guide for beginners. Sage Publications. 4th Edition.

Reference Books:

1. Cooper D.R and Schindler P.S. (2008). Business Research Methods. McGraw-Hill. 10th Edition.
2. Chawla, D & Sondhi, N. (2011). Research Methodology: Concepts and Cases in Behavioural Sciences. Vikas Publishing House.
3. Bajpai, N. (2011). Business Research Methods, Pearson Education India.
Online Content https://onlinecourses.swayam2.ac.in/cec20_hs17/preview

21BB2013 -DIGITAL MARKETING

Credits: 4:0:0

Objectives: This course aims:

1. To Introduce the students to the basic functions of Digital Marketing
2. To imparting the knowledge related to Social Media Marketing
3. To help them to create, measure and make decisions on digital marketing strategies

Course Outcome : After completing this course, the student should be able to:

1. Remember the differences between the traditional and digital marketing
2. Understand the various functions of digital marketing
3. Apply functional skills to prepare digital marketing strategies
4. Analyze and make decisions on digital marketing strategies
5. Evaluate the performance through various metrics
6. Create successful digital marketing plans

Module 1 : Introduction to Digital Marketing: Nature and Scope of Digital Marketing, Evolution of Digital Marketing, Traditional versus digital marketing, Integration of Market Place from brick & mortar to virtual, Inbound and Outbound marketing, Digital Natives Vs Digital Immigrants.

Module 2 : Digital Marketing Strategy: Consumer decision journey – Consumer behavior models of Marketing / Sales Funnel, REAN model. the Paid, Owned and Earned Media (POEM) framework, Digital communication mix.

Module 3 : Types of Digital Marketing – Content marketing, Display Marketing, Community based marketing, Influencer marketing, Affiliate marketing, Platform based marketing.

Module 4 : Social Media Online Advertising

Social Media Online Advertising – On-page and Off-page SEO, Display advertising – Social Media Marketing – Search Engine Marketing – Email Marketing – Mobile Marketing

Module 5 : Challenges in Digital marketing – Increased security risk, cluttered market, Ad blockers. Web analytics – future trends in digital marketing.

Text Book

1. Puneet Singh Bhatia, “Fundamentals of Digital Marketing”, Pearson Education, New Delhi, 2011.
2. Seema Gupta, “Digital Marketing” McGraw Hill Education India Pvt Ltd.

Reference Books:

1. Dave Evans and Jake Mckee, “Social Media Marketing – The Next Generation of Business Engagement”, Wiley India pvt. Ltd, New Delhi, 2011.
2. Jan Zimmerman and Doug Sahlin, “Social Media marketing for Dummies”, Wiley India Pvt.Ltd, New Delhi, 2012.
3. Danny Star , “ Digital Marketing 2020 , Amazon
4. Ryan Deiss & Russ Henneberry (2020) , “ Digital Marketing for Dummies , John Wiley & Sons.

21BB2014 INDIRECT TAXES

Credits 4:0:0

Course Objectives: This course aims:

1. To understand the basic concepts related to GST
2. To acquaint with the latest amendments made in connection with indirect taxation
3. To update the procedural part of GST

Course Outcomes: After completing this course, the student should be able :

1. To Know the Overview and Evolution of GST.
2. To analyse the registration process of GST under various scheme.
3. To apply the practical concepts with supply of GST.
4. To understand the concept of input tax credit with practical illustration.
5. To remember the various proceedings of customs law and its significance.
6. To Evaluate the various GST return fillings towards real life challenges.

Module 1: Introduction to GST: Indirect tax structure in India - Introduction to Goods and Service Tax (GST) - Key Concepts - Phases of GST, GST Council - Taxes under GST, Cess.

Module 2: Registration under GST: Threshold for Registration - Regular Tax Payer - Composition Tax Payer - Casual Taxable Person - Non-Resident Taxable Person - Unique Identification Number - Registration Number Format.

Module 3: Supply under GST and Valuation of Supply: Supply - Place of Supply, Interstate Supply, Export of Service, Export of Goods, Import of Service, Import of Goods - Valuation of Supply (Numerical on valuation and calculation of tax).

Module 4: Input Tax Credit under GST & Returns: Input tax credit process - Negative List for Input tax credit - Input Tax Credit Utilization and Input Tax Credit Reversal - Types of GST returns and their due dates, late filing, late fee and interest.

Module 5: Custom Duty and Indirect Taxation: Definitions of certain terms relating to the custom act, custom tariff act, Levy and types of custom duties - Indirect taxation applicable to few commodities levied by either Central or State Government.

Text Books:

1. Taxmann's GST manual, 4th edition, Jan 2021
2. Taxmann's Law relating to GST, Jan 2021

Reference Books:

1. Datey V S, 'Indirect Taxes' 27th edition, Taxman Publications Pvt., Ltd, New Delhi.
2. Dr. Vinod K Singhania, 'Direct Taxes' 45th edition, Taxman Publications Pvt., Ltd, New Delhi.
3. Inter Study material of Institute of Chartered Accountants of India and Institute of Cost Accountants of India.
4. Vaitheeswaran, K. Students Handbook on Indirect Taxes, 14th e, 2021, Snow White Publications Pvt Ltd.

21BB2015 MANAGEMENT ACCOUNTING

Credits 4:0:0

Course Objectives: This course aims:

1. To Explain the basic knowledge of Management accounting concepts
2. To Impart the knowledge on preparation of Fund Flow and Cash Flow Statements
3. To Input the students to prepare Budgets

Course Outcomes: After completing this course, the student should be able

1. To Remember the concept of Management accounting, recognize its merits and demerits and the differences between Financial, Cost and Management Accounting
2. To Understand the concepts of Balanced Scorecard, Cost Management System and Value added concepts
3. To apply IAS in Preparing the cash flow statements
4. To Analyze the financial statements through comparative and common size statements and various financial ratios.
5. To evaluate the Marginal costing decisions in practice
6. To create various types of Budgets needed for the Management to go in the right direction and achieve the goal of the Organization

Module-I Introduction to Management Accounting Meaning-definition-scope-objectives-function-merits and demerits of Management Accounting-distinction between cost, management and financial accounting –Tools of Management Accounting-The Balanced Scorecard- Cost Management System-Value added concept

Module 2 : Techniques of Financial Statements - Preparation of Comparative Income Statements and Balance Sheets, Common size Income Statements and Balance Sheet, Trend Analysis, Ratio Analysis – Introduction, Classification & Interpretation of Ratios (Simple Problems only).

Module 3 - Fund Flow & Cash Flow Statements-Introduction, Concept of Fund – Funds from Operation- Statement of changes of working capital- Preparation of fund flow Statements-Cash Flow Statements-Sources of cash- Cash from operating, Financing and investment activities, -Preparation of cash flow statements as per Ind AS.

Module 4: Marginal Costing & Cost Volume Profit Analysis:Marginal costing- marginal cost equations, Cost Volume Profit Analysis, Break Even Point, Margin of Safety, Break even Chart – Profit Volume Chart, Applications of Marginal Costing - Make or Buy Decision,Product Mix, and Sales Mix decisions.

Module 5 - Budgetary Control: Concepts and Objectives, Merits and Demerits of Budgetary Control, Fixed and Flexible Budget, Cash Budget and master Budget, Zero based Budgeting- Contemporary issues in Management accounting-**Recent Trends on the discussed topics through Industry/Practitioners interaction.**

Text Books:

1. Maheshwari S.N. “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. Sharma and.Gupta S.K, “Management Accounting”, Kalyani Publishers, New Delhi,2006

Reference Books:

1. Arora,M.N (2016). Management Accounting, New Delhi: Himalaya Publishing House
2. Jain S.P and. Narang KL , “Cost and Management Accounting”, Kalyani Publishers, New Delhi
3. Bhattacharya S.K “Accounting and Management”, Vikas Publishing House
4. Ray Garrison, Eric Noreen and Peter Brewer (2014), Managerial Accounting, 13th edition, Tata McGraw Hill Education Pvt.Ltd.
5. Peter Atrill and Eddie McLaney (2015), Management Accounting for Decision Makers, 8th Edition,Pearson Higher Education

21BB2016 APPLICATION OF ANALYTICS IN BUSINESS

Credits 4:0:0

Course Objectives :This course aims:

1. To achieve and establish vital understanding of big data application in business intelligence.
2. To institute the concept of systematic transformation of process-oriented data into information of the underlying business process.
3. To exhibit knowledge of data analysis techniques and to apply principles of data sciences integrating enterprise reporting.

Course Outcome : After completing this course, the student should be able :

1. To remember the importance of data science in business processes.
2. To Understand and critically apply the concepts and methods of business analytics
3. To apply data integration and modeling techniques.
4. To analysis business intelligence concepts for enterprise reporting
5. To evaluate identify , model and solve decision problems in different settings
6. To create appropriate courses of action for a given managerial situation whether a problem or an opportunity

Module 1 Introduction: Business Analysis -Business Analyst - The evolving role of the Business Analyst - The roadmap: different levels of business analysis - The basic rules of Business & Business Analysis - Classical Requirements and Tasks performed by Business Analysts. Project Definition and Scoping: Aspects - Projects phases - Project approaches (Waterfall, Agile, Iterative, Incremental) - The role of the business analyst (BA) across the project lifecycle.

Module 2: Business view: Core business process – Baldrige Business Excellence framework - Key purpose of using IT in business - Enterprise Applications - Information users and theirRequirements. Data Definition: Types of Data – Attributes and Measurement – Types of data sets – Data quality – Types of Digital Data.

Variables for Data Analytics: Types of Variables: Determine the nature of variables in data analysis - numerical Vs categorical. Variables - nominal and ordinal variables - interval Vs ratio variable - continuous Vs discrete variable

Module 3 : Essential Statistics Data Analytics: Central Tendency of Data: Identify the components of central tendency - Calculate mean/median/mode - Identify the steps in calculating weighted/geometric/harmonic means - Measurement and Variability: Determine core aspects of measurement and variability - Calculate range - Calculate

quartiles - Calculate interquartile range - Calculate variance - Calculate standard deviation - Analyze permutation with repetition - Analyze combinations without repetition

Module 4 : Introduction to OLTP and OLAP – Online Transaction Processing (OLTP) – Online Analytical Processing (OLAP) – Different OLAP Architectures – OLTP and OLAP – Data models for OLTP and OLAP – Role of OLAP Tools in Business Intelligence Architecture.

Module 5 : Case Studies Using R:

Statistics in R Case Study: Apply Vectors in R - Use Data Frames in R - Use data from an external file in R - Apply mean/median/standard deviation in R - Distributions in R Case Study: Use Normal distribution function in R - Use Poisson distribution function in R - Apply Scatter plot in R - Apply Histogram in R - Apply Box Plot in R – Customer Segmentation case study - Uber Data Analysis Project case study - Fraud Detection Case Study

Text Books

1. Prasad R.N. , Seema Acharya, “Fundamentals of Business Analytics”, 2 Edition 2016, Wiley
2. Robert Knell, “ Introductory R: A Beginner's Guide to Data Visualisation, Statistical Analysis and Programming in R”, Amazon Digital South Asia Services Inc, 2013.

Reference Books

1. Conrad G. Carlberg, “Business Analysis with Microsoft Excel and Power BI”, 5th edition, 2019, Pearson Education, Inc.,
3. Bharti Motwani, “Data Analytics with R”, 2019, Wiley.
4. Pang-Ning Tan Michael Steinbach, Vipin Kumar, Introduction to Data Mining Pearson Education 2015 Revised Edition
5. Haydn Thomas - Demonoid, “Business Analysis Fundamentals” Kalyani Publishers, reprinted 2012, Fourth edition.
6. Mark Gardener, “ Beginning R – The Statistical Programming Language”, Wiley, 2013

21BB2017 OPERATIONS MANAGEMENT

Credits : 4:0:0

Course Objectives: This course aims to:

1. Provide an understanding of the basic concepts of production management
2. Give an insight about the materials management and
3. Provide an overview of the inventory concepts

Course Outcomes: After completing this course, the student should be able :

1. To remember materials and machine handling in a manufacturing set up.
2. To Understand the theories and models of plant location and layout
3. To Apply the basics of production and operations in management.
4. To analysis the production processes and production planning, control and Identify how a production line can be run efficiently
5. To Evaluate Discuss about the quality control, Total Quality Management, and ISO
6. To create the importance and relevance of inventory and apply various techniques of material planning and control

Module I : Introduction : Concept Of Production ; Production System- its classification , advantages and disadvantages ; Production Management – Meaning ,Definition, and Objectives ; Operating Systems – Meaning Definition and Distinction Between Manufacturing Operations and Service Operations ; Operations Management – a framework and objectives ; Scope of Production and Operations Management

Module 2 : Production Planning and Control (PPC) : Meaning , Need for PPC - Objectives – Phases - Functions ; Operations Planning and Scheduling Systems ; Demand Forecasting ; Aggregate Planning ; Master Production Schedule (MPS) and its functions ; Resource Requirement Planning; – Objectives and Various Inputs to MRP; Capacity Planning – measurement - Process of Capacity Planning ; Routing – Meaning and Techniques; Scheduling – Meaning and Principles of Scheduling, Inputs to Scheduling - Strategies and Types of Scheduling ; Time study, Work study, Method study, Job Evaluation, Lean Operations

Module 3 : Plant Location and Layout : Meaning ; Need for selecting suitable Location ; Factors Influencing Plant Location/Facility Location – General and Specific Location Factors ;Alfred Weber’s Theory of the Location Industries ; Location Models – Factor Rating Method, Weighted Factor Rating Method , Load Distance Method, Centre of Gravity Method ; Locational Economics ; Plant Layout – Objectives, Principles and Classification ; Process Layout, Product Layout; Service Layout; Organization of Physical Facilities – Factory Building, Lighting, Climatic Conditions, Ventilation and Work Related Welfare Activities

Module 4 : Quality Control : Definition of Quality ; Factors Affecting Quality ; Control – Need for Controlling Quality ; Inspection – Objectives, Purpose, Types , Methods and Drawbacks ; Quality Control – Meaning and Definition, Types, Steps, Objectives, Benefits and Seven Types of Quality Control ; Total Quality Management (TQM) ; ISO 9000 Series – Objectives , Benefits and Steps in ISO 9000 Registration ; ISO 14000 Series – Overview and the benefits.

Module 5 : Material Handling : Introduction and Meaning ; Principles of Material Handling ; Material Handling Equipments ; Selection of Material Handling Equipments ; Evaluation of Material Handling System ; Guidelines for Effective Utilisation of Material Handling Equipments ; Relationship Between Plant Layout and Material Handling . Materials Management : Meaning and Scope ; Material Planning and Control –, Purchasing - Stores Management – Functions, Codification.

Text Books

1. Pannerselvam R. (2012). Production and Operations Management. Third Edition. Prentice Hall India
2. Anilkumar and N.Suresh (2014) Production and Operations Management , Second Edition, New Age International Publishers.

Reference Books:

1. Richard B. Chase, Ravi Shankar, F. Robert Jacobs, Nicholas J. Aquilano. (2010). Operations and Supply Management. 12th Edition. Tata McGraw Hill .
2. Aswathappa K Sridhara Bhat K. (2014). Production Management and Operations Management. Himalaya Publishing House
3. Chary S. N. (2008). Production and Operations Management. Third Edition. Tata McGrawHill
5. Elwood S Buffa and Rakesh K Sarin. (2009). Modern Production and Operations Management. John Wiley & Sons

21BB2018 HIGH PERFORMANCE LEADERSHIP

CREDITS: 3.0.0

Learning Objectives: This course aims:

1. To cultivate leadership skills and coach others.
2. How to optimally design a team for success.
3. To Learn how to negotiate in a collaborative fashion in large and small business situations.

Course Outcome: After completing this course, the student should be able:

1. To remember the effective leadership roles and strategies and be able to apply them in a variety of professional, personal, and civic environments.
2. To understand the emotion intelligence and self-management techniques in the organization
3. To apply the formation of teams and teams work in excellence participative leadership in organizations.
4. To analyze theories of leadership to develop an effective team environment in the workplace.
5. To develop the basis for the formation of innovative climate in organizations.
6. To create and apply communication theory in order to effect appropriate change in a variety of leadership settings.

Module 1: Leadership – Definition - Basis concept and components of leadership. Trait approach in theories of leadership (development and the present situation). Personal characteristics that support effective leadership. Leader and values. The significance of self-knowledge for the role of leader (identity and integrity of leader).

Module 2 : Emotions Intelligence and Self-management. Emotional intelligence- meaning - Definition - its significance in the role of leader. Handling emotions and stress. Personal risk of a leader: personal traits endangering effective leadership. . Significance of communication skills for work life and leadership. Social perception in organization.

Module 3: Leadership of Workgroups and Teams. Group structure and dynamics. Individual in a group. Formation of teams and team work. Group problem-solving. Team excellence. Participative leadership.

Module 4 : Leadership Development. Skills for leadership and performance management: Goal setting, support of employee development and communication of feedback; delegation; solving of conflict situations and negotiation. Tools for analysis of leadership styles and 360-degree feedback. Coaching and mentoring. Creative leadership. Influence on the creative potential of work groups and teams; formation of innovative climate in organizations.

Module 5: Leadership and Power. Sources of power in organizations. Micro politics, its strategy and tactics. Gender and leadership. Intercultural aspects of leadership. Differences in the accentuation of various aspects of leadership in the context of national cultures.

Text Book:

1. Dubin, (2013) A J. Principles of leadership [Mason] SouthWestern/Cengage Learning.
2. Re Achua, C F. – Lussier, R N. (2017) Effective leadership [Mason] SouthWestern/Cengage Learning

Reference Books

1. Re Kouzes, J. M., Posner, B. Z.(2016) Learning Leadership. The Five Fundamentals of Becoming an Exemplary Leader. Wiley.
2. Re Northouse, P. G.(2018) , Leadership. Theory & Practice. Seventh Edition. Sage Publications.
3. Re Whetten,D.A., Cameron,K.S. (2017) Developing Management Skills, 8/E, Prentice Hall 2011
4. Re Yukl, G. Leadership in Organizations. Eighth Edition. Pearson Education. 2013. ISBN 978-0132771863
5. Stephen R. Covey (2013) , The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change , Amazon .

21BB2019 PRINCIPLES OF ADVERTISING**Credits: 4:0:0****Course Objectives: This course aims:**

1. To teach the basics of advertising as promotional tools in marketing and to develop a customer oriented attitude for designing advertising messages
2. To impart knowledge on appropriate selection of media
3. Synthesize information regarding testing the effectiveness of advertising

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

1. Remember the evolution and growth of advertising, its types and communication objectives
2. Understand the various advertising and media elements in the advertising decisions and how to create advertising message
3. Apply the various advertising methods and techniques
4. Analyse the various media and selection of media
5. Evaluate the effectiveness of advertising and advertising campaign and social effects of advertising
6. Create various types of advertising including digital advertising

Module I: Introduction to Advertising and Advertising as a Communication Tool

Introduction to Advertising – Meaning, Definition and concepts of advertising ; Importance of advertising in modern marketing , role of advertising in the national economy; Objectives and functions of advertising ; types of advertising - commercial and non commercial advertising, primary demand advertising and selective demand advertising .

Advertising as a communication tool - Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; DAGMAR Approach; Target audience selection- basis.

Module 2: Advertising: Message and Media Decisions

Advertising Message ; Advertising appeals; Advertising Copy - Objectives, Essentials, Types , Elements of print and broadcast advertising copy, Headlines, Body, Copy, Illustration, Catch Phrases and Slogans, Identification Marks ; Advertising Layout Functions - Designs of Layout.

Advertising Media : Types - Print - News Paper, Trade Journals, Magazines ; Outdoor - Posters, Banners, Neon Signs ; Radio, Television and Internet ; Exhibition , Trade Fair and Transport Advertising ; strengths and limitations; Media planning and media buying - Factors influencing selection of advertising media; Media scheduling

Module 3 : Advertising: Agencies, Campaign and Effectiveness

Advertising Agency: Role, types and selection; Advertising Campaign – steps in planning advertising campaign. Measuring advertising effectiveness - Communication and Sales Effect; Pre and Post-Testing Techniques.

Module 4: Advertising: Financials and Technology

Advertising Budget - Methods of setting of Advertising Budget. Role of technology in advertising – internet, social media and e-commerce

Module 5 : Advertising: Social effects, Ethics and Institutional Framework

Social effect of advertising ; Ethical and legal aspects of advertising ; Role of Advertising Standards Council of India (ASCI).

Text Book :

1. Padhy, M.K. (2011), Advertising management: Theory and practice, Laxmi Publications.
2. Kaser, K. (2012), Advertising and Sales promotion, Cengage Learning.

Reference Books:

1. Ogilvy, D (2013), Ogilvy on Advertising, Knopf Doubleday Publishing Group.
2. Wells, W (2013), Advertising: Principles and practice, Pearson Education India. 7th Edition.
3. Kazmi, S.H.H & Batra, S.K. (2009), Advertising and Sales promotion, Excel Books India.

21BB2020 MODELLING FOR BUSINESS PLAN**Credits: 4:0:0****Course Objectives :** This course aims:

1. To develop a commercial outlook
2. Relate to practical aspects of starting a company
3. To know the success and failures of different entrepreneurs

Course Outcome : After completing this course, the student should be able :

1. To understand the nuts and bolts of preparing a business plan.
2. To remember and implement the business/management skills.
3. To evaluate the content of a business plan in detail.
4. To identify the tools and techniques involved in the Business plan process.
5. To analyse the competitive structure and strategy development.
6. To launch a new venture company or start one an established organization.

Module 1: Introduction

Business Plan Definition-Concept of Business Plan- Purpose-Executive Summary, provide a glance at different profiles-Market, Technical, Financial and Social Profiles of a Business unit to be established-Vision and Mission Statement.

Module 2 : Market Profile

Type of products to be launched by the business enterprise, Present market status of the product market to be catered, Unique selling proposition (USP) of the product, Demand forecast, Sales forecast, Possibility of creating product differentiation, Details about competition, Policy statement on marketing mix, Geographical distribution of market.

Module 3 : Technical Profile

Type of raw material to be used, Demand and supply position of raw material, Availability of substitutes of raw material, Details about production process and production methods, Technical details about production technology and availability of substitutes, Costs involved in operation and maintenance of technology.

Module 4 : Financial Profile

Financial estimates like amount of funds needed for infrastructure facilities – land, building, plant, machinery, equipment, working capital requirement and other financial estimates- Estimates of financial costs and benefits of the business Outcomes-Means of finance - Projected financial statement for three to five years as per requirement.

Module 5: Social & Feasibility Profile

Social costs and benefits of business idea, Intangible benefits apart from Tangible benefits, Qualitative benefits apart from Quantitatively benefits- Testing Different Profiles-Market feasibility, Technical Feasibility-Financial Feasibility-Social Feasibility-Business plan presentation.

Text Books:

1. Leong, Alan “Introduction to writing a Business Plan. Carnation, WA: Koyoti,2013
2. Bangs, David. “A Crash Course on Financial Statements for Small Business Owners.Madison, WI: Entrepreneur Press,2010

Reference Books

1. Wolk, Andrew and Kreitz, Kelley (2008) Business Planning for enduring social impact: A Social - Entrepreneurial approach to solving social problems Cambridge: Root cause
2. Harris, Hank”(2008) Business plan or strategic plan: what’s the Difference” .
3. Brinckerhoff, Peter C. (2000) Social Entrepreneurship: The art of mission-based venture Development New York: John Wiley & Sons

21BB2021 BUSINESS ETHICS**Credit: 4:0:0****Course Objective: This course aims:**

1. To know the importance of being ethical in businesses which are indispensable for progress of a Business and the Nation.
2. To learn the applicability of ethics in functional areas like marketing, finance and human resource

management.

3. To appraise the emerging need and growing importance of corporate governance.

Course Outcomes: After completing this course, the student should be able:

1. To understand the nature and scope of business ethics.
2. To remember the conceptual framework of the ethics in marketing
3. To analyze the practical ethical dilemmas and take required measures to resolve such issues.
4. To apply the ethics in the functions of Finance and Human resource.
5. To evaluate the effects of corporate governance on the firms
6. To create a mind-set among students to be ethical in their business, profession and society

Module 1 – Introduction to Business Ethics: Meaning – Objectives- Purpose and Scope of Business Ethics towards Society and Stakeholders-Role of Government in Ensuring Business Ethics-Principles of Business Ethics- 3Cs of Business Ethics – Compliance, Contribution and Consequences-Myths about Business Ethics-Ethical Performance in Businesses in India.

Module 2- Ethics in Marketing: Ethics in Marketing: Ethical Issues in Marketing Mix-Unethical Marketing Practices in India-Ethical Dilemmas in Marketing, Ethics in Advertising and Types of Unethical Advertisements.

Module 3 – Ethics in Finance and HRM: Ethics in Finance-Scope of Ethics in Financial Services-Ethics of a Financial Manager – Legal Issues-Balancing Act and Whistle Blower- Ethics in Taxation-Corporate Crime – White-collar Crime and Organised Crime-Major Corporate Scams in India-Role of SEBI in Ensuring Corporate Governance-Cadbury Committee Report, 1992. Ethics in Human Resource Management-Importance of Workplace Ethics- Guidelines to Promote Workplace Ethics-Importance of Employee Code of Conduct-Ethical Leadership.

Module 4 - Corporate Governance: Concept- History of Corporate Governance in India- Need for Corporate Governance- Significance of Ethics in Corporate Governance-Principles of Corporate Governance- Benefits of Good Governance- Issues in Corporate Governance-Theories – Agency Theory, Stakeholder Theory - Corporate Governance in India-Emerging Trends in Corporate Governance-Models of Corporate Governance- Insider Trading.

Module 5 - Environmental Ethics: Economic and social environment – Corporate Social Responsibility – Meaning , evolution, types, need, principles and aspects - Responsibility, Accountability, Sustainability and Social Contract.

Text books:

1. Dr. K. Govinda Bhat, Ethics and Governance, Himalaya Publishing House, 2016.
2. S.A. Sherlekar, Ethics in Management, Himalaya Publishing House, 2011.

Reference Books:

1. Ferrell, O.C., Fraedrich, J. and Ferrell (2012), Business Ethics, Ethical Decision Making & Cases, Cengage Learning.
2. Murthy, C.S.V (2014), Business Ethics: Text and Cases, Himalaya Publishing House.
3. Ghosh, B (2011), Ethics in management and Indian ethos, Vikas Publishing House Pvt. Limited.
4. Murthy, B.K.V. and Krishna, U (2009), Politics Ethics and Social Responsibilities of Business,
5. Pearson Education.
6. Prabakaran,S (2010), Business Ethics and Corporate Governance, Excel Books India.

21BB2022 EXPORT IMPORT PROCEDURE

Credits: 4:0:0

Course Objectives:

The main objectives of this course are:

1. To familiarize students with foreign trade policy and the institutions for export promotion.
2. To apprise them of the documentation procedures and its sanctity in International Business

Course Outcomes: On the successful completion of the course, student will be able :

1. To understand export licensing procedures and support from the Indian Government for promotion of Exports (understand)
2. To evaluate and integrate export promotion schemes (create)
3. To critically evaluate import licensing procedures and documentation (evaluate)
4. To understand and apply customs formalities in clearance of goods (Apply)
5. To Understand the concepts in trade documentation in international business with respect to foreign trade (understand)
6. To Familiarize the documentation procedures and terms (remember)

Module 1: Foreign trade policy

Foreign trade policy 2015-2020 – Export licensing procedures and formalities – Export price Quotations – Deemed Exports – benefits – Categories of supply Role of Export Promotion in Export credits guarantee Corporation (ECGC) – Export Promotion Councils (EPCs) & Commodity Boards (CB) – Export promotion schemes.

Module 2 : Export promotion

EOU scheme (Export Oriented Modules) – Eligibility – Setting up EOUs – supplies by DAT (Domestic Tariff Area) Modules to EOUs – Special Economic Zones (SEZ) scheme – Eligibility Approval – conditions – fiscal Incentives for developer of SEZs – New status Holder - Categorization – one to five star Export Houses – Free trade and Warehousing Zones.

Module 3 : Import licensing procedure and schemes

Procedure for Registration of Importers- Categories of Importers – Importer Registration with regional licensing Authorities (IEC Number, I – card and modification of particulars) import of capital Goods under EPCG scheme (Export promotion capital Goods) – Duty Exemption / Remission scheme.

Module 4 : Methods of payment

General provisions for Imports – Financing Import – Foreign Exchange Facilities to Importers – Customer and Central Excise Duty Drawbacks in Export goods – Foreign Currency Accounts in India and Abroad permitted currencies and methods of payment- Customs formalities for clearance of Imports goods- Shipment of goods.

Module 5 : Export – Import documentation

Import and export documentation – Framework – Standardized pre-shipment Export documents – Commercial and regulatory documents. Contemporary Issues : Expert lectures, online seminars webinars related to export trade – certifications

Text Books

1. Foreign Trade Policy, ITC (HS) Classifications of Export and Import Items, Centex Publications, New Delhi.
2. Cherunilam, F., International Trade and Export Management, Himalaya Publishing House.

Reference Books

1. Paul, J., and Aserkar, R., Export Import Management, Oxford.
2. Kathuria, P. K., Export Management, Galgotia Publishing Co. New Delhi.
3. Mahajan, M.I. Export Policy, Procedure and Documentations, (Exports, Imports and Foreign Exchange Management), Snow white Publication, Mumbai.
4. MOC, Foreign Trade Policy and Handbook of Procedures, Ministry of Commerce and Industry, New Delhi.
5. Ram P., and Garg, N., Export – What, Where and How, Anupam Publications, New Delhi.

