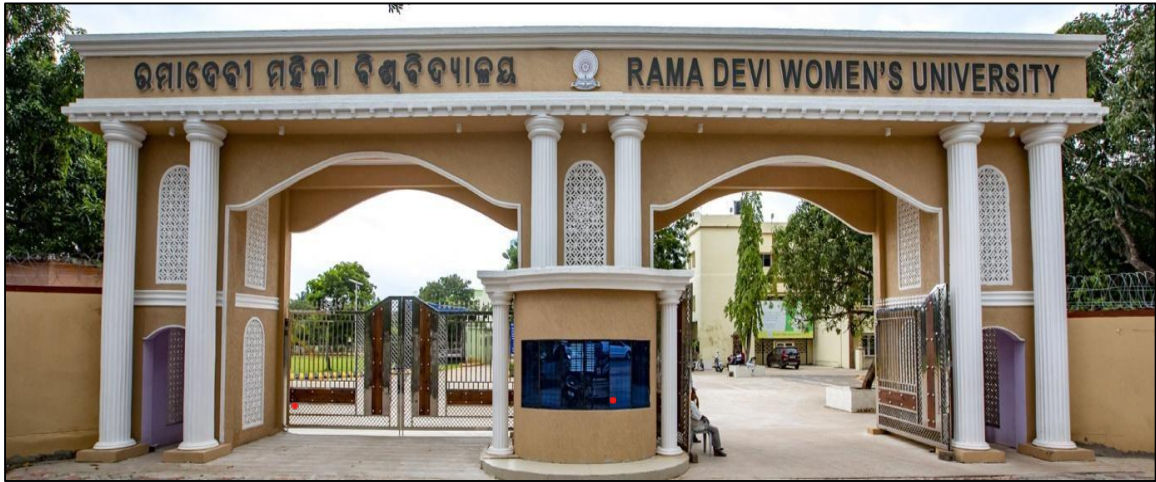


# DEPARTMENT OF COMMERCE

## SYLLABUS OF UG PROGRAMME (B. Com)



SKILLS	•	Yellow
EMPLOYABILITY	•	Blue
ENTERPRENURESHIP	•	Red

**RAMA DEVI WOMEN'S UNIVERSITY**  
Vidya Vihar, Bhubaneswar-751022, Odisha  
Website: <https://rdwu.ac.in>

# P.G. DEPARTMENT OF COMMERCE

## COURSE STRUCTURE AND SYLLABUS OF BACHELOR OF COMMERCE

(Under Choice Based Credit System)



*Manjari*  
12.10.23  
Controller of Examinations  
R.D. Women's University  
Bhubaneswar

RAMA DEVI WOMEN'S UNIVERSITY  
VIDYA VIHAR, BHOI NAGAR  
BHUBANESWAR, ODISHA, PIN-751022

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25/04/2023

## U.G. Commerce Common Syllabus, Odisha

Paper	Subject	Paper Code	Full Marks	End-term Marks	Mid-term Marks	Credit Points
	<b>Semester I</b>					
1.1	Environmental Science	AECC -1	100	80	20	4
1.2	Financial Accounting	CORE-1	100	80	20	6
1.3	Business Law	CORE-2	100	80	20	6
1.4	Micro Economics	GE-1	100	80	20	6
	<b>Total</b>		<b>400</b>			<b>22</b>
	<b>Semester II</b>					
2.1	Alternative English/MIL/Hindi	AECC-2	100	80	20	4
2.2	Cost Accounting	CORE-3	100	80	20	6
2.3	Corporate Law	CORE-4	100	80	20	6
2.4	Macro & Indian Economy	GE-2	100	80	20	6
	<b>Total</b>		<b>400</b>			<b>22</b>
	<b>Semester III</b>					
3.1	Corporate Accounting	CORE-5	100	80	20	6
3.2	Income-tax Law and Practice	CORE-6	100	80	20	6
3.3	Management Principles and Application	CORE-7	100	80	20	6
3.4	Business Statistics	GE-3	100	80	20	6
3.5	Communicative English	SEC-1	100	80	20	4
	<b>Total</b>		<b>500</b>			<b>28</b>
	<b>Semester IV</b>					
4.1	GST and Indirect Taxes	CORE-8	100	80	20	6
4.2	Fundamentals of Data Management (End Term Exam = 60, Practical = 25, Mid-term =15)	CORE-9	100	60+25	15	6
4.3	Management Accounting	CORE-10	100	80	20	6
4.4	Principles of Marketing	GE-4	100	80	20	6
4.5	Quantitative Aptitude & Logical Thinking	SEC-2	100	80	20	4
	<b>Total</b>		<b>500</b>			<b>28</b>
	<b>Semester V</b>					
5.1	Computerized Accounting & E-filing of Tax Returns (End Term Exam = 60, Practical =25, Mid-term = 15)	CORE-11	100	60+25	15	6
5.2	Fundamentals of Financial Management	CORE-12	100	80	20	6
5.3	Elective I (Any <i>one</i> of the following)	DSE-1	100	80	20	6

	<b>A. Accounting and Finance</b>	Markets, Institutions & Services					
	<b>B. Banking and Insurance</b>	Indian Banking and Insurance System					
	<b>C. Management</b>	Human Resource Management					
5.4	Elective II (Any one of the following)		DSE-2	100	80	20	6
	<b>A. Accounting and Finance</b>	Financial Statement Analysis and Reporting					
	<b>B. Banking and Insurance</b>	Merchant Banking and Financial Services					
	<b>C. Management</b>	International Business					
	<b>Total</b>			<b>400</b>			<b>24</b>
	<b>Semester VI</b>						
6.1	Auditing and Corporate Governance		CORE-13	100	80	20	6
6.2	Business Mathematics		CORE-14	100	80	20	6
6.3	Elective III (Any one of the following)		DSE-3	100	80	20	6
	<b>A. Accounting and Finance</b>	Fundamentals of Corporate Tax Planning					
	<b>B. Banking and Insurance</b>	Fundamentals of Investment					
	<b>C. Management</b>	Consumer Affairs and Customer Care					
6.4	Business Research Methods and Project work	End Term Exam = 50 Project = 30 Viva-voce = 20	DSE-4	100	50 30 Project 20 Viva-voce		6
	<b>Total</b>			<b>400</b>			<b>24</b>
	<b>Ethics and Value in each Semester</b>						<b>06</b>
	<b>Grand Total</b>						<b>154</b>

## **Programme Outcomes (POs):**

**PO1:** Students are able to gain a thorough knowledge in different areas of Commerce like Accounting, Finance, Auditing, Marketing, HR and Laws

**PO2:** Acquire skills like Effective communication, Numerical ability, decision making, problem solving, leadership.

**PO3:** Develop competency in students to make them employable in the global market

**PO4:** To enable students with ICT skills and enrich their knowledge for career enhancement.

**PO5:** Develop research skills in different domain of commerce amongst learners

**PO6:** Facilitate pursuing further professional courses like CA, CFA, CMA, CS, MBA, UPSC.

**PO7:** Students are able to recognize different value systems and ethics, understand the moral dimensions and accept responsibility

**PO8:** Case studies, seminars, project works will enable students to get practical exposure and bridge gap between industry and academia

**PO9:** Equipped students to join the industry, setup own entities and enhancing entrepreneurial skills and mindset.

**PO10:** Integrate functional knowledge with strategic skills.

## **Programme Specific Outcomes (PSOs):**

**PSO1:** Prepare graduate equip with creative and required analytical, interpersonal and communication skills through Skill Enhancement Courses (SEC).

**PSO2:** Acquired practical learning from project work and industrial visit.

**PSO3:** Prepare the students for appearing higher studies like M.com, M.B.A., CA and CMA etc.

**PSO4:** Students can also get the practical skills to work as accountant, audit assistant, tax consultant and other financial supporting services.

# Semester-I

## AECC-1 Environmental Science & Disaster Management

### Course Outcomes

After reading this paper, students will be able to;

**CO1:** understand about problems of environmental pollution and Impact of pollution on human and ecosystem and control measures.

**CO2:** learn about increase in population growth and understand the issues of use of resources in proper manner leading to sustainable development.

**CO3:** learn about causes and impacts of Disasters and Case studies of National and Global disasters and risk reduction approaches of Disasters with safety issues in mitigating Industrial disasters.

**CO4:** acquire basic idea about the mode of transmission and course of some communicable and non-communicable diseases and knowledge on the Importance and methods of prevention of epidemics and pandemics

### Unit-I (Environment)

**The Environment:** The Atmosphere, Lithosphere, Hydrosphere, Biosphere (01 period)

**Ecosystem:** Energy flow in the ecosystem (01 period)

**Biogeochemical Cycle:** Water Cycle, Carbon Cycle, Nitrogen Cycle (02 periods)

**Pollution:** Water Pollution, Air Pollution, Soil Pollution, Radiation Pollution, Industrial Pollution, Light Pollution, Sound Pollution (05 periods)

**Environmental Laws** (Water Act 1974, Air Act 1981, The Wildlife Protection Act 1972, The Environment Protection Act 1986), The Forest Conservation Act 1980 (04 periods)

### Unit-II (Climate Change & Sustainable Development)

**Population Ecology:** Individuals, Species, Population, Community (01 period)

Human Population Growth, Population Control Methods (01 period)

Urbanization and its effect on society (01 period)

**Climate Change:** Causes, effect, Global Warming, Carbon footprint and environmental protection (05 periods)

**Steps taken towards sustainable development:** Ban of single-use plastics, Automobile Scrapping Policy, Promotion of Electrical Vehicles(03 periods)

**Brief idea on Sustainable Development Goals (SDGs),** Agenda 21 of Rio Earth Summit (02 periods)

### Unit-III (Disaster Management)

**Disaster Management:** Types of disasters (Natural and Man-made) and their causes and effect) (02 periods)

**Vulnerability Assessment and Risk Analysis:** Vulnerability to various disasters (Flood, Cyclone, Earthquake, Heat waves and Lightning) (02 periods)

**Institutional Framework:** Institutional arrangements for disaster management (National Disaster Management Authority (NDMA), State Disaster Management Authority (SDMA), District Disaster

Management Authority (DDMA), National Disaster Response Force (NDRF) and Odisha Disaster Rapid Action Force (ODRAF) (02 periods)

**Preparedness Measures:** Disaster Management Cycle, Early Warning System, Pre-Disaster and Post-Disaster Preparedness, Strengthening of SDMA and DDMA, Community Preparedness, Stakeholder participation, Corporate Social Responsibility (CSR) (05 periods)

**Survival Skills:** Survival skills adopted during and after disaster (Flood,

#### **Unit-IV (Public Health Management)**

**Brief idea on Epidemics and Pandemics** (01 period)

**Non-communicable diseases** with special reference to Cardiovascular diseases, Cancer, Diabetes, Hypertension and Obesity and their prevention (02 periods) Communicable diseases with special reference to Covid-19, Flu, Hepatitis, AIDS and Tuberculosis and their transmission (02 periods)

**Dynamics of Disease Transmission:** Mode of transmission (Direct/Indirect), Events after infection: Immunity (Active vrs Passive, Innate vrs Acquired, Herd Immunity), Incubation Period (02 periods)

**Prevention of Epidemics/Pandemics Diseases:** Preventing Measures (Quarantine, Sanitization, Personal Protective measures such as Hand washing and use of protective devices, Vaccination); Control Measures (Surveillance, Isolation, Contact Tracing) (03 Periods)

**Life Style management** (Diet, Physical Exercise, Yoga and sleeping habit) (02 periods)

**Role of Different Sectors in Managing Health Disaster:** Role of Government (Centre and State), Community, Civil Society, Student mass, NGOs (01 period)

#### **Books Recommended:**

1. Asthana DK and Asthana M: A Text Book of Environmental Studies, S. Chand, New Delhi
2. Bharucha E: A Text Book of Environmental Studies, New Delhi:UGC
3. Dash MC and Mishra PC: Man and Environment, McMillan,London
4. Disaster Management and Mitigation Plan,2013 of Dept. of Health & Family Welfare, Govt. of Odisha\*
5. Mishra DD: Fundamental Concepts in Environmental Studies, S. Chand, New Delhi
6. National Policy on Disaster Management,2009\*
7. National Disaster Management Plan,2019\*
8. Odum EP: Fundamentals of Ecology, Natraj Publications
9. State Disaster Management Plan, 2019 of Government of Odisha\* Standard Operating Procedure (SOP) issued by Govt. of India and Govt. Of Odisha on Public Health Managements in the websites: [www.mohfw.gov.in](http://www.mohfw.gov.in) and [health.odisha.gov.in](http://health.odisha.gov.in)\*

10. The Disaster Management Act, 2005 of Government of India\* [Note: Star (\*) marked References, published by the State as well as Central Government are available in the open sources]

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	1	2	2	2	4	4	4	4	4	2
<b>CO2</b>	1	2	4	2	2	2	2	4	2	2
<b>CO3</b>	1	2	5	2	2	2	2	4	2	2
<b>CO4</b>	1	1	2	1	2	2	2	2	1	1



## CORE-1 Financial Accounting

### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

**CO2:** develop the skill of recording financial transactions and preparation of reports in accordance with GAAP and Students are able to understand the Accounting Standards Ind AS (Indian Accounting Standards), IFRS (International Financial Reporting Standards) & XBRL (extensible Business Reporting Language)

**CO3:** know the skill of preparation of financial statements of sole Traders and Partnership Firms

**CO4:** equip the students to get in-depth knowledge of Hire Purchase and Instalment Systems and Accounting for Branch & Department and also the Concepts of operating and financial lease.

### Unit – I:

#### (a) Basics of Accounting

1. **Accounting as the language of business and** an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information, Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
2. The nature of financial accounting principles – **Basic concepts** and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures and Accounting Equation.

#### (b) Accounting Process

**From recording of business transactions to the preparation of trial balance including adjustments: journal, sub-division of journal, ledger accounts, trial balance.**

### Unit – II:

#### Reporting Standards & Business Income

1. Concepts of AS, Ind AS (Indian Accounting Standards), IFRS (International Financial Reporting Standards) & **XBRL (extensible Business Reporting Language)**
2. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement and revenue recognition.
3. Depreciation Accounting: The accounting concept of depreciation. Factors in the measurement of depreciation. **Methods of computing depreciation:** straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Salient features of Accounting Standard 6 (AS- 6) issued by ICAI

### Unit – III:

#### Final Accounts

Capital and revenue expenditures and receipts, **Preparation of financial statements of Sole Trade and Partnership Business with adjustments**

**Accounting for Partnership Firm:** Accounting of Admission of partner, Retirement and Death of partner and Dissolution of the Partnership Firm Including Insolvency of partners

## Unit – IV:

1. Hire Purchase and Instalment Systems and Accounting for Branch & Department
2. Concepts of operating and financial lease (theory only)
3. Departmental Accounting and Branch Accounting including foreign branch (Theory and Problem)
4. Hire purchase and Instalment System

### Text Books Recommended:

1. Financial Accounting, I and Financial Accounting II: Mukherjee, Oxford University Press
2. Jain, S.P. and K.L. Narang. Financial Accounting, Kalyani Publishers, New Delhi

### 3. Suggested Readings:

4. Financial Accounting, R.K. Mittal, M.R. Bansal, V.K, Global Publication.
5. Bal Ranjan Kumar, Financial Accounting – S. Chand
6. Text Book of Financial Accounting-Anil Kumar and Mariappa- Himalaya Publishing House
7. Financial Accounting - P. C. Tulsian, Pearson Publication
8. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.
9. Bansal.K.M- Financial Accounting – Taxman Publication
10. Horngren, Introduction to Financial Accounting, Pearson Education.
11. Maheshwari, S.N. and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
12. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
13. N. Godwin and D. Sanyal, Financial ACCT, Cengage Learning

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	4	5	4	5	5	4	5	5	5
CO2	5	5	4	5	5	5	4	5	5	5
CO3	5	5	4	5	5	5	4	5	5	4
CO4	5	5	5	5	5	5	4	5	4	4

\* Students can use simple calculator (Non-scientific) in the exam.

## **CORE-2 Business Law**

### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** in-depth understanding of the Indian Contract act 1872 along with some specific contracts like-Bailment, Pledge, contingent contract.

**CO2:** equip with knowledge regarding various provisions relating to Sale of Goods Act 1930 regarding contract of sale, condition and warranty, transfer of ownership and unpaid seller.

**CO3:** understand the meaning, types and legal provisions relating to partnership and LLP.

**CO4:** acquire knowledge of various types of Negotiable instruments, and their endorsement and dishonour procedure.

### **Unit I: The Indian Contract Act, 1872**

1. Contract – meaning, characteristics and kinds, Essentials of a valid contract
2. Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
3. Consideration (Definition, Elements, Types, Rules), –No Consideration No Contract and its exceptions; Capacity to Parties (Definition and Types)
4. Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
5. Legality of objects and Consideration
6. Void and Voidable agreements – Definition, Types and Distinction  
Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract
7. Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges

## **Unit II: The Sale of Goods Act, 1930**

1. **Contract of sale, meaning and difference between sale and agreement to sell**
2. Conditions and warranties
3. Transfer of ownership in goods including sale by a non-owner
4. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer

## **Consumers Protection Act, 1986 and Right to Information Act**

1. Objectives and features of Consumers Protection Act
2. Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person
3. Unfair trade practices
- Consumer Protection Council (Central, State and District – their constitutions and objectives)

## **Unit III: Partnership Laws**

1. The Partnership Act, 1932
  1. Definition – Partner, Partnership
  2. **Nature and Characteristics of Partnership**
  3. Types of Partners
  4. Registration of a Partnership Firms and consequences of non-registration
  5. Rights and Duties of Partners
  6. Dissolution of firms – meaning and grounds
2. **The Limited Liability Partnership Act, 2008**
  1. Definition
  2. Salient Features of LLP
  3. Advantages and disadvantages of LLP
  4. Differences between: LLP and Partnership, LLP and Company,
  5. Incorporation of LLP

## **Unit IV: The Negotiable Instruments Act 1881**

1. Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)
2. Endorsement: Meaning and Types of Endorsement
3. Holder and Holder in Due Course, Privileges of Holder in Due Course.
4. Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting
5. Discharge of Negotiable Instruments: Meaning and Modes

### **Text Books Recommended:**

1. Business Law, Garg K.C., Saareen, Sharma, Kalyani Publishers
2. Kumar, R. Legal Aspects of Business, Cengage Learning

### **Suggested Readings:**

1. Arora Sushma – Business Law – Taxmann Publication
2. A Book of Business Laws-Jena B and Mohapatra-Himalaya Publishing House
3. Business Law, Ashok Sharma, V.K. Global Publication.
4. Business Laws: Das & Roy, Oxford University Press
5. Business Law- S K Matta, Geetika Matta, Vrinda Publications (P) Ltd
6. Business Law - Tejpal Singh, Pearson Publication
7. Tulsian, P.C, Business Law, S.Chand
8. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
9. Kuchhal, M.C. and Vivek Kuchhal, Business Law, Vikas Publishing House, NewDelhi.

### **MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	5	5	2	4	4	5	5	4	5	5
<b>CO2</b>	5	5	2	4	4	5	5	4	5	5
<b>CO3</b>	5	5	2	4	4	5	5	4	5	5
<b>CO4</b>	5	5	2	4	4	5	5	4	5	5

Note related: 1

From What Related: 2

Neutral: 3

Moderately Related: 4

Highly Related: 5

## GE-1 MICRO ECONOMICS

### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** develop the ability to explain core economic terms, concepts, and theories.

**CO2:** understand how optimum real-life decisions are taken by individuals under situations of scarcity. **CO3:** use supply and demand to determine changes in market equilibrium (price and output) and describe the features of different types of market and decide the price and output under various market situations **CO4:** analyse the impact of various government policies.

### **Unit: I Demand and Consumer Behaviour**

Concept of demand: demand function, **law of demand**, derivation of individual and market demand curves, shifting of the demand curve, elasticity of demand, Consumer behavior, Marshallian utility approach and Indifference Curve approach; utility maximization conditions. Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC)

### **Unit: II Production and Cost**

**Production function:** Short-run and Long-run; Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal

### **Unit: III Perfect Competition**

Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions; Related concepts Of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition

### **Unit: IV Imperfect Competition**

Monopoly

Concept of Monopoly: Sources of monopoly power: Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only)

Monopolistic Competition

Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly Cartel (concept with example)

### Text Books Recommended

1. Micro Economics-K C Dash- Himalaya Publishing House

2. Ahuja, [1.14, Micro Economics, S.Chand

### Suggested Readings:

- 1.Mehta P.K, Singh M. — Micro Economics = Taxmann Publication
1. Micro Economics-T.R. Jain B-D- Majhi, V.K. Global
2. Browning, E K- and J.M. Browning; Microeconomic Theory and Applications,

3. Kalyani Publishers, New Delhi.

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	4	4	2	4	4	2	2	2	2
CO2	4	4	2	2	2	2	2	4	2	2
CO3	4	2	2	2	2	4	2	4	2	2
CO4	4	4	4	2	2	4	4	4	4	2

## **ETHICS AND VALUES**

### **(UNIT 1)**

#### **Course Outcomes:**

After reading this paper the students will be able to;

**CO1:** have changes in their perceptions and practices towards women and evolve proper attitude towards women and value their work and contribution

**CO2:** come forward to challenge the unethical treatments against women

**CO3:** end gender-based hierarchy and hegemony, remove the feeling that women are counter to men and bring about a complementarity among the hitherto existing gender binary

**CO4:** pioneer in creating a gender equal society where the well-being, happiness and security of the women will be well protected & contributing towards a better and happier society.

### **SEMESTER-I**

#### **Unit-1**

#### **Title: - Gender Issues and Ethical Dimensions**

##### **1.1 Introduction:**

General introduction on Ethics and Values, Gender equality as an essential precursor to social progress, the present scenario, Desirable gender related values.

##### **1.2 Women and Family**

Pre-natal sex selection, Gendered practices in the family, Gender based division of labour in the family, Marriage and women, Marriage and women's consent, Child marriage, the practice of dowry, Women and family violence.

##### **1.3 Women and Work**

Women's work: The Invisible hands, Exploitation of women at work, Gender Stereotyping at work, Glass ceiling, Women and pay gap, Sexual Harassment of women at work, Working women and role conflict.

##### **1.4 Women, Community and Society**

Violence against women in public spaces, Gender sensitive language and communication, Gendered language, Sexist Language, Gender neutral language, Women and property Rights, What does property right mean?, Women's property Rights in Indian Laws, The functionality of Women's Property Rights

## **SEMESTER-II**

### **Unit-2**

#### **Title: - Nature and Scope of Ethics and Values**

##### **2.1 Indian Constitution**

Salient Values of Preamble and its importance in national life.: Concepts of a Sovereign, Socialist, Secular, Democratic, Republic, Justice, Liberty, Equality and Fraternity.

##### **2.2 Patriotism**

Patriotic Values and ingredients of nation building. Concepts of state, good citizenship., emotional connection with the nation and Duties of citizens and Qualities of good citizenship

##### **2.3 Volunteerism**

Concepts and facets of Volunteerism and Leadership. Their role in building a sustainable, local-regional-national –international Volunteering organization and Volunteerism of Youth (blood donation, social work, helping the aged and green practices etc

##### **2.4 Work Ethics**

Punctuality, Cleanliness Law abidingness and work place behavior and professional ethics.of state,

## **SEMESTER-III**

### **Unit-3**

#### **Title: - Issues of Drug, Tobacco Addiction and Alcoholism**

##### **3.1 Extent of Problem**

Extent of Drug and Tobacco addiction and alcoholism in India Myths associated with the them, Health hazards associated with Them and how they have become silent killers.

##### **3.2 Socio- economic impact**

Socio- economic impact of Drug and Tobacco addiction and alcoholism:

Loss of physical and mental strength, Loss of character, Loss of family ties and relationship, Loss of earning and lively hood potentials, Loss of societal respect and dignity etc.

##### **3.3 Law and address to problem**

Silent features of social legislation such as NDPS Act, 1985 and COTPA Act ,2003 , Mechanism and Govt. Scheme for prevention , de-addiction and rehabilitation .

##### **3.4 Role of Stake Holder**

Provision of Tobacco free campus and role of students, Roles of students in their family and immediate surroundings, Role of NGOs and their agencies.

## **SEMESTER-IV**

### **Unit-4**

#### **Title: - Ethical Values for Students**

##### **4.1 Meaning and Objective of Education:**

Knowledge is power and quest for knowledge is the real meaning of education, not quest for Degree and qualifications; Real education builds characters: Difference between Academic Qualification and Ability, Academic failure could be failure with in the class room, but not outside (that is failed in exam, past in the life!)

##### **4.2 Challenges for Ethical Practices in Institution of Higher Education:**

Ragging, Suicide and Need for Educational Counseling, Violence vs. Peaceful Protest, Conflict resolution, Plagiarism and Violation of Intellectual property Rights, Cheating in Examination and other Fraudulent Practices.

##### **4.3 Inter personal Relation and Community Life in HEI:**

Green Preacher and conservation of Energy, Community Life in Campus including Hostels, Local Common area, Inter personal relations (Students-Teacher, Students-Student and Man- Woman, Positive Friendship).

##### **4.4 Ethical Leadership in Academic Institution:**

Concept and Traits of Leadership to provide solution, everyone has Leadership Role (not limited to position), Concept of Ethical leadership Scope of Leadership in college and Universities for- Students, Teachers and Administrators. Importance of co-curricular and extra – curricular activities.

## **SEMESTER-V**

### **Unit-5**

#### **Title: -Vulnerable section of society: Human Dignity and Ethical Issues**

##### **5.1 Values relating to Children:**

Nutrition and health, Child Exploitation: Child labour, trafficking, Sexual exploitation.

##### **5.2 Person with disability:**

Rights of PWD, affirmative action, Prevention of discrimination, providing equal opportunity, various scheme for empowering PWD and social justice for PWD

##### **5.3 Challenges for the elderly:**

Elder abuses, elder sexual abuse, elder verbal abuse, senior citizen and their privileges, right of the aged over their children and duties of the children for the elders.

##### **5.4 The Third Gender:**

Understanding the third gender, Social justice for them, Removal of discrimination, Affirmative action and acceptance of diversity of gender.



## SEMESTER-VI

### Unit-6

#### Title: - Environmental & Techno Ethics

##### 6.1 Environmental Ethics:

Types of Ecological Values, Environmental Values vis a vis conserving Nature, Equitable use of Resources, Role of Individual in the conservation of resources for future generation, Bio-Ethics-Genetic manipulation in plants and animals for benefit of society and cruelty against animal.

##### 6.2 Promotion of Green Technology:

**Goal of Green Technology:** Reduce recycling, Renew (removal of chemicals), Refuse and Responsibility.

**Green Technology in relation to:** -Energy and Construction.

##### 6.3 Ethics in relation to technology development

Environmental conservation and carbon footprint with reference to Science, gadget, machine etc. and interaction with each other; Agricultural, Industrial, Digital, Globalized Age etc

##### 6.4 Judicious Use of Technology:

Judicious use of Mobile Phones, Electrical machines, Plastics, Television, Computers and their harmful effects

Ethics and Use of Digital Technology: Cyber ethics-, Ethics of social media:

WhatsApp, Facebook, Twitter and others.

#### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	4	5	1	1	1	4	2	2	4
CO2	1	4	4	1	1	1	4	1	1	4
CO3	1	4	2	1	1	1	2	1	1	2
CO4	1	4	5	1	1	1	4	2	2	4

## Semester-II

### AECC-2 MIL

#### Course Outcomes:

After reading this paper the students will be able to;

**CO1:** Students of other departments of the University can easily present their theoretical knowledge in Odia by studying Odia Grammar and Communication skills in the course AECC-II

**CO2:** Students of Science, Commerce and Humanities can fluently discuss their research findings in their mother tongue (ODIA)

**CO3:** Though we receive higher education in various subjects and media of instruction, it is always more convenient to express oneself in one's Mother tongue. It is an enriching experience for both the knowledge giver and the receiver.

**CO4:** Odia language is essential for Professionals like a doctor, scientist or educator to become intelligible as well as amiable for others.

#### ଯୋଗାଯୋଗମୂଳକ ମାତୃଭାଷା – ଓଡ଼ିଆ (AECC)

ପାଠ୍ୟ-୧ | **Course – 1** : ଯୋଗାଯୋଗ ଅନୁବିଧି, ରୀତି ଓ ମାଧ୍ୟମ

୧ମ ଏକକ : ଯୋଗାଯୋଗର ପରିଭାଷା, ଅନୁବିଧି, ପରିସର ଓ ପ୍ରକାରଭେଦ

**୨ୟ ଏକକ :** ସାକ୍ଷାତକାର, ଭାଷଣ କଳା

**୩ୟ ଏକକ :** ସମ୍ବାଦର ପରିଭାଷା, ପରିସର ଓ ସମ୍ବାଦ ପ୍ରସ୍ତୁତି

୪ର୍ଥ ଏକକ : ଓଡ଼ିଆ ଭାଷାର ବର୍ଣ୍ଣମାଳା, ବର୍ଣ୍ଣାଶୁଦ୍ଧିର ନିରାକରଣ । (ବନ୍ଦନ ତୁଟି - ସାଦୃଶ୍ୟଜନିତ ଅଶୁଦ୍ଧି, ଲିଙ୍ଗଗତ ଅଶୁଦ୍ଧି, ସନ୍ଧିଗତ ଅଶୁଦ୍ଧି, ସମାସଗତ ଅଶୁଦ୍ଧି, ବଚନ ଓ ବିଭକ୍ତିଗତ ଅଶୁଦ୍ଧି, ବାକ୍ୟ ବିଧିଜନିତ ଅଶୁଦ୍ଧି, ସମାର୍ଥବୋଧକ ଶବ୍ଦାଶୁଦ୍ଧି, ପ୍ରତ୍ୟୟ ଜନିତ ଅଶୁଦ୍ଧି, ଶବ୍ଦ ସଂଯୋଗମୂଳକ ଓ ସ୍ୱରସଙ୍ଗତ ଅଶୁଦ୍ଧି

#### ସହାୟକ ଗ୍ରନ୍ଥସୂଚୀ (ପାଠ୍ୟ-୧ | Course – 1)

୧. ଯୋଗାଯୋଗ ମୂଳକ ମାତୃଭାଷା (ଓଡ଼ିଆ) ସାମଲ ବିରଞ୍ଚି ନାରାୟଣ, ସତ୍ୟନାରାୟଣ କୁକ୍ ଷ୍ଟୋର, କଟକ ।

୨. ସଂଯୋଗ ଅନୁବିଧି, ସନ୍ତୋଷ କୁମାର ତ୍ରିପାଠୀ, ନାଳନ୍ଦା, କଟକ

୩. ଭାଷଣ କଳା ଓ ଅନ୍ୟାନ୍ୟ ପ୍ରସଙ୍ଗ - କୃଷ୍ଣଚନ୍ଦ୍ର ପ୍ରଧାନ, ସତ୍ୟନାରାୟଣ କୁକ୍ ଷ୍ଟୋର, କଟକ

୪. ପ୍ରାୟୋଗିକ ଓଡ଼ିଆ ଭାଷା – ଓଡ଼ିଶା ରାଜ୍ୟପାଠ୍ୟ ପୁସ୍ତକ ପ୍ରଣୟନ ଓ ପ୍ରକାଶନ ସଂସ୍ଥା, ଭୁବନେଶ୍ୱର ସଂସ୍ଥା, ଭୁବନେଶ୍ୱର

୫. ନିର୍ଭୁଲ ଲେଖାର ମୂଳସୂତ୍ର, ନୀଳାଦିଭୂଷଣ ହରିଚନ୍ଦନ, ପି.ସି.ଆର ପବ୍ଲିକେସନ, ଭୁବନେଶ୍ୱର

୬. ସର୍ବସାର ବ୍ୟାକରଣ - ନାରାୟଣ ମହାପାତ୍ର ଓ ଶ୍ରୀଧର ଦାସ, ନିୟୁ ଷ୍ଟୁଡେଣ୍ଟସ୍ ଷ୍ଟୋର, କଟକ

#### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	2	1	1	1	2	1	2	1
CO2	1	2	2	1	1	1	2	2	2	1
CO3	1	1	2	1	1	1	2	1	1	1
CO4	1	2	1	1	1	1	2	1	1	2

# MIL (ALTERNATIVE ENGLISH)

## Course Outcomes:

After reading this paper the students will be able to;

**CO1:** demonstrate high-level proficiency in writing and speaking English and employ effectively the language of their discipline.