21BB2023 FOREIGN EXCHANGE MANAGEMENT

Credits: 4:0:0

Course Objectives: This course aims:

1. To give students a basic understanding of foreign exchange market and their currencies
2. To impart the students with the nature, scope and trends in foreign exchange transactions.
3. To get a broad picture of functions, role and impact of foreign trade policies in globalized

Course Outcomes:

On the successful completion of the course, student will be able :

1. To impart fundamentals of foreign exchange markets (Remember)
2. To understand the foreign exchange transactions (Understand)
3. To acquaint the students with the trade practices, procedures and documentation of foreign exchange (understand)
4. To various aspects relating to risks and techniques in Foreign exchange practices (understand)
5. To analyze the foreign trade performance by examining the determinants of pre and post shipments (Apply)

Module 1: Introduction

Foreign Exchange Markets-Participants-Settlement of transactions- Functions of foreign Exchange market- Foreign currency accounts- determination of exchange Rates-Foreign Exchange Management Act- Administration of foreign exchange.

Module 2 : Foreign Exchange Transactions

Foreign exchange Transactions-Spot, forward and swap transactions- Exchange quotations foreign exchange

Rates-Basis-types of Rates-Buying and selling rates-cross rates.

Module 3 : Forward exchange contracts

Forward exchange contracts - Features -Forward margin - Factors determining forward margin- calculations - Interbank deals - Cover deals- Trading.

Module 4 : Foreign exchange risk and exposure

Foreign exchange risk and exposure - Types of exchange risk and exposure- internal techniques of exposure-external techniques of exposure.

Module 5 : Pre-shipment finance

Pre-shipment finance - features- categories of pre-shipment finance pre-shipment credit in foreign currency - post-shipment credit finance features -categories.

Text Books

1. Jeevanandam, C, Foreign Exchange and Risk Management, Sultan Chand and sons, New Delhi
2. Delhi
3. Chatterjee, Principles of Foreign Exchange, Himalaya, Bombay.

Reference Books

1. Ian Giddy, Global Financial Markets, AIYBS, New Delhi.
2. International Financial Management: V. Sharan ,Sultan Chand and sons, New Delhi
3. International Financial Management: Eun / Resnick ,Sultan Chand and sons, New Delhi
4. Global Financial Markets: Ian H. Giddy. Himalaya, Bombay.
5. Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
6. https://onlinecourses.nptel.ac.in/noc20_mg10/preview

21BB2024 LOGISTICS MANAGEMENT

Credits: 4:0:0

Course Objectives: This course aims:

1. To create awareness about the logistics and supply chain activities taken in order to deliver the goods.
2. To understand supply chain management problems
3. Acquire knowledge about the supply chain integrates and strategies
4. Students will know about how to manage different strategic analysis
5. Alliances procurement and outsourcing and dimensions of customer value to service industries .

Course Outcomes:

On the successful completion of the course, student will be able :

1. To remember the marketing concepts and its application in logistics management
2. To understand the practical aspects in logistics management
3. To apply the logistics strategies to promote the product
4. To analysis Defining the strategies to be adopted in logistics management
5. To evaluate the Aligning the Supply Chain in organization
6. To Create a good logistics manager to apply the strategy

Module:1 Introduction

Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – WareHouse Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory

Module: 2 Inventory Control

Hours Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management – Routing - Transportation Management - Some Commercial Aspects in Distribution Management – Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century

Module: 3 Supply Chain Management

Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain – Global Applications

Module: 4 Role of a Manager in Supply Chain

Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement Systems and Values of Supply Chain

Module: 5 Aligning the Supply Chain

Aligning the Supply Chain with Business Strategy - SCOR Model –Outsourcing and 3PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications

Text Book:

1. Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.
2. David J. Bloomberg, Stephen LeMay & : Logistics, Prentice-Hall of India Pvt Joe B. Hanna Ltd., New Delhi, 2003.

Reference Books:

1. Donald J. Bowersox & David J. Closs (2004) : Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi.
2. Satish C. Ailawadi & Rakesh Singh (2005) : Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi.
3. Donald Waters (2004) : Logistics. Palgrave Macmillan, New York.
4. Krishnaveni Muthiah (2012): Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai.
5. G Raghuram & N Rangaraj, Mac Millan, (2019) , Logistics and Supply Chain Management - Cases and Concepts.
6. Martin Christopher (2014) ,Logistics & Supply Chain Management: Creating Value-Adding Networks:, FT Press.

21BB2025 ARTIFICIAL INTELLIGENCE FOR BUSINESS

Credits : 4:0:0

Course Objectives: This course aims:

1. This course will give an opportunity Moduli to gain expertise in one of the most fascinating and fastest growing areas of Computer Science
2. It covers fascinating and compelling topics related to human intelligence and its applications in industry, defence, healthcare, agriculture and many other areas.
3. It gives the students a rigorous, advanced and professional graduate-level foundation in Artificial Intelligence.

Course Outcomes:

On the successful completion of the course, student will be able to:

1. Define the concept and pros & cons of franchise option (remember)
2. Identify legal formalities & process of franchisee (remember)
3. Develop relationship between Franchisor & franchisee; Resolve the conflict between franchisor & franchisee. (understand)
4. Develop Franchisee marketing plan (understand)
5. Analyze the way to enter into International Market entry strategies (Apply)

Module:1 Introduction

Introduction to Artificial Intelligence, Foundations and History of Artificial Intelligence, Applications of Artificial Intelligence, Intelligent Agents, Structure of Intelligent Agents. Computer vision, Natural Language Processing.

Module: 2 Introduction to Search

Searching for solutions, Uninformed search strategies, Informed search strategies, Local search algorithms and optimistic problems, Adversarial Search, Search for games, Alpha – Beta pruning.

Module: 3 Knowledge Representation & Reasoning

Propositional logic, Theory of first order logic, Inference in First order logic, Forward & Backward chaining, Resolution, Probabilistic reasoning, Utility theory, Hidden Markov Models (HMM), Bayesian Networks.

Module :4 Machine Learning

Supervised and unsupervised learning, Decision trees, Statistical learning models, Learning with complete data – Naive Bayes models, Learning with hidden data – EM algorithm, Reinforcement learning.

Module: 5 Pattern Recognition

Introduction, Design principles of pattern recognition system, Statistical Pattern recognition, Parameter estimation methods – Principle Component Analysis (PCA) and Linear Discriminant Analysis (LDA), Classification Techniques – Nearest Neighbour (NN) Rule, Bayes Classifier, Support Vector Machine (SVM), K – means clustering.

Reference Books

1. Artificial Intelligence – A Modern Approach – Stuart Russell and Peter Norvig, Pearson
2. Education.
3. Artificial Intelligence – Elaine Rich and Kevin Knight, McGraw-Hill
4. Artificial Intelligence and Expert Systems – Dan W. Patterson, Prentice Hall of India.
4. https://onlinecourses.swayam2.ac.in/cec20_cs10/preview

21BB2026 BUSINESS INTELLIGENCE**Credits:4:0:0****Course Objectives:** This course aims:

1. To understand the business intelligence methods that support the decision process in business operations.
2. To analyse the data to improve business performance.
3. To understand business intelligence at analytical level.

Course Outcome : On the successful completion of the course, student will be able :

1. To explain the fundamental concepts of Business Intelligence Architectures.
2. To understand business intelligence tools.
3. To identify the different scenarios of strategy and business analytics.
4. To understand the Extraction, Transformation, and Loading (ETL) Concepts.
5. To identify the different types of Data Mining tools.
6. To explain the Architecture in a Data Warehouse.

Module: 1 Introduction

Business Intelligence: Definition and Concept – Process Flow of Business Intelligence – Data, Information and Knowledge – Business Intelligence and Related Technologies Such as Data Warehousing and Data Mining – Business Intelligence Capabilities

Module 2 : Business Intelligence Architectures

Business Intelligence Architectures: The major components – Cycle of Business Intelligence Analysis – Development of Business Intelligence System: Phases – Business Intelligence Tools – Business Intelligence Applications

Module 3 : Business Intelligence & Analytics Strategy

Business Analytics Vs. Business Intelligence – Business Intelligence & Analytics Strategy – Business Analytics (BA) Model – Business Analytics at the strategic level – Strategy and Business Analytics: Four Scenarios

Module 4 : Data Warehousing

Business Intelligence or Analytics at Data Warehouse Level – Descriptive Analytics: Data Warehouse – Extract, Transform and Load (ETL) processes – The types of data warehouse – Architecture and Processes in a Data Warehouse

Module 5 : Data Mining

Business Intelligence or Analytics at Analytical level – Analyst's Role in Business Analytics Model – Statistics Vs. Data Mining – Predictive Analytics: Data Mining – Data Mining Tasks (Descriptive, Predictive) – Learning methods (Unsupervised, Supervised) – Data Mining Algorithm or Techniques or Tools

Text Books:

1. Rajiv Sabherwal, Irma Becerra-Fernandez, Business Intelligence: Practices, Technologies, and Management, John Wiley & Sons, 2011
2. Carlo Vercellis, Business Intelligence: Data Mining and Optimization for Decision Making, John Wiley & Sons Ltd., 2009.

References Books

1. Gert H.N (2010). Laursen, Jesper Thorlund, Business Analytics for Managers: Taking Business Intelligence beyond reporting, Wiley and SAS Business Series.
3. Ramesh Sharda, Dursun Delen, Efraim Turban (2014), Business Intelligence and Analytics – Systems for Decision Support, Pearson, 10th Edition..
4. Larissa T.Moss and Shaku Atre (2014), Business Intelligence Roadmap – The Complete Project Lifecycle for Decision-Support Applications, Pearson .
5. Hastie, Trevor, et al. (2010) The elements of Business learning. Vol. 2. No. 1. New York: springer, 2009.

21BB2027 PREDICTIVE MODELING

Credits: 4:0:0

Course Objectives: This course aims:

1. To understand the basic of model building
2. To apply and infer train and test models
3. To predict future based on the past data

Course Outcome: On the successful completion of the course, student will be able :

1. To Remember & derive insights and apply for future
2. To Understand useful information from the data
3. To validate the model built
4. To evaluate & learn strategies in data wrangling and feature engineering to improve predictive models.
5. To evaluate a variety of predictive model.
6. To analyse gain extensive additional experience working on complex modelling problems using statistical software.

Module 1 : Train & Test Model

Machine Learning-Definition- Train and Test Model Building- Model Validation-Types, Supervised, Unsupervised, Reinforcement- Examples, Advantages, Disadvantages.

Module 2 : Classification

Classification models: K-nearest neighbours and naive Bayes. Metrics of performance of classification models. Classification models: logistic regression models and classification trees.

Module 3: Regression

Assessing performance of regression models. Regression models: Linear regression models. Over-fitting and model tuning re-visited. Linear model selection and regularization. Shrinkage methods and dimension reduction methods.

Module 4 : Regression Trees

Regression models: Non-linear regression models, regression trees. Measuring predictor importance.

Module 5 :Applications

Factors that can affect model performance. Case study: Grant application models. High-dimensional data (re-visited). Case study: Concrete Mixture Strength models. Case Studies: Titanic, Diamonds, Stores dataset-Train and test data splitting, Train, Validation, Testing data split, Simple, multiple Linear and regression model building model using basics and CARET package. Predict the survival in Titanic dataset, Predict the price of diamonds in Diamonds dataset, Predict sales for the supermarket stores dataset.

Text Books

1. 1.Max Kuhn and Kjell Johnson, Applied Predictive Modeling, Springer (2013). (Available online)
2. 2.Gareth James, Daniela Witten, Trevor Hastie, Robert Tibshirani, An Introduction to Statistical Learning: With Applications in R, Springer (2013)

Reference Books:

1. Alan J. Izenman, Modern Multivariate Statistical Techniques: Regression, Classification, and Manifold Learning, Springer (2008).
2. Trevor Hastie, Robert Tibshirani, and Jerome Friedman, The Elements of Statistical Learning: Data Mining, Inference, and Prediction, Second Edition, Springer (2009) (The book is free online).
3. Christopher M. Bishop, Pattern Recognition and Machine Learning, (2006).
4. Ian Witten, Eibe Frank, and Mark Hall, Data Mining: Practical Machine Learning Tools and Techniques, Third Edition, (2011).

21BB2028 FINANCIAL SERVICES

Credits: 4:0:0

Course Objectives: This course aims:

1. To highlight the meaning and significance of the financial services available in the country;
2. To understand the role of financial services in the development of the capital market and the economy of the country.

Course Outcomes: After completion of this course, the student will be able to

1. To recall the role and function of the financial system in reference to the macro economy.
2. To understand the Leasing and Securitisation practices in the financial system.
3. To apply strategies to promote financial products and services
4. To analyze the current structure and regulation of the Indian financial services sector.

5. To evaluate financial products and strategies offered by the variety of financial services institutions
6. To create suitability and appropriateness in meeting financial needs of the public.

Module I: Merchant Banking

Origin and Development of Merchant Banking in India – Scope and importance of Merchant Banking services including Venture Capital and its types.

Module 2: Lease Financing

Meaning and concept of Leasing – Types of Lease, Documentation and Legal aspects – fixation of Lease Rentals and Lease Evaluation – Mutual Fund : meaning Definition – SEBI Regulation – Types of Mutual Fund

Module 3 : Securitisation

Stock Broking – meaning, types of stockbrokers, sub-brokers; stock broking in India e-broking – meaning, Indian experience Depository Services – meaning, role of depositories and their services, Advantages of depository system; Functioning of depository system; Depositories in India – NSDL & CSDL; Depository participants (DPs) and their role Custodial services - meaning; obligations and responsibilities of custodians; code of conduct

Module 4: Factoring and Forfaiting

Meaning , Types and importance – Procedural aspects in Factoring and Forfaiting – Difference between Factoring and forfaiting - Financial aspects of Factoring

Module 5 : Credit Rating & Securitization Credit Rating – Meaning, Rating Methodology, Importance Of Credit Rating; Credit Rating Agencies In India Including Small & Medium Enterprises Rating Agency (SMERA) Securitization Of Debt – Meaning, Features, Mechanism, Types, Special Purpose Vehicle, Benefits of Securitization, Issues in Securitization Problems in Leasing & Factoring

Text Book:

1. B. Santhanam (2020), Financial Services, Margham Publication, Chennai, 2003.
2. D. Joseph Anbarasu, V.K. Boominathan, P. Manoharan, G. Gnanaraj (2019), Financial Services, Sultan Chand & Sons, New Delhi.

Reference Book:

1. M.Y. Khan (2017), Financial Services, Tata McGraw – Hill, New Delhi, 2000
2. Machendra Raja - Financial Services, S.Chand Publishers, New Delhi, 1998.
3. E. Gordon, K. Natarajan (2019), Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai.
4. H.R. Machiraju (2019), Merchant Banking: Principles and Practice New Age International (P) Limited, New Delhi, 2020.
5. S. Gurusamy, Thomson (2018), South Merchant banking and financial services, – Western. 5. M.Y. Khan, “Financial Services” – Tata McGraw Hill, 3rd Edition, 2005.

21BB2029 INSURANCE AND RISK MANAGEMENT

Credits: 4:0:0

Course Objectives: This course aims:

1. To understand the nature of insurance and the principles that governs general insurance.
2. To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies
3. To understand the importance of burglary insurance and personal accident insurance.

Course outcome : On the successful completion of the course, student will be able to:

1. To identify what insurance is, why insurance works and how to determine insurance needs.
2. Explain insurance operation, including functions of insurance, insurance markets, insurance regulations and the use of insurance as a tool to avoid losses and reduce risk.
3. To familiarise themselves with major insurance products, such as life insurance, health insurance, property and liability insurance.
4. To compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view

Module I: Insurance & Risk Management

Meaning, functions, nature and principles of insurance, importance of insurance to individuals and business. Terms used in Insurance- Types of Insurance. Risk Management by Individuals: Factors affecting individual demands for insurance – Risk Management by Corporations: Corporate Risk Management Process – Types of Risk Managing firms.

Module 2 : Life Insurance

Introduction to Life & General Insurance – Life Insurance: Features of Life Insurance – Essentials of Life Insurance Contract – Kinds of Insurance Policies – Premium determination – Life Policy Conditions – Investment of funds – Surrender value – Bonus option – policy condition – Annuity

Module 3: Marine Insurance

Contract of Marine insurance – Elements – Types - policy conditions – clause in a marine insurance policy – Marine losses - Marine Cargo Losses and Frauds – Settlement of claims.

Module 4 : Fire Insurance

Fire Insurance Contracts – features – kinds of policies – policy conditions -Fire Insurance Coverage – Policies for stocks – Rate Fixation in Fire Insurance – Settlement of Claims - reinsurance.

Module 5 : Miscellaneous Insurance

Miscellaneous Insurance: Motor Insurance – Employer's Liability Insurance – Personal Accident and sickness Insurance – Aviation Insurance – Burglary Insurance – Fidelity Guarantee Insurance – Engineering Insurance – Cattle Insurance – Crop Insurance.

Text Books

1. M. N. Mishra, Insurance Principles And Practice, S. Chand & Co, New Delhi, 2000
2. M.N. Mishra, Modern concepts of Insurance, S. Chand & Co., 2000

Reference Books:

1. P.S . Palandi (2012), Insurance in India, Response Books – Sagar Publications, 2000
2. Gupta (2017) , Insurance and Risk Management, 1st edition, Himalaya Publishing House.
3. Gupta (2019): Fundamental of Insurance, 1st edition, Himalaya Publishing House
4. C. Gopala Krishnan(2020) : Insurance Principles & Practice, Sterling Publishers Pvt. Ltd., New Delhi.
5. George G.R. Lucas, Ralph H. Wherry(2020) : Insurance, Principles and Coverages, U.S.A.
6. Murthy and K.V.S. Sarma(2019): Modern Law of Insurance in India, N.M. Tripathi Pvt. Ltd., Bombay.

21BB2030 SERVICES MARKETING

Credits: 4:0:0

Course Objectives: This course aims:

1. To help the students to know the scope and significance of services in global economy
2. To focus on targeting and position of services.
3. To provide insights to the Emerging issues in Service Marketing

Course Outcome : On the successful completion of the course, student will be able :

1. To remember the significance of services marketing in the global economy.
2. To understand segmenting and targeting of services
3. To apply the positioning of services in today's context.
4. To analyse expectations of customers and know how to translate this knowledge into genuine value for customers in services marketing
5. To Evaluate service quality dimensions and its gaps in business
6. To create the current research trends in services marketing and management

Module I : Nature and Scope of Services :

Introduction - meaning of services - 7Ps of service marketing - 4 I's characteristics of services - Difference between services and tangible products - service sector - classification of services – growth of service sectors and service industries.

Module 2 : Segmenting and targeting of Services :

Introduction - Need for segmentation of services, bases of segmentation - segmentation strategies in service marketing - need for targeting - Approaches to Target Marketing. Decision Making Process in the Service Sector - Components of Customer Expectations - Service Satisfaction - Service Quality Dimensions

Module 3 : Positioning of Services :

Positioning of services - strategies for services - positioning through Product/Service Delivery Strategies - Pricing Strategies - Distribution Strategies - Sales Promotion and Advertising - Service Differentiation Strategies

Module 4 : Consumer Experience in Service Marketing :

Introduction - Customer Expectations in Services - Service Costs Experienced by Consumer - The Role of customer in Service Delivery - Conflict Handling in Services - Customer Responses in Services - Concept of Customer Delight.

Module 5 : Emerging issues in Service Marketing :

Introduction - Service Marketing in e-Commerce and e-Marketing - Telemarketing - Services - Service Marketing Research for Global Markets and Rural Markets - Innovations in Services Marketing - Ethical Aspects in Service Marketing

Text Books :

1. Valarie Zeithaml, Mary Bitner (2020) Services Marketing -- 6th Edition - Pearson Publications
2. Services Marketing (2020) – Rampal Gupta - Galgotia Publications.

Reference Books

1. Christopher Lovelock (2019) , Services Marketing — Pearson Publications
2. Adrian Payne (2016)- The Essence of Service Marketing, Prentice- Hall of India,
3. Hellen Woodruffe (2018)- Service Marketing, Macmillan India Ltd. Delhi, 1997.

COMMERCE AND INTERNATIONAL TRADE

LIST OF NEW COURSES (2020)

Sl.No.	Course Code	Course Name	Credits
1	20BC2001	Financial Accounting -I	4:0:0
2	20BC2002	Business Organization and Management	4:0:0
3	20BC2003	Business Economics	3:0:0
4	20BC2004	Marketing Management	4:0:0
5	20BC2005	Financial Accounting- II	4:0:0
6	20BC2006	Banking Theory Law and Practice	3:0:0
7	20BC2007	Company Law and Secretarial Practice	4:0:0
8	20BC2008	Corporate Laws	4:0:0
9	20BC2009	Advanced Accounting	4:0:0
10	20BC2010	Income Tax	4:0:0
11	20BC2011	Financial Accounting – LAB	0:0:2
12	20BC2012	Higher Accountancy	4:0:0
13	20BC2013	Business Research Methods	4:0:0
14	20BC2014	Corporate Accounting-I	4:0:0
15	20BC2015	Investment Management	3:0:0
16	20BC2016	Principles of Auditing	3:0:0
17	20BC2017	Cost Accounting I	4:0:0
18	20BC2018	Indirect Tax	4:0:0
19	20BC2019	Disaster Management	3:0:0
20	20BC2020	Corporate Accounting-II	4:0:0
21	20BC2021	Cost Accounting –II	4:0:0
22	20BC2022	Financial Management	4:0:0
23	20BC2023	Indian Financial System	4:0:0
24	20BC2024	International Business	4:0:0
25	20BC2025	Management Accounting	4:0:0
26	20BC2026	New Venture Creation	4:0:0
27	20BC2027	Strategic Business Reporting	3:0:0
28	20BC2028	Strategic Business Leadership	4:0:0
29	20BC2029	Advanced Performance Management	4:0:0
30	20BC2030	Advanced Financial Management	4:0:0
31	20BC2031	E-Commerce	3:0:0
32	20BC2032	Management Information Systems	3:0:0
33	20BC2033	Fundamentals of Management Accounting	4:0:0
34	20BC2034	Data Analytics Fundamentals	4:0:0
35	20BC2035	Business Intelligence and Data Visualization	4:0:0
36	20BC2036	Emerging Technologies in Finance	4:0:0
37	20BC2037	Introduction to Financial Markets	3:0:0
38	20BC2038	NSE Learn To Trade	0:0:2
39	20BC2039	Commercial Banking	3:0:0
40	20BC2040	Capital Market Operation	4:0:0
41	20BC2041	Derivatives Market	3:0:0
42	20BC2042	Mutual Fund Management	3:0:0
43	20BC2043	Smart Trading – Fundamental Analysis	4:0:0

44	20BC2044	Currency and Commodities market	4:0:0
45	20BC2045	Clearing, Settlement and Risk Management	4:0:0
46	20BC2046	Back office and Depository operation	3:0:0
47	20BC2047	Fin –Tech	4:0:0
48	20BC2048	Financial Planning and Wealth Management	4:0:0
49	20BC2049	Smart Trading: Technical Analysis	4:0:0

20BC2001 FINANCIAL ACCOUNTING-I

Credits: 4:0:0

Course Objectives:

1. To Know the underlying principles and concepts relating to financial accounting
2. To Gain Technical proficiency in the use of double-entry accounting techniques
3. To Know the IFRS Implications in preparation of basic financial statements.

Course Outcomes:

After completing this course, the student should be able to:

1. To Understand the context of financial reporting.
2. To Remember qualitative characteristics & golden rules of financial accounting
3. To Develop Cash Book and apply the rules of depreciation
4. To Analyze and reconcile the Bank Statement with Cash Book
5. To Apply the principles in construction of Financial Statements
6. To Analyze, Interpret, read annual reports.

Unit I: The context and purpose of financial reporting

Introduction to regulatory framework and the reasons for such framework to prepare financial statements. Meaning of IFRS, Comparison among Indian AS, US GAAP & IFRS. Importance of financial statements and different users. Identify who are “charged with governance” in the organisation and their duties and responsibilities. The qualitative characteristics of financial information

Unit II: Basic fundamental and Golden Rules of Accounting

Accounting Mechanism – Concepts and Conventions, Golden Rules of Accounting -Relevance of Accounting Standards and its limitations – Double entry book keeping, Journal, Ledger, Trial Balance

Unit III: Cash Book and Depreciation

Cash Book, Single, Double column, triple column cash book, and Petty cash with imprest system. Depreciation - methods and accounting treatment

Unit IV: Errors and Bank Reconciliation Statements

Rectification of Errors – Suspense accounts, types of errors, accounting treatment through Journal and ledger postings. Bank Reconciliation Statements – Favourable Balance as per cash book, Pass book- Unfavourable balance as per cash book and pass book

Unit V: Preparing basic financial statements

Final Accounts – Preparation of Trading, Profit and Loss a/c (Statements of profit or loss Account and other comprehensive income) and Balance sheet (Statement of Financial Position), Events after the reporting period, Statements of cash flows, incomplete records and Disclosure notes. Opening and Closing entries, Adjustment entries with special reference to Provisions for Bad debts, depreciation, accruals and prepayments, closing stock, outstanding expenses, sales and purchase returns, tangible non- current assets, intangible non- current assets, Provisions and contingencies and Capital structure and finance costs. Recent trends in Accounting, News reports on Accounting Scams.

Text Books

1. Financial Accounting, Becker Educational Ltd., 2017
2. Financial Accounting, Kaplan Publishing, 2017

Reference Books:

1. Financial Accounting, BPP Learning Media LTD, 2017
2. Bhushan Kumar Goyal, H.N. Tiwari “Financial Accounting”, Taxmann’s Publication, 2019
3. Tulsan’s Financial Accounting for B.Com. by CA & P.C. Tulsian and CA Bharat Tulsian, 2016

20BC2002 BUSINESS ORGANIZATION AND MANAGEMENT

Credits: 4:0:0

Course Objectives:

This course aims to:

1. To Explain principles and concepts of Business
2. To Know the various sources of finance in business
3. To have insight in business office arrangements

Course Outcomes:

After completing this course, the student should be able to:

1. To Understand the different types of Organizational Charts (Structure)
2. To Remember the Chart on Staffing
3. To Analyze the duties and responsibilities of modern HR manager in various organizations
4. To Evaluate Chart on sources of recruitment
5. To Develop Control Chart for different industry/business groups
6. To Apply and resolve Ethical dilemmas in handling conflicts

Unit I: Introduction to Management and Business organization

Management – introduction, meaning, nature and characteristics of management, scope and functional areas of management - The business organisation, its stakeholders and the external environment - business organisation structure, functions and governance.- Various factors affecting the business.

Unit II: Management Process

Introduction; Planning – nature, importance and purpose of planning, planning process, objectives, types of plans (meaning only); Organization - purpose of organization, principles of organization, types of organization. Accounting and reporting systems, controls and compliance – Relationship with other business functions – Accounting and finance functions

Unit III: Professional Ethics in Accounting and Business

Regulatory framework of accounting and audit – Internal controls and prevention of frauds- Fundamental principles of ethical behavior - The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession - Corporate codes of ethics - Ethical conflicts and dilemmas

Unit IV: Staffing

Human Resource Management - meaning of HRM, importance of HRM, objectives and functions, process of HRM - Recruitment and selection of employees - Learning and training at work - Review and appraisal of individual performance

Unit V: Leadership and Control

Individual and group behaviour in business organisations - Team formation, development and management - Motivating individuals and groups - Motivation Theories - Maslow’s, Herzberg, McGregor’s X & Y theory; Leadership Styles - Competence frameworks and personal Development - personal effectiveness and communication in business - Sources of conflict and techniques for conflict resolution and referral.

Recent Trends on the discussed topics through Practitioners interaction**Text Books:**

1. Appaniah & Reddy. (2015). Essentials of Management. New Delhi: Himalaya Publishing House.
2. Aswathappa, K. (2011). Human Resource Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.

Reference Books:

1. Rao, Subba. (2013). Human Resources Management. New Delhi: Himalaya Publishing House.
2. Srinivasan & Chunawalla. (2014). Management Principles and Practice. New Delhi: Himalaya Publishing House.
3. Tripathi & Reddy. (2011). Principles of Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.
4. ACCA Study Material, 2015 of Kalpan and BPP
5. Prasad L.M. (2001) Principles of Management, Sulthan Chand & Sons, New Delhi

20BC2003 - BUSINESS ECONOMICS**Credits: 3:0:0****Course Objective:**

This course aims to:

1. Impart students with the principles and concepts of Business Economics
2. Introduce the marginal utility of modern business
3. Explain the structure of market and Governments intervention in Business

Course Outcome

1. To understand the basic economic theory
2. To know the market demand and supply for the organization development
3. To apply fundamental economic concepts in any business for decision making
4. To impart the market structure knowledge to know the world economic systems
5. To help to analyse the Marginal concept for the proper decision-making
6. To evaluate the organization through different market structure

UNIT- I Business Economics – definition - Scope and Nature Art or Science –Concepts –relationship with other disciplines - Micro and Macro Economics relating to business.

UNIT-II Demand Analysis- Demand Schedule - Law of Demand- Demand curves- Elasticity of Demand- Demand forecasting - Indifference curve analysis- Marginal rate of substitution – Consumer's equilibrium.

UNIT-III Production Function-Factors of production - Isoquant analysis -scale of production economies of large scale production and limitations.

UNIT- IV Product Pricing-and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

UNIT- V National Income- concept – Measurement – inequalities of income – Fiscal policy Method-Public Finance – Definition – Scope - importance.