**CO2:** develop skills in organizing and expressing ideas and viewpoints with clarity and coherence in writing and speech

**CO3:** enumerate skills in narration, description, and argumentation, ascertain insight into different cultures and gain good knowledge that includes understanding recent developments in language and literature.

**CO4:** develop acumen for a better understanding of the diversity of human experiences and acquire openness to new ideas, perspectives, and ways of thinking.

## **Introduction:**

The paper is focused upon developing one fundamental skills of Language learning; reading which needs a thorough rethink and revision. In order to build a strong base for acquisition of the communication skills, suitable reading content is selected from diverse areas in prose form. This would boost the learner's competence in expressive and comprehension skills. The well researched language exercises in the form of usage, vocabulary and grammar is the other area that should attract the teacher and learner to work out for giving decent shape to the mastery of English language.

## **UNIT 1: Short Story**

1. Jim Corbett-The Fight between Leopards
2. Dash Benhur- The Bicycle
3. Dinanath Pathy- George V High School  
(iv) Alexander Baron- The Man who knew too much  
(v) Will f Jenkins- Uneasy Homecoming

## **UNIT 2: Prose**

1. Mahatma Gandhi- The way to Equal Distribution
2. S Radhakrishnan- A Call to Youth
3. C V Raman-Water- The Elixir of Life  
(iv) Harold Nicolson- An Educated Person  
(v) Claire Needell Hollander- No Learning without Feeling

## **UNIT 3:**

1. **Comprehension of a passage and answering the questions**

## **UNIT 4:**

1. Language exercises-test of vocabulary, usage and grammar

## **Text Books**

### **All Stories and Prose pieces**

## **Reference Books**

1. The JJ'idening Arc: A Selection of Prose and Stories, Ed. A R Parhi, S Decpika, P Jani, Kitab Bhavan, Bhubaneswar.

2. A Communicative Grammar of English, Geoffrey Leech.
3. A University Grammar of English. Randolph Quirk and Sidney Greenbaum
4. Developing Reading Skills. F. Grellet. Cambridge: Cambridge University Press, 1981. UG Honours/Pass Syllabus in English

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	5	5	1	1	1	1	2	2	4
CO2	1	5	4	1	1	1	2	1	1	4
CO3	1	5	2	1	1	1	2	1	1	2
CO4	1	5	5	1	1	1	1	2	2	4

### MIL – Hindi

#### Course Outcomes:

After reading this paper the students will be able to:

**CO1:** Gain knowledge on Hindi poets and their poems and understand the variations in ancient, medieval and modern poetry.

**CO2:** Acquire knowledge on different perspectives of writers through their prose.

**CO3:** Gain understanding of basic structure of Hindi sentence and grammar.

**CO4:** Develop a skill of essay writing.

### MIL – Hindi

#### UNIT-1

##### कविता

कबसाखी - 1 से 10

तुलसी - वनियपत्रिका - पद 1 और 2

प्रसाद - मधुमय देश

नराला - भक्तिषुक

अज्ञेय - हरिशमि

#### UNIT-II

##### गद्य

रामचन्द्र शुक्ल- उत्साह

हजारी प्रसाद द्विवेदी- कुटन

(हरशंकर परसाई -सदाचार का ताबीज

#### UNIT-III

शब्द ज्ञान

शब्द शुद्धि

वाक्य शुद्धि

पर्यायवाची शब्द

वलिम शब्द

#### UNIT IV

सामान्य ज्ञान

नबिंध लेखन Essay Writing)

पाठ्य पुस्तक

1) हनिदी प्रसून सं. डॉ. अंजुमन आरा, प्लानेट बी कटक

2) आधुनकि हनिदी व्याकरण और रचना बासुदेवनन्दन प्रसाद, भारती भवन, दलि्ली

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	2	1	1	1	2	1	2	1
CO2	1	2	2	1	1	1	2	2	2	1
CO3	1	1	2	1	1	1	2	1	1	1
CO4	1	2	1	1	1	1	2	1	1	2

## (Core-3)

### COST ACCOUNTING

#### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** confident in managing cost issues, prepare cost sheet and also keep a check on cost for taking managerial decisions.

**CO2:** know various methods of pricing of material issues and techniques of material control.

**CO3:** acquire skills about accounting for labour cost, methods of wage payment and Allocation, Apportionment and absorption of overheads.

**CO4:** understand various aspects of contract costing, preparation of contract account and able to prepare process accounts and know the treatment of process loss.

#### **Unit- I:**

**Introduction to Cost Accounting:** Meaning, concept, scope, objectives, principles, importance and limitations of cost accounting; Implementation of costing system; Methods & Techniques of costing; Cost concepts and Cost Sheet, Job costing and Batch Costing.

#### **Unit – II:**

**Accounting for Material:** Concept and technique of accounting for material; Methods of pricing of materials issues – FIFO, LIFO and Average; Treatment of material losses; Techniques of material control – level setting, Economic Ordering Quantity, ABC Analysis, VED Analysis, Perpetual inventory system, & Just-In-Time.

#### **Unit – III:**

##### **Accounting for Labour:**

Accounting for labour cost, control procedure, labour turnover, idle time, overtime, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage plan.

##### **Accounting for Overheads:**

Classification, Allocation & Apportionment of production overheads; Re-apportionment of Service department overheads; Absorption of overheads, methods of absorption – actual and predetermined rates, blanket and multiple rates, choice of an overhead absorption rate; Administration, selling and distribution overheads; Under absorption and over absorption of overheads.

#### **Unit – IV:**

**Methods of Costing: Contract costing:** Features and procedure of contract costing, uncompleted contract profit determination, Escalation clause, cost plus contracts. **Process costing:** Meaning and characteristics of Process costing, Procedure for process costing, treatment of process losses and wastages.

#### **Text Books Recommended:**

1. Cost Accounting-Arora MN A- Himalaya Publishing House
2. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of

**Suggested Reading:**

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
2. Cost accounting, S.P. Gupta/ A Sharma- V.K. Global Publishing Pvt. Ltd.
3. Cost & Management Accounting I: Mitra, Oxford University Press.
4. Cost & Management Accounting, Taxmann Publications
5. Colin Drury, Management and Cost Accounting, Cengage Learning
6. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	4	4	5	4	4	5	2
CO2	5	4	5	4	4	4	2	4	5	2
CO3	5	4	5	4	4	4	2	4	5	2
CO4	5	4	5	4	4	4	4	4	5	2

**\* Students can use simple calculator (Non-scientific) in the exam.**

## **CORE-4 CORPORATE LAW**

**Course Outcomes:**

After reading this paper, students will be able to;

**CO1:** understand the regulatory aspects involved in different types of companies covering the Companies Act 2013 and legal documents and their usage essential for operations and management of company.

**CO2:** equip with role, duties and power of director and company secretary in a company.

**CO3:** understand the various types and issues of share capital and debentures also framework of dividend distribution.

**CO4:** synthesis company processes, meetings and application of corporate principles in board meeting.

### **Unit – I: INTRODUCTION TO COMPANY**

Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate ,Kinds of Companies ( Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company

#### **FORMATION OF A COMPANY**

**Steps in formation of a Company**, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, **Forms of Memorandum of Association & Articles of Association and its** alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Mis- statement in prospectus and its consequences.

## Unit - II: COMPANY ADMINISTRATION

**Director (Concept and Definition)**, DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition, Appointment and Qualifications) – **Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.**

## Unit - III: SHARE CAPITAL & DEBENTURE

**Share and Share Capital** - Types and Definition, **Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right**, Capital Reduction, Share Certificate, Demat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend and distribution of dividend.

## Unit - IV: CORPORATE MEETINGS

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing

### Text Books Recommended:

1. Corporate Laws-Maheswari, Maheswari- Himalaya Publishing House
2. Corporate Law, Ashok Sharma, V.K. Global Publishing Pvt. Ltd., New Delhi

### Suggested Readings:

1. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
2. Corporate Law, Gupta,Garg,Dhingra, Kalyani Publication
3. Company Law: Roy & Das, Oxford University Press.
4. Kumar, R., Legal Aspects of Business, Cengage Learning
5. Corporate Law– S K Matta, Geetika Matta, Vrinda Publications (P) Ltd
6. Arora & Banshal, Corporate Law – Vikash Publication
7. Gogna, P.P.S – Company Law, S. Chand
8. MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot. (Publishers).
9. GK Kapoor& Sanjay Dhamija, Company Law, Bharat Law House.

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	4	4	5	5	5	5	4
CO2	5	5	5	4	4	5	5	5	5	5
CO3	5	5	5	4	5	5	4	5	5	4
CO4	5	5	5	4	4	5	5	5	5	5



## (GE-2) MACRO & INDIAN ECONOMY.

### **Course Outcomes:**

After reading this paper, students will be able to;

**CO1:** apply the modern tools of macro-economic analysis so as to minimize the adverse impact of macro-economic factors on business.

**CO2:** understand comprehensive understanding of Indian Economy

**CO3:** understand various Govt. policies, programs and how planning and infrastructure support can develop an economy

**CO4:** acquainted with economic concepts, models of international trade aware about international trade blocks and their importance

### **Unit I Introduction to Macro Economics**

Introduction: Meaning and definition of Microeconomics and macroeconomics, Difference between Microeconomics and macroeconomics, macro-economic goals, components of Macroeconomics, Economic Systems: Mixed economy, Socialism economy, Capitalism economy and Islamic economy (only meaning and characteristics)

### **Unit II National Income Accounting**

Definition of National Income, Concepts of National Income, GDP and GNP, **Methods of Measuring National Income**, Uses of National Income, Difficulties in calculating National Income, Real Income, Per Capita Income and Growth Rate

### **Unit:III National Income Equilibrium**

Concepts of Equilibrium, Consumptions & Savings, Investment Theory, Government Sector, Foreign Sector, Determination of Equilibrium, Multiplier Concept, Inflationary Gap and Deflationary Gap, Summary of Two-, Three- and Four-sector Economies

### **Unit:IV Role of Government**

Economic functions of Government, Types of Budget, Government Revenue, Government Expenditure, Public Debt, and Government Policy

Macroeconomic Problems Introduction, **Business cycle**, Unemployment, Inflation, Deflation, Depression, RBI and monetary policy

### **Text Books Recommended**

1. Macro & Indian Economy, M. Treheran, T Treheran, V.K. Global publishing Pvt. Ltd., New Delhi
2. Ahuja H.L – Macro Economics – S.Chand

### **Suggested Readings**

1. Mankiw, N. Gregory. Principles Macroeconomics. Cengage Learning
2. Macro and Indian economy, P.K. Dhar, Kalyani Publishers
3. Macro and Indian Economy-V K Puri- Himalaya Publishing House
4. Dornbusch, Rudiger., Stanley. Fischer and Richard Startz, Macroeconomics. Irwin/McGraw-Hill.
5. Vaish – Macro Economics – Vikash Publication
6. Macroeconomics & Indian Economy: Bhattacharyya, Oxford University Press.

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	4	4	2	2	4	2	4	2	2
CO2	4	4	4	2	2	4	2	4	2	4
CO3	4	2	2	4	2	4	4	2	4	4
CO4	4	4	5	2	2	4	4	2	2	4

## Semester-III

### CORE-5 CORPORATE ACCOUNTING

After reading this paper, students will be able to;

**CO1:** know about maintenance of books of accounts, statutory books, annual returns, issue and underwriting of share and debentures along with accounting treatment of ESOPs and ESPS.

**CO2:** acquire conceptual clarity about the techniques to prepare financial statements of companies along with knowledge regarding valuation of goodwill and shares.

**CO3:** acquainted with various provisions of buyback of shares and redemption of preference shares and debentures.

**CO4:** know various modes of liquidation, its consequences.

#### Unit – I

**Meaning of Company;** Maintenance of Books of Accounts; Statutory Books; Annual Return Company – Issue of Shares – issue, forfeiture, reissue, issue other than cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of Right and Bonus Share – Rules,

**Accounting for debentures:** Issue of debenture, Underwriting of shares and debentures: Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting of Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period, Accounting for ESOP and Accounting of ESOP.

#### Unit – II: Redemption of Preference shares & Debentures

Buy Back of Securities: meaning, rules and accounting.

**Redemption of Preference Shares** – Rules and Accounting (with and without Bonus Shares) ; Redemption of Debenture – Important Provisions, Redemption of debenture Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

#### Unit – III: Company's Final Accounts

Introduction to Schedule III of Companies Act 2013; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet. ( tax on net profit without recognizing deferred tax) **Valuation of Goodwill & Shares**

**Goodwill** – valuation using different methods, i.e., Average Profit, Super Profit, Capitalization and Annuity.

**Shares** – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-

### Unit – IV: Liquidation

Meaning of liquidation, modes of winding up, consequences of winding up, statement of affairs, liquidator's final statement of account, list 'B' contributories

#### Text Books Recommended:

1. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
2. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

#### Suggested Readings:

1. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
2. Corporate Accounting, R.K. Mittal? S. Ahuja- V .K. Global Pub. Pvt. Ltd, New Delhi.
3. Corporate Accounting – Anil Kumar, Mariappa- Himalaya Publishing House
4. Tulsian, P.C, Corporate Accounting, S. Chand
5. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
6. Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House.

#### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	2	5	5	2	4	4	5
CO2	5	5	5	2	5	5	2	4	4	5
CO3	5	5	5	2	5	5	4	4	4	5
CO4	5	5	5	2	5	5	2	4	4	5

\*Students can use simple calculator (Non-scientific) in the exam.

## CORE-6 INCOME-TAX LAW AND PRACTICE

### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** understand various provisions of Income Tax Act, its practical applications. and residential status of persons.

**CO2:** know computation of income under the Head of salary, House property, Profits and Gains from business profession, Capital gains and other sources.

**CO3:** know various deductions, exemptions under specific head.

**CO4:** determine total income and assess tax liability of assesses and also acquainted with the provisions of filing of returns, assessment procedures, TDS etc

## Unit I :

1. **Basic Concepts and Definitions under IT Act:** Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, **Gross total income**, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance and **Tax planning**
2. Residential Status and Incidence of Tax, Residential status of all persons except company
3. Incomes which do not form part of Total Income Except section 10AA.  
Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there is both agricultural and non-agricultural income

## Unit II: Heads of Income and Provisions governing Heads of Income

1. **Income from Salary**
2. **Income from House property**

## Unit III: Heads of Income and Provisions governing Heads of Income

1. Profits and Gains of Business and Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)
2. Capital Gains  
Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.
3. Income from Other Sources  
Basis of charge excluding deemed dividend

## Unit IV:

1. **Income of other Persons** included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.
2. Set off and Carry Forward of Losses  
Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.
3. **Deductions from Gross Total Income**  
Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U
4. Rebate u/s 87A

## **Computation of Total Income and Tax Payable**

1. Rate of tax applicable to individual assessee
2. **Computation of tax liability of an individual**
3. Provision for Filing of Return Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN
4. **Assessment of Return Self-assessment** u/s 140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144.
5. Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee)
6. Interest & Fees Section 234A, 234B, 234C, 234F

7. **TDS Provisions regarding TDS from salary, interest on securities, horse racing, lottery.**

**Text Books Recommended**

1. Gour and Narang, Income tax: Law and practice, kalyani Publishers
2. Dr. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax,
3. Taxmann Publication Pvt. Ltd, New Delhi. Latest version.