Text and Reference Books

1. S.Sankaran, "Business Economics" Margham Publications, Chennai. 2018
2. Mishra and Pure, "Business Economics" Himalaya Publications, Mumbai. 2016

Reference Books

1. Mithani D.M. "Business Economics", Himalaya Publications, Mumbai
2. K.P.M.Sundharam and Sundharam, "Business Economics" Sultan Chand & Co., New Delhi.
3. P.Ravilochanan, "Business Economics" Ess Pee Kay Publishing House
4. P.N.Reddy and Appannaiah, "Business Economics "S.Chand& Co., Chennai.
5. T.Aryamala, "Business Economics" Vijay Nicole Imprints Private Limited, Chennai

20BC2004 MARKETING MANAGEMENT**Credits: 4:0:0****Course Objectives:**

Enable the students to:

1. Define strategically marketing principles deployment

2. Use key frameworks to analyze situations and make marketing decisions
3. Demonstrate how to create marketing plan

Course Outcomes:

Equip the students to:

1. Evaluate applicability of basic elements of marketing
2. Use the 4Ps frame to help design the marketing elements needed for a successful product offering
3. Use current trends in marketing planning and analyse the market
4. Apply principles of buyer behavior to make strategic marketing decisions
5. Build portfolio models in different industries
6. Develop and execute marketing plans

Unit I: Discover Marketing Management - Evolution, Concepts, Functions, Process, and Environment, Creating customer value, satisfaction and loyalty. Marketing Essentials- Industrial and individual buyer behavior

Unit II: Strategic Marketing Approaches–Consumer behavior; Segmentation -Targeting - Positioning (STP) –Industrial Markets; Marketing Research – Primary, Secondary and Netnography research

Unit III: Develop the Value offering– The Product Experience - Marketing Mix – The 4 P's – Product decisions - concept of a product - product mix decisions - Product life cycle - developing new product/services; Branding strategies – Brand equity, branding decisions

Unit IV: Price and deliver the Value Offering – Pricing - Approaches, Methods; Price setting procedures: Channels - Channel Levels – multiple channels, electronic channels, vertical marketing system; Dynamics - Retailing, wholesaling

Unit V: Emerging trends in communicating the Value offering – Promotion – Promotion design, promotion mix, advertising decision, Ad effectiveness, sales promotion and public relations; Implementation schedule and financials – Marketing metrics, marketing action plan, financial projections, marketing budget

Text Books:

1. Ramaswamy Namakumari, “Marketing Management” 6th Edition, Sage Publishing
2. Rajan Saxena, “Marketing Management”, 3rd Edition, Tata McGraw -Hill Publishing Company Ltd., 2006

References:

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha, “Marketing Management”, 13th Edition, Pearson Education [South Asian Edition].
2. Wilson and Gilligan, Strategic Marketing Management: Planning Implementation & Control Viva (Latest Edition).
3. Etzel, Stanton and Pandit, George Marakas, “Marketing Concepts and Cases”, 12th Edition, Tata McGraw -Hill Publishing Company Ltd., 2006.
4. Kurtz and Boone, “Principles of Marketing”, 12th Edition, Cengage Learning India Pvt. Ltd., 2007

20BC2005 FINANCIAL ACCOUNTING- II

Credits: 4:0:0

Course Objectives:

This course aims to:

1. Explain financial accounting concepts in branch and departmental Accounts
2. Explain the different methods of depreciation
3. Familiarize the final account preparation, using single entry system

Course Outcomes:

After completing this course, the student should be able to:

1. Prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.
2. Start and close the consignment accounts ascertain abnormal loss
3. Understand and prepare Joint ventures accounts and ascertain profits/losses
4. Calculate royalty, and prepare ledger accounts to record royalty related transactions
5. Calculate interest under various scenarios for hire purchase and installment transactions.
6. Understand the preparation of statement of fire insurance claim with average clause application.

Unit I: Conversion of Single Entry to Double Entry

Converting single entry into double entry system - steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. - preparation of final accounts

UNIT II: Accounting for Consignment and Joint Venture: Introduction; Meaning of Consignment Account; Consignor; Consignee; Distinction between Consignment and sale; Accounting for Consignment - Goods invoiced above cost price; Normal loss; Abnormal loss; Commission; Return of Goods from the Consignee; Accounting in the books of Consignee; Joint venture – meaning, distinction between partnership and consignment- Accounting records and treatments – closure of joint ventures

Unit III: Investment and Royalty Accounts: Investment – Meaning, Columnar Investment accounts. Royalty accounts – Meaning; Technical Terms - Treatment of strike and stoppage of work; Accounting treatment - In the books of Lessee (Tenant); when minimum rent account method is followed; when minimum rent account is not followed- income tax deductions.

Unit IV: Accounting for Hire-Purchase and Installment Systems

Hire Purchase - Meaning - Legal provisions, [including repossession] - Calculation of interest - Calculation of cash price under annuity method - Journal entries and Ledger accounts in the books of hire-purchaser and hire-vendor; Installment system- Meaning - Difference between hire purchase and installment system – problems on installment system.

Unit V: Insurance Claims

Introduction; Need; Loss of Stock Policy; Preparation of statement to ascertain value of stock on the date of fire; Treatment of salvage; Valuation of stocks prior to date of fire; Treatment of Average Clause; Treatment of abnormal items-Recent trends in accounting practices adopted in Insurance claims.

Text Books:

1. Anilkumar, Rajeshkumar & Mariyappa. (2011). Financial Accounting. New Delhi: Himalaya Publishing House.
2. Grewal and Gupta. (2005). Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
3. Maheswari, S. N., & Maheswari S. K. (2017). Advanced accountancy. New Delhi: Vikas

Reference Books:

1. Jain, S.P. & Narang, K.L. (2011). Financial Accounting. New Delhi: Kalyani Publisher.
2. Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publication. Radhaswamy and Gupta, R.L (2001), Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
3. Advanced Financial Accounting, David Pen drill and Richard Lewis, Pearson Education Limited
4. Shukla M. C., & Grewal T. S. (2017).Advanced accountancy (15ed.).New Delhi: S. Chand

20BC2006 BANKING THEORY LAW AND PRACTICE

Credits 3:0:0

Course Objectives:

1. To acquire specialized knowledge of law and practice relating to Banking
2. To make the students understand the various services offered by Banks
3. To impact knowledge on bank customers can transact banking tasks through Core Banking services

Course Outcomes:

After completing this course, the student should be able:

1. To remember the rules and regulations of Banking Law and connected norms
2. Understanding the robust suite of services in an attempt to serve all the financial needs of each customer
3. Analysing the rights and liabilities of a customer and bank's role in regard to various situations in their relationship
4. Apply the characteristics of negotiable instruments and the law applicable to the banker and customer.
5. To evaluate the technology in banking sector and make use of it in the day today transaction.
6. To check the awareness among the students with regard to the RBI guidelines on taking decisions on investment

Unit I: Bank Account Opening -Definitions (Banking, Business of Banking & Customer) – Other businesses permitted – Types of deposit account – Special features – Types of accounts – Special features – Procedure for opening account – Types of Customers – KYC – RBI Guide Lines – Pay in Slip – Printed Cheque Books – Advantages – Pass Book – Effect of Wrong Entries in pass book and its legal effect.

Unit II: Banker Customer Relationship and Loans and Advances

Banker Customer Relationship – Debtor and Creditor – Principal and Agent – Trustee and Beneficiary – Rights and Obligations of banker – Money Laundering – RBI Guide Lines. Loans and Advances – Significance – Principles – Sources(infra structure Bonds) – Types and style – Types of Securities – Different modes of creating charges – Factors affecting the level of advances – Customer Grievances – Redress – Ombudsman.

Unit III: Negotiable Instruments-Negotiable Instruments Act – Definitions – Types – Parties – Crossing – Features – Types – Endorsement – Features – Types – Paying Banker – Collecting Banker – Material and non-material Alteration – Meaning – Effects.

Unit IV: Core Banking Services-Meaning – Core Banking Solutions (CBS) – Internet Banking Vs Traditional Banking – Drawbacks – Major Issues – Indian Scenario – legal Issues – Mobile Banking – Telephone Banking – ATM – Electronic Fund Transfer – NEFT – RTGS – Electronic Clearing System (Debit & Credit) Operations and benefits – Electronic Payment System (EPS) – Meaning – Features – Process – Payment methods (Digital Cheque, Electronic Cash, Electronic Cards, SWIFT, Plastic cards etc.)

Unit V: Practical: Reading of Business dailies to learn performance of Banking Companies and reading policies of RBI related to functioning of Banks.

Textbook:

1. E.Gordon & K. Natrajan, - Banking Theory, Law & Practice”, Himalaya Publishing House, Mumbai, 24th revised edition, 2019.

Books for Reference:

1. Aruna K., Shrilatha S., - Financial System & Digital Banking in India – Multi Spectrum Publication, India 2020
2. Dr. Guruswamy S. – Banking Theory, Law and practice – Vijay Nicole Imprints Pvt. Ltd., 2017
3. Natarajan S. and Parameswaran R. – Indian Banking – S. Chand and Co. Ltd., New Delhi, 2017
4. Vasudevan S.V – Theory of Banking - S. Chand and Co.Ltd., New Delhi, 2010
5. Sundharam, Varshney – Banking Law and practice – S. Chand and Co.Ltd., New Delhi, 2015
6. Gopinath M.N. - Banking Principles and Operations – Snow White Publishers, 2010
7. Indian Institute of Banking and Finance – Anti money Laundering and KYC – Macmillan Publishers, 2016

20BC2007 COMPANY LAW AND SECRETARIAL PRACTICE

Credits: 4:0:0

Course Objectives:

Enable the students to:

1. Maintain minimum standard of business integrity and conduct in promotion and management of companies in full and fair disclosure of all reasonable information relating to the affairs of the company
2. Provide knowledge in the various areas of corporate secretary ship with a sense of responsibility and capacity in laws relating to companies.
3. Empower the students to understand the system of corporate governance to maintain investors' confidence, result of which, company can raise capital efficiently and effectively.

Course Outcomes:

Equip the students to:

1. Demonstrate comprehensive and accurate knowledge and understanding of company law
2. Understanding about different business organizations and comprehend importance of company form of business organization with its incorporation and administration.
3. Understand the Process and laws pertaining to practice of Company Law and the role of Company Secretary.
4. Apply the legal formalities in conducting various company meetings.
5. Organize to enforce proper performance of duties by company management.
6. Develop skills in creative thinking to identify appropriate legal and practical responses to legal issues.

UNIT I - Introduction

Introduction – Definition of company – Characteristics – Companies Act 1956 Vs. Companies Act 2013 – Types of companies - Illegal association – Lifting of corporate veil.

Role and importance of Company Secretary - Appointment, Qualification for Appointment as secretary - General Legal position - Duties of a Company Secretary - Rights of Company Secretary - Liabilities of Company Secretary - Dismissal of the Secretary - Secretarial Compliance certificate.

UNIT II- Formation and Promotion of Company

Incorporation of company – Documents filed with Registrar – Certificate of Incorporation – effects of registration - Memorandum and Articles of Association – Contents - Alteration – Prospectus – contents – Civil and criminal liability for misstatement of prospectus – Statement in lieu of prospectus - Duties of Company Secretary in the formation, incorporation of company, commencement of business stage and issue of prospectus.

UNIT III – Company Management

Board- Directors- Kinds of Directors- Requirements of Women Director and importance of independent Director- Director Identification Number and its significance- Appointment and Remuneration - Qualification and disqualification- Retirement- Resignation – Removal and vacation of office of Director- Duties of Directors- Code of conduct- Role of company secretary in company management.

UNIT IV –Company Meetings Meeting – Kinds of Meetings – Legal provisions of meetings - Frequency of Meetings – Procedure - Notice - Agenda – Quorum – Resolution by circulation – Minutes of the meetings – Role of Company Secretary in conducting the Board Meetings – Statutory meetings- Annual general meeting and Extra ordinary General Meeting - Meetings through Video Conferencing – Postal Ballot – Electronic Voting.

UNIT V – Winding Up & Latest Developments

Winding up – Modes - Procedure for winding up – duties of secretaries in respect of winding up procedures after winding up orders. Corporate Governance – Special courts- Class action- National Company Law Tribunal (NCLT).

Text Book:

1. N.D. Kapoor (2019), Elements of Company Law, Sultan Chand & Sons, New Delhi.

2. Amitava Baneerjee (2018), Company Meetings & Resolutions, Taxman's Stores, ISBN NO: 9789388266291.

Reference Books:

1. Vinod Kothari (2014), Understanding Companies Act 2013. Taxman's Stores, ISBN No: 9789350714409.
2. M C Kuchhal, Secretarial Practice, Vikas Publishing House, New Delhi. 18thedi, ISBN NO : 9788125927945
3. M C Kuchhal & Vivek Kuchhal (2018), Elements of Business Laws, Vikas Publishing, ISBN NO: 9789385879050
4. Guide to Companies Amended Act (2017), Taxman Stores, ISBN NO: 9789386882820
5. Companies Act 2013 As Amended by Companies (Amd) Act 2019, 2020, 3rd edition, Taxman. Stores, ISBN NO: 9789389546545

20BC2008 CORPORATE LAWS**Credits: 4:0:0****Course Objectives:**

This course aims to:

1. To Appraise the laws applicable to Corporates
2. To remember the Compliance norms
3. To Know the Implementation and legal issues of filing complaints

Course Outcomes:

After completing this course, the student should be able to:

1. To Understand the draft of agreement related to business transaction.
2. To Remember guidelines for filing complaint before consumer dispute redressal forum.
3. To Develop a draft relating to resolution of dispute by ADR.
4. To Evaluate the various Insolvency procedures alternatives
5. To Analyze the Jurisdiction and Powers of dispute redressal agencies
6. To Apply and appraise the content of Employment contract

Unit I: Introduction, Essential Elements of Legal System

Meaning and Definition of Law, Nature, scope and Source of Business law, classification of law, Hierarchy of court (both Civil and Criminal)

Unit II: Contract Laws and Sale of Goods Act 1930

Indian Contract Act 1872; Definition of Contract; Formation of Contract: Essential of Contract, Classification of Contract, Discharge of contract, Breach of contract, Remedies for Breach of Contract. Contract of Sale and Agreement to sell; Condition and Warranty, Caveat Emptor; Rights and Duties of Buyer; Rights and Duties of Unpaid Seller

Unit III: Competition and Consumer Laws

The Competition Act 2002: Objective and Components of Competition Act; Competition commission of India; Offences and Penalties

Consumer Protection Act 1986: Definition of the terms Consumer, Consumer Dispute, Defects deficiency, Unfair Trade Practice and Service; Consumer Dispute Redressal Agencies; District Forum; State Commission; National Commission, Law of Tort and Negligence

Unit IV: Corporate Law and Insolvency Law

Companies Act 2013 Meaning and Definition of Company; Introduction to Agency Law & Partnership Act, Formation of Company Memorandum of Association; Articles of Association; Prospectus; Management and Administration of Company and Regulations; Share Capital; Company Meeting. Insolvency and Administration; Corporate Fraudulent and Criminal Behavior.

Unit V: Employment Law

Definition of employee and employer-Fundamental rights of labour/ employees-Constituents of employment contract. Rights of the worker who has been dismissed. Legal approvals need to be taken by the employer before dismissing the employees' collectively. **Recent Trends and Case veridictions on the discussed topics through Practitioners interaction**

Text Books:

1. Bulchandini, K.R. (2012) Business Law for Managers. New Delhi (New edn) Himalaya Publishing House,
2. Garg, sareen, Sharma & Chawla. (2004) Business Law (3rdedn) Ludiana: Kalyani Publishers

Reference Books:

1. Kapoor N.D (2009) Business Law (29thEdn) New Delhi: Sultan Chand & sons
2. Kuchhal M.C (2004) Business Law (4thedn). New Delhi: Vikas publishing House.
3. Nabhi. (2004) Business law (24thedn) Mumbai : Indian Law house
4. Tulsian (2013) Business Law (24thedn) New Delhi: Tata MCGRAW Hill.
5. Aswathappa .K & Ramachandra (2003) Business law (3rdedn) New Delhi Himalaya Publishing house.
6. Bhandari (2018) Guide to Company Law Procedure, Lexis & Nexis Publication
7. Kapoor N.D. (2019), Elements of Company Law, Sultan Chand & Sons Publications
8. ACCA Study Material 2015 of KAPLAN AND BPP

20BC2009 ADVANCED ACCOUNTING

Credits: 4:0:0

Course Objectives:

1. To Understanding historical background of Accounting standards
2. To Gain insight in the theoretical framework in the preparation of financial statements of entities, including groups
3. To gain adequate knowledge to analyse and interpret those financial statements.

Course Outcomes:

After completing this course, the student should be able to:

1. To Understand the “a conceptual and regulatory framework”, for financial reporting
2. To Remember various provisions on transactions in financial statements
3. To Analyse and interpret financial statements for varied organizations
4. To Develop and Present financial statements for single entities and business combinations
5. To Apply and analyse the consolidation under International accounting standards
6. To Evaluate Partnership admission, retirement and death and dissolution.

Unit I: The conceptual and regulatory framework for financial reporting

The conceptual and regulatory framework for financial reporting, The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialized, not-for-profit, and public sector entities -Regulatory framework -The concepts and principles of groups and consolidated financial statements.

Unit II: Accounting for transactions in financial statements

Accounting for transactions in financial statements: Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets - Financial instruments - Leasing - Provisions and events after the reporting period -Taxation - Reporting financial performance -Revenue - Government grants.

Unit III: Analyzing and interpreting financial statements Analyzing and interpreting financial statements: Limitations of financial statements - Calculation and interpretation of accounting ratios and

trends to address users' and stakeholders' needs - Limitations of interpretation techniques - Specialized, not-for-profit, and public -sector entities

Unit IV: Preparation of Financial statements and its Consolidation

Preparation of financial statements: Preparation of single entity financial statements: Statement of Financial position- statement of profit and loss account and other comprehensive income- statement of changes in equity- Statement of Cash flow. Preparation of consolidated financial statements: Consolidated statement of financial position, consolidated statement profit and loss account and other comprehensive income.

Unit V: Partnership Accounting

Introduction, accounting for partnership –calculation of sacrificing ratio/gaining ratio, treatment of goodwill–Admission, Retirement and Death of a partner - Preparation of Revaluation account in each case and distribution of profit/loss and revised balance sheet. Realization account due to dissolution of firm.

Recent Trends on the discussed topics through Industry/Practitioners interaction like LLP

Text Books:

1. Financial Reporting, BPP Learning Media LTD, 2016
2. Financial Reporting, Kaplan Publishing, 2016

Reference Books:

1. Financial Reporting, Becker Educational Development Corp., 2016
2. Advanced Financial Accounting, David Pen drill and Richard Lewis, Pearson Education Limited

20BC2010 INCOME TAX

Credits: 4:0:0

Course Objectives:

1. To Understand on the concepts of Income Tax Levy on various types of Income
2. To Know the Status on which Income tax is imposed thereon
3. To Provide an Insight and exposure on the computation of Income under the different Heads of Income and the Tax levied upon them.

Course Outcomes:

After completing this course, the student should be able to:

1. Understand basic Terminologies under Income Tax and chart of perquisites and allowances.
2. Remember to make a list of enclosures to be made along with IT returns of salary and income from house property.
3. Develop Computation of income tax payable by employees in different companies
4. Collect and fill form 16 and from different heads
5. Analyze the various ways to minimize the tax liabilities
6. Evaluate capital gains tax and exemptions

Unit I: Introduction to Income Tax and Residential Status and Tax Incidence

Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income- gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee); Income tax authorities- ITO, CIT and CBDT, powers and functions; Types of assessments, recovery of tax and refunds. Concept of Residential status, residential status of individual assesses - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers.

Unit II: Income from Salary

Meaning, Basis of Charge, Advance Salary, Arrears of Salary, Salary Allowances -Fully Taxable Allowances, Partly Taxable Allowances, Fully Exempted Allowances. Perquisites –Tax Free Perquisites, Taxable Perquisites, Perquisites Taxable in all Cases, and Perquisites Taxable in

Specified Cases. Profits in Lieu of Salary, Provident Fund -Transferred Balance, Deductions from Salary U/S 16. Problems on Income from Salary.

Unit III: Income from House Property

Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property, expenses deductible from rental/notional income from house property, special treatment given to self-occupied house property, treatment of income/loss from house property; Computation of income from house property after deductions u/s 24.

Unit IV: Profits and Gains from Business and Profession and Computation Of

Total Income

Meaning and Definition of Business, Profession, Expenses Expressly Allowed, Allowable Losses, Expenses Expressly Disallowed, Expenses Allowed on Payment Basis. Problems on Business relating to Sole Trader only and Problems on Profession relating to Chartered Accountant, Advocate and Doctor Income from Capital Gains, Other Sources (Theory only) Set off of losses and Carry forward (Theory only). Deductions U/S 80C to 80 - Problems on Computation of Total income of an Individual. The use of exemptions and reliefs in deferring and minimizing income tax liabilities

Unit V: Income from Other sources and Capital gains tax

Income from other sources, the basic principles of computing gains and losses, The computation of capital gains tax, The use of exemptions and reliefs in deferring and minimizing tax liabilities arising on the disposal of capital assets. **Recent Trends on Case Veridictions on IT will be discussed through Industry/Practitioners interaction**

Text Books

1. B.B. Lal. (2008). Direct Taxes. Konark Publisher (P) ltd.
2. Bhagwathi Prasad. (2002). Income Tax law and Practice, WishwaPrakashana Publication

Reference Books:

1. Reddy,T.S.&HariprasadReddy,Y,(2017) IncomeTaxTheoryLaw & Practice - Margham Publications, Chennai.
2. Dr. Sanjeev Kumar. (2008). Systematic Approach to Indirect Taxes. Bharath Law House.
3. Dr. Vinod K Singhania. (2009). Direct Taxes Law and Practice. Taxman publication.
4. Gaur & Narang. Income Tax. Kalyani Publishers
5. V.S. Datey. (2009). Indirect Taxes Taxman Publication.
6. ACCA STUDY MATERIAL 2015 of KAPLAN AND BPP

20BC2011 FINANCIAL ACCOUNTING – LAB

Credits 0:0:2

Course Objectives

1. Provides hands-on training with sample exercises like basis of financial of accounting to maintain the account.
2. To simplify payroll management and train the students to efficiently manage employee details and process employee salaries.
3. To acquire skills in respect of most sophisticated computerized accounting procedures and practices including application of GST.

Course Outcome

1. Encourage students to become an expert in Tally data entry operator
2. Apply knowledge in company creation, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, print financial statements, and also application of GST etc. in Tally ERP.9 software.
3. Enable the student to understand the importance of pay roll system.

4. Create stock query, receivable and payable management.
5. Develop skills in ratio analysis and generate scenario reporting
6. Generate cash/ fund flow statement.

The faculty conducting the laboratory will prepare a list of 12 experiments, get the approval of the HoD / Dean, and notify it at the beginning of each semester.

Reference Books

1. Ramesh Bangia, (2015), Learning Tally 9.0: With Introduction to Tally.ERP 9, 2nd Edition, Khanna publishers
2. Soumya Ranjan Behera (2014), Learn Tally.ERP 9 in 30 days, 2nd Edition, B.K. Publication
3. Asok K. Nadhani (2016), Tally ERP 9 Made Simple Basic Financial Accounting, 3rd Edition, BPB publications.
4. Shraddha Singh and Navneet Mehra, (2014), Tally ERP 9 (Power of Simplicity), Kindle Edition, V& S publishers
5. Tally Education Private Limited, (2015) Computerised Accounting Using Tally.ERP 9, 1st Edition, Sahaj Enterprises.

List of Practical

1. Company Creation and Alteration
2. Creating and Displaying Ledger
3. Voucher Creation , Memo Voucher and Cheque printing
4. Voucher Alteration and Deletion
5. Inventory Information – Stock Summary
6. Inventory Information – Godown Creation and alteration
7. Final Accounts and Ratio Analysis
8. Bank Reconciliation Statement
9. Bill wise Statements.
10. Consolidation of accounts
11. Foreign gains/loss
12. Interest calculations

20BC2012 HIGHER ACCOUNTANCY

Credit 4:0:0

Course Objectives:

1. Enable the students to know about accounting procedures in Partnership accounting
2. Explain the methods of journalizing in issue of shares & Debentures
3. To draw special attention to Bank and Insurance Company accounts.

Course Outcomes:

After completing this course, the student should be able to:

1. Remember various provisions on Partnership admission, retirement and death and dissolution
2. Understand the issue, forfeiture and reissue of shares.
3. Apply the Banking Regulation Act in the preparation of Banking Financial Statements
4. Analyze the pros and cons of LPP
5. Demonstrate importance and impact of IFRS standards in preparing company accounts
6. Evaluate the differences in Life Insurance and General Insurance company's financial statements

Unit I: Partnership Accounting

Introduction, accounting for partnership –calculation of sacrificing ratio/gaining ratio, treatment of goodwill–Admission, Retirement and Death of a partner - Preparation of Revaluation account and revised balance sheet-Dissolution of firms-LLP

Unit II: Company accounts: Introduction- legal provisions regarding issue of Shares, application, allotment, calls-in-arrears, calls-in-advance, issue of share at par, premium and discount, forfeiture, Re-issue and redemption of shares and debentures

Unit III: Final Accounts of Companies: Preparation of Company Final Accounts in IFRS standards- Computation of Managerial Remuneration.

Unit-IV Accounts of Banking Companies - Legal Provisions - Capital Adequacy Norms - Rebate on Bills Discounted - Asset Classification and Provisioning - Preparation of Final accounts.

Unit-V Insurance Company Accounts - Nature of Insurance Business - Distinction between Life and Non Life Insurance - Accounts of Life Insurance Business - Accounts of General Insurance Business - IRDA Regulations Regarding Preparation of Financial Statements. **Recent Trends on the discussed topics through Industry/Practitioners interaction**

Text Books:

1. Financial Reporting, BPP Learning Media LTD, 2016
2. Financial Reporting, Kaplan Publishing, 2016

Reference Books:

1. Maheshwari S.N, Suneel K Maheshwari & Sharad K Maheshwari (2018), Corporate Accounting, 6th Edition, Vikas Publishing Ltd.
2. Tulsian P.C (2016), Corporate Accounting, 2nd Edition, Sultan Chand.
3. Ashok Sehgal (2012) Fundamentals of Corporate Accounting, 3rd Edition, and Taxman Store.
4. Selvakumar M. and Anbalagan M.(2018), Corporate Accounting, Charulatha Publications.
5. Financial Reporting, Becker Educational Development Corp., 2016
6. Advanced Financial Accounting, David Pen drill and Richard Lewis, Pearson Education Limited

20BC2013 BUSINESS RESEARCH METHODS

Credits: 4:0:0

Course Objectives:

This course aims to:

1. To impart the students with the fundamentals of business research methods.
2. To give an overview of research methodology to the students.
3. To explain the basic methods of research to develop their research skills.

Course Outcome:

After completing this course, the student should be able to:

1. Understand the core concepts in business research and its types
2. Gain knowledge on the application and importance of business research.
3. Get a comprehensive idea on the research process.
4. Apply the various methods of data collection techniques
5. Apply basic statistical methods in analysing the data
6. Apply the insight in the preparation of independent research report at the undergraduate level

Unit I - Introduction to Business Research: Business Research- Meaning and definition-Importance and Scope of Business Research- Features of business research-Types of business research.

Unit II - Research Design: Meaning of research design. Types of research design. Research design, Quantitative and Qualitative research, Steps in selection and formulation of a research problem-Steps in research process.

Unit III - Scaling & data collection: Measurement Scales- bases of scale classification- Important scaling and scale construction techniques. Types of Data- Primary Vs Secondary Data. Sampling- Definition and types. Methods of Data collection. Designing Questionnaire- Reliability and validity. Means of data collection- personal interview, mail and telephone.

Unit IV - Data Processing: Data Processing- Definition. Data preparation- Editing, Coding and Data entry. Qualitative Vs Quantitative data analysis. Statistical techniques- Measures of central tendency-Correlation-Regression.

Unit V - Report Writing: Research Report- Preparation. Format of the research report. Stages in report writing. Role of audience- Comprehension and readability. Processing and Publishing.

Text Books

1. Alan Bryman (2018), Business Research Methods - Oxford University.
2. Bajpai, N. (2011). Business Research Methods, Pearson Education India.

Reference Books:

1. Cooper D.R and Schindler P.S. (2008). Business Research Methods. McGraw-Hill. 10th Edition.
2. Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013), Business research methods, Cengage Learning. 9th Edition.
3. Panneerselvam, R. (2014), Research Methodology, PHI Learning Private Limited.
4. Gupta, S.L. & Gupta, H. (2012), Business Research Methods, Tata McGraw Hill Education.

20BC2014 CORPORATE ACCOUNTING-I

Credit 4:0:0

Course Objectives:

This course aims to:

1. Explain corporate accounting concepts as per IFRS standards
2. Explain the methods of journalizing in the event issue of shares & Debentures
3. Enable the students to know about accounting procedures in corporate accounting

Course Outcomes:

After completing this course, the student should be able to:

1. To make the students to understand the issue, forfeiture and reissue of shares.
2. To get practical application in redemption of shares.
3. Demonstrate importance and impact of IFRS standards in preparing company accounts
4. Get the practical applications of Internal Reconstruction & Amalgamation of firms.
5. Apply the technical skills learnt on the valuation process of a business as well as shares
6. Do the computations on a business acquisition case such as amalgamation and absorption.

Unit I: Company accounts: Introduction- legal provisions regarding issue of Shares, application, allotment, calls-in-arrears, calls-in-advance, issue of share at par, premium and discount, forfeiture, Re-issue.

Unit II: Redemption of Shares and Debentures: Issue of debentures- Various kinds- Underwriting of Shares and Debentures- Redemption of Preference Shares and Debentures; Profits prior to Incorporation-implication of Sec 80 and 80A of the Companies Act.

Unit III: Final Accounts: Preparation of Company Final Accounts- Computation of Managerial Remuneration.

Unit IV: Business Acquisitions: Absorption- Amalgamation- Internal and External Reconstruction- Reduction of Capital- Computation of Balance sheet

Unit V: Valuation of Shares and Goodwill and Liquidation of companies: Valuation of Goodwill- Valuation of Shares-Valuation of Business.

Liquidation- Statement of Affairs- Deficiency Accounts- Liquidator's Final Statement of Receipts and Payments

Text Book:

1. Maheshwari S.N, Suneel K Maheshwari & Sharad K Maheshwari (2018), Corporate Accounting, 6th Edition, Vikas Publishing Ltd.
2. Arulanandam & Raman K.S (2017) , Corporate Accounting, Himalaya Publishing House,

Reference Books:

1. Jain.P & Narang K.L Corporate Accounting, Kalyan Publishers, New Delhi.
2. Ashok Sehgal (2012) Fundamentals of Corporate Accounting, 3rd Edition, Taxman Store.
3. Tulsian P.C (2016), Corporate Accounting, 2nd Edition, Sultan Chan.
4. Shukla M.C., Grewal T.S& Gupta S.C., Advanced Accounts, Vol. I, S.Chand& Co., New Delhi.
5. Reddy T.S & Murthy.A Corporate Accounting

20BC2015 INVESTMENT MANAGEMENT**Credits 3:0:0**

Course Objectives: This course aims to:

1. Provide an understanding of the basic concepts of investment management
2. Give an insight about the different forms of investment; and
3. Provide an overview of the shares.

Course Outcomes: After completing this course, the student should be able to:

1. Distinguish the various investment avenues
2. Articulate the basics of investment principles
3. Demonstrate the relevance of security analysis and portfolio management
4. Develop the skill in developing investment portfolios
5. Apply knowledge in constructing and analyzing a portfolio
6. Evaluate between investment risk and return

Unit I Investment & Securities Market: Investment – Meaning, Attributes, Economic vs. Financial Investment, Investment and speculation, Features of good investment, Investment Process and Investment objectives, Securities Market: Primary Market- Factors to be considered to enter the primary market, Modes of raising funds, Secondary market-Major Players in the secondary market, Functioning of Stock Exchanges, Trading and Settlement, Leading Stock Exchanges in India-Indices of Indices of Stock Exchanges.

Unit II Risk and Return Concepts & Valuation of Securities: Concept of Risk, Types of Risk-Systematic risk, Unsystematic risk, Calculation of Risk and returns-Features of Equity shares, Preference shares and Debentures & Types; Types of Bonds and its Features.

Unit III Macro-Economic and Industry Analysis: Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis. Company Analysis, Technical Analysis-Concept, Theories-Dow Theory, Eliot wave theory, Charts-Types (Problems in company analysis) Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency.

Unit IV Modern Portfolio Theory: Markowitz Model-Beta Measurement and Capital Asset pricing model: Basic Assumptions, CAPM Equations, and Security Market Line.

Unit V Portfolio Management: Portfolio selection; Diversification; Selection of asset mix, Risk, Return and benefits from diversification. Mutual Funds; Mutual Fund types, Performance of Mutual Funds-NAV

Reference Books:

1. Prasanna Chandra., (2012), 'Investment Analysis and Portfolio Management', Tata McGraw Hill., ISBN 10: 1259005992 ISBN 13: 9781259005992., 4th edition
2. Preethi Singh, (2012), 'Portfolio Management', Himalaya Publication House Ltd.,, ISBN-10: 9350978547, ISBN-13: 978-9350978542
3. Bhalla. V.K. (2008), "Investment Management: Security Analysis and Portfolio Management", Sultan Chand & Co.Ltd, New Delhi.
4. Fischer, Donald E. and Ronald J. Jordan,(2002), Security Analysis and Portfolio Management, Pearson Education, New Delhi, 6th edition ISBN-10 : 9788177588118

5. Avadhani V A (2014), “Investment Management”, Himalaya Publishing House Pvt. Ltd., ISBN 13: 9789350248720

20BC2016 PRINCIPLES OF AUDITING

Credits: 3:0:0

Course Objectives:

1. To Know and Understanding the process of carrying out the assurance engagement
2. To Gain insight on its application in the context of the professional regulatory framework.
3. To observe the auditing process in an auditing firm

Course Outcomes:

1. To Understand the concepts of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct
2. To Remember the scope and distinction between the functions of internal and external audit and also demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities)
3. To Develop Plans by Auditor on audit of financial statements
4. To Evaluate Internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations
5. To Analyse and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISAs)
6. To apply the skills learnt, are reflected in different types of auditor’s report, written representations and the final review and report.

Unit I: Audit framework and regulation

The concept of audit and other assurance engagements - External audits -Corporate governance. - Professional ethics and ACCA’s Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and internal audit -The scope of the internal audit function, outsourcing and internal audit assignments.

Unit II: Planning and risk assessment:

Obtaining and accepting audit engagements -Objective and general principles -Assessing audit risks - Understanding the entity and its environment -Fraud, laws and regulations -Audit planning and documentation.

Unit III: Internal control

Internal control systems – Components-The use and evaluation of internal control systems by auditors – Limitations in internal control, Tests of control – General IT controls and applications control – control objectives, procedures and activities, Communication on internal control.

Unit IV: Audit evidence

Financial statement assertions and audit evidence – Quality and quantity of audit evidence- Relevance and reliability of audit evidence, Audit procedures, -Audit sampling and other means of testing -The audit of specific items -Computer-assisted audit techniques -The work of others - Not-for-profit organization

Unit V: Review and reporting

Subsequent events –Purpose, responsibilities, and procedures, Going concern – significance, importance and needs-Written representations - Audit finalization and the final review -Audit reports-basic elements-unmodified audit opinions. Recent Trends on the discussed topics through Industry/Practitioners interaction with relevant case studies

Text Books:

1. ACCA EXAM KIT, Audit and Assurance, BPP Learning Media LTD, 2016
2. ACCA Exam Kit, Audit and Assurance, Kaplan Publishing, 2016

Reference Books:

1. Audit and Assurance, Becker Educational Development Corp., 2016
2. Institute of Chartered Accountants of India: “Auditing and Assurance Standards”, ICAI, New Delhi.
3. Gupta, Kamal, and Ashok Aurora: “Fundamentals of Auditing,” Tata McGraw Hill Publishing Co. Ltd., New Delhi

20BC2017 COST ACCOUNTING - I**Credits: 4:0:0****Course Objectives:**

This course aims to:

1. To Know in detail the Cost Accounting principles and practices
2. To Get an Insight into Material, Labour & Overhead Costing and Preparing cost sheet
3. To Appraise the Preparation of Budgets and Performance Reporting

Course Outcomes:

After completing this course, the student should be able to:

1. To Understand the various Cost Classification types and Terminologies
2. To Remember the Principles governing Material, Labour and Overhead Costing
3. To Evaluate the Reconciliation procedures for Cost and Financial Accounts.
4. To Develop different types of budgeting using the techniques learnt
5. To Analyze the Performance Measurement and Reporting parameters for Management decision making
6. To Apply Cost Reduction and Value Maximization in real life scenario's

Unit I: Introduction to Cost Accounting

Introduction, meaning and definition, costing and cost accounting, objectives of costing, comparison between financial accounting and cost accounting, designing and installing a cost accounting system, cost concepts, classification of costs, cost unit, cost center, elements of cost, preparation of cost sheet

Unit II: Material and Labour Cost Control

Meaning, types, direct materials, indirect material, material control, purchasing procedure, store keeping, techniques of inventory control. Documents used in material accounting, methods of pricing material issues - FIFO, LIFO, Weighted average price method and simple average method; Problems. Labour cost control – Timekeeping – Normal, Abnormal and Idle time – System of Wage Payments, Time rates and Piece rates- Halsey Plan- Rowan Plan.

Unit III: Overheads costing – Definition, Analysis, apportionment, absorption of overheads- Primary and Secondary Distribution overhead summary. **Reconciliation of Cost and Financial Accounts:** Need for Reconciliation, reasons for differences in profit or loss shown by cost accounts and profits or loss shown by financial accounts, preparation of reconciliation statement and memorandum reconciliation account.

Unit IV: Budgeting- Introduction to Budgeting and Types of Budgets. - Various budgetary techniques and practices. Budget Preparation: Flexible Budgets-Meaning and importance of capital budgeting, steps in capital budgeting, Definition and Meaning of Budgetary control. Objectives of Budgetary control. Procedure for Budgetary control and reporting.

Unit V: Performance Measurement & Reporting

Overview, Application, Cost reduction and value enhancement, Monitoring Performance and Reporting. Recent Trends on the discussed topics through Industry/Practitioners interaction on Wage plans, reconciliation procedures and Budgeting practices

Text Books

1. Agarwal, M.L.(2018) Cost Accounting, Bangalore: SahityaBhavan. 46th Edition
2. Arora, M.N. (2017) Cost Accounting. New Delhi: Himalaya Publishing House.

Reference Books:

1. Jain & Narang.(2014) Cost Accounting. New Delhi: Kalyani Publisher.
2. Khanna, Pandey & Ahuja. Practical Costing. New Delhi: S.Chand. 5th Edition
3. Nigam & Sharma. (2018) Cost Accounting. New Delhi: PHI Learning.

20BC2018 INDIRECT TAX**Credit: 4:0:0****Course Objectives:**

1. To Impart adequate knowledge on the concepts of tax Levy on various types of Income
2. To Involve the students to understand the basic concepts of GST, Input tax Credit and Business Process Returns.
3. To Give an exposure on the computation of Customs Law and Wealth Tax.

Course Outcomes:

After completing this course, the student should be able to:

1. To Understand the overview of GST and its scope.
2. To Remember GST Business Process and Returns
3. To Develop Statements on Customs and Wealth Tax Fill necessary forms
4. To Evaluate the Assessment procedures of Firms
5. To Analyze the Procedure on Assessment of Companies
6. To Apply the Procedures in all the above five units.

Unit I: Introduction to Goods and Service Tax (GST)

Definition - Intra-state and Inter State supply – Supply under GST, Levy and Collection, Exemption from GST, Mixed and composite supply– Taxability, Time of Supply, Value of Supply, Input Tax Credit, Introduction of CGST, SGST and IGST; Overview of GST and GST law (CGST and SGST): Taxable persons - casual taxable persons - Non-resident taxable persons

Unit II: GST business process>Returns

Filing returns - Types of returns and formats - input tax credit and it's matching - Tax returns preparers' accounts and records tax invoice - Debit/credit notes and payments Inspection, search, seizure and arrest detention, confiscation of goods and conveyances, prosecution, offences and penalties

Unit III: Customs Law and Wealth Tax

Basic Concepts, Types of Customs Duty, Valuation, Customs Procedures; Anti-Dumping Duties; Valuation Rules; Import procedures; Export procedures; Baggage; Stores; Warehousing; Demurrage.

Assessment Year – Valuation Date – Net Wealth – Deemed Assets – Exempted Assets – Problems on Wealth Tax of individuals and firms.

Unit IV: Assessment of Firms

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firms Business Income – Treatment of Interest and Capital, Salary, Commission, Remuneration received by partners and computation of Firms total income.

Unit V: Assessment of Companies

Introduction – Meaning of Company – Types of Companies – Computation of Depreciation – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) – Computation of Tax Liability. **Recent Trends on the discussed topics through Industry/Practitioners interaction on important cases pertaining to dealing of GST – Role of GST Council.**

Text Books:

1. Taxmann's GST manual, 4th edition, July 2017

2. Taxmann's Law relating to GST, July 2017

Reference Books

1. 1. Datey V S, 'Indirect Taxes' 27th edition, Taxman Publications Pvt., Ltd, New Delhi.
2. 2. Dr. Vinod K Singhanian, 'Direct Taxes' 45th edition, Taxman Publications Pvt., Ltd, New Delhi.
3. 3. Inter Study material of Institute of Chartered Accountants of India and Institute of Cost Accountants of India.
4. 4. Vaitheeswaran, K. Students Handbook on Indirect Taxes, 14th e, 2012, Snow White Publications Pvt Ltd.

Manuals for additional readings:

1. Company Taxation Manual
2. Clearances and Approvals
3. Tax and Duty Manuals

20BC2019 DISASTER MANAGEMENT

Credits: 3:0:0

Course Objectives:

1. The aim of the session is to create awareness among participants on Disaster Management Scenario in India
2. To understand the Policy and Programmers for Disaster In India
3. Roles and Responsibilities of Panchayats, urban and Local bodies in Disaster Management

Course Outcomes:

1. Demonstrate the various hazardous situation and its strategical impart
2. Application of Sphere Standards Indian context
3. Interpretation of laws disaster management act in India
4. Acquainting with Disaster Response command system in respective states
5. Application of Best Practices from Case scenario Studies in India.
6. Acquire knowledge of Disaster management and apply in various scenarios

Unit I - Hazard and Vulnerability Profile India: Disaster Management Indian scenario, India's vulnerability profile, Disaster Management Act 2005 and Policy guidelines, National Institute of Disaster Management, , National Disaster Response Force (NDRF) National Disaster Management Authority,

Unit II - Disaster Management: States Disaster Management Authority, District Disaster Management Authority Cases Studies : Bhopal Gas Disaster, Gujarat Earth Quake, Orissa Super-cyclone, south India Tsunami, Bihar floods, Plague- Surat, Landslide in North East, Heat waves of AP & Orissa, 278 Cold waves in UP.

Unit III - Best practices on Disaster Management Bengal famine, best practices in disaster management, Local Knowledge Appropriate Technology and local Responses, Indigenous Knowledge, Development projects in India (dams, SEZ) and their impacts

Unit IV - Logistics Management: Logistics management in specific emergency situation. Rajiv Gandhi Rehabilitation package, Integrated Coastal Zone Management, National Flood Risk Mitigation Project (NFRMP), Mines Safety in India,

Unit V - Crisis Management: Indian Meteorological Department, National Crisis Management Committee, Indian NATIONAL Centre for Oceanic Information System (INCOIS)-Role of Government in managing the impact of COVID-19

Text Books

1. Disaster Management Guidelines. GOI-UNDP Disaster Risk Reduction Programme (2009-2012).
2. Disaster Medical Systems Guidelines. Emergency Medical Services Authority, State of California, EMSA no.214, June 2003

References:

1. Disaster Management Guidelines. GOI-UNDP Disaster Risk Reduction Programme (2009-2012).
2. Disaster Medical Systems Guidelines. Emergency Medical Services Authority, State of California, EMSA no.214, June 2003
3. Guerisse P. 2005 Basic Principles of Disaster Medical Management. Act Anaesth. Belg;56:395-401
4. Aim and Scope of Disaster Management. Study Guide prepared by Sharman and Hansen. UW-DMC, University of Washington.
5. Sphere Project (2011). Humanitarian Charter and Minimum Standards in Disaster Response.
6. Satapathy S. (2009) Psychosocial care in Disaster management, A training of trainers manual (ToT), NIDM publication.
7. Prewitt Diaz, J.O (2004). The cycle of disasters: from Disaster Mental Health to Psychosocial Care. Disaster Mental Health in India, Eds: Prewitt Diaz, Murthy, Lakshmi Narayanan, Indian Red Cross Society Publication.
8. Daily news papers and social media

20BC2020 CORPORATE ACCOUNTING-II**Credits: 4:0:0****Course Objectives:**

1. To enlighten the students the theoretical aspects of Inflation and Human Resource Accounting
2. To draw special attention to Holding Companies, Bank and Insurance Company accounts.
3. To Gain Technical proficiency in the use of double- accounting systems

Course Outcomes:

After completing this course, the student should be able to:

1. To Understand the legal provisions in preparing final accounts of Banking companies
2. To Evaluate the differences in Life Insurance and General Insurance companies financial statements
3. To Remember the rules of double accounting systems
4. To Analyze the importance of Human Resource accounting
5. To Apply the principles in construction of Financial Statements of holding companies
6. To Develop the skills on Inflation Accounting

UNIT-I Accounts of Banking Companies - Legal Provisions - Capital Adequacy Norms - Rebate on Bills Discounted - Asset Classification and Provisioning - Preparation of Final accounts.

UNIT-II Insurance Company Accounts - Nature of Insurance Business - Distinction between Life and Non Life Insurance - Accounts of Life Insurance Business - Accounts of General Insurance Business - IRDA Regulations Regarding Preparation of Financial Statements.

UNIT-III Holding Company Accounts - Consolidated Financial Statements - Consolidation of balance Sheets and Profit and Loss Accounts.

UNIT-IV Double Accounts Systems – Accounts of Electricity Companies

UNIT-V Inflation accounting - Need - Objectives - Adjustments for General Price Changes - Current Purchasing Power Accounting (CPP) - CPP method of preparing financial statements. Human Resource Accounting - Need and Development - Importance of Human Resource Accounting - Objections against Human Resource Accounting - Human Resource Accounting in India. Corporate Social Reporting - Concept and objectives of social responsibility.

Text Books:

1. Maheshwari S.N, Suneel K Maheshwari & Sharad K Maheshwari (2018), Corporate Accounting, 6th Edition, Vikas Publishing Ltd.

2. Arulanandam & Raman K.S (2019) Advanced Accountancy Vol.II (Corporate Accounting), Himalaya Publishing House, 7th Edition.
3. Reddy T.S & Murthy.A Corporate Accounting, Vol.I, Margham Publications, (Revised)

Reference Books:

1. Jain.P& Narang K.L (2014) Advanced Accountancy Vol.II (Corporate Accounting), Kalyan Publishers, New Delhi.
2. Ashok Sehgal (2012) Fundamentals of Corporate Accounting, 3rd Edition, Taxman Store.
3. Tulsian P.C (2016), Corporate Accounting, 2nd Edition, Sultan Chan.
4. Shukla M.C., Grewal T.S& Gupta S.C., Advanced Accounts, Vol. I, S.Chand& Co., New Delhi.
5. M C Shukla and T S Grewal, Advance accounts, S.Chand & Co New Delhi
6. Anjan Bhattacharya & Subrata Mukerjee Advanced Practical Accounts, S. Chand & Co., New Delhi.

20BC2021 COST ACCOUNTING –II**Credit 4:0:0****Course Objectives:**

This course aims to:

1. To Understand the various Methods and Techniques in Costing
2. To appraise the interventional SCM techniques
3. To Gain insight on Performance measurements

Course Outcomes:

After completing this course, the student should be able to:

1. To understand the concepts and terminologies in Costing.
2. To Remember various formulas used in computations
3. To Develop Statements in Job, Contract Costings and Tenders
4. To Analyze the key issues in business operations, using CVP analysis
5. To Evaluate and prepare Variance report
6. To apply the concepts of SCM techniques in regular decision making and Performance analysis.

Unit I: Marginal costing & CVP Analysis:

Marginal costing- marginal cost equations, Cost Volume Profit Analysis, Break Even Point, Margin of Safety, Break even Chart – Profit Volume Chart, Applications of Marginal Costing - Make or Buy Decision, Key factor / limiting factor, Pricing decisions, Dealing with risk and uncertainty in decision-making.

Unit II: Methods and Techniques of Costing Meaning: Technical terms – Evaluation and Implementation; Normal Costing; General Approach to Job Costing; Budgeted Indirect Costs and End-of-Accounting year Adjustments; Contract costing preparation of contract accounts – Completed contracts and Incomplete contracts - ascertainment of notional profit- work certified – work not certified- Procedures in Batch costing- Tenders and Quotations- Preparation of Process accounts with equivalent production

Unit III: Standard costing:

Meaning- Steps involved in Standard Costing, Analysis of Variances –Material Variances, Labour Variances, Overhead variances. Preparation of Variance Reports and interpretation of variance report.

Unit IV: Strategic cost management:

Meaning, difference between traditional costing method and activity-based costing, characteristics of Activity Based Costing (ABC), cost driver and cost pools, product costing using ABC system, uses, limitations, steps in implementation of ABC, simple problems. Target costing- Meaning, nature, methods of establishment of cost; Just-in-Time-Features, implementation and benefits (Theory only). An overview of Life-cycle costing, Throughput accounting, and Environmental accounting

Unit V: Budgeting and Performance Measurement: Budgetary systems to be used in the organisation, top-down budgeting, bottom-up budgeting, rolling budget, zero-based budgeting(ZBB), activity based budgeting, incremental budgeting, master budgets. Fixed costs and variable costs of the budget, High-low

method, Learning curve, Expected values (EV). Performance management information systems, Sources of management information, Management reports, Performance analysis in private sector organizations, Divisional performance and transfer pricing, Performance analysis in not-for-profit organizations and the public sector- External considerations and behavioral aspects. Recent Trends on the discussed topics through Industry/Practitioners interaction on Transfer pricing.

Text Books

1. Agarwal, M.L. (2017) Cost Accounting. Bangalore: SahityaBhavan.
2. Arora, M.N. (2018) Cost Accounting. New Delhi: Himalaya Publishing House.
3. ACCA F5 BPP/Kaplan Study guide (Annual Edition)

Reference Books:

1. Jain & Narang. (2014) Cost Accounting. New Delhi: Kalyani Publisher.
2. Khanna, Pandey & Ahuja. Practical Costing. New Delhi: S.Chand. 5th edition
3. Nigam & Sharma. (2018) Cost Accounting. New Delhi: PHI Learning.

20BC2022 FINANCIAL MANAGEMENT**Credits: 4:0:0****Course Objectives:**

This course aims to:

1. To Know the various functions of financial management
2. To Get insight into effective strategies and tools for measurement
3. To Appraise the methods of the FM techniques

Course Outcomes:

After completing this course, the student should be able to:

1. To Understand the relationship between FM and other functions
2. To Remember the objectives of Financial Management and its Environment
3. To Develop Statements of Working capital estimations and its various implications
4. To Evaluate the capital projects using Traditional and DCF Techniques
5. To Analyze the Models of Capital structure theories in different context
6. To Apply the risk approaches in valuations

Unit I: Financial management function

The nature and purpose of financial management - relationship between financial management and financial and management accounting. Financial objectives and relationship with corporate strategy - Stakeholders and impact on corporate objectives - Financial and other objectives in not-for-profit organizations.

Unit II: Financial management environment

The economic environment for business - main macroeconomic policy targets. Role of fiscal, monetary, interest rate and exchange rate policies - The nature and role of financial markets and institutions - role of financial intermediaries - functions of a stock market and a corporate bond market - The nature and role of money market : the role of banks and other financial institutions - Interest-bearing instruments - Discount instruments - Derivative products .

Unit III: Working capital management

The nature, elements and importance of working capital - relevant accounting ratios Management of inventories, techniques in managing inventory - accounts receivable: techniques in managing accounts receivable, accounts payable: techniques in managing accounts payable and cash: relevant techniques in managing cash, - Determining working capital needs and funding strategies.

Unit IV: Investment appraisal

Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal - Adjusting for risk and uncertainty in investment appraisal - Specific investment decisions (lease or buy; asset replacement, capital rationing), Business finance: Sources of, and raising business finance - Estimating the

cost of capital -Sources of finance and their relative costs - Capital structure theories and practical considerations -Finance for small- and medium-sized entities.

Unit V: Business valuations

Nature and purpose of the valuation of business and financial assets- Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares, Risk management: The nature and types of risk and approaches to risk management - Causes of exchange rate differences and interest rate fluctuations. Hedging techniques for foreign currency risk- Hedging techniques for interest rate risk- Recent Trends on the discussed topics through Industry/Practitioners interaction on Working capital estimation- Investment appraisal decisions and Valuations.

Text Books

1. ACCA F9 EXAM KIT, Financial Management, BPP Learning Media LTD, 2016
2. ACCA F9 EXAM KIT, Financial Management, Kaplan Publishing, 2016

Reference Books:

1. Financial Management, Becker Educational Development Corp., 2016
2. Bhalla, V.K.: “Financial Management & Policy,” Text and Cases Anmol Publications, Delhi. 10th Edition
3. Chandra, P: (2007) “Financial Management- Theory and Practice”, Tata Mc Graw Hill Edn.

20BC2023 INDIAN FINANCIAL SYSTEM

Credits: 4:0:0

Course Objectives

1. To provide wide knowledge of financial system and services available in India.
2. To equip students with a sound understanding with regards to the Financial Markets.
3. To create awareness about the role and importance of financial markets in Corporate Financing.

Course Outcome:

The student will be able to

1. Understanding of the role of financial system in the country.
2. Remember with the constituents of the financial system.
3. Apply the methods of financing by financial institutions in decision making
4. Evaluate the roles played by financial markets and instruments
5. Analyze the methods of New modes of Financing
6. Develop a Knowledge about mutual fund industry and various mutual fund Schemes

Unit-I

Introduction to Financial System-Financial System, Financial Assets, Financial Intermediaries, Financial Markets, Classification, Components of Financial Market, Financial Instruments, Formal and Informal Financial Sectors, Key Elements of well-functioning Financial System, New Financial Instruments. Financial Sector Reforms: Narasimham Committee Report 1991 and 1998 and Malhotra Committee's Report on Insurance Sector. Indicators of Financial Development

Unit-II

Money Market- Definition, Money Market and Capital Market and their Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Money Market Instruments, Structure of Indian Money Market, Features of Indian Money Market, Call Money Market, Recent Developments, the role of RBI and Commercial Banks in the Indian Money market- Challenges of Money Markets and Remedial Strategies for its development.

Unit-III

Capital markets- meaning; Classification of capital market; growth of stock exchange, stock brokers, functions of stock exchange, Margin trading, Forward trading, Sensex, Nifty, Depositories, SEBI as capital

market regulator - Objectives ,Functions, Powers, Organisation, SEBI and Governance, SEBI guidelines on primary markets, secondary markets, book building, buyback of shares.

Unit-IV

Financial Institutions-Banks as Financial Intermediaries – Commercial Banks Role in Financing. Non Banking Financial Intermediaries – IDBI – IFCI– LIC – GIC – UTI – Mutual Funds –Various Schemes - SEBI guidelines.

Unit – V

New Modes of Financing – Hire Purchase - Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India.

Text Books

1. Gordon & Natarajan. (2016), Financial Markets And Services, Himalaya Publishing House. India
2. Shashi K. Gupta & Nisha Agarwal. (2015). *Financial Services*. Kalyani Publishing. India

Reference Books:

1. M Y Khan (2017). *Financial services*. India: Tata McGraw-Hill Education India.
2. M.Y.Khan (2013) Indian Financial System, Tata McGraw-Hill Education India,
3. H.R. Machiraju (4th Edition) Indian Financial System, Vikas Publishing House, India

20BC2024 INTERNATIONAL BUSINESS

Credits: 4:0:0

Course Objective:

This course aims to:

1. Impart students with the principles and concepts of International Business
2. Introduce recent trends in International Business
3. Explain the structure of market and Governments intervention in Business

Course Outcome

1. To understand International trade theory
2. To remember the market demand and supply for the organization development
3. To apply the business environment for decision making
4. To evaluate the market structure knowledge to know the world economic systems
5. To analyse the business environment for the proper decision-making
6. To develop an interest in international trade and Investment.

Unit I: Introduction- Importance, nature and scope of international business; Theories of international trade- Globalization; Drivers of globalization; Consequences of globalization; Basic entry decisions with respect to international business; Modes of entry into international business.

Unit II: International Business Environment- Political systems, legal systems, and economic systems; Elements of political, legal, economic and cultural environment relevant for international business, and associated risks; Framework for analyzing political, legal, economic and cultural environment across countries.

Unit III: Regional Economic Integration-Levels of regional economic integration - Free trade area, customs union, economic union, common market, political union; Trade creation and diversion effects; Regionalism vs. Multilateralism; Structure and functioning of some important regional economic arrangements like EU and NAFTA, SAARC.

Unit IV: Regulation of International Trade and Investment- World trade and protectionism; GATT, The Uruguay Round, WTO – importance, trading principles and structure; Important agreements of WTO – Agriculture Agreement; SPS, TBT, GATS, TRIPS etc.; WTO and India.

Unit V: Recent trends in International Economic Organizations and its Functions -IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

Text Books

1. Francis Cherunilam, (2010) International Trade and Export Management - Himalaya Publishing House -Mumbai.
2. Paul.R.Krugman and Maurice Obstfeld, (2012) International Economics (Theory and Policy) – Pearson Education Asia - Addison Wesley Longman (P) Ltd. – Delhi.

Reference Books:

1. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.H.G. Mannur, 12th Edition.

20BC2025 MANAGEMENT ACCOUNTING

Credits: 4:0:0

Course Objectives:

This course aims to:

1. To Know the basic principles and concepts of Management accounting
2. To Appraise onPreparation of Cost sheet
3. To Gain knowledge on Preparing the Budgets

Course Outcomes:

After completing this course, the student should be able to:

1. To Understand the ground rules of Preparing comparative statements.
2. To Remember various Techniques of Financial Statements
3. To Evaluate the healthof an organization using various accounting ratios.
4. To Develop and Construct Cash Flow Statement as per Ind AS 7
5. To Analyze Management Discussion and Report onPerformance in an organization.
6. To Apply the Principles learnt in Preparing the Reports to management

Unit I: Introduction to Management Accounting

Meaning, definition, objectives, nature and scope, role of management accountant, relationship between financial accounting, cost accounting and management accounting

Unit II: Techniques of Financial Statements - Types, methods of financial analysis-comparative statements, common size statements, trend analysis, problems. Accounting Ratios – financial, profitability, turnover/efficiency and capital market ratios

Unit III: Funds Flow and Cash flow analysis – Statement of changes in working capital, calculation of funds from operation- funds flow statement. Cash flow analysis – as per Ind AS and IFRS requirements

Unit IV: Budgeting-Introduction to Budgeting and Types of Budgets. - Definition and Meaning of Budgetary control. Objectives of Budgetary control. Procedure of Budgetary control. Essentials of Budgetary control. Advantages and Limitations of Budgetary control Types of Budgets Cash Budget, Sales Budget, Production Budget, Materials Budget, and Master Budget- Various budgetary techniques and practices. Budget Execution: Cash Management, Formats, Apportionment Static and Flexible Budgeting

Unit V: Performance measurement & Reporting

Measurement of Overall Performance of a Firm - Collection, analysis and reporting of information regarding the performance of an organization. - Different tools and techniques for cost control and cost reduction, Importance divisional performance management and reporting. Case studies in private and public sector enterprises.Recent Trends on the discussed topics through Industry/Practitioners interaction

Text Books:

1. ACCA F5 BPP/Kaplan Study guide, Annual Edition

2. Jain and Narang. (2014) Cost Accounting. Kalyani publishers.

Reference Books:

1. J. Made Gowda. (2017) Cost and Management Accounting. Himalaya publishing house
2. Prabhakara Rao, (2013) Management Accounting. Excel books.
3. Sharma and Shashi Gupta. (2017) Management Accounting. Kalyani publishers.
4. S.N.Maheswari. Management accounting. Vikas publications. 4th Edition
5. K. Vashisht, J.S Pasricha, Management Accounting, Unistar Books PVT.Ltd

20BC2026 NEW VENTURE CREATION**Credits: 4:0:0****Course Objectives:**

This course aims to:

1. To develop entrepreneurial skills that may contribute to the success of the student's practical learning experience.
2. To investigate the types of resources and sources that may be used to evaluate and plan an entrepreneurial venture.
3. To develop a venture plan that can be used as a planning tool for a specific potential opportunity and idea.