**Suggested readings:**

1. Income tax Law and practice, Mukta Jain/ Rakesh Jain, V.K. Global Pub. Pvt. Ltd., New Delhi
2. Income Tax Law and Practice-Saha, Dash- Himalaya Publishing House.
3. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
4. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	5	5	5	4	2	5	4	4	5	4
<b>CO2</b>	5	5	5	4	4	5	4	4	5	4
<b>CO3</b>	5	4	5	4	2	5	2	4	4	4
<b>CO4</b>	5	5	5	4	2	5	4	4	5	4

**\*Students can use simple calculator (Non-scientific) in the exam**

## CORE-7 MANAGEMENT PRINCIPLES AND APPLICATION

### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** absorb various management concepts such as planning, organizing, implementing, staffing, coordinating, controlling, motivating and Managerial Grid.

**CO2:** make use of different management principles in the course of decision making in different forms of business organizations

**CO3:** recognize the human skills, motivational skills, communication skills and conceptual skills as per industry requirements about basic management skills.

**CO4:** diagnose various styles and qualities of efficient leadership, Coordination, Controlling mechanism

### **Unit-I: Introduction:**

Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; **managerial tasks and skill**

Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioural Science Approach; Modern School; System approach and Contingency approach

### **Unit-II: Planning:**

**Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.**

### **Organizing:**

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation-need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors

### **Unit-III: Directing and Staffing:**

**Directing:** concepts, importance of directing, Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and Blake & Mouton's Model.

**Staffing:** concepts, importance

### **Unit- IV: Motivation, Co-ordination and Control:**

**Motivation:** Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

**Coordination:** concepts, importance, principles and implementation techniques. **Control:** concepts, importance and tools of control.

## **Text Books Recommended:**

1. Pany Tushar K , Management Principles and Application, Kalyani
2. Prasad, L.M. Principles and Practice of Management, Sultan Chand

## **Suggested Readings:**

1. Sharma gupta , Management: Principles and application , Kalyani Publishers
2. R. K . Singhal, Management Principle and application, V.K. Global Pub. Pvt. Ltd, NewDelhi.
3. Management Principles and Applications-Jhunjhunwala J Mohanty- Himalaya Publishing House
4. Principles of Management: Mitra, Oxford University Press.
5. Griffin, R.W. – Management : Principles& Practices, Cengage Learning
6. Gupta R.N - Principles & Practice of Management – S. Chand
7. A K Jha, Management Principles and Application - Vrinda Publications (P) Ltd.

## **MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	5	4	5	4	5	5	4	5	5	5
<b>CO2</b>	5	5	5	4	5	5	5	4	5	4
<b>CO3</b>	5	5	5	2	5	5	5	4	5	5
<b>CO4</b>	5	5	5	2	5	5	5	4	5	5

## GE-3 BUSINESS STATISTICS

### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** understand basic statistical concepts like data and measures of central tendency along with their applications with the use of excel.

**CO2:** understand the computation of measures of variation and the application of it to analyse the nature of the data with the use of excel.

**CO3:** understand the strength and direction of linear relationship between variables and to predict the changes in variable due to the other variables with the help of statistical software.

**CO4:** learn the concept and applications of index numbers and time series in effective business decisionmaking.

### **Unit I: Statistical Data and Descriptive Statistics (With the use of Excel and other statistical software)**

Nature and Classification of data: Univariate, Bivariate and multivariate data; time-series and cross-sectional data  
Measures of Central Tendency

1. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
2. Positional Averages-Mode and Median and other partition values including quartiles, deciles, and percentiles

#### **Unit II: Measures of Variation (With the use of Excel and other statistical software)**

Absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

### **Unit III: Simple Correlation and Regression Analysis (With the use of Excel and other latest software)**

Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Correlation and Probable error; Rank Correlation

Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate

#### **Unit IV: Index Numbers (With the use of Excel and other latest software)**

Meaning and uses of index numbers: Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted

Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers. Construction of consumer price indices, important share price indices

#### **Time Series Analysis (With the use of Excel and other latest software)**

Components of time series, Additive and multiplicative models Trend analysis, Fitting of trend line using principle of least squares – linear, second degree parabola and exponential, Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices.



## Text Books Recommended:

1. Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.
2. Business Statistics - Levine and Viswanathan, Pearson Publication

## Suggested Readings:

1. Business statistics, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd, New Delhi.
2. Patri and Patri, Business statistics , Kalyani Publishers New Delhi.
3. Keller G, and Arora H, BSTAT, Cengage Learning
4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
5. Business Statistics– S K Sahoo, P K Prusty, Vrinda Publications (P) Ltd
6. Microeconomics I and Statistics: Das & Sengupta, Oxford University Press.
7. Sharma J K, Fundamentals of Business Statistics – Vikash Publication
8. Vohra N. D., Business Statistics, McGraw Hill.

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	4	5	5	4	2	5	2	5
CO2	5	5	4	5	5	4	2	5	4	5
CO3	5	5	5	5	5	4	2	5	4	5
CO4	4	4	5	5	5	4	4	5	5	5

**\*Students can use simple calculator (Non-scientific) in the exam.**

## Skill Enhancement Courses (SECC Option-I)

### ENGLISH COMMUNICATION

#### Course Outcomes:

After reading this paper students will be able to;

**CO1:** enhance their ability to build and enrich their communication skills and build up the four primary skills in students in the academic as well as in the wider domains of use like public offices.

**CO2:** acquire analytical and comprehension reading skills, identify basic principles of communication, build speaking and listening skills

**CO3:** learn beyond the conventional syllabus and be prepared to meet challenges while seeking a job and synthesize knowledge and use it creatively to better understand and improve themselves

**CO4:** communicate effectively through written reports, presentations and Discussions and develop a neutral accent and improve general standard of pronunciation

Introduction: This paper intends to build up the four primary skills in students in the academic as well as in

the wider domains of use like public offices. The books recommended only provide guidelines for what to teach, and the list is in no way exhaustive. Teachers must be free and resourceful enough to collect teaching materials on their own, and even use newspaper clippings as teaching materials.

This is an activity-based, goal-oriented, functional course in English Communication, which aims to make the students able and efficient communicators by helping them to be self-reflexive about English. This course has a pre-defined context of being supportive and complementary to the core courses in various disciplines. Therefore, unlike most other courses in English Communication on offer, it does not seek to build facile fluency that passes off as communicative competence. Rather, it intends to equip the students with the relevant skills of presentation and expression needed in the academic as well as in the professional domains of communicative use. While reading skills exercises are meant to promote the acquisition of analytical and comprehension skills, writing skills exercises are centered on sentence construction, paragraph development and précis writing. Teachers must be free and flexible enough in relation to teaching materials, using newspaper clippings, non-conventional and multimedia resources in the classroom. There is ample scope to build the speaking and listening skills of students in the way the course is planned with an emphasis on interactive learning and articulation.

### **UNIT 1: Introduction**

1. What is **communication**.
  2. **Types of communication** (Horizontal, Vertical, Interpersonal, Grapevine),
- (iii) Uses of Communication, Inter-cultural communication, Communication today
- (iv) Distinct features of Indianisation, alternative texts of language learning, global English and English in the print and electronic media in India.

### **UNIT 2: The Four Skills and Prospect of new material in language learning**

1. Listening-Passive and active, Speaking effective, intelligibility and clarity
  2. Methods and techniques of reading such as skimming, scanning and searching for Information, Reading to understand the literal, metaphorical and suggested meaning of a
- (iii) Identifying the tone (admirable, accusatory, Ironical, sympathetic, evasive, indecisive, ambiguous, neutral etc.) of the writer and view-points.
- (iv) Cohesive and Coherent writing

### **UNIT 3: Grammatical and Composition Skills**

- (i) Doing exercises like filling in the blanks, correcting errors, choosing correct forms out of alternative choices, joining clauses, rewriting sentences as directed, and replacing indicated sections with single words / opposites / synonyms, choosing to use correct punctuation marks, getting to understand and use **formal and informal styles, learning to understand the usages of officialese, sexism, racism, jargon.**
- (ii) Learning to understand information structure of the sentence such as topic-focus relationship; strategies of thematization, postponement, emphasis, structural compression (deletion of redundant parts, nominalization, cleft and pseudo-cleft sentences, elliptical structures etc.), Logical Connectors between sentences, Methods of developing a paragraph, structure of an essay and methods of developing an essay

#### **UNIT 4: Exercises in Written Communication**

(i) Précis writing

(ii) Note-taking skills

(iii) Writing reports

(iv) Guidelines and essentials of official correspondence for making enquiries, complaints and replies

(v) Making representations; writing letters of application for jobs; writing CV, writing letters to the editor and social appeals in the form of letters/pamphlets.

#### Reference Books.

1. Ways of Reading: Advanced reading Skills for Students of English Literature. Martin Montgomery et al. London: Routledge, 2007.
2. Applying (communication Theory)' /Or Professional Life: A Practical Introduction. Dainton and Zelle, <http://tsime.uz.ac.zw/claroline/backends/download.php?url—>
3. Literature and the art of Communication, Cambridge University Press.  
*Vistas and Visions*. Orient Black Swan (writing and granular exercises at the end of lessons are recommended) From Remapping An AnthologyUOr Degree Classes. C Writing

#### **MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	1	5	5	1	1	1	1	2	2	4
<b>CO2</b>	1	5	4	1	1	1	2	1	1	4
<b>CO3</b>	1	5	2	1	1	1	2	1	1	2
<b>CO4</b>	1	5	5	1	1	1	1	2	2	4

## Semester-IV

### CORE-8 GST and Indirect Taxes

#### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** understand the basic concepts, definitions and terms related to Goods and Service Tax (GST).

**CO2:** know salient features of CGST Act, SGST Act and IGST Act and also acquainted with the procedure relating to levy, collection and exemption from GST.

**CO3:** know about the time, place and value of supply and also know provisions relating to registrations, return, assessment.

**CO4:** learn about GST council, GSTN, GST Eco-system and Division of Administrative powers

#### **UNIT I - INTRODUCTION TO GOODS AND SERVICES TAX (GST)**

Introduction to GST : Introduction, Constitutional provisions regarding Taxation In India, Pre-GST Indirect Taxation Structure in India, What is GST, Need for GST in India, Overview and Genesis of GST IN INDIA, GST objectives, **Scope of GST**, Salient features of GST, GST and Centre-State Financial Relations, The Constitution (122nd Amendment) Bill, Constitutional Amendments required for introduction of GST Indirect Taxes subsumed Post- GST : Principles for subsuming taxes under Goods & Services Tax (GST) in India, Indirect Taxes and Levies subsumed in GST, Events that have led to the introduction of GST, **DUAL GST : Benefits of Dual GST**, Structure Of Dual Model of GST , Key Features of Dual Model of GST, Benefits of implementing GST, CENTRAL GST – STATE / UNION TERRITORY GST – INTEGRATED GST and GST Cess, Pre-GST Regime Vs. GST Regime, Indirect Taxes

#### **Unit II- GST ACTS: (Structure & Terminology)**

Salient features of CGST Act, SGST Act (Odisha State), IGST Act, Meaning and Definition of various terms used under GST

(Coverage- Provisions and Illustration)

#### **PROCEDURE RELATING TO LEVY OF, COLLECTION AND EXEMPTION FROM, TAX**

PROCEDURE RELATING TO LEVY OF, COLLECTION AND EXEMPTION FROM, TAX: (CGST & SGST)- **Meaning and Scope of 'Supply' under GST Law**, Taxable Person, Time of supply, Place of supply and Value of supply. Computation of Taxable Value and Tax Liability, Composition scheme; INPUT TAX CREDIT; PROCEDURE RELATING TO LEVY, COLLECTION AND EXEMPTION OF IGST; **PAYMENT OF TAX**, TCS, TDS; PRACTICAL PROBLEMS.

(Coverage- Provisions and Illustration)

#### **Unit III- REGISTRATION, RETURNS AND ASSESSEMENT**

**REGISTRATION** - Persons liable for registration, Persons not liable for registration, Types: Compulsory registration, Voluntary registration, Deemed registration - Procedure for registration, Special provisions for Casual taxable persons and Non-resident taxable persons;

CLASSIFICATION OF GOODS & SERVICES- HSN, SAC; TAX INVOICE AND OTHER SUCH INSTRUMENTS IN GST - Debit Note, Credit Note, Vouchers, Invoice; ACCOUNTS AND RECORDS; RETURN- Process of Return Filing, Furnishing details of outward supplies and inward supplies, **First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return; REFUND; OFFENCES AND PENALTIES; ASSESSMENT; AUDIT; APPEALS AND REVISION.**

#### Unit IV- GST Council AND REGULATORY FRAMEWORK

GST COUNCIL: Structure, Powers and Functions. Provisions for amendments; ROLE OF CBEC; Division of Administrative Powers; GST AND TECHNOLOGY- GST Network, GST ECO SYSTEM, GSP, ASP; NATIONAL ANTI-PROFITEERING AUTHORITY IN GST; COMPLIANCE RATING.

#### . Text Books Recommended:

1. Swain AK & Agrawal – GST: Concepts and Applications, Himalayan Publishing House.
2. GST Manual: Taxman's Publication Ltd., New Delhi.

#### Suggested Books:

1. GST and Indirect Taxes, Sanjeet Sharma, V.K. Global Pub. Pvt. Ltd, New Delhi.
2. Mishra, Padhi and Bera – Text Books on GST & Practice, Vikash Publishing House Pvt. Ltd. New Delhi.

#### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	4	5	5	4	4	2	4	5	4
CO2	5	4	5	5	4	4	2	4	5	4
CO3	5	4	5	5	4	4	2	4	5	4
CO4	4	4	5	4	4	4	2	4	5	4

\*Students can use simple calculator (Non-scientific) in the exam.

### CORE-9 FUNDAMENTALS OF DATA MANAGEMENT

#### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** apply word processing and power point concepts, features and components particular for creating business documents, data analysis and graphical representations.

**CO2:** create spread sheet by using functions and templates in advanced MS-Excel and make use of advanced MS-Excel tools for statistical data analysis to aid effective decision making.

**CO3:** maintain accounting records and its management by applying DBMS.

**CO4:** know practical application of various web designing tools.

## **Unit I: Word Processing**

**Working with word document-** Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. **Creating Business Documents using the above facilities**

### **Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities

## **Unit II: Spreadsheet and its Business Applications**

**Managing worksheets-** Formatting, Entering data, Editing, and Printing a worksheet; handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table

**Spreadsheet Functions:** Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

**Creating Spreadsheet in the area of :** Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

## **Unit III: Database Management System**

Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands.

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, managing the data records of Employees, Suppliers and Customers

## **Unit IV: Website Designing**

Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

### **Text Books Recommended**

1. Coronel and Rob, Database Principles, Cengage Learning
2. Fundamentals of Data Management –Saha RG- Himalaya Publishing House

## Suggested Readings

1. Thareja, IT & Application, Oxford
2. Aurora, Computer Fundamentals, Vikash
3. Sinha & Sinha, Fundamentals of Computers, BPB Publications
4. Dhar, P., Fundamental of IT and Its Application in Business, APH

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	5	5	2	2	5	5	5
CO2	5	5	5	5	5	2	2	5	5	5
CO3	5	5	5	5	5	2	2	5	5	5
CO4	5	5	5	5	5	2	4	5	5	5

### Practical Aspects:

1. Preparation of Project report and business letters using Ms Excel and its various features
2. Preparing PPT using Ms PowerPoint for presentations
3. Using Ms Excel for various data analysis, Graphical Representation of Data, and pivottables and their analysis
4. Maintenance of accounting data records and its management by applying DBMS
5. Practical application of various web designing tools

## CORE-10 MANAGEMENT ACCOUNTING

### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** gain knowledge on the nature, source and purpose of management information and apply various accounting techniques for taking managerial decisions.

**CO2:** analyse and interpret the financial data in order to help management to make policies, strategies and control the organization effectively.

**CO3:** develop knowledge and understanding of how to prepare and process basic cost and quantitative information for decision-making in a variety of business contexts.

**CO4:** prepare budgets, compare actual costs with standard costs and analyse any variance and apply performance measurements for planning and control.

## Unit – I:

**Management Accounting:** Meaning, nature, scope, and importance of management accounting; Role of management accounting; management accounting vs. financial accounting; Role of management accounting in modern business; Tools and techniques of management accounting.