Course Outcomes:

After completing this course, the student should be able to:

1. Understand the project report to start a new SSI unit
2. Remember the Qualities of being an Entrepreneur
3. Evaluate a letter to concerned authority seeking license for proposed SSI unit
4. Develop a business plan
5. Analyze a chart showing the financial assistance and tax concessions to SSI units
6. Apply the success stories of two entrepreneurs

Unit I: Introduction to Entrepreneurship

Introduction to entrepreneur, entrepreneurship and enterprise, importance and relevance of the entrepreneur, factors influencing entrepreneurship, pros and cons of being an entrepreneur, women entrepreneurs, problems and promotion, types of entrepreneurs, characteristics of successful entrepreneur, competency requirement for entrepreneurs, awareness of self-competency and its development, latest policies of government towards entrepreneurship.

Unit II: Small Scale Enterprises

Small scale enterprises, tiny industries, ancillary industries, cottage Industries- definition, meaning, product range, capital investment, ownership patterns, importance and role played by SSE in the development of the Indian economy, problems faced by SSE'S and the steps taken to solve the problems, policies governing SSE's; Sickness in SSE's - meaning and definition of a sick industry, causes of industrial sickness, preventive and remedial measures for sick industries.

Unit III: Starting a Small Business

Scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies; an overview of the steps involved in starting a business venture -Location, clearances and permits required, formalities, licensing and registration procedures, assessment of the market for the proposed project, importance of financial, technical and social feasibility of the project.

Unit IV: Business plan

Meaning of BP, importance of business plan, preparation of business plan, typical BP format, financial aspects of the BP, marketing aspects of the BP, human resource aspects of the BP, technical aspects of the BP, social aspects of the BP, preparation of BP, common pitfalls to be avoided in preparation of a BP.

Unit V: Institutional Assistance to Small Scale Enterprises

Financial assistance through SFC's, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI; Non-financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC, Micro Finance and SHGs; Financial incentives for SSI's and tax concessions, assistance for obtaining raw material, machinery, land and building and technical assistance; Industrial estates - role and types.

Text Books:

1. Aruna Kaulgud, (2003) Entrepreneurship Management. New Delhi: Vikas publishing house.
2. CSV Murthy.(2017) Small Scale Industries and Entrepreneurial Development. Himalaya publishing house.

Reference Books:

1. Dreamily Kumar, S.C.Poornima, Minni K.Abraham, Jayashree K. Entrepreneurial Development.
2. Government of India. Report of the committee on Development of small and medium entrepreneurs.
3. S.V.S. Sharma. Developing Entrepreneurship. Issues and Problems.
4. Srivastava, A Practical Guide to Industrial Entrepreneurs
5. Udai Pareek and T.V. Rao. Developing Entrepreneurship. New Delhi: Engage Learning.
6. Vasanth Desai. Management of Small Scale Industry. Himalaya publishing house.
7. Vasanth Desai. Problems and Prospects of Small Scale Industry. Himalaya publishing house.

20BC2027 STRATEGIC BUSINESS REPORTING

Credits: 3:0:0

Course Objectives:

1. To Discuss, concepts, principles and practices that underpin the preparation of SBR
2. To Know, how to Interpret the Corporate reports from different Stakeholders perspectives
3. To appraise reporting foreign exchange transactions.

Course Outcomes:

On successful completion of this paper, candidates should be able to:

1. To Understand the fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behaviour
2. To Remember the appropriateness of the financial reporting framework and critically discuss changes in accounting regulation
3. To Develop professional judgement in the reporting of the financial performance of a range of entities
4. To Evaluate the performances of the different entities
5. To Analyze& Interpret the financial statements of groups of entities and Stakeholders
6. To Apply the impact of changes in accounting regulation on financial Reporting

Unit I: Fundamental ethical and professional principles, Professional behaviour and compliance with accounting standards - Ethical requirements of corporate reporting and the consequences of unethical behaviour

Unit II: The financial reporting framework - The applications, strengths and weaknesses of an accounting framework

Unit III: Reporting the financial performance of a range of entities, Revenue, Non-current assets, financial instruments, Leases, Employee benefits. Income taxes, Provisions, contingencies and events after the reporting date, Share-based payment, Fair Value Measurement, Reporting requirements of small and medium-sized entities (SMEs)

Unit IV: Financial statements of groups of entities, Group accounting including statements of cash flows, Associates and joint arrangements, Changes in group structures, Foreign transactions and entities

Unit V: Interpret financial statements for different stakeholders, Analysis and interpretation of financial information and measurement of performance. **The impact of changes in accounting regulation,** Discussion of potential solutions to current issues in financial reporting. **Recent Trends on the discussed topics through Industry/Practitioners interaction**

Text Books:

1. Strategic Business Reporting, Kaplan Publishing, 2017
2. Strategic Business Reporting, BPP Learning Media, 2017

Reference Books:

1. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
2. IFRS explained –a guide to IFRS by BPP learning Media
3. IFRS concepts and applications by Kamal Garg, Bharath law house private limited.
4. IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd.

20BC2028 STRATEGIC BUSINESS LEADERSHIP

Credits: 4:0:0

Course Objectives:

1. To Exhibit organisational leadership and senior consultancy or advisory capabilities
2. To administer relevant professional skills, through the context of an integrated case study.
3. To Internalize the pros & cons of ethical damages done by few corporate

Course Outcomes:

1. To understand the concept of excellent leadership and ethical skills to set the ‘tone from the top’ and promote a positive culture within the organisation, adopting a whole organisation perspective in managing performance and value creation.
2. To remember the risk profile of the organisation and of any strategic options identified, within a culture of responsible risk management.
3. To evaluate the effectiveness of the governance and agency system of an organisation and recognise the responsibility of the board or other agents towards their stakeholders, including the organisation’s social responsibilities and the reporting implications.
4. To analyse the strategic position of the organisation against the external environment and the availability of internal resources, to identify feasible strategic options.
5. To apply appropriate information technologies and data analytics, to analyse factors affecting the organisations value chain to identify strategic opportunities and implement strategic options within a framework of robust IT security controls.
6. To Develop management reporting and internal control and audit systems to ensure compliance and the achievement of organisation’s objectives and the safeguarding of organisational assets

Unit I: Leadership; Qualities of leadership, Leadership and organisational culture, Professionalism, ethical codes and the public interest

Unit II: Governance, Strategy and Risk Agency theory, Stakeholder analysis and organisational social responsibility, Governance scope and approaches, Reporting to stakeholders, Role of the board of directors Public sector governance, Concepts of strategy, Environmental issues and competitive affecting the strategies of the business, The internal resources, capabilities and competences of an organisation, Strategic choices made by those charged with governance, risk Identification, assessment and measurement of risk, Managing, monitoring and mitigating risk

Unit III: Technology, Data analytics and Organizational control; Cloud and mobile technology, Big data and data analytics, E- business: value chain, IT systems security and control, **audit**, Management and internal control systems, Audit and compliance, internal control and management reporting

Unit IV: Finance in planning and decision-making; Finance function, **Financial** analysis and decision - making techniques, Cost and management accounting

Unit V: Innovation, performance excellence and change management; Enabling success: organising, Enabling success: disruptive technologies, Enabling success: talent management, Enabling success: performance excellence, managing strategic change, Innovation and change management, Leading and managing projects. **Recent Trends on the discussed topics through “Meet the CEO’s and CFO’s” of reputed organizations.**

Text Books

1. Strategic Business Leader, Kaplan Publishing, 2017
2. Strategic Business Leader, BPP Learning Media, 2017

Reference Books

1. Strategic Business Leader, Allen E. Fishmen& Michele Fishman, Direct Communication Services, Inc.

20 BC 2029 ADVANCED PERFORMANCE MANAGEMENT

Credits: 4:0:0

Course Objectives:

1. To Inculcate the skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts
2. To Contribute to the evaluation of the performance of an organization
3. To Appraise corporate’s strategic development.

Course Outcomes:

1. To Understand the strategic planning and control models to plan and monitor organizational performance
2. To Remember key external influences on organizational performance
3. To Evaluate the design features of effective performance management information and monitoring systems
4. To Apply appropriate strategic performance measurement techniques in evaluating and improving organizational performance
5. To Develop alternative performance measurement plans
6. To Apply the above plan to clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure

Unit I: Strategic planning and control: Strategic management accounting, Performance hierarchy, Performance management and control of the organization, Changes in business structure and management accounting, other environmental and ethical issues

Unit II: External influences on organisational performance: Impact of risk and uncertainty on performance management, Impact of other external factors on performance management

Unit III: Performance measurement systems and design: Performance management information systems, Sources of management information, Recording and processing methods, Management reports

Unit IV: Strategic performance measurement: Strategic performance measures in the private sector, Divisional performance and transfer pricing issues, Strategic performance measures in not-for profit organizations, Non-financial performance indicators, The role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Other behavioural aspects of performance measurement

Unit V: Performance evaluation and corporate failure: Alternative views of performance measurement and management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure. **Recent Trends on the discussed topics through “Meet the CEO’s and CFO’s” of reputed organizations.**

Text Books:

1. Advanced Performance Management, Kaplan Publishing, 2017
2. Advanced Performance, BPP Learning Media, 2017

Reference Books:

1. Uplifting Performance: The Proven System for Maximizing Organizational Performance, Productivity and Profits, By Raghu Reddy, Industry Superstar Pte Ltd, Ebc Lifestyle Hub
2. Performance Management: Toward Organizational Excellence, By T. V. Rao, SAGE Response; Second edition (29 December 2015)

20BC2030 ADVANCED FINANCIAL MANAGEMENT**Credits: 4:0:0****Course Objectives:**

This course aims to:

1. To Know the skills on professional judgement as expected of a senior financial executive or advisor,
2. To Provide Insight in taking or recommending decisions relating to the financial management of an organisation in private and public sectors.
3. To Appraise the process of business valuations

Course Outcomes:

1. To Understand the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders
2. To Remember the role of international financial institutions in the financial management of multinationals
3. To Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally
4. To Analyse different plans on acquisitions and mergers as an alternative growth strategy
5. To Develop alternative corporate re-organisation strategies
6. To Apply alternative advanced treasury and risk management techniques

Unit I: Role and responsibility towards stakeholders and economic environment for multinational organizations

The role and responsibility of senior financial executive/advisor - Financial strategy formulation - Conflicting stakeholder interests - Ethical issues in financial management - Environmental issues and integrated reporting - Management of international trade and finance - Strategic business and financial planning for multinational organizations.

Unit II: Advanced investment appraisal

Discounted cash flow techniques - Application of option pricing theory in investment decisions - Impact of financing on investment decisions and adjusted present values - Valuation and the use of free cash flows - International investment and financing decisions.

Unit III: Acquisitions, mergers, corporate reconstruction and re-organization

Acquisitions and mergers versus other growth strategies - Valuation for acquisitions and mergers - Regulatory framework and processes - Financing acquisitions and mergers - Financial reconstruction - Business re-organization.

Unit IV: Treasury and advanced risk management techniques

The role of the treasury function in multinationals - The use of financial derivatives to hedge against foreign exchange risk - The use of financial derivatives to hedge against interest rate risk - Dividend policy in multinationals and transfer pricing.

Unit V: Emerging issues in finance and financial management

Developments in world financial markets - Developments in international trade and finance - Developments in Islamic financing. Organize **Invited lectures on the discussed topics through “Meet theCFO’s” of initiative of reputed organizations.**

Text Books

1. Advanced Financial Management, BPP Learning Media LTD, 2016

Reference Books:

1. Advanced Financial Management, Kaplan Publishing, 2016
2. Advanced Financial Management, Becker Educational Development Corp., 2016

20BC2031 E-COMMERCE

Credits 3:0:0

Course Objectives: This course aims to:

1. Provide an understanding of the basic concepts of e-commerce
2. give an insight about the internet; and
3. Provide an overview of the e-commerce support activities.

Course Outcomes: After completing this course, the student should be able to:

1. Apply the basics of e-commerce in the online business.
2. demonstrate the importance and relevance of internet across the globe; and
3. Display the services rendered through IT enabled business.
4. Understand the concept of security and payment system
5. Appreciate the e-commerce development
6. Able to better use social network for online business

Unit I - Introduction to E-Commerce: E-commerce: The revolution is just beginning, E-commerce: A Brief History, Understanding E-commerce: organizing Themes.

Unit II - Introduction to E-commerce: Business models and concepts: E-commerce Business Models, Major Business to Consumer (B2C) business models, And Major Business to Business (B2B) business models, business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web: Features.

Unit III - : Security and payment: The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment.

Unit IV - E-commerce marketing concepts, Online retailing and services: Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online, Online financial services, Online Travel Services, Online career services.

Unit V - Social networks, auctions, and portals: Social networks and online communities, online auctions, E-commerce portals

Text Books

1. Kenneth C. Laudon. (2008). E-Commerce: Business, Technology, and Society.4th Edition. Pearson
2. S. J. Joseph. (2008). E-Commerce: an Indian perspective. Third edition. Eastern Economy Edition PHI

Reference Books:

1. Mark Norris, Steve West. (2001). business Essentials.2nd Edition. , John Wiley & Sons
2. E-Business & e-Commerce for Managers by Harvey M. Deitel, Paul J. Deitel. (2001). Prentice Hall
3. Efraim Turban, Dorothy Leidner, Ephraim Mclean, James Wetherbe. (2007).Information Technology for Management – Transforming Organizations in the digital Economy. Sixth Edition.

Wiley

20BC2032 MANAGEMENT INFORMATION SYSTEMS

Credits 3:0:0

Course Objectives: This course aims to:

1. Enable the students to acquire knowledge of MIS;
2. To impart knowledge about the application of MIS; and
3. To facilitate understanding about the application of MIS in decision making

Course Outcomes:

On successful completion of this course, the students should have understood

1. Computer based information system
2. MIS support for the functions of management
3. Database management system
4. Identify and use appropriate analytical tools to evaluate solution alternatives to an information based problem
5. Develop computer based application to meet a user need in an organizational context
6. Demonstrate understanding of system administration in an organizational context

Unit I - Information Systems: An Overview: Introduction to Information Systems - definition - features - steps in implementation of MIS - Need for information-information system for decision making- MIS as competitive advantages – MIS structures.

Unit II - Database Management Systems: MIS - Strategic information system - MIS support for planning - organizing - controlling - MIS for specific functions - personnel, finance, marketing, inventory and production. Data Base Management System Models - hierarchical -network – relational.

Unit III - Computers: The Machines Behind Computing: Computer Hardware - Description of electronic computers – CPU operations - Classification of computers - main - mini - workstations - microcomputers - Super computers - personal computers. Computer Software - types of software - data representation in computers. Introduction to client-server.

Unit IV - Input and Output Devices: Input devices - mouse - touch screens - MICR - OCR - keyboard - pen based Input - digital scanners - voice input devices - sensors. Output devices - impact printers - non-impact printers - video display terminals - plotters - voice output devices. Secondary storage devices - magnetic disk, floppy, magnetic tape, optical disk storage – CD-ROM.

Unit V - Data Communication – Internet: Telecommunication revolution - Introduction to Email, internet, intranet and teleconferencing, www architecture, Introduction to E-Commerce - models B_B and B_C. EDI - EDI applications in business. Electronic payment cash, smart cards, and credit cards.

Reference Books:

1. Kenneth.C.Laudon & Jane Price Laudon. (2015). Management Information system - Managing the Digital Firm. Pearson Education, Fourteenth Revised Edition
2. James O Brein. (2012). Management Information Systems. Tata McGraw Hill. Eighth Edition
3. R. Kelly Rainer, Hugh J. Watson, Brad Prince. (2013). Management Information Systems - Moving Business Forward. WielyPLUS. Second Edition
4. Ralph M Stair & George W Reynolds. (2013). Principles of Information Systems - A Managerial Approach. Thomson Learning. Second Edition
5. Jawadekar W S. (2013). Management Information System. Tata McGraw Hill. Second Revised Edition

20BC2033 FUNDAMENTALS OF MANAGEMENT ACCOUNTING

Credits: 4:0:0

Course Objective:

1. To Know the underlying principles and concepts relating to Management Accounting
2. To Gain technical proficiency in the use of various Management accounting techniques
3. To Get an insight on the Performance Measures and Financial control

Course Outcomes:

On completing the course, students will be able to:

1. To Remember, Identify and classify costs and their behavior
2. To Understand the various tools and techniques used to plan, control and make decisions
3. To Apply budgetary control,
4. To Develop reports of organizational performance and
5. To Analyze the variances and draw inferences
6. To Evaluate investment appraisal, break-even analysis and profit maximization to support short and long-term decision making

Unit 1: Context of Management Accounting

8 Hours

Need for management accounting; Characteristics of financial information; Role of management accountant; Relationship between management accountant and the organization's managers

Unit 2: Costing

14 Hours

Cost in relation to output and activity level; Identify cost behavior and costs in relation to decisions; Overhead cost statements and calculation of cost of products, services and activities; Marginal costing and absorption costing; Costs and pricing decisions

Unit 3: Budgeting & Forecasting

12 Hours

Purpose of forecasting & planning; Functional Budgets; Budget Statements and the impact of cash surplus and shortfalls; Flexible Budgeting

Unit 4: Performance Measures

12 Hours

Calculation of budget variances; Relation and importance of standard costs, prices & volume; Material, labor, variable overhead, sales price & volume variance calculations; Reconciliation of budgeted profit with actual profit

Unit 5: Financial Control & Marginal Analysis

14 Hours

Variance analysis & interrelationship between variances; Need for Performance measures; Integration of cost accounting with financial accounting; Preparation of integrated accounts; Job and batch costing; Preparation of reports for organization; Breakeven analysis; Short-run decisions

Text Book

1. CIMA BA2 Fundamentals of Management Accounting - Study Text, Kaplan Publishing
2. Maheswari.S.N.(2012), Management Accounting. Vikas Publications.

References

1. CIMA BA2 Fundamentals of Management Accounting: Coursebook, BPP Learning Media
2. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
3. Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.
4. Vashisht., Pasricha, Management Accounting, Unistar Books (P).Ltd

20BC2034 DATA ANALYTICS FUNDAMENTALS

Credits 4:0:0

Course Objective:

1. To know the basics of business analytics
2. To inculcate a mindset of analytical problem-solving approach
3. To Get an insight on and data-driven decision making

Learning Outcomes:

On completing the course, students will be able to:

1. To Remember the basics of Excel and its usage as a data analysis tool
2. To Understand business analytics using Excel including
3. To Analyze and transform raw data into data models,
4. To Evaluate, explore, analyze and visualize data
5. To Apply R language fundamentals, and basic syntax
6. To Develop the skill set of how R is used to perform data analytics

Unit 1: Using Data to Drive Business Decisions

Solving the business problem using Analytics; Overview of the Business Analytics cycle; Hierarchy of information user; The complete Business Analytics professional; Identify the Popular Business Analytics Tools

Unit 2: Statistics using Excel

Describe data using charts and basic statistical measures; Histograms; Pareto charts;– Boxplots; Treemap and Sunburst charts; Correlation and Regression; Probability distribution; Sampling techniques; Hypothesis testing

Unit 3: Data Analytics Using Excel

Organizing data with Excel; Performing simple computations and aggregations using Excel; Working with Summing and other Reporting functions in Excel; Working with pivot tables and charts; Using Excel for Data Analytics: Power Query, Power Pivot, Power view, Power Map, Building tips, Display tips, Keyboard shortcuts, Mouse shortcuts, Standardized layouts; Understanding table based and spreadsheet-based layouts; Best practices in setting data rules and cleaning data; Format as table - Data cleansing techniques using External Data

Unit 4: Power Query & Power Pivot

Getting started with Power Query; Know the Environment tabs and toolbars; Access new or existing reports; Importing and combining data from databases, web, files; Splitting and aggregating data; Query data from SQL; Managing SQL commands; Managing Tables; Loading Data into Power Pivot; Using Power Query and Power map add-ins; Designing Pivot Table reports; Filtering data; Creating Custom functions and formulas; Formatting Pivot Tables; Managing Power Pivot Data; Setting Connection properties; Managing Data sources; Configuring Pivot Table Options

Unit 5: Getting Started with R

Introduction to R and RStudio components; Read datasets into R; Export data from R; Manipulate and Process Data in R; Use functions and packages in R; Demonstrate with a Case Study to perform basic analytics using R

Text Books:

1. Data Analysis Fundamentals Certificate; AICPA, US, Annual Edition
2. R N Prasad, Seema Acharya, Fundamentals of Business Analytics, 2nd Edition, Wiley

Reference Books

1. Conrad G. Carlberg, Business Analysis with Microsoft Excel and Power BI, 5th edition;; Pearson
2. Andrew Roman Wells, Kathy Williams Chiang, (2017) Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Wiley
3. Sameer Dhanrajani, AI and Analytics, Accelerating Business Decisions;; Wiley

4. Bharti Motwani; Data Analytics with R; Wiley ISBN: 9788126576463

20BC2035 BUSINESS INTELLIGENCE AND DATA VISUALIZATION

Credits: 4:0:0

Course Objective: This course covers business intelligence tool that helps

1. To visualize and share insights from data.
2. To learn the art and science of data storytelling and
3. To achieve greater analytics impact.

Learning Outcomes: On completing the course, students will be able to:

1. Connect, import, shape, and transform data for business intelligence (BI)
2. Visualize data, author reports, and schedule automated refresh of reports
3. Create and share dashboards based on reports
4. Apply storytelling principles to analytics work and improve analytics presentations through storytelling

Level of Knowledge: Conceptual and Application

Unit 1: Telling Stories with Data

Telling stories with data - What to look for in a case study approach - Handling data - Gathering data - Formatting data - Tools for visualizing data - Excel based Tools - Illustration and Mapping tools

Unit 2: Building text-based and tables-based dashboards and reports in Excel

Text based dashboards - Alerting & conditional formats - Creating in cell charts with text - Alerting with conditional text icons - Custom formatting and labels - Combining numbers, text, and dates to create custom labels - Creating custom titles and floating text - Creating new color palette - Using Tables for Data-Naming Ranges for Ease of Use and Functionality - Attaching a dynamic range name to a table - Retrieving data from lists and tables of data - Working with Power Pivot - Downloading and installing the free Power Pivot add-in - Creating PivotTables or Pivot Charts with Power Pivot - Calculating Fields with Data Analysis Expressions (DAX)

Unit 3: Charting the Data

Creating Miniature Charts and Tables - Creating Miniature Charts from Standard Excel Charts - Creating Sparklines - Controlling Charts with Menus, Combo Boxes, and Buttons - Building Powerful Decision-making Chart

Unit 4: Working with Power view

Overview of Power view - Understanding Power view requirements - Creating Power view data source connections - Creating data sources inside Excel - Creating Power view reports - Creating Power view Visualizations -Creating Tables - Converting Visualizations - Creating Matrices - Creating Charts - Creating Multiples - Creating Cards - Creating Maps- Managing reports on Power view - Filtering Data with Power View - Using advanced filters - Adding Slicers - Invoking Cross-filters - Adding tiles - Exporting Power view reports

Unit 5: Working with Power BI

Understanding Key Concepts in Business Intelligence - Data Analysis - Data Visualization - Importing data - Creating dashboards from services such as Marketo, Sales force, and Google Analytics - Shaping and Transforming Data with Business Calculations - Case study and Practice Exercises

Text Books

1. Alberto Ferrari, Marco Russo; Introducing Microsoft Power BI; Microsoft Press, Kindly Edition
2. M.O. Cuddley; (2016) Introduction to Microsoft Power Bi: Bring Your Data to Life; Create space Independent Pub

Reference Books

1. Applied Microsoft Power BI: Bring your data to life; (2020) TeoLachev; Prologika Press 5th edition
2. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson

3. Microsoft Power BI Dashboards Step by Step,(2018) Errin O'Connor, Microsoft Press
4. Storytelling with Data: A Data Visualization Guide for Business Professionals; (2015) Cole Nussbaumer Knafl; Wiley.

20BC2036 EMERGING TECHNOLOGIES IN FINANCE

Credits: 4:0:0

Course Objective: This course

1. Focus on Robotic Process Automation benefits and
2. They will Learn, how the use of software robots can enable businesses to become more competitive and agile.
3. Students will also learn the fundamentals of Block chain technology and its applications in business.

Learning Outcomes: On completing the course, students will be able to:

1. Recognize what RPA is and its business value, with specific focus on accounting and finance functions
2. Identify the opportunities and use cases for automation.
3. Recognize key risks and challenges that need to be addressed before implementing RPA.
4. Recall the foundational constructs behind Block chain technology and crypto assets, structure and functionality.
5. Recognize the benefits, values and opportunities of Block chain for your organization and the related risks and challenges in implementing within your organization
6. Recognize regulatory concerns and governance related to Block chain implementations.

Unit 1: Fundamentals of RPA

18 Hours

Understand RPA and identify processes suitable for RPA; Recognize key steps in building a business case; Identify processes, alternatives, and risks related to RPA; Identify key steps in building a bot; key considerations for deploying RPA; Identify proof of concept technology elements; Key governance roles related to RPA environment; Identify operational and accounting risks related to RPA implementation; Controls needed to address risks in an RPA-enabled system

Unit 2: Implication of RPA and automation beyond RPA

18 Hours

Differentiate between human and digital resource labor; Identify opportunities for process automation; Recognize accounting, finance and operational process implication of RPA; Differentiate between RPA and legacy management systems; Audit of a client's RPA

Unit 3: Fundamentals of Block chain Technology

8 Hours

Evolution of currency from pre-crypto currency to digital/crypto-assets; Distinguish between block chains, crypto-currency and ownership; Crypto-currency security attributes; Benefits & features of multi-sig wallets and password management; Concepts of Bitcoin technology and zero-knowledge proof; Effect of block chain on demand and supply chain; Benefits of decentralized storage; Issues related to digital identity and role of block chain; Application of block chain to accounting, tax and legal; Regulatory risks, standards and legality associated with block chain and crypto-currency adoption

Unit 4: The Block chain Landscape

8 Hours

Limitations of block chain and their solutions; Role of Internet of Things (IOT); Benefits and challenges of initial coin offering; Role of permissioned and permissionless ledgers in accounting and the associated benefits and risks; Concepts governing transactions and fees in different block chain use cases; differences between smart contracts and traditional contracts; Types of crypto-currency exchanges, their risks and benefits; Value proposition of initial coin offerings; General crypto currency taxonomy; Approaches to business solution using block chain technology

Unit 5: Block chain Process and Technical Controls**8 Hours**

System and organizational controls related to block chain; Important process controls with block chains and crypto-currency; Technical controls associated with block chain and the need for expert teaming; Limitations in verifications of transactions; Fundamental and changing role of accountant when interacting with block chain technologies

Text Books

1. Robotic Process Automation Fundamentals for Finance and Accounting Professionals Certificate; Edward Brooks, Steve Palomino, Miklos Vasarhelyi, Andrea Rozario, Abigail Zhang; AICPA
2. Robotic Process Automation Tools, Process Automation and their benefits: Understanding RPA and Intelligent Automation; Srikanth Merianda, Kiwa K; Consulting Opportunity Holdings

Reference Books:

1. Learning Robotic Process Automation; Alok Mani Tripathi; Packt Publishing
2. Block chain Fundamentals for Accounting and Finance Professionals Certificate; Kirk Phillips; AICPA
3. Block chain Revolution: How the Technology Behind Bitcoin and Other Crypto-currencies is Changing the World; Don Tapscott, Alex Tapscott; Penguin
4. Block chain Basics: A Non-Technical Introduction in 25 Steps; Daniel Drescher; AICPA
5. Block chain: Blueprint for a New Economy; Melanie Swan; Shroff Publishers
6. Block chain for Business; Jai Singh Arun, Genarro Cuomo, Nitin Gaur; Addison Wesley
7. Block chain For Dummies; Tiana Laurence; Wiley

20BC2037 INTRODUCTION TO FINANCIAL MARKETS**Credits: 3:0:0****Course Objectives:**

1. To impart basic understanding of the products, players and functioning of financial markets, particularly the capital market.
2. To explain the terms and jargons used in the financial newspapers and periodicals
3. To learn the basic concepts of derivatives

Course Outcomes:

Students completing this course will be able

1. To remember various constituents of capital market
2. To understand the basic concepts relating to different avenues of investment
3. To apply the concepts of derivatives in real life scenario
4. To analyze the difference between the primary and the secondary market
5. To evaluate the various financial statements
6. To develop the decision-making skills on the inferences drawn through stock market ratios.

UNIT I: Markets and Financial Instruments: Types of Markets: Equity Debt, Derivatives Commodities; Meaning and features of private, Public companies; Types of investment avenues.

UNIT II: Primary Market: Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities; Pricing of Issues; Fixed versus Book Building issues; allotment of Shares; Basis of Allotment; Private Placement.

UNIT III: Secondary Market: Role and functions of Securities and Exchange Board of India (SEBI); Depositories; Stock exchanges Intermediaries in the Indian stock market Listing; Membership; Trading Clearing and settlement and risk management; Investor protection fund (IPF); and Do's and Don'ts for investors, Equity and debt investment.

UNIT IV: Derivatives: Types of derivatives; Commodity and commodity exchanges; Commodity versus financial derivatives

UNIT V: Financial Statement Analysis: Balance sheet; Profit & loss account; Stock market related ratios; Simple analysis before investing in the shares; understanding annual report; Director's report etc

Text Books:

1. NSE Academy, NCFM -Financial Markets: Beginners Module, Mumbai (Annual)
2. M. Y. Khan, Indian Financial System, McGraw Hill Education, 2019

Reference Books:

1. H.R. Machiraju (2019). *Indian Financial System*. New Delhi: Vikas Publishing
2. M.Y. Khan, P.K. Jain (2017), *Financial Management*. Bangalore: McGraw Hill Education
3. JoydeepSen, Abhishek Apte (2013), *Fixed Income Markets in India*. Mumbai: Shroff Publishers & Distributors Pvt Ltd

20BC2038 -NSE Learn To Trade

Credits: 0:0:2

Course Objective:

1. To acquire knowledge on trading platforms
2. To impart knowledge on various trading products
3. To explain the trading mechanism through virtual money

Course Outcomes:

1. To Remember the various trading products
2. To Understand the trading mechanism
3. To Apply the knowledge acquired through virtual trading
4. To Analyze the market movements
5. To Evaluate the impact on the portfolio
6. To Develop own portfolio by using various asset class

Experiments:

1. Arithmetic Skill Accelerator
2. Function Key Accelerator
3. NEAT on Web
4. Numeric Speed Accelerator
5. Portfolio Management System
6. Mock Trading – Equity
7. Mock Trading – Equity derivatives
8. Mock Trading – Index
9. Mock Trading – Currency derivatives
10. Mock Trading – Commodity derivatives
11. Trading Skill Accelerator
12. Virtual Trading

20BC2039-COMMERCIAL BANKING

Credits: 3: 0: 0

Course Objectives:

1. To learn the fundamentals of banking.
2. To improve one's awareness of the policies and practices in the Indian banking sector.
3. To be familiar with banking services available in India.

Course Outcomes:

After completing this course, they should be able to:

1. Remember the banking structure in India
2. Understand the Role of RBI in relation with other commercial banks

3. Evaluate the basic concepts of Bank deposits and Bank lending
4. Analyze banks investment policy and valuation norms
5. Analysis the activities of commercial banks
6. Develop skills on Financial inclusion and KYC Norms

UNIT I: Introduction & Banking Structure in India

Definition of banks, Evolution of Commercial Banks in India, Functions of Commercial Banks, Competitive Landscape of Banks in India. Banking Structure in India, Role of RBI vis-à-vis other commercial banks.

UNIT II: Bank Deposit Accounts

Introduction to Bank Deposits, Types of Deposit Accounts, Strategies of mobilizing deposits, Common guidelines of opening and operating accounts, deposit related services, Deposit services offered to Non-Resident Indians, Deposit Insurance

UNIT III: Basics of Bank Lending

Principles of Lending and Loan Policy, Basics of Loan. Appraisal, Credit decision making and review, Types of Advances, Management of Non-Performing Assets.

UNIT IV: Bank Investments

Investment Policy, Statutory Reserve Requirements, Non-SLR Requirements, Banks' Investment Classification and Valuation Norms.

UNIT V: Other Activities of Commercial Banks & Relationship between Banks and Customers

Other Basic Banking activities, Para -banking Activities. Strategy for expanding customer base, services to different customer groups, competition among banks for customers, customer relationship management, Banking Options ombudsman Scheme, Know Your Customer (KYC) norms Evolving Trends in Modern Banking Technology, Outsourcing of Non-core Activities, Financial Inclusion

Text Books:

1. NSE Academy, *NCFM- Commercial Banking*, Mumbai: Annual Edn
2. S. Chand (2001), *Indian Banking*. New Delhi: S. Chand Publishing

Reference Books:

1. H.R. Machiraju (2019). *Modern Commercial Banking*. New Delhi: New Age International Publishers
2. James. W. Kolari, Benton E. Gup. (2004). *Commercial Banking: The Management of Risk*. New Delhi: Wiley India
3. Moorad Choudhry (2012). *The Principles of Banking*. New Delhi: Wiley

20BC2040 CAPITAL MARKET OPERATIONS

Credits: 4:0:0

Course Objectives:

1. To explain the capital market trading operations of NSE.
2. To acquire the knowledge on clearing, settlement and risk management processes.
3. To know the fundamental valuation concepts

Course Outcomes:

After completing this course, students should be able to:

1. Remember the eligibility criteria for seeking membership at NSE.
2. Understand the other important regulatory aspects
3. Apply the concepts of trading system
4. Analyze the key terminologies in clearing and settlement
5. Evaluate the risk in terms of trade and settlement
6. Apply the concept of Time Value of Money in real life scenarios

UNIT I: An Overview of the Indian Securities Market

Market segments, Key indicators of securities market, Products and participants, Market segments and their products, Reforms in Indian securities markets

UNIT II: Trading Membership

Stock brokers, NSE membership, Surrender of trading membership, Suspension & expulsion of membership, Declaration of defaulter, Authorized person, Sub-brokers, Broker-clients relations, Sub-broker-clients relations, Investor service cell and arbitration, Code of Advertisement

UNIT III: Trading

NEAT system, Market types, Trading system users hierarchy, Market phases, Logging on, Log off/exit from the application, Invoking an inquiry screen, Order management, Trade management, Limited physical market, Block trading session, Retail debt market (RDM), Wireless application protocol (wap), Computer to computer link (ctcl) facility

UNIT IV: Clearing and Settlement

Introduction, Key terminologies used in clearing and settlement process, Transaction cycle, Settlement agencies, Clearing and settlement process, Securities and funds settlement, Shortages handling, Risks in settlement, Risk management, International securities identification number, Data and report downloads

UNIT V: Fundamental Valuation Concepts

Time value of money; Understanding financial Statements

Text Books:

1. NSE Academy, NCFM- Capital Market Dealers Module, Mumbai: NSE Annual
2. Dr.J. Dhankhar (2009), *The Indian Capital Market Operation*. New Delhi, Skylark Publication

Reference Books:

1. Robert Baker (2010), *The Trade Lifecycle: Behind the Scenes of the Trading Process*. New Delhi, Wiley India
2. M.Y. Khan, P.K. Jain (2017), *Financial Management*. Bangalore: McGraw Hill Education
3. Parag Parikh (2016), *Value Investing and Behavioral Finance*. Bangalore, McGraw Hill Education

20BC2041 DERIVATIVES MARKET

Credits: 3: 0: 0

Course Objectives:

1. To explain the basics of the Indian equity derivatives market.
2. To impart knowledge on various trading strategies that can be built using futures and options on both stocks and stock indices.
3. To know the trading, clearing and settlement system

Course Outcomes:

After completing this course, they should be able to:

1. Understand the nuances of trading system, the regulatory environment in which the equity derivatives markets operate in India.
2. Remember the various types of Indices
3. Analyze the derivatives markets
4. Apply the concepts of futures, forwards and options in real time scenarios
5. Evaluate the option trading strategies for managing risk
6. Apply the principles of clearing and settlement system in real life scenarios

UNIT I: Basics of Derivatives & Understanding Index

Basics of Derivatives - Evolution - Indian Derivatives Market - Market participants – Types - Significance - Various risk faced by the participants - Introduction to Index - Significance - Types – Attributes - Index management - Major Indices in India, - Applications of Index.

UNIT II: Introduction to Forwards, Futures & Options

Payoff Charts - Futures pricing - Cash and carry / Non-arbitrage model - Expectancy model of futures pricing - Concept of convergence of cash and futures prices - Basic differences in Commodity - Equity and Index Futures - Uses of futures - Role of different players - Use of futures contract as an effective instrument for managing risk, Strategies for hedging, speculation and arbitrage.

UNIT III: Option Trading Strategies & Systems

Option spreads - Payoff charts - Straddle - Strangle - Covered Call - Protective Put Collar - Butterfly spread. Trading Systems, Corporate hierarchy, Order types and conditions, Selection criteria of Stock for trading and Index for trading - Adjustments for Corporate Actions - Position Limits - Daily newspapers to track

UNIT IV: Clearing and Settlement system & Legal and Regulatory Environment

Clearing Members - Role and Eligibility norms - Mechanism and computation of open positions - Settlement of stock and index - margining and mark to market under SPAN, Risk Management features and position limits. - Rules and regulations - Recommendations of the L.C Gupta Committee, Recommendations of the J R Verma Committee.

UNIT V: Taxation & Sales Practices and Investors Protection Services

Accounting of contracts, Taxation of securities. Risk profile - Importance of Sales process, Importance of KYC, Documents to trade in Derivatives contract, Best practices in Derivatives sales, Investors Grievance Mechanism.

Text Books:

1. NISM (2019), *NISM Series VIIIA Equity Derivative Module*, Delhi: Taxman
2. Robert Baker (2010), *"The Trade Lifecycle: Behind the Scenes of the Trading Process"*. New Delhi, Wiley India

Reference Books:

1. A.N.Sridhar (2011) *Futures & Options*. Shroff Pub & Dist. Pvt. Ltd ISBN: 9789350232965, 9350232960
3. Jagadish R. Raiyani (2011). *Financial Derivatives in India*, Chennai: New Century Publication
4. Bhushan Vijay Kumar Jadhav (2018), *Option Trading Strategies*: Independently Published

20BC2042 MUTUAL FUND MANAGEMENT

Credits: 3: 0: 0

Course Objectives:

1. To explain how mutual funds are distributed in the market-place, how schemes are to be evaluated
2. To know the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features
3. To learn the key terms used in mutual funds industry

Course Outcomes:

After completing this course, they should be able to:

1. Remember the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution, Remember the regulatory framework in India
2. Understand the concepts and role of Mutual Funds
3. Analyze the various Channel management practices
4. Apply the concepts of Net Asset Value, Total Expense Ratio and Pricing of Units & Taxation
5. To evaluate the suitable products and services can be recommended to investors and prospective investors in the market
6. To develop skills on mutual fund selection

UNIT I: Investment Landscape & Concept & Role of a Mutual Fund

Explain the concept of mutual fund, understand the classifications of mutual funds, describe the Growth of the mutual fund industry in India

UNIT II: Legal and Regulatory Framework

Structure of Mutual Funds - Key constituents - Organization structure of Asset Management Company - Role and Function of AMFI - SEBI Regulators - Know the Due Diligence - Investor Grievance and Redressal standards - AMFI Code of conduct for Intermediaries

UNIT III: Scheme Related Information & Fund Distribution and Channel Management Practices

Mandatory Documents – Purpose - Objective – Significance - Non-Mandatory Disclosures - Mutual fund distributors, Classification - Modes of distribution - Pre-requisites to become Distributor - Due Diligence Process - Nomination facilities to Agents / Distributors and Commission to Nominee - Change of distributor

UNIT IV: Net Asset Value, Total Expense Ratio and Taxation

Fair Valuation Principles, Compute NAV, Dividends & Distributable Reserves, Concept of Entry and Exit Load, Accounting and Reporting Requirements, Various taxes of mutual funds

UNIT V: Investor Services & Mutual Fund Scheme Selection

NFO Process - Types plans and options - Periodicity of Statement of Accounts - types of Investors, Cut-off time and Time Stamping, KYC requirement - operational aspects of systematic transactions –Non-Financial Transactions - Change in Status of Investors -Transactions - Scheme Selection- Preferences and Risk-profile, Risk Levels - Investment strategy, -selecting options - Know about Do's and Don'ts in mutual fund schemes.

Text Books:

1. NISM, *Series VA- Mutual Funds Distributors Module*, Delhi: Taxman
2. Ankit Gala and Jitendra Gala (2007), *Guide to Indian Mutual Fund: Buzzing stock publishing house*, Mumbai

Reference Books:

1. Sundar Sankaran(2019), *Indian Mutual Funds*, New Delhi: Vision books
2. John C. Bogle (2015), *Mutual Funds*, New Delhi: Wiley
3. Soheli Ghosh(2016), *Mutual Funds in India*, New Delhi: Regal Publications

20BC2043 SMART TRADING – FUNDAMENTAL ANALYSIS

Credits: 4: 0: 0

Course Objectives:

1. To explain the concepts of fundamental analysis and its steps
2. To acquire the knowledge on financial statements for interpreting companies financial strength
3. To know various valuation methodologies and identifying suitable method to define the correct price

Course Outcomes:

After completing this course, they should be able to:

1. Remember the relevance of fundamental analysis in investing
2. Understand the basic concepts of Time Value of Money
3. Apply the fundamental analysis concepts in real life
4. Analyze financial statements
5. Evaluate the various valuation methodologies while buying assets
6. Develop own recommendations of stocks based on fundamental analysis

UNIT I: Fundamental Analysis: An introduction

Introduction to fundamental analysis, Efficient Market Hypothesis (EMH), Arguments against EMH, Steps in Fundamental Analysis.

UNIT II: Basics terminologies

Concept of “Time value of Money”, Interest Rates and Discount Factors – Opportunity cost, Risk-Free Rate, Equity Risk Premium, The Beta, Risk Adjusted Return (Sharpe Ratio).

UNIT III: Understanding Financial Statements

Introduction to financial statements, The Director's Report, the Auditor's Report, and Financial Statements: Balance Sheet, Income Statements, Schedules and Notes to the Accounts, Cash Flow Statement, Financial Statement Analysis and Forensic Accounting, Comparative and Common-size financial statements, Financial Ratios, Du-Pont Analysis, Cash Conversion cycle, The Satyam case and need for forensic accounting.

UNIT IV: Valuation Methodologies (Practicals)

Top-Down valuation (EIC Analysis) – Economy, Industry, Company, Discounted Cash Flow (DCF) Models, Dividend Discount Model (DDM), Free Cash Flow to Firm (FCFF) and Free Cash Flow to Equity (FCFE) based DCF, Sum of the parts (SOTP), Price-to-Earnings (PE) ratio, Price to Book Value PB Ratio, EV/ EBITDA, Price to Sales (P/S) Ratio, Special cases of valuation – IPOs, Financial Services firms, Net interest margin within (NIM), Firms negative cash flows, Acquisition valuation, Distressed companies.

Text Books:

1. NSE Academy, *NCFM- Fundamental Analysis Module*, Mumbai: Annual
2. Raghu Palat (2016), *Fundamental Analysis for Investors*, New Delhi: Vision Books

Reference Books:

1. Parag Parikh (2016), *Value Investing and Behavioral Finance*. Bangalore, McGraw Hill Education
2. M.Y. Khan, P.K. Jain (2017), *Financial Management*. Bangalore: McGraw Hill Education
3. Aswath Damodaran (2012), *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset*, New Delhi: Wiley India

20BC2044 CURRENCY & COMMODITIES MARKET

Credits: 4: 0: 0

Course Objectives:

1. To enable a better understanding for Currency Derivatives Market and to the application in various strategies for hedging
2. To understand a common minimum knowledge benchmark for associated persons functioning as approved users and sales personnel of the trading members in the commodity derivatives segment of a recognized stock exchange.
3. To get an insight a better understanding of various derivatives products available in commodity derivatives markets, regulations and risks associated with the products and the exchange mechanisms of trading, clearing and settlement.

Course Outcomes:

After completing this course, they should be able to:

1. Understand the concepts of Currency Derivatives
2. Analyze the strategies using currency futures
3. Remember the basics of the Indian commodity derivatives markets.
4. Develop various trading strategies that can be built using commodity derivatives.
5. Evaluate the clearing, settlement and risk management as well as the operational mechanism related to commodity derivatives markets
6. Apply the regulatory environment in which the commodity derivatives markets operate in India.

UNIT I: Introduction to Currency Markets & Foreign Exchange Derivatives

Major currency pairs, Overview of international currency markets, currency markets in India, Settlement or value date, Over-the-Counter (OTC) forward market, Exchange rate arithmetic- cross rate, Impact of market economics on currency prices, Economic indicators, Market players in the foreign exchange market, Key economic functions of derivatives, Exchange-Traded vs. OTC derivatives

UNIT II: Exchange Traded Currency Futures, trading mechanism

Currency futures, Spot price, Futures price, Contract cycle, Value date/Final settlement date, Expiry date, Contract size, Initial margin, Marking-to-market, Rationale behind currency futures, Standard items in a futures contract, Futures and forward contracts, Advantages and limitation of futures contracts, Hedging using currency futures, Types of hedgers, Size of the hedging position, Concept of arbitrage, Use of arbitrage in currency futures markets, Arbitrage opportunities under various conditions

UNIT III: Trading in Currency Futures & Clearing, Settlement and Risk Management in Currency Futures and regulations

Contract specification for currency futures, Trading parameters, Clearing entities, Clearing mechanism, Open positions and obligations of clearing members, Settlement mechanism, • MTM settlement • Final settlement, Risk management measures, Concept of margin requirements, Initial margin, Portfolio based margin, Calendar spread margin, Extreme loss margin, Liquid net worth, Liquid assets, Real time computation, Process of margin collection by Clearing Corporations, Role of regulators and relevant regulations

UNIT IV: Introduction to Commodity Markets, Futures and Options

Commodity Markets Ecosystem, Commodity Market Indices, Factors Impacting the Commodity Prices, Commodity Futures and Commodity Forwards, Pay-off profile for Futures Contracts, Spot Price Polling, Options on Commodity Futures

UNIT V: Commodity trading mechanism and Regulation in commodity derivatives

Membership, trading system, contract specification, clearing and settlement, delivery process, risk management, margin mechanism, accounting and taxation, regulations, role of regulator

Text Books:

1. NISM (2019), *NISM-Currency Derivatives Module*, Delhi: Taxman
2. NISM(2019), *Commodities Markets Module*, Delhi: Taxman

Reference Books:

1. Keith Redhead(1998), *Financial Derivatives*, New Delhi: Prentice Hall of India
2. Franklin R. Edwards (1992) Cindy W.Ma. *Futures & Options*. Bangalore: McGraw Hill
3. IIBF(2009), *Commodity Derivatives*, Delhi: Mac Millan E
4. Niti Nandini Chatnani.(2009), *Commodity Markets and Derivatives*, Noida:Cengage

20BC2045 CLEARING, SETTLEMENT & RISK MANAGEMENT

Credits: 4: 0: 0

Course Objectives:

1. To learn the procedures of Clearing, Settlement, Collateral Management and the Risk Management
2. To explain the vital functions of a Clearing Corporation.
3. To learn the importance of risk management

Course Outcomes:

After completing this course, they should be able to:

1. Remember the operational guidelines/procedures of Clearing, Settlement, Collateral Management and Risk Management in NSE Clearing Limited
2. Understand the capital market operations
3. Apply the concepts of securities lending and borrowing scheme
4. Evaluate the process of clearing and settlement in Equity and Currency derivatives
5. Analyze the various services offered by market intermediaries regarding clearing and settlement
6. Develop a suitable mix on services in Members portal

UNIT I: Introduction & Liquid Asset

About NSCCL, Segments, Clearing Members, Custodial Participants, Clearing Accounts, Systems and Interfaces

Acceptable Forms, Minimum Deposit Requirement, Procedure for Submission of Collaterals, Procedure for Release of Collaterals, Procedure for Transfer of Collaterals, Deposited Collateral Information

UNIT II: Capital Market

Over View, Clearing, Settlement, Margins, Action for Shortages and Penalties

UNIT III: Securities Lending and Borrowing Scheme & New Debt Segment

Over View, Clearing, Settlement, Adjustments for Corporate Actions, Margins, Position Limits, Dealings with Clients

Overview, Clearing, Settlement, Margins, Action for Shortages and Penalties

UNIT IV: Equity Derivatives Segment & Currency Derivatives Segment

Overview, Clearing, Settlement, Margins, Position Limits, Action for Shortages and Penalties

Overview, Clearing, Settlement, Margins, Position Limits, Action for Shortages and Penalties

UNIT V: Services

Connect2nse Margins, Information via SMS, Margins and Collateral Information on Member Portal

Text Books:

1. NSE Academy, *NCFM- Clearing, Settlement & Risk Management Module*, Mumbai: NSE , Annual
2. Dr.J. Dhankhar (2009), “The Indian Capital Market Operation”. New Delhi, Skylark Publication

Reference Books:

1. Jagadish R. Raiyani (2011). *Financial Derivatives in India*, Chennai: New Century Publication
2. M.Y. Khan, P.K. Jain (2017), *Financial Management*. Bangalore: McGraw Hill Education
3. JoydeepSen, Abhishek Apte (2013), *Fixed Income Markets in India*. Mumbai: Shroff Publishers & Distributors Pvt Ltd

20BC2046 BACK OFFICE & DEPOSITORY OPERATIONS

Credits: 3: 0: 0

Course Objectives:

1. To have a comprehensive and broad based knowledge about back office operations.
2. To know the various types of primary issues and the activities that drive the primary market
3. To know about the services provided by a depository.

Course Outcomes:

After completing this course, they should be able to:

1. Remember the various types of Issues in Primary and Secondary Market
2. Understand the various operational activities and gain insights on post-trade activities in the markets.
3. Analysis the processes involved in a depository's functioning.
4. Apply and understand the NSDL application software.
5. Evaluate the listed schemes and special services offered for Mutual Funds
6. Develop suitable mix of portfolio through NSE

UNIT I: Know Your Client, Anti-Money Laundering & Combating Financing of Terrorism & Overview of the Capital Market

Principles, Client Due Diligence, Customer Policy, Clients of Acceptance Special Category (CSC), Client Identification Procedure (CIP), Client Registration, Changes in Client Information, KYC Registration Agencies (KRA), Suspicious Transactions Reporting (STR), Designated Individuals & Entities K. Record Keeping

Overview of relevant laws and regulations; the primary and the secondary market and the capital market intermediaries.

UNIT II: Primary Market & Secondary Market (Trading in Shares) & Overview of NSDL

Types of Issues, Public Issue Process, Common Bid-cum-Application Form, ASBA, Buy Back of Securities, National Stock Exchange, Trading Members & Clearing Members, Authorized Persons & Sub-brokers, Uniform Documentation for Opening Trading Account, Screen-based Trading System (SBTS), Trade Management, Market Types, Margin Trading, Settlement, Clearing House, Other Agencies Involved in Settlement, Clearing Mechanism, Clearing Process, Settlement Process, Transaction Cycle 7. T+2 Rolling Settlement Calendar, Delivery Versus Payment (DVP) / Hand Delivery, Auction Settlement, F&O Settlement, Books of Accounts, Straight Through Processing (STP)

Organizational structure of NSDL, Features of the depository system, Legal framework; Bye-Laws & business rules of NSDL, NSDL system & connectivity.

UNIT III: Depository Operations & Registrar & Transfer Agent & Business Partners of NSDL

Depository and Issuer, Depository Participant, Transactions, De-materialization, Re-materialization, Secondary Market Purchases, Secondary Market Sales, Power of Attorney (PoA), Transposition, Transmission of Securities, Dividends, Pledging Securities, Freezing of Accounts, Voting Rights in Companies, Dividend Payments in Companies, Physical Shares, Transfer Deed, Delays in Transfer of Shares by Companies, Good and Bad Delivery Norms

UNIT IV: Mutual Fund: AMC Operations & Services Offered by Depository

Legal Structure, Net Asset Value (NAV), Expenses, Load, Offer Documents, Investor Transactions Dividend Options, Dividend Payout Option, Growth Option, Dividend Re-investment Option, Dividend Mechanics, Cut-off Time Regulations, Liquid Schemes & Plans RTA Role, Distributors' Commission, Bank Accounts, Other Back Office Activities

Account opening of beneficiaries; Clearing members and intermediaries; Transmission & nomination; Dematerialization and rematerialization; Trading & settlement; Off-market transfers; Pay-in and pay-out procedures; Settlement of trades and precautions; Internet initiatives by NSDL.

UNIT V: Mutual Fund Transactions through NSE & Qualified Foreign Investors – Equity Shares & Qualified Foreign Investors – Mutual Funds & Special Services

Listed Schemes, Exchange Traded Funds (ETFs), Mutual Fund Service System (MFSS), Subscription (Physical mode), Subscription (Demat mode), Redemption (Physical mode), Redemption (Demat mode), Permitted Transactions, Investment Restrictions, Administration of Investment Limit, Other Conditions, Transaction Flow, Investment Limit, Transaction Flow, Direct Route (Demat), Indirect Route (Unit Confirmation Receipts – UCR), Other Conditions

Pledging/ Hypothecation; Securities Lending & Borrowing; Corporate actions; Public issues; Debt instruments and G-Securities; NSC/KVP in Demat form; MAPIN and TIN.

Text Books:

1. NSE Academy, *NCFM- Back office Module*, Mumbai: NSE, Annual
2. NSE Academy, *NCFM- Depository Operations*, Mumbai: NSE Annual

Reference Books:

1. IIBF (2010), *Anti-Money Laundering & Know Your Customer*, Noida: Macmillan Education
2. Dr.J. Dhankhar (2009), "*The Indian Capital Market Operation*". New Delhi, Skylark Publication
3. John C. Bogle (2015), *Mutual Funds*, New Delhi: Wiley
4. Sundar Sankaran(2019), *Indian Mutual Funds*, New Delhi: Vision books

20BC2047FIN-TECH

Credits: 4: 0: 0

Course Objectives:

1. To learn core Fintech including block chain and data analytics
2. To explain appropriate regulatory and public policy responses to Fintech,
3. To study the correspondent banking relationships to Fintech

Course Outcomes:

After completing this course, they should be able to

1. Understand the major Fintech applications
2. Remember the basics of data analysis
3. Apply the concepts of block chain and data analytics, deep learning
4. Evaluate the applications of machine learning
5. Analyze the best practices on block chain, & deep learning
6. Develop KERAS

UNIT.I Introduction to Fintech:

Overview of Fintech Disruptions in the area of Payments, Wealth Management, Investments, Lending, Reg Tech and Insurance Tech Fintech Hubs-The History of Fintech- Block chain, Wearable's and Other Emerging Technologies

UNIT II Block Chain and Crypto currency:

History of Ledger and Accounting practices, Decentralized Ledger concepts and Business rules, Basics of block chain technology: Block chain Technology Stack-Blocks-Mining-Consensus-Distributed Databases-Ethereum Smart Con Contracts-Security- Crypto Currency: Evolution of Crypto currencies-A brief on ICO's-Block chain Frameworks Block chain Implementation: Block chain as a Financial System-Block chain for Provenance Tracking-Block chain for Interorganisational Record / Asset-keeping-Block chain for Multi-party Aggregation.

UNIT III Analytics:

An Introduction to Data Analytics- Role of Analytics in the Modern World-Types of Analytics: Descriptive, Diagnostic, Predictive, Prescriptive-Data Analytics and Ethical Issues, Basics of Statistical Analysis: Descriptive and Inferential Statistics-Mean/Median/Mode-Standard Deviation/Covariance/Correlation, Basics of Python for Data Analysis: Installation of Anaconda-Data Types and Functions-Data Manipulation and Preparation, Data Visualization in Python, Sentiment Analysis.

UNIT IV Introduction to Machine Learning:

An Introduction to Machine Learning-Evolution of ML- Trends in ML-Application of Machine Learning-Best Practices of Machine Learning-Machine Learning in future-Machine Learning Algorithms: Classification-Regression-Forecasting-Clustering, Neural Networks: Perception Learning-Back propagation Learning-Object Recognition,

UNIT V Introduction to Deep Learning:

Deep Learning – Keras:-Setting up KERAS-Creating a Neural Network-Training Models and Monitoring-Artificial Neural Networks

Text Books:

1. Sanjay Phadke (2020), Fintech Future : The Digital DNA of Finance, SAGE Publications
2. Seth Swanson, FinTech: For Beginners! Understanding & Utilizing The Power Of Financial Technology, Create space Independent Pub

Reference Books:

1. Susanne Chishti and Janos Barberis (2016), The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries, Wiley
2. Parag Y Arjunwadkar (2018),FinTech: The Technology Driving Disruption in the Financial Services Industry, Auerbach Publications
3. Richard Hayen, FinTech: The Impact and Influence of Financial Technology on Banking and the Finance Industry, Create space Independent Pub

20BC2048 FINANCIAL PLANNING & WEALTH MANAGEMENT

Credits: 4: 0: 0

Course Objectives:

1. To help the students in understanding the basics of financial planning and wealth management.
2. To handle investment advisory, selection and evaluation of investment products with corresponding risk and return, keeping in mind regulatory aspects of income tax etc. to maximise the return on investment for the clients.
3. To understand the constituents of Financial Planning

Course Outcome:

After completing this course, they should be able to:

1. Remember the key concepts of one's financial life
2. Understand the regulatory and operational aspects of financial transactions
3. Apply the concept of financial planning and the steps involved
4. Evaluate the various investment options and saving and investment products
5. Analyze the Stock Markets and Mutual Fund
6. Develop own personal financial plan

UNIT I Introduction to Indian Financial Market, Segments and Performance

Indian Financial Markets, role of various Regulators, the working of equity markets, equity investing – direct, IPOs, Mutual funds and PMS, debt markets, various debt products – saving schemes, bonds, deposits and debt mutual funds, derivative markets, products and strategies, Foreign Exchange Market

UNIT II other Investment Products

Types of small savings- types of fixed income / debt instruments- alternate investments- Direct equity - Understanding risk, return and portfolio construction - Return targets - risk profile – optimization - market cycles on asset allocation and product selection, Evaluate and select equity funds, debt funds and other funds, Attribute portfolio performance and evaluate the investment alternatives, Evaluate mutual fund portfolios for revisions and rebalancing, Understand and Interpret the impact of elements of macroeconomic policies on asset allocation Interpret behavioural biases in decision making and portfolio management,

UNIT III Managing Investment Risks and Measuring Returns

Define Risk, Know the Common Types of Risk, and understand how to measure risk. Understanding the concept of return, Define and understand how to apply the following return concepts, Understand and apply the concept of compounding, Compute Real rate of return vs. nominal return, Compute Tax adjusted return, Compute Risk-adjusted Returns

UNIT IV Personal Financial, Insurance Planning, Retirement, Tax and Estate Planning

Scope of financial advisory services, Asset classes, Portfolio construction, Practical asset allocation and Rebalancing Strategies, role of insurance in personal finance, Insurance Products, Personal finance ratios, Risk profiling and processes in financial planning, Evaluating choices in retirement planning, Create and interpret comprehensive financial planning solutions for the household. Income tax principles, Understand Tax aspects of Investment products, Discuss Wealth Tax Act and its implication for clients, Estate Planning.