## Unit – II: Ratio Analysis & Cash flow statement Ratio Analysis:

**Meaning and utility of ratios;** significance of Ratio analysis; Classification of Ratios – Profitability ratios, **Efficiency Ratios, Liquidity Ratios, Solvency Ratios;** Advantages and limitations of Ratio Analysis.

### Cash flow Statements:

Cash Flow Statements: Meaning and utility of Cash flow statements; **Preparation of Cashflow statements** – **Indirect method;** Limitations of Cash flow statements; Cash flow statements vs. Funds flow statements. (Reference to Revised AS-3 and Ind AS-7)

## Unit – III:

**Absorption & Marginal Costing:** P/V Ratio, **Break-even analysis, Margin of safety, angle of incidence;** Marginal and differential costing as a tool for decision making – **make or buy, change of product mix,** exploring new markets, shut down decisions.

## Unit – IV:

**Budgeting & Standard Costing:** Concept of budget and **budgetary control;** objectives, merits and limitations of budgetary system; Master budget, Functional budget, Fixed and Flexible budgets; **Zero based budgeting.** Standard Costing & Variance Analysis: Meaning of standard cost and standard costing, Advantages and disadvantages of standard costing **and variance analysis;** Material, Labour, & Overhead.

## Text Books Recommended:

1. Management Accounting, S swain/ S.P. Gupta/ A Sharma, V.K. Global Pub. Pvt. Ltd.,
2. Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting.
3. Prentice Hall.

## Suggested Reading:

1. Jain & Narang, Management Accounting, Kalyani Publications
2. Management Accounting-M Wilson- Cost Accounting-Jena B,Bal S and Das A- Himalaya Publishing House
3. Narasimhan M.S. , Management Accounting, Cengage Learning
4. Cost & Management Accounting, Taxman Publications



5. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
6. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.
7. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
8. Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	5	5	5	4	5	4	5	5	5
CO2	5	5	5	5	5	4	2	5	5	5
CO3	5	5	5	5	5	5	4	5	5	5
CO4	4	5	4	5	5	5	4	5	5	5

\*Students can use simple calculator (Non-scientific) in the exam.

## GE-4 PRINCIPLES OF MARKETING

### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** acquire basic knowledge of concepts, principles, tools and techniques of marketing

**CO2:** identify marketing components and fit them in the value chain along with the various marketing strategies

**CO3:** analyse global business opportunities and its implications on a firm's marketing strategy and can apply the conceptual knowledge and analytical tools to systematically analyse and solve marketing problems

**CO4:** acquaint with recent trends developments in marketing

### **Unit I: Introduction:**

Nature, scope and importance of marketing; Selling vs Marketing; **Marketing mix**, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio- Cultural and Legal).

### **Consumer Behaviour and Market segmentation:**

Consumer Behaviour: Nature and Importance, **Factors influencing consumer buying behaviour**. Market segmentation: concept, importance and bases; **Product differentiation vs. market segmentation**.

## Unit II: Product:

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; New Product Development Process

## Unit III: Pricing, Distribution Channels and Physical Distribution

Pricing: Significance, Factors affecting price of a product, Pricing policies and strategies, Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel

## Unit IV: Promotion and Recent developments in marketing:

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics.

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

## Text Books Recommended:

1. Marketing Principles and Management-Sherleker and Pany-- Himalaya Publishing House
2. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan UIHaque.Principles of Marketing. 13<sup>th</sup>edition. Pearson Education.

## Suggested Readings:

1. Principles of Marketing, Bajaj, Kaur, Kalyani Publishers, New Delhi.
2. Principles of Marketing , R.K. Mittal , A. Sharma, V .K. Global Pub. Pvt. Ltd, NewDelhi.
3. Marketing Management & Human Resource Management: Verma et.al, Oxford University Press.
4. Lamb, C. W., Hair, J.F. and Sharma, D. MKTG, Cengage Learning
5. Principles of Marketing M K Nabi, K C Raut, Vrinda Publications (P) Ltd
6. Arun Kumar – Marketing management – Vikash Publication
7. Rudani R.B – Basics of Marketing Management – S. Chand
8. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
9. Zikmund William G. and Michael D`Amico. Marketing; Creating and Keeping Customers in anE-Commerce World. Thomson Learning.
10. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	4	5	4	5	5	4	4	5	5
CO2	5	5	5	4	5	5	4	2	5	5
CO3	5	5	5	4	5	4	5	4	5	5
CO4	5	5	5	2	5	5	4	5	4	4

## SEC-2 QUANTITATIVE APTITUDE AND LOGICAL THINKING

### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** use their logical thinking and analytical abilities to solve Quantitative aptitude questions from company specific and other competitive tests and Solve questions related to Time and distance and time and work etc. from company specific and other competitive tests.

**CO2:** understanding solve puzzle related questions from specific and other competitive tests and Solve questions related to permutation & combinations and probabilities from company specific and other competitive tests.

**CO3:** detect errors of grammar and usage in a given sentence/text and rectify them by making appropriate changes and Solve questions based on critical reasoning.

**CO4:** analyze reading passages and quickly find out the correct responses to questions asked by using reading skills like skimming, scanning, reading between the lines, etc.

**Unit - 1:** Whole numbers, Integers, Rational and irrational numbers, Fractions, Square roots and Cube roots, Surds and Indices, Problems on Numbers, Divisibility Steps of Long Division Method for Finding Square Roots:

**Unit -2:** Basic concepts, Different formulae of **Percentage, Profit and Loss**, Discount, Simple interest, Ratio and Proportion, Mixture

**Unit- 3:** Time and Work, Pipes and Cisterns, Basic concepts of Time, Distance and Speed; relationship among them

**Unit - 4:** Concept of Angles, Different Polygons like triangles, rectangle, square, right angled triangle, Pythagorean Theorem, Perimeter and Area of Triangles, Rectangles, Circles

**Unit - 5:** Raw and Grouped Data, **Bar Graphs, Pie charts**, Mean, Median and Mode, Events and Sample Space, Probability

### II. LOGICAL REASONING

**Unit-1:** Analogy basing on kinds of relationships, Simple Analogy; Pattern and Series of Numbers, Letters, **Figures. Coding-** Decoding of Numbers, Letters, Symbols(Figures), Blood relations

**Unit 2:** **Logical Statements - Two premise argument, More than two premise argument using connectives**

**Unit - 3:** **Venn Diagrams, Mirror Images, Problems on Cubes and Dices**

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	2	2	2	5	2	5	5
CO2	5	5	5	4	2	2	5	4	5	5
CO3	5	5	5	2	2	2	5	2	5	5
CO4	5	5	5	2	2	4	5	2	5	5

## Semester-V

### CORE-11 COMPUTERIZED ACCOUNTING AND E-FILING OF TAX RETURNS

#### Course Outcomes:

After reading this paper, students will be able to;

**CO1:** understand how to Create company, enter accounting voucher entries including advance voucher entries, do reconcile Bank statement, maintain pay roll records in Tally software.

**CO2:** automate and integrate all the business operations, such as sales, finance, purchasing, inventory, and manufacturing.

**CO3:** design Computerized Accounting System by using DBMS Package

**CO4:** prepare and submit Income Tax Return (ITR) offline and online.

#### **Unit – I: Computerized Accounting Package: Using Generic Software**

1. Company creation, ledger creation, order processing, accounting voucher, inventory voucher memorandum voucher, invoicing, multiple go down handling, Transfer of materials across go downs Bank Reconciliation
2. Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls
3. Payroll Accounting
4. TDS, GST e.Back up & Restore, Export and Import data

#### **Unit II: Designing Computerized Accounting System**

1. Introduction to DBMS Package – Table, Query, Form and Report
2. Designing Computerized Accounting System using DBMS Package  
Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and Balance Sheet with Form wizard and Report
3. Designing Payroll System for Accounting using Form, Query, and Report

#### **Unit-III: E-filing of Tax return**

1. Preparation and submission online form 10E [Relief u/s 89(1)] (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual Taxpayer [e-filing without using DSC and with using DSC, EVC]
2. View form 26AS, Upload return, View e-file returns, e-verification
3. Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
4. E-Pay tax (Challan) No./ITNS 280, ITNS 281
5. Preparation and submission online form 10E [Relief u/s 89(1)]

**\*Students can use simple calculator (Non-scientific) in the exam.**

## Text Books Recommended

1. Software: Singhania, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
2. Book of Computerized Accounting and E Filing of Tax Returns-Mohanty R, DashALN- Cost Accounting-Jena B, Bal S and Das A- Himalaya Publishing House

## Suggested Readings

1. Software: -Excel Utility, incometaxindiaefiling.gov.in

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	4	5	5	4	4	2	5	5	4
CO2	5	4	5	5	4	4	2	4	5	4
CO3	5	4	5	5	4	4	4	4	5	2
CO4	5	4	5	5	4	4	4	4	5	2

\*Students can use simple calculator (Non-scientific) in the exam

## Practical Aspects:

1. **Creation of company and ledger accounts, voucher entries, payroll accounting, & data management in accounting software packages including TDS and GST**
2. **Use of DBMS Package for various accounting database, designing of Payroll and report generation**
3. **Preparation and submission of online Income Tax Returns, E-payment of tax, E-verification of returns, and viewing of 26AS.**

## CORE-12 FUNDAMENTALS OF FINANCIAL MANAGEMENT

### Course outcomes

After reading this paper, students will be able to;

**CO1:** understand Basic Concepts, objectives and important functions of Financial Management and environment in which a firm has to operate;

**CO2:** identify various sources of finance and calculate the cost of capital;

**CO3:** take decisions on various capital expenditures and distribution of dividend; and

**CO4:** manage working capital of the organisation.

### **Unit – I: Introduction& Basic Concepts**

Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, **Role of Chief Financial Officer**, Financial environment in which a firm has to operate, Time Value of Money: concept and reasons, **Compounding and Discounting techniques**, **Concepts of Annuity and Perpetuity**, **Risk-return relationship** (concepts only)

### **Unit – II: Sources of Finance and Cost of Capital/ Financing Decisions**

**Different sources of finance; long term and short term sources**, **Cost of capital: concept**, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average cost of capital, **marginal cost of capital** (its computation).

### **Unit – III: Capital Expenditure Decisions / Long term Financial Decisions & Dividend Decisions**

**Capital Expenditure Decisions / Long term Financial Decisions** Objectives of Capital Budgeting **Process, Concept of Cash flow, Methods of long-term investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods)**

#### **Dividend Decisions**

Meaning, Nature and Types of Dividend, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model

### **Unit – IV: Working Capital Management/ Liquidity Management**

Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, **Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating to Current Assets** – Conservative, Aggressive and Balance, Various sources of finance to meet working capital requirements.

## Text Books Recommended

1. Rostogi, Fundamentals of Financial Management, Taxmann Publications
2. Fundamental of Financial Management, Sharma, Gupta, Kalyani Publishers, **NewDelhi.**

## Suggested Readings

1. Fundamentals of Financial Management, Vandana Dangi, V.K. Global Pvt. Ltd., New Delhi
2. Parasuraman – Financial Management : A Step by Step Approach, Cengage Learning
3. Pandey, I.M. Financial Management. Vikas Publications.
4. Financial Management, Himalaya Publishing House
5. BhallaV.K – Financial Management – S.Chand
6. Horne, J.C. Van and Wackowich. Fundamentals of Financial Management. 9<sup>th</sup>ed. New Delhi Prentice Hall of India.

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	4	5	4	4	4	4	5	5	4
CO2	5	4	5	4	4	4	2	4	5	2
CO3	5	4	5	4	4	4	2	4	5	2
CO4	4	4	5	4	4	4	2	5	5	4

**\*Students can use simple calculator (Non-scientific) in the exam.**

## DSE-1(ACCOUNTING AND FINANCE) FINANCIAL MARKETS,INSTITUTIONS AND SERVICES

### Course outcomes

After reading this paper, students will be able to;

**CO1:** understand the financial institutions operating in India and services provided by them;

**CO2:** appreciate various functions of Financial Institutions & Non-Banking Financial Institutions and their role in sectoral development;

**CO3:** understand and distinguish between the asset/ fund based financial services and fee-based services; and

**CO4:** know the operations of various financial assets/ instruments and the regulatory framework in place.

### UNIT-I

**Basic Theoretical Framework:** The financial system and its technology; The factors affecting the stability of the financial system; Development finance vs. universal banking; Financial intermediaries and Financial Innovation; **RBI-Central Banking**.

## Unit-II Financial Institutions & Non-Banking Financial Institutions Financial Institutions:

A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC, Banking Institutions: Commercial banks - the public and the private sectors - structure and comparative performance, problems of competition; interest rates, spreads, and NPAs. Bank capital - adequacy norms and capital market support.

### Non-banking financial institutions:

Evolution, control by RBI and SEBI. A perspective on future role, Unit Trust of India and Mutual Funds, Reserve bank of India Framework for/Regulation of Bank Credit . Commercial paper: Features and advantages, Framework of **Indian CP Market, effective cost/interest yield.**

## Unit-III

**Financial services:** Asset/fund based Financial services - lease finance, consumer credit and hire purchase finance, factoring definition, functions, advantages, evaluation and forfeiting, bills discounting, housing finance, venture capital financing. Fee-based / Advisory services: Stock broking, credit rating.

## Unit-IV

**Operations:** Financial Assets/ Instruments Rights issues, issue of Debentures, issue of Equity shares - pre-issue activity, post-issue activities. The regulatory framework: SEBI and Regulation of Primary and Secondary Markets, Company Law provisions.

### Text Books Recommended

1. Financial Markets, Institutions & Services-Gordon, Natrajan-Himalaya Publishing House
2. Pathak: Indian Financial Systems Pearson Education

### Suggested Readings

1. Financial Market and Int. , A. goyal and M. Goyal, V.K. Global Pvt. Ltd., New Delhi
2. Financial Markets , Institutions and Services, Kaur, Talwar, Kalyani Publishers, New Delhi.
3. BHATTACHARYYA INDIAN FINANCIAL SYSTEM 2e, Oxford University Press.
4. M.Y.Khan, Financial Services, Tata McGraw-Hill, New Delhi, 2004.
5. H.R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd. 2002.
6. Madura, J., Financial Institutions and Markets; Sharma R. and Mehta K. Financial Services, Cengage Learning

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	4	5	4	4	5	2	4	4	2
CO2	4	4	5	4	4	4	4	4	4	4
CO3	5	4	4	4	4	4	4	4	4	2
CO4	5	4	5	4	4	4	5	4	4	2



## **DSE-1 (BANKING AND INSURANCE)**

### **INDIAN BANKING AND INSURANCE SYSTEM**

#### **Course outcomes**

After reading this paper, students will be able to;

**CO1:** acquired practical knowledge of structure and functions of banks including procedure and practice in opening and operating accounts of different types of customers.

**CO2:** know the meaning, types and principles of insurance.

**CO3:** understand theory and practice of Life and General insurance.

**CO4:** equip with the meaning and functions of agents, procedure for becoming an agent and settlement of policy claims.

#### **Unit-I: Concept of Bank and Banking & Types of Customers and Account holders**

##### **Concept of Bank and Banking:**

Historical Evolution of Banking: Origin and Development of Banking - Structure of Banking in India – Banks and Economic Development – **Functions of Commercial banks** (conventional and innovative functions) – Central Bank – **RBI – functions** – Emerging trends in Banking.