UNIT V Regulatory, Compliance, Ethical Issues and Operational Aspects of financial transactions

SEBI (Investment Advisers) Regulations, 2013, roles of regulators in detail: MoF, MCA, SEBI, RBI, IRDA, PFRDA, provisions of PMLA, 2002, Detail codes of conduct by SEBI, AMFI, etc, Discuss ethical issues in providing financial advice, Disclosure requirements, KYC and other processes, PoA and other agreements, documentation required for financial advice

Text Books:

1. NISM (2019), *NISM-Series-X-A Investment Advisor (Level 1)*, Delhi: Taxman
2. NISM (2019), *NISM-Series-X-B Investment Advisor (Level 2)*, Delhi: Taxmann

Reference Readings:

1. Sundar Sankaran, “Wealth Engine: Indian Financial Planning & Wealth Management Handbook”, Vision Books (2012)
2. Scott David L, “How to Manage Your Investment Risks and Returns” Vision Books
3. Mutual Funds Guide 2015, Value Research
4. SEBI Investor Grievances – Rights and Remedies

20BC2049 SMART TRADING – TECHNICAL ANALYSIS**Credits: 4: 0: 0****Course Objectives:**

1. To obtain comprehensive knowledge about technical analysis.
2. To learn the basics of technical analysis.
3. To explain the various trading strategies

Course Outcomes:

After completing this course, they should be able to:

1. Understand the strengths and weaknesses of technical analysis.
2. Analyze Charts
3. Remember various patterns
4. Evaluate various Indicators and Oscillators
5. Apply various trading strategies and theories
6. Analyze the importance of risk management
7. Develop recommendation based on technical analysis

UNIT I: Introduction to Technical Analysis & Candle Charts

Introduction to technical analysis, basic concepts of Technical Analysis, the basic assumption, Strengths and weakness of technical analysis, Importance of technical analysis, The charts, Candlestick analysis, One candle pattern, Hammer, Hanging man, Shooting star and inverted hammer, Two candle pattern, Bullish engulfing, Bearish engulfing, Piercing, Bearish harami, Bullish harami, Three candle pattern, Evening star, Morning star, Doji

UNIT II: Pattern Study

Support and resistance lines, Support and resistance zone, Change of support to resistance and vice versa, Head and shoulders, Head and shoulders top reversal, Inverted head and shoulders, Head and shoulders bottom, Double top and double bottom, Double top, Double bottom, Rounded top and bottom, Gap theory, common gaps, Breakaway gaps, Runaway/continuation gap, Exhaustion gap, Island cluster

UNIT III: Major Indicators & Oscillators

Technical indicator, Tips for using indicators, Types of indicator, Simple moving average, Exponential moving average, Trend following indicator, Moving average settings, Uses of moving average, Signals - moving average price crossover, Signals - multiple moving average, Oscillators, Relative strength index, Applications of RSI, MACD benefits, uses of MACD, Money Flow Index, Bollinger Bands, Bull market tool kit application, Bear market tool kit application

UNIT IV: Trading Strategies & Dow Theory and Elliot Wave Theory

Day trading, Advantages of day trading, Risks associated with risk day trading, Strategies, Strategies for day trading, Momentum trading strategies

Introduction, Principles of Dow Theory, Significance of Dow Theory, Problems with Dow Theory, Elliot Wave, Introduction, Fundamental Concept, After Elliot

UNIT V: Trading Psychology and Risk Management

Introduction, Risk Management, Components of risk management, Stop loss, Analyze reward risk ratio, Trail stop loss, Booking Profit, Uses of stop loss, Qualities of successful trader, Golden rules of traders,

Do's and don'ts in trading, Rules to stop losing money, Choosing the right market to trade, Importance of discipline in trading

Text Books:

1. NSE Academy, NCFM-Technical Analysis Module, Mumbai: NSE Annual Edn.
2. Jitender Yadav (2018) Financial Markets and Technical Analysis, Vision Books Publication.

Reference Books:

1. CNBC (2013), *Technical Analysis Trading: Making Money with Charts*, CNBC
2. Thomas A Meyers (2017), *The Technical Analysis Course, Fourth Edition: Learn How to Forecast and Time the Market*, Bangalore: McGraw Hill Education
3. Robert D Edwards (2009), John Magee, *Technical Analysis of Stock Trends*, New Delhi: Vision Books

DEPT. OF COMMERCE

LIST OF NEW COURSES

S.No	Code	Course Title	Credits
1	19BC2001	Investment Management	4:0:0
2	19BC2002	Indian Financial System	4:0:0
3	19BC2003	Financial Accounting Lab	0:0:2

19BC2001 INVESTMENT MANAGEMENT

Credits 4:0:0

Course Objectives: This course aims to:

- Provide an understanding of the basic concepts of investment management
- Give an insight about the different forms of investment; and
- Provide an overview of the shares.

Course Outcomes: After completing this course, the student should be able to:

- Distinguish the various investment avenues
- Articulate the basics of investment principles
- Demonstrate the relevance of security analysis and portfolio management
- Develop the skill in developing investment portfolios
- Apply knowledge in constructing and analyzing a portfolio
- Evaluate between investment risk and return

Unit 1: Investment & Securities Market: Investment – Meaning, Attributes, Economic vs. Financial Investment, Investment and speculation, Features of good investment, Investment Process and Investment objectives, Securities Market: Primary Market- Factors to be considered to enter the primary market, Modes of raising funds, Secondary market-Major Players in the secondary market, Functioning of Stock Exchanges, Trading and Settlement, Leading Stock Exchanges in India-Indices of Indices of Stock Exchanges.

Unit 2: Risk and Return Concepts & Valuation of Securities: Concept of Risk, Types of Risk-Systematic risk, Unsystematic risk, Calculation of Risk and returns-Features of Equity shares, Preference shares and Debentures & Types; Types of Bonds and its Features.

Unit 3: Macro-Economic and Industry Analysis: Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis. Company Analysis, Technical Analysis-Concept, Theories-Dow Theory, Eliot wave theory, Charts-Types (Problems in company analysis) Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency.

Unit 4: Modern Portfolio Theory: Markowitz Model-Beta Measurement and Capital Asset pricing model: Basic Assumptions, CAPM Equations, Security Market Line.

Unit 5: Portfolio Management: Portfolio selection; Diversification; Selection of asset mix, Risk, Return and benefits from diversification. Mutual Funds; Mutual Fund types, Performance of Mutual Funds-NAV

Reference Books:

1. Prasanna Chandra., (2012), 'Investment Analysis and Portfolio Management', Tata McGraw Hill., ISBN 10: 1259005992 ISBN 13: 9781259005992., 4th edition
2. Preethi Singh, (2012), 'Portfolio Management', Himalaya Publication House Ltd., ISBN-10: 9350978547, ISBN-13: 978-9350978542
3. Bhalla. V.K. (2008), "Investment Management: Security Analysis and Portfolio Management", Sultan Chand & Co.Ltd, New Delhi, ISBN 9788121912488
4. Fischer, Donald E. and Ronald J. Jordan,(1995), Security Analysis and Portfolio Management, Pearson Education, New Delhi, 6th edition , ISBN-13: 978-0131572560

5. Avadhani V A (2014), “Investment Management”, Himalaya Publishing House Pvt. Ltd., ISBN 13: 9789350248720

19BC2002 INDIAN FINANCIAL SYSTEM

Credits:4:0:0

Course Objectives

- To provide wide knowledge of financial system and services available in India.
- To equip students with a sound understanding with regards to the Financial Markets.
- To learn different financial services and products.

Course Outcome:

- The student will be able to
- Demonstrate the understanding of the role of financial system in the country.
- Familiarization with the constituents of the financial system.
- Apply the methods of financing by financial institutions in decision making
- Articulate the roles played by financial markets and instruments
- Evaluate the methods of New modes of Financing
- Knowledge about mutual fund industry and analyze various mutual fund

Unit 1: Introduction to Financial System-Financial System, Financial Assets, Financial Intermediaries, Financial Markets, Classification, Components of Financial Market, Financial Instruments, Formal and Informal Financial Sectors, Key Elements of well-functioning Financial System, New Financial Instruments. Financial Sector Reforms: Narasimham Committee Report 1991 and 1998 and Malhotra Committee’s Report on Insurance Sector. Indicators of Financial Development

Unit 2: Money Market- Definition, Money Market and Capital Market and their Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Money Market Instruments, Structure of Indian Money Market, Features of Indian Money Market , Call Money Market, Recent Developments, the role of RBI and Commercial Banks in the Indian Money market. Challenges of Money Markets and Remedial Strategies for its development.

Unit 3: Capital markets- meaning; Classification of capital market; growth of stock exchange, stock brokers, functions of stock exchange, Margin trading, Forward trading, Sensex, Nifty, Depositories, SEBI as capital market regulator - Objectives ,Functions, Powers, Organisation, SEBI and Governance, SEBI guidelines on primary markets, secondary markets, book building, buyback of shares.

Unit 4: Financial Institutions-Banks as Financial Intermediaries – Commercial Banks Role in Financing. Non Banking Financial Intermediaries – IDBI – IFCI– LIC – GIC – UTI – Mutual Funds –Various Schemes - SEBI guidelines.

Unit 5: New Modes of Financing – Hire Purchase - Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India.

Reference Books:

1. Gordon & Natarajan. (2016), Financial Markets And Services, Himalaya Publishing House. India
2. Shashi K. Gupta & Nisha Agarwal. (2015). *Financial Services*. Kalyani Publishing. India
3. M Y Khan (2017). *Financial services*. India: Tata McGraw-Hill Education India.
4. M.Y.Khan (2013) Indian Financial System, Tata McGraw-Hill Education India,
5. H.R. Machiraju (4th Edition) Indian Financial System, Vikas Publishing House, India

19BC2003 FINANCIAL ACCOUNTING LAB

Credits 0:0:2

Course Objectives

- Provides hands-on training with sample exercises like basis of financial of accounting to maintain the account.
- To simplify payroll management and train the students to efficiently manage employee details and process employee salaries.
- To acquire skills in respect of most sophisticated computerized accounting procedures and practices including application of GST.

Course Outcome

- Encourage students to become an expert in Tally data entry operator
- Apply knowledge in company creation, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, print financial statements, and also application of GST etc. in Tally ERP.9 software.
- Enable the student to understand the importance of pay roll system.
- Create stock query, receivable and payable management.
- Develop skills in ratio analysis and generate scenario reporting
- Generate cash/ fund flow statement.

The faculty conducting the laboratory will prepare a list of 12 experiments, get the approval of the HoD / Dean, and notify it at the beginning of each semester.

Reference Books

1. Ramesh Bangia, (2015), Learning Tally 9.0: With Introduction to Tally.ERP 9, 2nd Edition, Khanna publishers
2. Soumya Ranjan Behera (2014), Learn Tally. ERP 9 in 30 days, 2nd Edition, B.K. Publication
3. Asok K. Nadhani (2016) ,Tally ERP 9 Made Simple Basic Financial Accounting, 3rd Edition, BPB publications.
4. Shraddha Singh and Navneet Mehra, (2014), Tally Erp 9 (Power of Simplicity), Kindle Edition, V& S publishers
5. Tally Education Private Limited, (2015) Computerised Accounting Using Tally.ERP 9, 1st Edition, Sahaj Enterprises.

COMMERCE

LIST OF COURSES

Course Code	Name of the Course	Credits
17BC2028	Comprehensive Practices	0:0:1
18PA2001	Financial Accounting -I	4:0:0
18PA2002	Business Organization and Office Management	4:0:0
18PA2003	Financial Accounting- II	4:0:0
18PA2004	Corporate Laws	4:0:0
18PA2005	Management Accounting	4:0:0
18PA2006	Advanced Accounting	4:0:0
18PA2007	Entrepreneurship Development	4:0:0
18PA2008	Cost Accounting I	4:0:0
18PA2009	Income Tax	4:0:0
18PA2010	Financial Management	4:0:0
18PA2011	Principles of Auditing	4:0:0
18PA2012	Cost Accounting –II	4:0:0
18PA2013	Strategic Business Reporting	4:0:0
18PA2014	Corporate Accounting	4:0:0
18PA2015	Indirect Tax	4:0:0
18PA2016	Strategic Business Leadership	4:0:0
18PA2017	Advanced Performance Management	4:0:0
18PA2018	Advanced Financial Management	4:0:0

17BC2028 COMPREHENSIVE PRACTICES

Credits: 0:0:1

Course Objectives:

- To integrate the learning in different courses and enable the students to develop a holistic view, this module is developed.
- Helps to enhance their knowledge in using analytical skills.
- Helps to enhance their knowledge in using logical skills.

Course Outcome

- Gain knowledge in basic concepts
- Develop logical skills
- Develop analytical skills
- Apply the basic concepts in practical business environment
- Able to analyze business situations strategically
- Understand to assimilate concepts learnt in the classroom.

For COMPREHENSIVE PRACTICES the distribution of marks will be as under:

Test 1 (Online MCQ test from Program Core courses of 1 st and 2 nd Semesters)	- 30
Test 2 (Online MCQ test from Program Core courses of 3 rd and 4 th Semester)	- 30
End Semester (Online MCQ test from Program Core courses of 1 st to 4 th Semesters)	- 40
Total	-100

Every test may comprise of 70 MCQs. Test 1 may be scheduled during regular timetable before 35th working day. Test 2 may be scheduled before the 70th working day. End Semester Test will be conducted before 85th working day.

18PA2001 FINANCIAL ACCOUNTING-I

Credits: 4:0:0

Course Objectives:

- To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting
- To gain technical proficiency in the use of double-entry accounting techniques
- To gain efficiency in preparation of basic financial statements.

Course Outcomes:

After completing this course, the student should be able to:

- Interpret the context of financial reporting.
- Analyze qualitative characteristics of financial information
- Document and construct financial statements
- Able to Interpret and analyze financial statements
- Handle Independently to do reconciliation
- Able to read annual reports.

Unit I - The context and purpose of financial reporting: Introduction to regulatory framework and the reasons for such framework to prepare financial statements. Meaning of IFRS, Comparison among Indian AS, US GAAP & IFRS. Importance of financial statements and different users. Identify who are “charged with governance” in the organisation and their duties and responsibilities. The qualitative characteristics of financial information

Unit II - Basic fundamental and Golden Rules of Accounting: Accounting Mechanism – Concepts and Conventions, Golden Rules of Accounting -Relevance of Accounting Standards and its limitations – Double entry book keeping, Journal, Ledger, Trial Balance,

Unit III - Cash Book and Depreciation: Cash Book, Single, Double column, triple column cash book, Petty cash with imprest system. Depreciation - methods and accounting treatment

Unit IV - Errors and Bank Reconciliation Statements: Rectification of Errors – Suspense accounts, types of errors, accounting treatment through Journal and ledger postings. Bank Reconciliation Statements – Favourable Balance as per cash book, Pass book- Unfavourable balance as per cash book and pass book

Unit V - Preparing basic financial statements: Final Accounts – Preparation of Trading, Profit and Loss a/c (Statements of profit or loss Account and other comprehensive income) and Balance sheet (Statement of Financial Position), Events after the reporting period, Statements of cash flows, Incomplete records and Disclosure notes. Opening and Closing entries, Adjustment entries with special reference to Provisions for Bad debts, depreciation, accruals and prepayments, closing stock, outstanding expenses, sales and purchase returns, tangible non- current assets, intangible non- current assets, Provisions and contingencies and Capital structure and finance costs

Text Books

1. Financial Accounting, Becker Educational Development Corp., 2017
2. Financial Accounting, Kaplan Publishing, 2017

Reference Books:

1. Financial Accounting, BPP Learning Media LTD, 2017
2. Bhushan Kumar Goyal, H.N. Tiwari “Financial Accounting”, Taxmann’s Publication
3. Tulsian's Financial Accounting for B.Com. by CA P.C. Tulsian and CA Bharat Tulsia

18PA2002 BUSINESS ORGANIZATION AND OFFICE MANAGEMENT

Credits: 4:0:0

Course Objectives:

This course aims to:

- Explain principles and concepts of Business
- Explain the various sources of finance in business
- Have insight in business office arrangements

Course Outcomes:

After completing this course, the student should be able to:

- Different types of Organizational Charts (Structure)
- Chart on Staffing
- Visit any organization & list out the duties and responsibilities of modern HR manager
- Chart on sources of recruitment
- Draft control Chart for different industry/business groups
- Independently handle conflicts

Unit I: Introduction to Management and Business organization

Management – introduction, meaning, nature and characteristics of management, scope and functional areas of management - The business organisation, its stakeholders and the external environment - business organisation structure, functions and governance.- Various factors affecting the business.

Unit II: Management Process

Introduction; Planning – nature, importance and purpose of planning, planning process, objectives, types of plans (meaning only); Organization - purpose of organization, principles of organization, types of organization. Accounting and reporting systems, controls and compliance – Relationship with other business functions – Accounting and finance functions

Unit III: Professional Ethics in Accounting and Business

Regulatory framework of accounting and audit – Internal controls and prevention of frauds- Fundamental principles of ethical behavior - The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession - Corporate codes of ethics - Ethical conflicts and dilemmas

Unit IV: Staffing

Human Resource Management - meaning of HRM, importance of HRM, objectives and functions, process of HRM - Recruitment and selection of employees - Learning and training at work - Review and appraisal of individual performance

Unit V: Leadership and Control

Individual and group behaviour in business organisations - Team formation, development and management - Motivating individuals and groups - Motivation Theories - Maslow's, Herzberg, McGregor's X & Y theory; Leadership Styles - Competence frameworks and personal Development - personal effectiveness and communication in business - Sources of conflict and techniques for conflict resolution and referral.

Text Books:

1. Appaniah & Reddy. (1998). Essentials of Management. New Delhi: Himalaya Publishing House.
2. Aswathappa, K. (2011). Human Resource Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.

Reference Books:

1. Rao, Subba. (2013). Human Resources Management. New Delhi: Himalaya Publishing House.
2. Srinivasan & Chunawalla. (1995). Management Principles and Practice. New Delhi: Himalaya Publishing House.
3. Publishing House.
4. Tripathi & Reddy. (2011). Principles of Management. New Delhi: Tata McGraw Hill Education Pvt Ltd.
5. ACCA STUDY MATERIAL 2015 of KAPLAN AND BPP
6. Appaniah & Reddy: Essentials of Management.
7. Koontz & O' Donnell: Management.
8. M Prasad: Principles of Management.
9. Rustum & Davan: Principles and Practice of Management.

18PA2003 FINANCIAL ACCOUNTING-II

Credits: 4:0:0

Course Objectives:

This course aims to:

- Explain financial accounting concepts in department and branch
- Explain the different methods of depreciation
- Familiarize the final account preparation, using single entry system

Course Outcomes:

After completing this course, the student should be able to:

- Calculate the normal and abnormal loss in a consignment accounts
- Start and close the Joint ventures and ascertain profits/losses
- Collection & recording of Royalty agreement with regard to any suitable situation
- Collection and recording of Hire Purchase Agreement
- Collect and study recent cases on conversion of firms into Limited company.
- To make claims to insurance company in the event of loss by fire

Unit I: Consignment Accounts: Introduction; Meaning of Consignment Account; Consignor; Consignee; Distinction between Consignment and sale; Accounting for Consignment Transaction and events in the books of the consignor Goods invoiced above cost price; Normal loss; Abnormal loss; Commission; Return of Goods from the Consignee; Accounting in the books of Consignee.

Unit II: Joint Venture: Joint venture – meaning, distinction between partnership and consignment- Accounting records and treatments – closure of joint ventures

Unit III: Investment and Royalty Accounts: Investment – Meaning, Columnar Investment accounts. Royalty accounts – Meaning; Technical Terms - Treatment of strike and stoppage of work; Accounting treatment - In the books of Lessee (Tenant); When royalty is less than minimum rent; When royalty is equal to minimum rent; When the right of recoupment is lost; When minimum rent account method is followed; Preparation of ledger accounts - royalty account, landlord Account, short workings account, minimum rent account when minimum rent account is followed, with income tax deductions.

Unit IV : Hire Purchase Systems

Introduction; Meaning; Hire Purchase Act 1972-Important definitions and technical terms, distinction between Hire Purchase and Instalment system. Right of the hirer to purchase with rebate, Calculation of cash price, Calculation of amount of instalment, Use of annuity value to find cash price, Calculation of interest when both the cash price and the rate of interest are given, when cash prices given but rate of interest is not given, when both the cash price and the rate of interest are not given; Journal entries and Ledger accounts in the books of Hire Purchaser and Hire vendor under Asset Accrual method, Accounting for Default and Repossession

Unit V: Insurance Claims

Introduction; Need; Loss of Stock Policy; Preparation of statement to ascertain value of stock on the date of fire; Treatment of salvage; Valuation of stocks prior to date of fire; Calculation of Gross profit Ratio when G/P Ratio is not given; Treatment of Average Clause; Treatment of abnormal items

Text Books:

1. Anilkumar, Rajeshkumar & Mariyappa. (2011). Financial Accounting. New Delhi: Himalaya Publishing House.
2. Grewal and Gupta. (2005). Advanced Accounting. New Delhi: S.Chand & Co.Ltd.

Reference Books:

1. Jain, S.P. & Narang, K.L. (2011). Financial Accounting. New Delhi: Kalyani Publisher.
2. Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publication. Radhaswamy and Gupta, R.L (2001), Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
3. Advanced Financial Accounting, David Pen drill and Richard Lewis, Pearson Education Limited

18PA2004 CORPORATE LAWS

Credits: 4:0:0

Course Objectives:

This course aims to:

- Understand the laws applicable to corporates
- Educates the compliance norms
- Implementation and legal issues of filing complaints

Course Outcomes:

After completing this course, the student should be able to:

- Prepare the draft of agreement related to business transaction.
- Prepare the draft for filing complaint before consumer dispute redressal forum.
- Prepare a draft relating to resolution of dispute by ADR.
- Conduct Meetings
- Handle Insolvency procedures
- Prepare the draft of employment contract

Unit I: Introduction, Essential Elements of Legal System

Meaning and Definition of Law, Nature, scope and Source of Business law, classification of law, Hierarchy of court (both Civil and Criminal)

Unit II: Contract Laws and Sale of Goods Act 1930

Indian Contract Act 1872; Definition of Contract; Formation of Contract: Essential of Contract, Classification of Contract, Discharge of contract, Breach of contract, Remedies for Breach of Contract. Contract of Sale and Agreement to sell; Condition and Warranty, Caveat Emptor; Rights and Duties of Buyer; Rights and Duties of Unpaid Seller

Unit III: Competition and Consumer Laws

The Competition Act 2002: Objective and Components of Competition Act; Competition commission of India; Offences and Penalties

Consumer Protection Act 1986: Definition of the terms Consumer, Consumer Dispute, Defects deficiency, Unfair Trade Practice and Service; Consumer Dispute Redressal Agencies; District Forum; State Commission; National Commission, Law of Tort and Negligence

Unit IV: Corporate Law and Insolvency Law

Companies Act 2013 Meaning and Definition of Company; Introduction to Agency Law & Partnership Act, Formation of Company Memorandum of Association; Articles of Association; Prospectus; Management and Administration of Company and Regulations; Share Capital; Company Meeting. Insolvency and Administration; Corporate Fraudulent and Criminal Behavior.

Unit V: Employment Law

Definition of employee and employer. Fundamental rights of labour/ employees. Constituents of employment contract. Rights of the worker who has been dismissed. Legal approvals need to be taken by the employer before dismissing the employees collectively.

Text Books:

1. Bulchandini, K.R. (2012) Business Law for Managers. New Delhi (New edn) Himalaya Publishing House,
2. Garg, Sareen, Sharma & Chawla. (2004) Business Law (3rd edn) Ludiana: Kalayani Publishers

Reference Books:

1. Kapoor N.D (2009) Business Law (29th Edn) New Delhi: Sultamn chand & sons
2. Kuchhal M.C (2004) Business Law (4th edn). New Delhi: Vikas publishing House.
3. Nabhi. (2004) Business law (24th edn) Mumbai : Indian Law house
4. Tulsian (2013) Business Law (24th edn) New Delhi: Tata MCGRAW Hill.
5. Aswathappa .K & Ramachandra (2003) Business law (3rd edn) New Delhi Himalya Publishing house.
6. Company Wadhwa a Procedures. New Delhi:
7. Law to Company Guid. M.C. (1997), Bhandari . Chandn Sulta: rial Practice. New Delhi ad Secretn).

8. Company Law a7Kapoor, N.D. (1999) New Age: mpany Law. New Delhiof Coes 14).Princip0 (20.hansShukla, M.C. & Gul Agarwal Company Law
9. ACCA STUDY MATERIAL 2015 of KAPLAN AND BPP

18PA2005 MANAGEMENT ACCOUNTING

Credits: 4:0:0

Course Objectives:

This course aims to:

- Explain basic knowledge of Management accounting concepts
- Impart the preparation of cost sheet
- Enable the students to prepare Budgets

Course Outcomes:

After completing this course, the student should be able to:

- Prepare comparative statements.
- Measure the healthof an organization using various accounting ratios.
- Prepare common size statements.
- Prepare Cash Flow Statement
- Draft a Management report about a financial performance in an organization.
- Prepare Reports to management

Unit I: Introduction to Management Accounting

Meaning, definition, objectives, nature and scope, role of management accountant, relationship between financial accounting, cost accounting and management accounting

Unit II: Techniques of Financial Statements - Types, methods of financial analysis-comparative statements, common size statements, trend analysis, problems. Accounting Ratios – financial, profitability, turnover/efficiency and capital market ratios

Unit III: Funds Flow and Cash flow analysis – Statement of changes in working capital, calculation of funds from operation- funds flow statement. Cash flow analysis – as per Ind AS and IFRS requirements

Unit IV: Budgeting Introduction to Budgeting and Types of Budgets. - Definition and Meaning of Budgetary control. Objectives of Budgetary control. Procedure of Budgetary control. Essentials of Budgetary control. Advantages and Limitations of Budgetary control Types of Budgets Cash Budget, Sales Budget, Production Budget, Materials Budget, and Master Budget- Various budgetary techniques and practices. Budget Execution: Cash Management, Formats, Apportionment Static and Flexible Budgeting

Unit V: Performance measurement & Reporting

Measurement of Overall Performance of a Firm - Collection, analysis and reporting of information regarding the performance of an organization. - Different tools and techniques for cost control and cost reduction, Importance divisional performance management and reporting. Case studies in private and public sector enterprises.

Text Book:

1. ACCA F5 BPP/Kaplan Study guide

Reference Books:

1. J. Made Gowda. Cost and Management Accounting. Himalaya publishing house
2. Jain and Narang. Cost and Management Accounting. kalyani publishers.
3. Prabhakara Rao.Management Accounting. Excel books.
4. Sharma and Shashi Gupta. Management Accounting. Kalyani publishers.
5. S.N.Maheswari. Management accounting. Vikas publications.
6. A. K. Vashisht, J.S Paricha, Management Accounting, Unistar Books PVT.Ltd

18PA2006 ADVANCED ACCOUNTING

Credits: 4:0:0

Course Objectives:

- To develop knowledge and skills in understanding and applying accounting standards
- To gain insight in the theoretical framework in the preparation of financial statements of entities, including groups
- To gain efficiency in how to analyse and interpret those financial statements.

Course Outcomes:

After completing this course, the student should be able to:

- Apply “a conceptual and regulatory framework”, for financial reporting
- Account for transactions in financial statements
- Analyse and interpret financial statements for varied organizations
- Prepare and present financial statements for single entities and business combinations
- Consolidation under International accounting standards
- Handle Partnership admission, retirement and death and dissolution.

Unit I : The conceptual and regulatory framework for financial reporting

The conceptual and regulatory framework for financial reporting, The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialized, not-for-profit, and public sector entities -Regulatory framework -The concepts and principles of groups and consolidated financial statements.

Unit II : Accounting for transactions in financial statements

Accounting for transactions in financial statements: Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets - Financial instruments - Leasing - Provisions and events after the reporting period -Taxation - Reporting financial performance -Revenue - Government grants.

Unit III : Analyzing and interpreting financial statements

Analyzing and interpreting financial statements: Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs - Limitations of interpretation techniques - Specialized, not-for-profit, and public -sector entities

Unit IV : Preparation of Financial statements and its Consolidation

Preparation of financial statements: Preparation of single entity financial statements: Statement of Financial position- statement of profit and loss account and other comprehensive income- statement of changes in equity- Statement of Cash flow. Preparation of consolidated financial statements: Consolidated statement of financial position, Consolidated statement profit and loss account and other comprehensive income.

Unit V: Partnership Accounting

Introduction, accounting for partnership –calculation of sacrificing ratio/gaining ratio, treatment of goodwill–Admission, Retirement and Death of a partner - Preparation of Revaluation account in each case and distribution of profit/loss and revised balance sheet. Realization account due to dissolution of firm.

Text Books:

1. Financial Reporting, BPP Learning Media LTD, 2016
2. Financial Reporting, Kaplan Publishing, 2016

Reference Books:

1. Financial Reporting, Becker Educational Development Corp., 2016
2. Advanced Financial Accounting, David Pen drill and Richard Lewis, Pearson Education Limited

18PA2007 ENTREPRENEURSHIP DEVELOPMENT

Credits: 4:0:0

Course Objectives:

This course aims to:

- To develop entrepreneurial skills that may contribute to the success of the student's practical learning experience.
- To investigate the types of resources and sources that may be used to evaluate and plan an entrepreneurial venture.
- To develop a venture plan that can be used as a planning tool for a specific potential opportunity and idea.

Course Outcomes:

After completing this course, the student should be able to:

- Preparation of project report to start a new SSI unit
- Draft a letter to concerned authority seeking license for proposed SSI unit
- Prepare the format of a business plan
- Prepare a chart showing the financial assistance and tax concessions to SSI units
- Make a report on success stories of two entrepreneurs

Unit I : Introduction to Entrepreneurship

Introduction to entrepreneur, entrepreneurship and enterprise, importance and relevance of the entrepreneur, factors influencing entrepreneurship, pros and cons of being an entrepreneur, women entrepreneurs, problems and promotion, types of entrepreneurs, characteristics of successful entrepreneur, competency requirement for entrepreneurs, awareness of self-competency and its development, latest policies of government towards entrepreneurship.

Unit II : Small Scale Enterprises

Small scale enterprises, tiny industries, ancillary industries, cottage Industries- definition, meaning, product range, capital investment, ownership patterns, importance and role played by SSE in the development of the Indian economy, problems faced by SSE'S and the steps taken to solve the problems, policies governing SSE's; Sickness in SSE's - meaning and definition of a sick industry, causes of industrial sickness, preventive and remedial measures for sick industries.

Unit III : Starting a Small Business

Scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies; An overview of the steps involved in starting a business venture - Location, clearances and permits required, formalities, licensing and registration procedures, assessment of the market for the proposed project, importance of financial, technical and social feasibility of the project.

Unit IV : Business plan

Meaning of BP, importance of business plan, preparation of business plan, typical BP format, financial aspects of the BP, marketing aspects of the BP, human resource aspects of the BP, technical aspects of the BP, social aspects of the BP, preparation of BP, common pitfalls to be avoided in preparation of a BP.

Unit V : Institutional Assistance to Small Scale Enterprises

Financial assistance through SFC's, SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI; Non-financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC, Micro Finance and SHGs; Financial incentives for SSI's and tax concessions, assistance for obtaining raw material, machinery, land and building and technical assistance; Industrial estates - role and types.

Text Books:

1. Aruna Kaulgud, Entrepreneurship Management. New Delhi: Vikas publishing house.
2. CSV Murthy. Entrepreneurial Development. Himalaya publishing house.

Reference Books:

1. Dreamily Kumar, S.C.Poornima, Minni K.Abraham,Jayashree K. Entrepreneurial

- Development.
2. Government of India. Report of the committee on Development of small and medium entrepreneurs.
 3. S.V.S. Sharma. Developing Entrepreneurship. Issues and Problems.
 4. Srivastava, A Practical Guide to Industrial Entrepreneurs
 5. Udai Pareek and T.V. Rao. Developing Entrepreneurship. New Delhi: Engage Learning.
 6. Vasanth Desai. Management of Small Scale Industry. Himalaya publishing house.
 7. Vasanth Desai. Problems and Prospects of Small Scale Industry. Himalaya publishing house.

18PA2008 COST ACCOUNTING – I

Credits: 4:0:0

Course Objectives:

This course aims to:

- Introduction to cost accounting principles and practices
- Imparts knowledge of preparing cost sheet
- Explain preparation of Budgets

Course Outcomes:

After completing this course, the student should be able to:

- Classification of costs incurred in the making of a product
- Estimate the cost for making a product of your choice
- Make a list of different types of overheads in an organization
- Identify the elements of cost in service sector
- Prepare a case for cost reconciliation

Unit I: Introduction to Cost Accounting

Introduction, meaning and definition, costing and cost accounting, objectives of costing, comparison between financial accounting and cost accounting, designing and installing a cost accounting system, cost concepts, classification of costs, cost unit, cost center, elements of cost, preparation of cost sheet

Unit II: Material and Labour Cost Control

Meaning, types, direct materials, indirect material, material control, purchasing procedure, store keeping, techniques of inventory control. Documents used in material accounting, methods of pricing material issues - FIFO, LIFO, Weighted average price method and simple average method; Problems. Labour cost control – Timekeeping – Normal, Abnormal and Idle time – System of Wage Payments, Time rates and Piece rates-Halsey Plan- Rowan Plan.

Unit III: Overheads costing – Definition, Analysis, apportionment, absorption of overheads-Primary and Secondary Distribution overhead summary. **Reconciliation of Cost and Financial Accounts:** Need for Reconciliation, reasons for differences in profit or loss shown by cost accounts and profits or loss shown by financial accounts, preparation of reconciliation statement and memorandum reconciliation account.

Unit IV: Budgeting:

Introduction to Budgeting and Types of Budgets. - Various budgetary techniques and practices.

Budget Preparation: Flexible Budgets. Meaning and importance of capital budgeting, steps in capital budgeting, Definition and Meaning of Budgetary control. Objectives of Budgetary control. Procedure of Budgetary control and reporting.

Unit V: Performance measurement & Reporting

Overview, Application, Cost reduction and value enhancement, Monitoring Performance and Reporting.

Text Books

1. Agarwal, M.L. Cost Accounting. Bangalore: Sahitya Bhavan.
2. Arora, M.N. Cost Accounting. New Delhi: Himalaya Publishing House.

Reference Books:

1. Jain & Narang. Cost Accounting. New Delhi: Kalyani Publisher.
2. Khanna, Pandey & Ahuja. Practical Costing. New Delhi: S.Chand.

3. Nigam & Sharma. Cost Accounting. New Delhi: PHI Learning.

18PA2009 INCOME TAX

Credits: 4:0:0

Course Objectives:

- Impart adequate knowledge on the concepts of Income Tax Levy on various types of Income
- Involve the students to understand the Status on which Income tax is imposed thereon
- Give an analytical exposure on the computation of Income under the different Heads of Income and the Tax levied upon them.

Course Outcomes:

After completing this course, the student should be able to:

- Prepare a chart of perquisites and allowances.
- Make a list of enclosures to be made along with IT returns of salary and income from house property.
- Collect and fill form 16.
- Computation of income tax payable by employees in different companies
- Compute income from other sources
- Evaluate capital gains tax

Unit I: Introduction to Income Tax and Residential Status and Tax Incidence

Brief history of Income Tax, legal frame work, cannons of taxation; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income- gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee); Income tax authorities-ITO, CIT and CBDT, powers and functions; Types of assessments, recovery of tax and refunds. Concept of Residential status, residential status of individual assessee - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers.

Unit II: Income from Salary

Meaning, Basis of Charge, Advance Salary, Arrears of Salary, Salary Allowances -Fully Taxable Allowances, Partly Taxable Allowances, Fully Exempted Allowances. Perquisites –Tax Free Perquisites, Taxable Perquisites, Perquisites Taxable in all Cases, Perquisites Taxable in Specified Cases. Profits in Lieu of Salary, Provident Fund -Transferred Balance, Deductions from Salary U/S 16. Problems on Income from Salary.

Unit III : Income from House Property

Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property, expenses deductible from rental/notional income from house property, special treatment given to self-occupied house property, treatment of income/loss from house property; Computation of income from house property after deductions u/s 24.

Unit IV : Profits And Gains From Business And Profession and Computation Of Total Income

Meaning and Definition of Business, Profession, Expenses Expressly Allowed, Allowable Losses, Expenses Expressly Disallowed, Expenses Allowed on Payment Basis. Problems on Business relating to Sole Trader only and Problems on Profession relating to Chartered Accountant, Advocate and Doctor Income from Capital Gains, Other Sources (Theory only) Set off of losses and Carry forward. (Theory only). Deductions U/S 80C to 80 Problems on Computation of Total income of an Individual. The use of exemptions and reliefs in deferring and minimizing income tax liabilities

Unit V : Income from Other sources and Capital gains tax

Income from other sources, The basic principles of computing gains and losses , The computation of capital gains tax, The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets.

Text Books

1. B.B. Lal. (2008). Direct Taxes. Konark Publisher (P) Ltd.
2. Bhagwathi Prasad. (1996). Direct Taxes Law and Practice. Wishwa Prakashana.

Reference Books:

1. Dinakar Pagare. (1991). Law and Practice of Income Tax Sultan Chand and sons.
2. Dr. Mehrotra and Dr. Goyal. Direct Taxes Law and Practice. Sahitya Bhavan Publication.
3. Dr. Sanjeev Kumar. (2008). Systematic Approach to Indirect Taxes. Bharath Law House.
4. Dr. Vinod K Singhania. (2009). Direct Taxes Law and Practice. Taxmann publication.
5. Gaur & Narang. Income Tax. Kalyani Publishers
6. V.S. Datey. (2009). Indirect Taxes Taxmann Publication.
7. ACCA STUDY MATERIAL 2015 of KAPLAN AND BPP

18PA2010 FINANCIAL MANAGEMENT

Credits: 4:0:0

Course Objectives:

This course aims to:

- Know the functions of financial management
- Understand effective strategies and tools for measurement
- Applying methods of the FM techniques

Course Outcomes:

After completing this course, the student should be able to:

- Illustrate operating cycle for at least two companies of your choice
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for five years
- Prepare an aging schedule of debtors with imaginary figures
- Capital structure analysis of different companies
- Draw a chart showing the finance function

Unit I : Financial management function

The nature and purpose of financial management - relationship between financial management and financial and management accounting. Financial objectives and relationship with corporate strategy - Stakeholders and impact on corporate objectives -Financial and other objectives in not-for-profit organizations.

Unit II: Financial management environment

The economic environment for business - main macroeconomic policy targets. Role of fiscal, monetary, interest rate and exchange rate policies -The nature and role of financial markets and institutions - role of financial intermediaries - functions of a stock market and a corporate bond market -The nature and role of money market : the role of banks and other financial institutions-Interest-bearing instruments - Discount instruments - Derivative products .

Unit III: Working capital management

The nature, elements and importance of working capital - relevant accounting ratios Management of inventories, techniques in managing inventory -accounts receivable: techniques in managing accounts receivable, accounts payable: techniques in managing accounts payable and cash: relevant techniques in managing cash, - Determining working capital needs and funding strategies.

Unit IV: Investment appraisal

Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal - Adjusting for risk and uncertainty in investment appraisal -Specific investment decisions (lease or buy; asset replacement, capital rationing), Business finance: Sources of, and raising business finance -Estimating the cost of capital -Sources of finance and their relative costs - Capital structure theories and practical considerations -Finance for small- and medium-sized entities.

Unit V: Business valuations

Nature and purpose of the valuation of business and financial assets- Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares, Risk management: The nature and types of risk and approaches to risk management - Causes of exchange rate differences and interest rate fluctuations. Hedging techniques for foreign currency risk -Hedging techniques for interest rate risk.

Text Books

1. ACCA F9 EXAM KIT , Financial Management, BPP Learning Media LTD, 2016
2. ACCA F9 EXAM KIT, Financial Management, Kaplan Publishing, 2016

Reference Books:

1. Financial Management, Becker Educational Development Corp., 2016
2. Bhalla, V.K.: “Financial Management & Policy,” Anmol Publications, Delhi.
3. Chandra, P: “Financial Management- Theory and Practice”, Tata Mc Graw Hill.

18PA2011 PRINCIPLES OF AUDITING

Credits: 4:0:0

Course Objectives:

- To develop knowledge and understanding of the process of carrying out the assurance engagement
- To understand its application in the context of the professional regulatory framework.
- To observe the auditing process in an auditing firm

Course Outcomes:

On successful completion of this paper, candidates should be able to:

- Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct
- Describe the scope and distinguishing between the functions of internal and external audit
- Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities)
- Describe how an auditor plans an audit of financial statements
- Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations
- Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISAs)
- Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of auditor's report, written representations and the final review and report.

Unit I : Audit framework and regulation

The concept of audit and other assurance engagements - External audits -Corporate governance. - Professional ethics and ACCA's Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and internal audit -The scope of the internal audit function, outsourcing and internal audit assignments.

Unit II : Planning and risk assessment:

Obtaining and accepting audit engagements -Objective and general principles -Assessing audit risks - Understanding the entity and its environment -Fraud, laws and regulations -Audit planning and documentation.

Unit III : Internal control

Internal control systems – Components-The use and evaluation of internal control systems by auditors – Limitations in internal control, Tests of control – General IT controls and applications control – control objectives, procedures and activities, Communication on internal control.

Unit IV : Audit evidence

Financial statement assertions and audit evidence – Quality and quantity of audit evidence-Relevance and reliability of audit evidence, Audit procedures, -Audit sampling and other means of testing -The audit of specific items -Computer-assisted audit techniques -The work of others - Not-for-profit organization

Unit V : Review and reporting

Subsequent events –Purpose, responsibilities, and procedures, Going concern – significance,

importance and needs-Written representations - Audit finalization and the final review -Audit reports-basic elements-unmodified audit opinions.

Text Books:

1. ACCA EXAM KIT , Audit and Assurance, BPP Learning Media LTD, 2016
2. ACCA ExamKit, Audit and Assurance, Kaplan Publishing, 2016

Reference Books:

1. Audit and Assurance, Becker Educational Development Corp., 2016
2. Institute of Chartered Accountants of India: “Auditing and Assurance Standards”, ICAI, New Delhi.
3. Gupta, Kamal, and Ashok Arora: “Fundamentals of Auditing,” Tata McGraw Hill Publishing Co. Ltd., New Delhi

18PA2012 COST ACCOUNTING – II

Credit 4:0:0

Course Objectives:

This course aims to:

- Introduction to Methods and Techniques of Costing
- Imparts knowledge of SCM techniques
- Explain preparation of Budgets and Performance measurements

Course Outcomes:

After completing this course, the student should be able to:

- Calculate BEP and Interpret the results
- Decide on key issues using this CVP analysis
- Prepare a variance report
- Apply the concepts of SCM techniques in regular decision making
- Prepare Budgets
- Do performance analysis.

Unit I: Marginal costing & CVP Analysis: Marginal costing- marginal cost equations, Cost Volume Profit Analysis, Break Even Point, Margin of Safety, Break even Chart – Profit Volume Chart, Applications of Marginal Costing - Make or Buy Decision, Key factor / limiting factor, Pricing decisions, Dealing with risk and uncertainty in decision-making.

Unit II: Methods and Techniques of Costing Meaning: Technical terms – Evaluation and Implementation; Normal Costing; General Approach to Job Costing; Budgeted Indirect Costs and End-of-Accounting year Adjustments; Contract costing preparation of contract accounts – Completed contracts and Incomplete contracts - ascertainment of notional profit- work certified – work not certified- Procedures in Batch costing- Tenders and Quotations- Preparation of Process accounts with equivalent production

Unit III: Standard costing:

Meaning- Steps involved in Standard Costing, Analysis of Variances –Material Variances, Labour Variances, Overhead variances. Preparation of Variance Reports and interpretation of variance report.

Unit IV: Strategic cost management:

Meaning, difference between traditional costing method and activity-based costing, characteristics of Activity Based Costing (ABC), cost driver and cost pools, product costing using ABC system, uses, limitations, steps in implementation of ABC, simple problems. Target costing- Meaning, nature, methods of establishment of cost; Just-in-Time-Features, implementation and benefits. (Theory Only). An overview of Life-cycle costing, Throughput accounting, and Environmental accounting

Unit V: Budgeting and Performance Measurement: Budgetary systems to be used in the organisation, top-down budgeting, bottom-up budgeting, rolling budget, zero-based budgeting(ZBB), activity based budgeting, incremental budgeting, master budgets. Fixed costs and variable costs of the budget, High-low method, Learning curve, Expected values(EV). Performance management information systems, Sources of management information, Management reports, Performance analysis in private sector organizations, Divisional performance and transfer pricing, Performance

analysis in not-for-profit organizations and the public sector- External considerations and behavioral aspects

Text Books

1. Agarwal, M.L. Cost Accounting. Bangalore: Sahitya Bhavan.
2. Arora, M.N. Cost Accounting. New Delhi: Himalaya Publishing House.
3. ACCA F5 BPP/Kaplan Study guide

Reference Books:

1. 3.Jain &Narang. Cost Accounting. New Delhi: Kalyani Publisher.
2. 4.Khanna, Pandey& Ahuja. Practical Costing. New Delhi: S.Chand.
3. 5.Nigam & Sharma. Cost Accounting. New Delhi: PHI Learning.

18PA2013 STRATEGIC BUSINESS REPORTING

Credits: 4:0:0

Course Objectives:

- To discuss, evaluate the concepts, principles and practices that underpin the preparation
- To apply knowledge in interpreting the corporate reports
- To evaluate and interpret corporate reports.

Course Outcomes:

On successful completion of this paper, candidates should be able to:

- Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behaviour
- Evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulation
- Apply professional judgement in the reporting of the financial performance of a range of entities
- Prepare the financial statements of groups of entities
- Interpret financial statements for different stakeholders
- Communicate the impact of changes in accounting regulation on financial Reporting

Unit I: Fundamental ethical and professional principles, Professional behaviour and compliance with accounting standards - Ethical requirements of corporate reporting and the consequences of unethical behaviour

Unit II: The financial reporting framework - The applications, strengths and weaknesses of an accounting framework

Unit III: Reporting the financial performance of a range of entities, Revenue, Non-current assets, Financial instruments, Leases, Employee benefits. Income taxes, Provisions, contingencies and events after the reporting date, Share-based payment, Fair Value Measurement, Reporting requirements of small and medium-sized entities (SMEs)

Unit IV: Financial statements of groups of entities, Group accounting including statements of cash flows, Associates and joint arrangements, Changes in group structures, Foreign transactions and entities

Unit V: Interpret financial statements for different stakeholders, Analysis and interpretation of financial information and measurement of performance. **The impact of changes in accounting regulation,** Discussion of potential solutions to current issues in financial reporting

Text Books:

1. Strategic Business Reporting, Kaplan Publishing, 2017
2. Strategic Business Reporting, BPP Learning Media, 2017

Reference Books:

1. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
2. IFRS explained –a guide to IFRS by BPP learning Media
3. IFRS concepts and applications by Kamal Garg, Bharath law house private limited.
4. IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd.

18PA 2014 CORPORATE ACCOUNTING

Credit 4:0:0

Course Objectives:

This course aims to:

- Explain corporate accounting concepts as per IFRS standards
- Explain the methods of journalizing in the event issue of shares & Debentures
- Familiarize the corporate accounting systems in different business situations

Course Outcomes:

After completing this course, the student should be able to:

- Get the practical applications of Internal Reconstruction & Amalgamation of firms
- Demonstrate importance and impact of IFRS standards in preparing company accounts
- Preparation of Statement of Accounts for Insurance & Holding companies
- Gain Adequate knowledge on Human Resource Accounting
- Apply the technical skills learnt on the Valuation Process of a business as well as Shares
- Do the computations on a Business Acquisition Case such as Amalgamation and Absorption

Unit I: Shares and Debentures: Issue of Shares and Debentures; Various kinds; Forfeiture; Re-issue; Underwriting of Shares and Debentures; Redemption of Preference Shares and Debentures; Purchase of Business; Profits prior to Incorporation

Unit II: Company Accounts: Preparation of Company Final Accounts; Computation of Managerial Remuneration; Valuation of Goodwill; Valuation of Shares; Valuation of Business; Valuation of Assets

Unit III: Reconstruction: Alteration of Share Capital; Internal and External Reconstruction; Reduction of Capital; Computation of Balance sheet

Unit IV: Business Acquisitions: Absorption; Amalgamation; Liquidation; Statement of Affairs; Deficiency Accounts; Liquidator's Final Statement of Receipts and Payments

Unit V: Banking and Insurance Company Accounts: Prescribed forms of Profit and Loss Account and Balance Sheet; Salient Features; Explanation of items appearing in the Final Accounts; Rebate on Bills Discounted and Interest on doubtful debts; Classes of Insurance Business; Forms of Revenue Account and Balance Sheet in Insurance companies; Holding Companies

Text Book

1. S N Maheshwari & S K Maheshwari, (2013), Corporate Accounting, 5th edition, Vikas Publishing Ltd

Reference Books

1. V K Goyal and Ruchi Goyal, (2012), Corporate Accounting, 3rd Edition, PHI Learning Pvt. Ltd
2. Ashok Sehgal (2012), Fundamentals of Corporate Accounting, 3rd Edition, Taxmann Store
3. Tulsian P C (2015), Corporate Accounting, 2nd Edition, Sultan Chan
4. V Rajasekaran and R Lalitha (2011), Corporate Accounting, 1st Edition, Pearson India

18PA2015 INDIRECT TAX

Credits: 4:0:0

Course Objectives:

- Impart adequate knowledge on the concepts of tax Levy on various types of Income
- Involve the students to understand the basic concepts of GST, Input tax Credit and Business Process Returns.
- Give an analytical exposure on the computation of Customs Law and Wealth Tax.

Course Outcomes:

After completing this course, the student should be able to:

- Prepare a chart of perquisites and allowances.
- Make a list of enclosures to be made along with IT returns of salary and income from house property.
- Collect and fill form 16.

- To enable the students to be able to compute Taxable Income of Companies, Computation-basis- method of accounting- scheme of business deductions/ allowance.
- Computation of income tax payable by 5 employees in different companies
- To develop knowledge and skills relating to the tax system as applicable to Goods and services.

Unit I: Introduction to Goods and Service Tax (GST)

Definition - Intra-state and Inter State supply – Supply under GST, Levy and Collection, Exemption from GST, Mixed and composite supply– Taxability, Time of Supply, Value of Supply, Input Tax Credit, Introduction of CGST, SGST and IGST; Overview of GST and GST law (CGST and SGST): Taxable persons - casual taxable persons - Non-resident taxable persons

Unit II: GST business process>Returns

Filing returns - Types of returns and formats - input tax credit and its matching - Tax returns preparers accounts and records tax invoice - Debit/credit notes and payments Inspection, search, seizure and arrest detention, confiscation of goods and conveyances, prosecution, offences and penalties

Unit III: Customs Law and Wealth Tax

Basic Concepts, Types of Customs Duty, Valuation, Customs Procedures; Anti-Dumping Duties; Valuation Rules; Import procedures; Export procedures; Baggage; Stores; Warehousing; Demurrage. Assessment Year – Valuation Date – Net Wealth – Deemed Assets – Exempted Assets – Problems on Wealth Tax of individuals and firms.

Unit IV: Assessment of Firms

Meaning of Partnership, Firm and Partners – New Scheme of Taxation of Firms – Assessment of Firms (Section 184) – Computation of Firms Business Income – Treatment of Interest and Capital, Salary, Commission, Remuneration received by partners and computation of Firms total income.

Unit V: Assessment of Companies

Introduction – Meaning of Company – Types of Companies – Computation of Depreciation – Computation of Taxable Income of Companies – Minimum Alternative Tax (MAT) –Computation of Tax Liability.

References:

1. Taxmann's GST manual, 4th edition, July 2017
2. Taxmann's Law relating to GST, July 2017
3. Datey V S, 'Indirect Taxes' 27th edition, Taxmann Publications Pvt., Ltd, New Delhi.
4. Dr. Vinod K Singania, 'Direct Taxes' 45th edition, Taxmann Publications Pvt., Ltd, New Delhi.
5. Inter Study material of Institute of Chartered Accountants of India and Institute of Cost Accountants of India.
6. K Vaitheeswaran, Students Handbook on Indirect Taxes, 14th e, 2012, Snow White Publications Pvt Ltd.

Manuals for additional readings:

1. Company Taxation Manual
2. Clearances and Approvals
3. Tax and Duty Manuals

18PA2016 STRATEGIC BUSINESS LEADERSHIP

Credits: 4:0:0

Course Objectives:

- To demonstrate organisational leadership and senior consultancy or advisory capabilities
- To administer relevant professional skills, through the context of an integrated case study.
- To analyse the pros & cons of ethical damages done by few corporate

Course Outcomes:

On successful completion of this paper, candidates should be able to:

- Apply excellent leadership and ethical skills to set the ‘tone from the top’ and promote a positive culture within the organisation, adopting a whole organisation perspective in managing performance and value creation.
- Evaluate the effectiveness of the governance and agency system of an organisation and recognise the responsibility of the board or other agents towards their stakeholders, including the organisation’s social responsibilities and the reporting implications.
- Evaluate the strategic position of the organisation against the external environment and the availability of internal resources, to identify feasible strategic options.
- Analyse the risk profile of the organisation and of any strategic options identified, within a culture of responsible risk management.
- Select and apply appropriate information technologies and data analytics, to analyse factors affecting the organisation’s value chain to identify strategic opportunities and implement strategic options within a framework of robust IT security controls.
- Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organisation’s objectives and the safeguarding of organisational assets

Unit I: Leadership; Qualities of leadership, Leadership and organisational culture, Professionalism, ethical codes and the public interest

Unit II: Governance, Strategy and Risk Agency theory, Stakeholder analysis and organisational social responsibility, Governance scope and approaches, Reporting to stakeholders, Role of the board of directors Public sector governance, Concepts of strategy, Environmental issues and competitive affecting the strategies of the business, The internal resources, capabilities and competences of an organisation, Strategic choices made by those charged with governance, risk Identification, assessment and measurement of risk, Managing, monitoring and mitigating risk

Unit III: Technology, Data analytics and Organizational control; Cloud and mobile technology, Big data and data analytics, E- business: value chain, IT systems security and control, **audit**, Management and internal control systems, Audit and compliance, Internal control and management reporting

Unit IV: Finance in planning and decision-making; Finance function, Financial analysis and decision -making techniques, Cost and management accounting

Unit V: Innovation, performance excellence and change management; Enabling success: organising, Enabling success: disruptive technologies, Enabling success: talent management, Enabling success: performance excellence, Managing strategic change, Innovation and change management, Leading and managing projects

Text Books

1. Strategic Business Leader, Kaplan Publishing, 2017
2. Strategic Business Leader, BPP Learning Media, 2017

Reference Book

1. Strategic Business Leader, Allen E. Fishmen & Michele Fishman, Direct Communication Services, Inc.

18PA2017 ADVANCED PERFORMANCE MANAGEMENT

Credits:4:0:0

Course Objectives:

- To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts
- To contribute to the evaluation of the performance of an organisation
- To evaluate corporate’s strategic development.

Course Outcomes:

On successful completion of this paper, candidates should be able to:

- Use strategic planning and control models to plan and monitor organisational performance
- Assess and identify key external influences on organisational performance

- Identify and evaluate the design features of effective performance management information and monitoring systems
- Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance
- Advise clients and senior management on strategic business performance evaluation and on recognising vulnerability to corporate failure

Unit I: Strategic planning and control: Strategic management accounting, Performance hierarchy, Performance management and control of the organization, Changes in business structure and management accounting, Other environmental and ethical issues

Unit II: External influences on organisational performance: Impact of risk and uncertainty on performance management, Impact of other external factors on performance management

Unit III: Performance measurement systems and design: Performance management information systems, Sources of management information, Recording and processing methods, Management reports

Unit IV: Strategic performance measurement: Strategic performance measures in the private sector, Divisional performance and transfer pricing issues, Strategic performance measures in not-for profit organisations, Non-financial performance indicators, The role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Other behavioural aspects of performance measurement

Unit V: Performance evaluation and corporate failure: Alternative views of performance measurement and management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure

Text Books:

1. Advanced Performance Management, Kaplan Publishing, 2017
2. Advanced Performance, BPP Learning Media, 2017

Reference Books:

1. Uplifting Performance: The Proven System for Maximizing Organizational Performance, Productivity and Profits, By Raghu Reddy, Industry Superstar Pte Ltd, Ebc Lifestyle Hub
2. Performance Management: Toward Organizational Excellence, By T. V. Rao, SAGE Response; Second edition (29 December 2015)

18PA2018 ADVANCED FINANCIAL MANAGEMENT

Credits: 4:0:0

Course Objectives:

This course aims to:

- To apply relevant knowledge, skills and exercise professional judgement as expected of a senior financial executive or advisor,
- To apply knowledge in taking or recommending decisions relating to the financial management of an organisation in private and public sectors.
- To understand the process of business valuations

Course Outcomes:

On successful completion of this paper, candidates should be able to:

- Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders
- Recognise the role of international financial institutions in the financial management of multinationals
- Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally
- Assess and plan acquisitions and mergers as an alternative growth strategy
- Evaluate and advise on alternative corporate re-organisation strategies
- Apply and evaluate alternative advanced treasury and risk management techniques

Unit I: Role and responsibility towards stakeholders and economic environment for multinational organizations

The role and responsibility of senior financial executive/advisor - Financial strategy formulation - Conflicting stakeholder interests - Ethical issues in financial management - Environmental issues and integrated reporting - Management of international trade and finance - Strategic business and financial planning for multinational organizations.

Unit II: Advanced investment appraisal

Discounted cash flow techniques - Application of option pricing theory in investment decisions - Impact of financing on investment decisions and adjusted present values - Valuation and the use of free cash flows - International investment and financing decisions.

Unit III: Acquisitions, mergers, corporate reconstruction and re-organization

Acquisitions and mergers versus other growth strategies - Valuation for acquisitions and mergers - Regulatory framework and processes - Financing acquisitions and mergers - Financial reconstruction - Business re-organization.

Unit IV: Treasury and advanced risk management techniques

The role of the treasury function in multinationals - The use of financial derivatives to hedge against foreign exchange risk - The use of financial derivatives to hedge against interest rate risk - Dividend policy in multinationals and transfer pricing.

Unit V: Emerging issues in finance and financial management

Developments in world financial markets - Developments in international trade and finance - Developments in Islamic financing.

Text Books

1. Advanced Financial Management, BPP Learning Media LTD, 2016

Reference Books:

1. Advanced Financial Management, Kaplan Publishing, 2016
2. Advanced Financial Management, Becker Educational Development Corp., 2016