##### **Types of Customers and Account holders:**

**Procedure and practice in opening and operating the accounts** of customers - individuals including minors - joint account holders - Partnership firms - joint stock companies - executors and trustees - clubs and associations

##### **Unit-II Introduction to insurance:**

Purpose and need of insurance, insurance as a social security tool - insurance and economic development - **Principles of insurance** - various kinds of insurance - **life, marine, fire, medical, general insurance - features.**

##### **Unit-III Life Insurance –**

Law relating to life Insurance; General Principles of **Life Insurance Contract**; Proposal and policy; assignment and nomination; title and claims; General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance – **Insurance business in India.**

##### **Unit-IV Fundamentals of Agency Law:**

Definition of an agent; Agents regulations; Insurance intermediaries; **Agents' compensation**. Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. **Function of the Agent**: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

#### **Text Books Recommended**

1. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
2. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I&II) Vol- III.
3. Hota P.K., and Das S.K. Financial Literacy and Banking, Kalyani Publisher

## Suggested Readings

1. Dr. P. Periasamy: Principles and Practice of Insurance, Himalaya Publishing House, Delhi.
2. Mishra S. Banking Law and Practice – S Chand
3. Prasad – Banking Insurance – Vikash Publication
4. Inderjit Singh, Rakesh Katyal & Sanjay Arora: Insurance Principles and Practices, Kalyani Publishers, Chennai.
5. Sheldon H.P :Practice and Law of Banking.
6. Bedi. H.L :Theory and Practice of Banking.
7. Maheshwari. S.N. :Banking Law and Practice.
8. Shekar. K.C :Banking Theory Law and Practice.
9. Pannandikar & Mithami': Banking in India.
10. Radhaswamy & Vasudevan: Text Book of Banking.
11. Varshaney: Banking Law and Practice.
12. G. Krishnaswamy : Principles & Practice of Life Insurance
13. Kothari & Bahl : Principles and Practices of Insurance.

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	2	4	5	4	4	4	2	5
CO2	5	5	2	4	2	4	4	4	2	5
CO3	5	5	2	4	5	4	4	4	2	5
CO4	5	5	2	4	5	4	4	4	2	5

# DSE-1(MANAGEMENT)

## HUMAN RESOURCE MANAGEMENT

### Course outcomes

After reading this paper, students will be able to;

**CO1:** manage the most important assets of organization i.e., human beings which is much needed to ensure growth of that organization.

**CO2:** integrate perspective on role of HRM in modern business, plan human resources and implement techniques of job design

**CO3:** develop competency to recruit, train, and appraise the performance of employees and design of compensation and salary administration

**CO4:** handle employee issues and evaluate the new trends in HRM

### **Unit I: Nature and Scope & Human Resource Planning Nature and Scope**

Concept and meaning of IR & HR, Understanding the Nature and Scope of IR & HRM, Functions and importance

#### **Human Resource Planning**

Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning

### **Unit II: Recruitment and Selection**

Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy process – sources of Recruitment Definition of Selection, Steps in selection.

### **Unit III: Training and Development**

Training and Development Meaning and purpose of training, Benefits of training to organization and employees – Training methods

### **Unit IV: Job Evaluation and Performance Appraisal**

Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance, Performance Appraisal - Concept

### **Text Books Recommended**

1. Rao V.S.P - Human Resource Management. Vikash Publication
2. Human Resource Management, Sagun Ahuja, V.K. Global Pvt. Ltd., New Delhi

### **Suggested Readings:**

1. Human Resource Management-Satapathy, Taheer and Mohanty— Himalaya Publishing House P Ltd.
2. Human Resource Management, Gupta, Joshi. Kalyani Publishers, New Delhi
3. Marketing Management & Human Resource Management: Verma et.al, Oxford University press.
4. Sinha, P. R. N. Shekhar, S.P. Human Resource Management, Cengage Learning
5. Human Resource Management -Gajendran, A K Jha, Vrinda Publications (P) Ltd
6. DeCenzo, D.A. and S.P. Robbins, -Personnel/Human Resource Management, Prentice Hall of India, New Delhi.
7. Khanka S.S. Human Resource Management. S Chand.
8. Ivancevich, John M. Human Resource Management. McGraw Hill.

#### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	2	5	5	5	2	4	5
CO2	5	5	5	2	5	5	4	4	5	5
CO3	5	5	5	2	2	4	5	4	5	5
CO4	5	5	5	2	5	5	4	4	5	4

### DSE-2 (Accounting and Finance)

#### Financial Statement Analysis and Reporting

##### Course outcomes

After reading this paper, students will be able to;

**CO1:** develop practical skills on the use of financial statements of a company.

**CO2:** enhance the ability to compute and interpret different financial ratios.

**CO3:** assess the usefulness of financial information in making a decision.

**CO4:** develop the ability of preparing and evaluating the statutory, non-statutory, integrated and sustainable reports of a company.

#### Unit-I

**Introduction** Concepts of financial statements – Nature of financial statements

– Objectives of financial statements – Different types of financial statements: income statement, balance sheet, statement of retained earnings, fund flow statement, cash flow statement, Notes to Accounts – Limitations of financial statements.

#### Unit-II

**Analysis & Interpretation of Financial Statements:** Traditional Approaches Vs. Modern Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common-size Statements, Trend Ratios and Ratio Analysis – Problems encountered in financial statement analysis.

#### Unit-III Ratio Analysis Ratio Analysis:

Classification of ratios – Ratio formation – Ratio interpretation – Practical methods of ratio analysis: Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.

#### Multivariate Ratio Analysis:

Concept, objectives, uses and limitations – Univariate analysis Vs. Multivariate ratio analysis – Application of statistical tools in financial statement analysis.

#### Unit-IV

**Corporate Reporting:** Cash Flow statement Analysis (AS 3) and Statutory and Non-Statutory Reports, Integrated Reporting and Sustainability Reporting

#### Text Books Recommended

1. Financial Statement Analysis and Reporting, S Swain/ B. Mishra, V.K.Global Pvt. Ltd., New Delhi.

### Suggested Readings:

1. Financial Statement Analysis and Reporting. Gupta, Mehra Kalyani Publishers.
2. Narasimhan, M.S. : Financial Statement and Analysis, Cengage Learning
3. Foster, G.: Financial Statement Analysis, Englewood Cliffs, NJ, Prentice Hall.
4. Sahaf M.A – Management Accounting – Principles & Practice – Vikash Publication
5. Maheswari, S.N.: Management Accounting & Financial Control, New Delhi, Sultan Chand.
6. Foulke, R.A.: Practical Financial Statement Analysis, New York, McGraw-Hill.
7. Hendriksen, E.S.: Accounting Theory, New Delhi, Khosla Publishing House.
8. Porwal, L.S.: Accounting Theory – An Introduction, New Delhi, Tata-McGraw-Hill

#### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	5	5	5	4	4	4	5	5	5
CO2	4	5	5	5	5	4	2	5	5	5
CO3	4	5	5	5	5	4	4	5	5	5
CO4	5	5	5	4	5	5	4	5	5	5

**\*Students can use simple calculator (Non-scientific) in the exam.**

## DSE-2 (Banking and Insurance)

### Merchant Banking and Financial Services

#### Course outcomes

After reading this paper, students will be able to;

**CO1:** understand the structure and function of mercantile banking and various financial services available in the present business world.

**CO2:** understand the Concept of Financial Services and Regulation of Financial Services Market.

**CO3:** know about the processes of factoring and forfeiting

**CO4:** gain knowledge about depository system and SEBI regulation relating to brokerage business in India.

#### Unit-I

**Merchant Banking:** Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - professional Ethics and code of conduct - current Development

#### Unit-II

**Financial Services:** Meaning and Definition, Role of Financial Services in a financial system. **Leasing:** Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing: present Legislative Framework. **Hire purchase:** concept and characteristics of Hire purchase. Difference between hire purchase and leasing

#### Unit-III

**Factoring:** concept, nature and scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring vis-à-vis credit Insurance Factoring vis-à-vis Forfeiting- Evaluation of a Factor - Evaluation of Factoring  
- Factoring in India current Developments.

#### Unit-IV

**Securitization / Mortgages:** Meaning, nature and scope of securitization, **securitization** as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages - Graduated-payment. Depository: Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization, Brief description of NSDL and CDSL

#### Security Brokerage:

Meaning of Brokerage, types of brokers. Difference between broker and jobber, SEBI Regulations relating to brokerage business in India.

#### Text Books Recommended

1. Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2002.
2. Merchant banking and financial services, Gupta /Gupta, Kalyani Publishers, New Delhi

## Suggested Readings

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, 11th Edition, 2008
2. Gopal C.R – Management Financial Service – S.Chand
3. NaliniPravaTripathy, Financial Services, PHI Learning, 2008
4. J.C.Verma, A Manual of Merchant Banking, Bharath Publishing House, NewDelhi.
5. Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons,NewDelhi.
6. Sasidharan, Financial Services and System, Tata Mcgraw Hill, New Delhi, 1stEdition, 2008.
7. Website of SEBI.
8. Merchant Banking and Financial Services-Sharma M--Himalaya Publishing House
9. Sharma R. and Mehta K. Financial Services, Cengage Learning

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	2	2	5	2	5	5	5
CO2	5	5	5	2	4	5	2	5	5	5
CO3	5	5	5	2	2	5	2	5	5	5
CO4	5	5	5	2	2	5	4	5	5	5

## DSE-2 (Management) International Business

### Course outcomes :

After reading this paper, students will be able to;

**CO1:** understand concepts and modes of entry into international business along with international business environment.

**CO2:** gain overall idea about various theories relating to International Business and various international economic organisations like- WTO, UNCTAD, OPEC etc.

**CO3:** know various regional economic groups, international financial institutions along with foreign exchange market and risk management mechanism.

**CO4:** have comprehensive understanding about the source of trade finance and promotional measures taken for development of foreign trade.

### Unit I: Introduction to International Business

1. Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; **Modes of entry into international business**
2. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments, Issues in International Trade

### Unit –II Theories of International Trade and International Organizations

1. Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.
2. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements(OPEC).

## Unit –III International Financial Environment

1. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .
2. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and Risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

## Unit –IV Foreign Trade Promotion and Financing of foreign trade

1. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
2. **Financing of foreign trade and payment terms** – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

## Text Books Recommended

1. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business.
2. Pearson Education
3. Cherunilam, Francis. International Business: Text and Cases. PHI Learning

## Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGrawHill
2. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern
3. Global Economy. London: Roultege.
4. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
5. Peng and Srivastav, Global Business, Cengage Learning
6. Subba Rao P – International Business-Himalaya Publishing House
7. JOSHI INTERNATIONAL BUSINESS SITKIN INTERNATIONAL BUSINESS, Oxford University Press.

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	4	5	4	2	4	4	4
CO2	5	5	5	4	5	4	4	4	4	4
CO3	5	5	5	4	5	4	4	4	4	4
CO4	5	5	5	4	5	4	2	4	4	5



## Semester-VI

### CORE-13 AUDITING AND CORPORATE GOVERNANCE

#### Course outcomes:

After reading this paper, students will be able to;

**CO1:** differentiate between different aspects of auditing especially for internal check, internal control and planning, procedures, and documentation for analytical review of audit reports.

**CO2:** understand and evaluate the role, rights, duties of company auditors and various types of audits.

**CO3:** understand the concept of corporate governance in organizations and its essence for management and provide and assimilate information leading to failure of organisation and corporate scams.

**CO4:** recognize the essence of CSR and ethics in business

#### Unit-I

**Auditing:** Introduction, Meaning, Objects, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities

#### Unit-II

##### Audit of Limited Companies:

**Company Auditor-** Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

##### Special Areas of Audit:

Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Standard on Auditing (SA); Relevant Case Studies/Problems;

#### Unit-III

**Corporate Governance:** Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

#### Unit-IV

**Corporate Social Responsibility (CSR):** Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees

**Learning Outcome:** At the end of the paper student will have detail knowledge about principles and techniques of audit in accordance with current legal requirement and as per the guidelines of different statutory authorities.

#### Text Books Recommended:

1. Gupta, Kamal and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
2. Auditing and corporate governance, Pradeep kumar , Klayani Publishers , New Delhi.

## Suggested Readings:

1. Auditing and corporate governance, A. Sharma, V.K. Global Pvt. Ltd., New Delhi
2. SATHEESH KUMAR Corporate Governance, Oxford University Press.
3. Shikha, N. and Sharma, G. Corporate Governance in India :Principles and Policies,CENGAGE Learning
4. Jha, Aruna. Auditing. Taxmann.
5. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Auditing. S. Chand and Co. Ltd., New Delhi.
6. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
7. Singh, A. K. and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
8. Alvin Arens and James Loebbecke, Auditing: an Integrated Approach

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	2	5	5	5	5	5	5
CO2	5	5	5	2	5	5	5	5	5	5
CO3	5	5	5	2	5	5	5	5	5	5
CO4	5	5	5	2	5	5	5	5	5	5

## CORE-14 Business Mathematics

### Course outcomes:

After reading this paper, students will be able to;

**CO1:** make use of matrix and determinants; formulate solution of system of linear equations using matrix inversion method.

**CO2:** understand and apply the linear, quadratic equation and progression and concepts of derivatives in business.

**CO3:** apply the concepts of functions, interest, annuity, methods of counting for business sustainability.

**CO4:** interpret various interpolation methods and finite difference concepts in business forecasting

### Unit I Matrices and Determinant

Algebra of matrices., Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.

### Unit-II:

Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit and continuity of a function, Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives

### Calculus II

Integration: Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions, definite integration, Finding areas in simple cases, Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve.

## Unit III Mathematics of Finance

Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets (General annuities to be excluded)

## Unit IV Linear Programming (Use of Excel spreadsheet & Other mathematical software)

Formulation of linear programming problems (LPP): Graphical solution to LPPs. Cases of unique and multiple optimal solutions, Unbounded solutions and infeasibility, Solution to LPPs using Simplex method – maximization and minimization cases, PERT and CPM (simple Problem)

### Text Books Recommended

1. Business Mathematics, Patri and Patri, Kalyani Publishers, New Delhi
2. Business Mathematics - S K Sahoo, Vrinda Publications (P) Ltd.

### Suggested Readings:

1. Arora P.N. Business Mathematics – S.Chand
2. Business Mathematics, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd., New delhi.
3. GHOSH & SINHA BUSINESS MATHEMATICS & STATISTICS, Oxforduniversity press.
4. Francis, J. Business Statistics, Cengage Learning
5. Anthony, M. and N. Biggs. Mathematics for Economics and Finance. CambridgeUniversity Press.
6. Arora S.R & Gupta K. – Business Mathematics – Taxmann Publication
7. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum’sOutlines Series. McGraw Hill Publishing Co.
8. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wileyand Sons.
9. Zamirudeen&Bhambri – Business Statistics – Vikash Publication
10. Wikes, F.M. Mathematics for Business, Finance and Economics. ThomsonLearning.
11. Prasad, Bindra and P.K. Mittal. Fundamentals of Business Mathematics. Har-Anand Publications.
12. Thukral, J.K. Mathematics for Business Studies. Mayur Publications.
13. Soni, R.S. Business Mathematics. Pitambar Publishing House.
14. Singh J. K. Business Mathematics. Himalaya Publishing House

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	2	2	5	2	5	5	5
CO2	5	5	5	2	2	5	2	5	5	5
CO3	5	5	5	2	2	5	2	5	5	5
CO4	5	5	5	2	2	5	2	5	5	5

**\*Students can use simple calculator (Non-scientific) in the exam.**

## DSE-3 (ACCOUNTING AND FINANCE) FUNDAMENTALS OF CORPORATE TAX PLANNING

### Course outcomes :

After reading this paper, students will be able to;

**CO1:** understand the concepts of tax planning, tax management, tax avoidance, tax evasion residential status of a company and provisions of MAT;

**CO2:** know the provisions of carry forward and set off of losses and unabsorbed depreciation **CO3:** equipped with the provisions of tax planning relating to capital gain and scientific research

**CO4:** know about Procedure of Assessment, Return Filing, Penal provision and Double taxation Relief.

### Unit-I:

**Corporate Tax in India**–Concept of **Tax planning, Tax management**, Taxavoidance, Taxevasion, Assessment year and Financial Year

**Residential status** of corporate and its incidence of tax, Minimum AlternateTax, **Calculationof Tax Liability**.

### Unit-II:

**Carry forward and set-off** of losses and unabsorbed depreciation (head wise)

### Unit-III:

**Tax Planning with reference** to Depreciation, Capital Gain and Scientific Research

### Unit-IV:

**Corporate Tax returns**–Assessment, **Return Filing**, Penal provision, **Double taxationRelief**

### Text Books Recommended

1. Bhagabati Prasad, Direct Tax Laws & Practices
2. Corporate Tax Planning, V.K.Global Publications3

### Suggested Readings

1. Singhanian V.K. Direct Taxes: Law & Practices, Taxmann Publication.
2. Corporate Tax Planning, Kalyani Publishers

#### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	4	4	4	4	4	4	4	5	2
CO2	5	4	4	4	2	4	2	4	5	2
CO3	5	4	4	4	2	4	2	4	4	2
CO4	5	4	5	4	2	4	4	4	5	2

**\*Students can use simple calculator (Non-scientific) in the exam**

## DSE-3 (Banking and Insurance) Fundamentals of Investment Course outcomes:

After reading this paper, students will be able to;

**CO1:** identify different investment alternatives, the need for investor protection and understand how the investment environment affects investment decision processes;

**CO2:** estimate various yields and its inherent risks;

**CO3:** know how the o Fundamental Analysis and Technical Analysis is done; and

**CO4:** do the portfolio analysis and use financial derivatives.

### Unit-I:

**The Investment Environment-** The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

#### Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

### Unit-II:

**Fixed Income Securities-** Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating

### Unit-III:

**Approaches to Equity Analysis:** Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

### Unit-IV:

**Portfolio Analysis and Financial Derivatives:**(a) Portfolio and Diversification, Portfolio Risk and Return. (b) Mutual Funds. (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India

## Text Books Recommended

1. Bhalla – Fundamentals of Investment – S.Chand
2. Rustogi, R.P., Fundamentals of Investment, Sultan Chand & Sons, New Delhi.

## Suggested Readings

1. Pandian P. – Security Analysis & Portfolio Management – Vikash Publication
2. Jones, C.P., –Investments Analysis and Management, Wiley, 8<sup>th</sup>ed.
3. Prasanna, Chandra., –Investment Analysis and Portfolio Management, Tata McGrawHill.
4. Vohra, N.D., and B.R. Bagri, –Futures and Options, McGraw Hill Publishing
5. Mayo, An Introduction to Investment, Cengage Learning.
6. Fundamentals of Investment, Sashi Gupta, Kalyani Publishers, New Delhi, Fundamentals of Investment, Vandana Dangi, V.K. Globa. Pub. Pvt. Ltd. New delhi

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	4	4	2	4	5	5	2
CO2	5	5	5	4	5	2	2	4	5	5
CO3	5	4	5	5	5	4	4	5	5	4
CO4	4	4	5	5	5	4	4	4	4	4

**\*Students can use simple calculator (Non-scientific) in the exam.**

### **DSE-3 (Management) Consumer Affairs and Customer Care Course outcomes :**

After reading this paper, students will be able to;

**CO1:** understand the conceptual framework on consumers & markets and the mechanism of internal and external complaints handling.

**CO2:** familiarise the students with the concept and mechanism of consumer protection Act 1986, role of various regulators in consumer protection.

**CO3:** gain knowledge on various grievance redress mechanism under CPA. 1986

**CO4:** acquire knowledge about file of a complaint, limitation period, procedures for filing, offences and penalties etc.

### **Unit I: Conceptual Framework**

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging  
Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances- complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

### **Unit II: The Consumer Protection Act, 1986 (CPA)**

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

RTI Act

### **Unit III: Grievance Redress Mechanism under the Consumer Protection Act, 1986:**

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

## Unit IV: Industry Regulators and Consumer Complaint Redress Mechanism

1. Banking: RBI and Banking Ombudsman
2. Insurance: IRDA and Insurance ombudsman
3. Telecommunication: TRAI
4. Food Products: FSSAI (an overview)
5. Electricity Supply: Electricity Regulatory commission
6. Advertising: ASCI

### Text Books Recommended

1. The Consumer Protection Act, 1986
2. Bhatta KG- Customer Care Management-Himalaya Publishing House

### Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs |
2. (2007) Delhi University Publication. 334 pp.
3. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law
4. House, Delhi, or latest edition.
5. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
6. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace
7. Jovanovich, Inc.
8. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of
9. Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co. KG,
10. Saarbrücken, Germany. 263 pp.
11. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
12. ebook, [www.bis.org](http://www.bis.org)
13. Nair Suja – Consumer Behaviour – Himalaya Publishing House

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	4	2	5	4	5	4	2	4
CO2	5	5	4	2	5	4	5	4	2	4
CO3	5	5	4	4	5	4	5	4	2	5
CO4	5	5	4	4	5	4	5	4	2	5

## DSE-4 SECTION A- Business Research Methods

### Course Outcome:

After reading this paper, students will be able to;

**CO1:** understand the concept, significance & purpose of research.

**CO2:** identify a problem/ need, translate it into a research problem, and use the appropriate techniques to define it.

**CO3:** understand the formulation of hypotheses; choose the most appropriate qualitative and quantitative methods of business research, their advantages, disadvantages and appropriate application with the help of SPSS, Advanced Excel.

**CO4:** develop the skill of preparing different research reports.

### Unit-I

**Introduction:** Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

### Unit-II

**Research Process:** An Overview; **Problem Identification** and Definition; Selection of Basic Research Methods- **Field Study, Laboratory Study, Survey Method, Observational Method Existing Data Based Research**, Longitudinal Studies, Panel Studies

### Unit-III

**Measurement:** Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

**Hypothesis Testing:** Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests; testing the assumptions of Classical Normal Linear Regression.

**Unit-IV Report Preparation:** Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	4	2	5	5	2	4	4	2	5
CO2	5	4	4	4	5	4	4	4	4	5
CO3	5	5	5	5	5	4	5	5	5	5
CO4	4	4	4	5	5	4	4	2	4	5



## Section B – Project Report Marks (30 + 20)

### Course Outcome:

After reading this paper, students will be able to;

**CO1:** understand the practical application of research in business.

**CO2:** use the appropriate techniques to solve the research problems

**CO3:** understand the formulation of hypotheses; choose the most appropriate qualitative and quantitative methods of business research, their advantages, disadvantages and appropriate application with the help of SPSS, Advanced Excel.

**CO4:** develop the skill of preparing different research reports.

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	2	2	4	2	2	4	4	2	5
CO2	5	4	4	4	5	4	4	4	4	4
CO3	5	5	5	5	5	4	4	4	5	5
CO4	4	4	4	2	2	4	4	2	4	4

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# DEPARTMENT OF COMMERCE

## SYLLABUS OF PG PROGRAMME (M. Com)



**RAMA DEVI WOMEN'S UNIVERSITY**  
Vidya Vihar, Bhubaneswar-751022, Odisha  
Website: <https://rdwu.ac.in>

# P. G. DEPARTMENT OF COMMERCE

## COURSE STRUCTURE AND SYLLABUS OF MASTER OF COMMERCE



*Mano Ranhi*  
12.10.23  
Controller of Examinations  
R.D. Women's University  
Bhubaneswar

RAMA DEVI WOMEN'S UNIVERSITY  
VIDYA VIHAR, BHOI NAGAR  
BHUBANESWAR, ODISHA, PIN-751022

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25/4/23

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25.4.23

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25/4/23

*[Signature]*  
25/04/2023

## **PROGRAM OUTCOMES (POs):**

- PO 1.** Develop managerial, analytical, communication, employability and strategic skills to meet the ever-changing challenges of the business environment
- PO 2.** Enhance proficiency in the areas like Accountancy, Taxation, Laws, Business Strategy, Finance, Auditing, Accounting Standards, Reporting, Entrepreneurship and contemporary areas in the discipline of commerce
- PO 3.** Prepare students for cross-country professional courses
- PO 4.** Familiarise students with the dynamic organisational culture & leadership qualities
- PO 5.** Application of information technology and digital tools in the domain of commerce
- PO 6.** Pursue advance research by applying critical thinking & analytical reasoning in the field of business and commerce
- PO 7.** Proficiency with the ability to qualify competitive and professional examinations
- PO 8.** Holistic development of students to create responsible citizenry through social, moral, ethical and professional code of conduct
- PO 9.** Bridging the gap between academia and industry to enhance learners' ability through problem solving skills to face the challenges and achieve excellence
- PO 10.** Plan and develop Start-up & Entrepreneurial ventures independently through acquired skills

## **PROGRAM SPECIFIC OUTCOMES (PSOs):**

- PSO-1** Students can go for further professional courses like CA/ CS/CMA/CFA/UPSC
- PSO-2** Acquired passion for research in various fields like Accountancy, Finance, Marketing, HR and Entrepreneurship
- PSO-3** Acquired practical learning from internship, field visit, industrial visit & research projects
- PSO-4** Understand and develop new dimension of knowledge through open elective to cater the need of industry.

## RDWU P.G. SYLLABUS STRUCTURE (w.e.f. 2022-23)

Semester –I								
Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid-Sem.	End-Sem.	Total
1	Hard Core	HC-101	Advanced Financial Management	5	5	30	70	100
2	Hard Core	HC-102	Corporate Financial Accounting	5	5	30	70	100
3	Hard Core	HC-103	Marketing Management	5	5	30	70	100
4	Hard Core	HC-104	Theory and Practice of Insurance	--	5	30	70	100
5	Allied Core	AC-101	Computer Application	3	3	Mid-Sem 10 + Practical 10= 20 marks	30	50
<b>Total</b>					<b>23</b>	<b>135</b>	<b>315</b>	<b>450</b>

Semester-II								
Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid-Sem.	End-Sem.	Total
6	Hard Core	HC-201	Organizational Behaviour	5	5	30	70	100
7	Hard Core	HC-202	Research Methodology	5	5	30	70	100
8	Hard Core	HC-203	Business Statistics	5	5	30	70	100
9	Hard Core	HC-204	International Business and Environment	--	5	30	70	100
10	Core Elective	CE-201	Corporate Tax Planning	5	5	30	70	100
			Investment Analysis and Portfolio Management					
			International Marketing					
11	Open Elective	OE-201	Fundamental of Banking	--	4	--	50	50
<b>Total</b>					<b>29</b>	<b>150</b>	<b>400</b>	<b>550</b>

Semester-III								
Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid-Sem.	End-Sem.	Total
12	Hard Core	HC-301	Human Resource Management	5	5	30	70	100
13	Hard Core	HC-302	IFRS and Indian Accounting Standards	5	5	30	70	100
14	Hard Core	HC-303	Business Data Analytics	--	5	30	70	100
15	Core Elective	CE-301	Advanced Accounting	5	5	30	70	100
			International Financial Management					
			Supply Chain Management and Logistics					
16	Core Elective	CE-302	Accounting for Managerial Decision Making	5	5	30	70	100
			Financial Modeling and Valuation					
			Retail Management					
17	Field Internship	FI-201	Field Internship	--	3	--	50	50
	<b>Total</b>				<b>28</b>	<b>150</b>	<b>400</b>	<b>550</b>

Semester-IV								
Sl. No.	Nature of Course	Course Code	Paper Title	Units	Credits	Marks		
						Mid-Sem.	End-Sem.	Total
18	Hard Core	HC-401	Derivatives and Risk Management	5	5	30	70	100
19	Hard Core	HC-402	Corporate Governance and Business Ethics	--	5	30	70	100
20	Hard Core	HC-403	Dissertation	--	5	--	100	100
21	Core Elective	CE-401	Advanced Auditing Professional Ethics	5	5	30	70	100
			Emerging Business Laws and Regulation					
			Customer Relationship Management					
22	Allied Core	AC-401	Women and Society	3	3	15	35	50
<b>Total</b>					<b>23</b>	<b>105</b>	<b>345</b>	<b>450</b>

### Summary

<b>HC-Hard Core</b>	14 x 100	1400
<b>CE-Core Elective</b>	4 x 100	400
<b>OE-Open Elective</b>	1 x 50	50
<b>AC-Allied Core</b>	2 x 50	100
<b>FI-Field Internship</b>	1 x 50	50
<b>Total Marks:</b>		<b>2000</b>

### Summary

Semester	Credits	Total Marks
<b>Sem-I</b>	23	450
<b>Sem-II</b>	29	550
<b>Sem-III</b>	28	550
<b>Sem-IV</b>	23	450
<b>TOTAL</b>	<b>103</b>	<b>2000</b>

**SEMESTER- I**  
**HARD CORE – 101**  
**ADVANCED FINANCIAL MANAGEMENT**

**DURATION: 3 HOURS**

**MARKS: 100 (70+30)**

**COURSE OUTCOMES:**

After reading this paper, students would be able to:

1. Understand various financial concepts, principles, and theories in smooth functioning of their business.
2. Devising strategies to manage the company
3. Take better decisions and forecast the future.
4. Aware about the challenges and opportunities of Financial Management.
5. Learn various techniques of financial management and make appropriate financial planning.

**UNIT - I**

**Financial Management:** Emerging Goals of Financial Management, Interrelationship between investment and financing

**Risk-return Trade off:** Expected return and risk, risk rates return, variance and standard variation, Time Value of Money

**Emerging Relations of Finance:** Interface between Finance and Other Business Functions: Accounting and Economics

**UNIT - II**

**Financial Planning:** Objectives, Guidelines and Steps in Financial Planning, Factors Affecting Financial Planning, Estimation of Financial Requirements of a Firm

**Capitalisation:** Theories of Capitalisation; Fair, Under and Over Capitalisation; Comparison of book value and real value of shares

**Strategic Financial Planning:** Business Taxation, Depreciation and Financial Markets

**UNIT - III**

**Capital Budgeting:** Introduction, Importance of Capital Budgeting, Complexities involved in Capital Budgeting Decisions, Types of risk

**Phases of Capital Expenditure Decisions:** Identification of Investment Opportunities, Rationale of Capital Budgeting Proposals, Capital Budgeting Process

**Investment Evaluation:** Appraisal Criteria, Inflation and Project appraisal

**UNIT - IV**



**Risk Analysis in Capital Budgeting: Introduction, Types and Sources of Risk in Capital Budgeting, Risk Adjusted Discount Rate, Certainty Equivalent Approach**

**Probability Distribution Approach:** Sensitivity Analysis, Simulation Analysis, Decision Tree Approach

**UNIT - V**

**Dividend Decisions:** Traditional Approach, Dividend Relevance Model, Miller and Modigliani Model

**Stability of Dividends:** Forms of Dividends, Stock Split, Effects and objects of bonus issue

**Legal and Procedural Aspects:** For payment of dividend, SEBI guidelines

**REFERENCES:**

1. G. Sudarshan Reddy, Financial Management, Himalaya Publishing House
2. Pandey, I. M., Financial Management, Vikas Publishing.
3. Gupta, S. K. & Sharma, R. K., Financial Management, Kalyani Publishers
4. Van Horne, James C., Financial Management and Policy, Prentice Hall of India.
5. Kishore, Ravi. M., Taxmann, New Delhi
6. Bhalla, V. K., International Financial Management, S. Chand
7. Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill
8. Arthur J. Kewon, John H. Martin, J. William Petty & David F. Scott, Financial Management: Principles & Application, Pearson

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	5	5	2	4	5	5	2	5	4
CO2	5	5	5	2	2	5	5	2	4	4
CO3	5	5	5	2	2	5	5	2	5	4
CO4	4	5	5	4	2	5	5	2	4	4
CO5	5	5	5	2	2	5	5	2	4	4

**\*Students can use simple calculator (Non Scientific) in the exam.**

## HARD CORE – 102

### CORPORATE FINANCIAL ACCOUNTING

**DURATION-3 HRS.**

**MARKS-100(70+30)**

#### **COURSE OUTCOMES:**

After reading this paper, students would be able to:

1. Familiarize with the provisions & procedures of preparing financial statements of company.
2. Manage and govern company's monetary operations and decisions of investing capital.
3. Develop awareness about Corporate Financial Accounting in conformity with the latest provisions of the **Companies Act, 2013**.
4. Acquainted with various provisions of accounting for buy back of share, ESOP, liquidation, Amalgamation & absorption etc.
5. Acquire solid foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards.

#### **UNIT -I**

**Financial statements of companies:** Significance and limitations of financial statements, Qualitative characteristics of Financial Statements, The form and content of Statement of Profit and Loss and balance sheet of a company as per schedule-III.

**Corporate problems with special reference to divisible profits and dividend,**

**Advance payment of tax and provision for taxation.**

#### **UNIT – II**

**Accounting for buy-back of share:** Introduction – Merits and demerits – Reduction of capital and buy-back of shares – Buy -back sourcing – Buy-back conditions and limit – Quantum of buy-back – Accounting for buy-back and disclosure. Buy-back in India. Accounting for bonus issue and accounting for Right issue.

**Accounting for Employee Stock Option Plan (ESOP):** meaning, important terminology, accounting treatment of employee stock option plan.

**Cash flow Statement and Analysis -Ind AS 7:** Objectives and Importance, Scope, Presentation of a Statement of cash flows, Reporting of Cash Flow Statement, Treatments of Interest and Dividend, Components of cash and cash equivalents and other disclosure.

#### **UNIT – III**

**Accounts relating to Amalgamation and Absorption:** Accounting treatments including Inter-company holding and Cross holding, Amalgamation in nature of merger and nature of purchase.

**Accounts relating to external and internal Reconstruction:** Alteration of share capital, reduction of share capital, accounting entries, Demerger.

#### UNIT - IV

**Accounts relating to liquidation of companies:** meaning, different modes and consequences of liquidation, liquidators' statement of account, the order of payments to be followed by the liquidator in making the payments out of realization, statement of affairs, overriding preferential payments, preferential creditors, B list contributories

**Underwriting of shares and Debentures:** different types of underwriting, computation of liabilities of underwriter when benefits of firm- underwriting is given to individual underwriter and not given to individual underwriter.

#### UNIT - V

**Investment Accounts;** Objectives of preparing investment account, treatment of sale of bonus share & right share, concepts of ex-interest and cum-interest.

**Human Resources Accounting:** Meaning, Features, objectives, advantages and limitation Approaches and methods of HRA, HRA in Indian Scenario.

#### REFERENCE:

1. Advanced Accounting by Ashok Sehgal and Deepak Sehgal; Taxmann Publication, New Delhi.
2. Corporate Accounting by. S.P. Jain & K.L. Narang; Kalyani Publisher, Ludhiana
3. Advanced Financial Accounting by R.L. Gupta, S. Chand, New Delhi.
4. Introduction to Financial Accounting by Horngreen, Pearson Education, New Delhi
5. Advanced Accountancy by M.A. Arnlanandam & K.S. Raman; Himalaya Publication, Mumbai
6. Corporate Accounting by S.N. Maheshwari & S.K. Maheshwari; Vikas Publishing House.
7. Accountancy by CA(Dr) PC tulsians & CA bharattulsians; S. Chand publications

#### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	2	2	5	5	4	5	4
CO2	5	5	2	4	2	5	5	2	5	4
CO3	2	5	4	2	2	5	5	2	5	2
CO4	4	5	5	5	4	5	5	5	4	4
CO5	5	5	4	2	4	5	5	5	5	2

**\*Students can use simple calculator (Non Scientific) in the exam.**

## HARD CORE - 103

### MARKETING MANAGEMENT

**DURATION- 3 HRS.**

**MARKS: 100 (70+30)**

#### **COURSE OUTCOMES:**

After reading this paper, students would be able to:

1. Familiarize with marketing, and its concepts and its evolution and to acquaint with the marketing Mix and the marketing environment.
2. Understand consumer behavior and about of the concept of product, Product Planning and Development
3. Demonstrate the significance and implications of distribution channels in marketing
4. Acquire the skills to critically analyse the promotion mix in the competitive market environment
5. Evaluate the emerging trends in marketing and Marketing research

#### **UNIT – I**

**Introduction to Marketing and Marketing Management:** Concepts and function of marketing, Marketing mix, Nature, objectives and scope of Marketing management. Marketing management Process.

**Marketing Environment;** **Its components: Factors affecting Marketing Environment and their impact on marketing decisions**

**Ethics In Marketing:** Meaning, Importance, Reasons for absence of ethics, Steps to control unfair marketing practices.

#### **UNIT – II**

**Consumer Behaviour:** Meaning, Definition, factors influencing Consumer Behaviour, Consumer Buying process; Organisational Buying Behaviour - Meaning, characteristics, Determinants of Organisational Buying Behaviour.

**STP:** Segmentation, Bases for market segmentation, Segmentation success Criteria, Selecting Target Markets, Target Marketing Strategies, Positioning.

**Test Marketing:** Meaning, Nature, Benefits & Problems

#### **UNIT - III**

**Product Decisions:** Concept of a product; Classification of products; Major product decisions; **Product line and product mix; Branding; Packaging and labeling;** Product life cycle – strategic implications; New product development and consumer adoption process.

**Pricing Decisions:** Meaning, Importance, Pricing objectives; Factors influencing pricing Decisions, **Methods of price determination,** Different Pricing Policies and Strategies.

**Channels of Distribution Decisions:** Meaning, Role of channels of distribution, classification of channels; **Types of Channels of Distribution.**

## UNIT – IV

**Promotion Decisions:** Promotion mix – advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.

**Marketing Research:** Meaning and scope of marketing research; Marketing research process.

**Developments in Marketing:** Cyber marketing; Relationship marketing, Social Marketing, and other development or new waves of thought in marketing.

## UNIT-V

**Marketing of Services-** Meaning, Features, Classification of services; Product Vs. Service; factors influencing the faster growth of service markets, Service Marketing Mix. Service Marketing Model

**Green Marketing-** Meaning, Features and Importance, objectives, Green Marketing Mix, green Marketing Practices, Principles of green Marketing

**Rural Marketing in India:** Features of Rural market -Problems of Rural market in India,

## REFERENCES

1. Marketing Management – Kotler, Keller, Koshy & Jha, Pearson Educations.
2. Marketing Management-Sherleker S- Himalaya Publishing House
3. Marketing Management-Karunakaran- Himalaya Publishing House
4. Marketing Management – Ramaswamy & Namkumari, Macmilan India.
5. Marketing Management – Rajan Saxena, Tata McGraw Hill Publishing House.
6. Marketing Management – Karunakaran, Himalaya Publishing House.
7. Marketing Management- S.A. Sherlekar & R. Krishnamoorthy- Himalaya Publishing House
8. Marketing Management- C.N. Santoki - Kalyani Publisher
9. Marketing Management - Rajgopal - Vikas Publishing House
10. Principles of Marketing - Mahajan J P & Anupam Mahajan - Vikas Publishing House
11. Marketing Management - Priyanka Gite - Taxmann

Basics of Marketing Management - Dr. Biswajit Banerjee - S. Chand

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	2	2	5	5	4	5	4
CO2	5	5	2	4	2	5	5	2	5	4
CO3	2	5	4	2	2	5	5	2	5	2
CO4	4	5	5	5	4	5	5	5	4	4
CO5	5	5	5	2	4	5	5	5	5	2

## HARD CORE - 104

### THEORY AND PRACTICE OF INSURANCE

**DURATION: 3 HOURS**

**MARKS: 100 (70+30)**

#### **COURSE OUTCOMES:**

After reading this paper, students would be able to:

1. Know about the basic concepts and principles of insurance and re-insurance;
2. Urge to insure self and also the organization that they will be working;
3. Calculate the premium and confidence to guide others in claim settlement process.
4. Realize about the indispensability of the insurance in their own life; and
5. Understand various provisions of IRDA & different types of insurance & its relevance.

#### **UNIT – I**

**Basic Concept of Risk and Risk Management:** Meaning and classification of risk, objective, importance and types of risk management

**Insurance:** Concept and evolution of Insurance, features, objectives and significance of insurance, the insurance market

**Insurance Contract-** Meaning, Terminologies, Types of insurance contract, principles of insurance contract

#### **UNIT – II**

**Regulatory Framework of Insurance Business in India:** Insurance Regulatory Development Authority Act 1999, Objectives, duties, power and functions of the authority

**IRDAI's Role as Regulator of Insurance Agents and Intermediaries:** Individual and Corporate agents, Insurance brokers, Telemarketing, Web aggregators, Direct Marketing

**Globalisation of Indian Insurance:** Privatisation and challenges before the insurance industry, Insurance Core Principles (ICP), Need for reforms and reform strategy

#### **UNIT – III**

**Life Insurance:** Definition, features, principles and plans of life insurance, policy conditions, factors for underwriting lives and contractual provisions

**Premium:** Premium Plans, elements of premium computation, Bonus to policyholders, surrender of a policy and settlement of claims

**LIC of India-** Evolution, development and its privatisation, current scenario of LIC in India

#### **UNIT – IV**

**Fire and Marine Insurance:** Definition, Principles, Policy Conditions, proposals and underwriting, Types of Policies

**Settlement of Claims:** Fire and marine insurance, Documents required in settlement of claims

**Health Insurance-** Meaning, Categories of Health Insurance plans in India, Third Party

Administrators, and settlement of claims

## UNIT – V

**Re-insurance and Investment:** Nature of re-insurance contract, advantages and methods of re-insurance, Rights and liabilities of re-insurer, Regulation in India, Future of re-insurance

**Third party insurance-** Meaning, features, Conditions, Regulatory Framework

**Investment Principles:** Types, legal and social aspects of investment

### REFERENCES:

1. Insurance Management-Sahoo, Das-Himalaya Publishing House
2. Gupta, P. K., Insurance and Risk Management, Himalaya Publishing House
3. Mishra M.N. "Insurance Principle and Practices". S. Chand
4. Arif "Theory and Practice of Insurance," Educational Book House
5. Ganguly Anand, "Insurance Act", New Age International Publication
6. Holyake "Insurance Management" AITBS Publication
7. Sahoo C. Sworup, "Insurance Management" Himalaya Publishing House
8. Banking & Insurance: Taxmann Publication.

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	2	2	5	5	2	4	2
CO2	4	5	5	2	4	5	5	2	4	4
CO3	5	5	5	4	5	5	5	2	4	2
CO4	4	5	5	2	2	5	5	4	4	2
CO5	5	5	5	2	4	5	5	2	2	2

### ALLIED CORE -101

### COMPUTER APPLICATION

Credits: 03

Marks: 50

Mid-Sem 10+ Pract. 10= 20 marks

End Sem: 30 Marks

Total Hours: 45

### COURSE OUTCOMES:

At the end of the course, the students will be able to:

Remembering, Understanding, Applying, Analyzing, Evaluating and Creating

CLO1: Learn basis of Basics of MS Windows. (Remembering)

CLO2: Demonstrate basic understanding of computer applications with reference to MS Windows, MS excel and MS PowerPoint. (Applying)

CLO3: Generate spreadsheets, charts and presentations. (Creating)

CLO4: Design personal, academic and business documents using MS Office. (Creating)

CLOS: Model the modes of development of self-learning materials and prepare different types of instructional material. (Applying)

CLO6: Explain different OERS, MOOCs available for effective learning. (Understanding)

CLO7: Develop learners' e-portfolios. (Creating)

CLO8: Classify various e-resources for effective learning. (Analyzing)

CLO9: Describe the concept of artificial intelligence and its applications in teaching learning. (Understanding)

CL010: determine similarity index of the various documents like dissertations, theses etc through plagiarism testing software. (Evaluating)

## **COURSE CONTENTS:**

### **Unit-I: Basics of Computer Applications(CLO1,CLO2,CLO3,CLO4) Hours15**

**Basics of MS Windows:** Desktop, Recycle bin, My Computer, Documents, Pictures, Music, Videos, Task Bar and Control Panel. **MS-Word** and its features: Creating, Editing, Formatting and Printing of Documents, Inserting, Word Art, Page Numbers, Mail Merge. **MS-Excel and its features:** Creating a new worksheet, selecting cells, Entering and editing Text, Numbers, Inserting Rows/Columns, changing widths and heights of rows and columns, Formulae, referencing cells, changing of font sizes and colors. **MS-PowerPoint and its features:** Creating, Inserting and Deleting Slides of a Presentation. Adding Pictures, Inserting Objects, Audio, Video, Custom Animation and Hyperlinking of documents.

### **Unit-II: E-learning and its applications (CLO5, CLO2, CLO3) Hours 15**

**Concept of e-learning, Approaches to e-learning:** Offline, Online, Synchronous, Asynchronous, Blended learning and Mobile Learning. Security concerns related to **Interactive contents:** Viewing, disabling and managing interactive content; securing the computer from viruses and other internet attacks. **Creating and Sharing:** (i) G-Suite: Gmail, Drive, Calendar, Meet, Chat, Doc, Sheet, Slides (ii) Surveying: Survey Monkey, Google Forms, online spreadsheets (iii) Google Classroom: conducting classes, assessment and evaluation.

Development of self-instructional materials and e-content.

### **Unit-III: Trends in Teaching Learning Practices (CLO6,CLO7,CLO8,CLO9,C10)**

**Open Education Resources:** Creative Common, Massive Open Online Courses; Creating learners' E-portfolios; Accessing Online Repositories, Online Libraries and E-Resources.

**Artificial Intelligence:** Concept and its applications in teaching learning practices.

Introduction to SPSS and R, Latex.

**Plagiarism:** Regulations, similarity index of the various documents like dissertations, theses etc. through plagiarism testing software. (Mendeley, Zotero)

### **Transaction Mode**

Workshop, ICT-Lab Learning, Lecture Method, Seminar, team teaching, tutoring, peer group discussion, mobile teaching, self-learning, Collaborative learning, Cooperative learning.

## **REFERENCES**

Excel 2020 in easy steps-Michael Price - TMH publications

Garrison, D.R. and Anderson, T. (2003). e-learning in the 21st century: a framework for



research and practice. London: Routledge.

Haas, K.B. and Packer, H.Q. (1990): Preparation and Use of Audio-Visual Aids, 3rd Edition, PrenticeHall, Inc.

MS Office 2007 in a Nutshell-Sanjay Saxena - Vikas Publishing House.

Oreyet. al. (2009). Educational media and technology. New York: Springer Science Business Media.

Rana, S. (1994): Open Learning in India, Commonwealth Publishers, New Delhi.

Roblyer, M.D. (2008). Integrating educational technology into teaching. New Delhi: Pearson.

Senapaty, H.K. (2009). ICT integrated learning materials on basic school subjects from constructivist perspectives. Bhubaneswar: Regional Institute of Education, NCERT.

UNESCO (2005). How ICT can create new, open learning environments: Information and communication technologies in schools: A handbook for teachers. Paris: UNESCO.

UNESCO (2008). Capacity building for ICT integration in education. Retrieved from <http://portal.unesco>.

UNESCO (2008). ICT Competency standards for teachers: Policy Framework. Retrieved from <http://portal.unesco>.

Working in Microsoft Office- Ron Mansfield - TMH.

#### **MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	4	1	4	2	5	5	4	2	4	4
<b>CO2</b>	4	1	4	1	5	4	4	2	2	4
<b>CO3</b>	4	1	4	1	5	4	4	2	2	4
<b>CO4</b>	4	1	4	1	5	5	4	2	2	4
<b>CO5</b>	4	1	4	1	5	4	4	2	4	4
<b>CO6</b>	4	1	4	1	5	4	4	2	4	4
<b>CO7</b>	4	1	4	1	5	4	4	2	4	4
<b>CO8</b>	4	1	4	1	5	4	4	2	2	4
<b>CO9</b>	4	1	4	1	5	4	4	2	2	4
<b>CO10</b>	4	1	4	1	5	4	4	2	2	4

#### **SEMESTER - II**

#### **HARD CORE -201**

#### **ORGANISATIONAL BEHAVIOUR**

**DURATION- 3 HOURS**

**MARKS: 100 (70+30)**

#### **COURSE OUTCOMES:**

After completion of this paper student would be able to:

1. Understand the Concepts of Organizational Behavior, Group Dynamics, Personality, Perceptions and Motivation Theories
2. Have a Better Insight about Leadership Concept, Styles, and Theories
3. Know the Basics of Interpersonal and Organizational Communication
4. Develop Competence on Sources and Types of Organizational Conflicts and their

Resolution.

5. Understand about the stress and how to cope with stress in the organization
6. Know about organizational Change and Development

## UNIT I

**Organisational Behaviour (OB):** Definition, Nature, Scope and Need for studying Organisational Behaviour.

Evolution of Organisational Behaviour & Hawthorne Studies; Contributing Disciplines to Organisational Behaviour;

Approaches to study OB; OB Process; Models of OB.

## UNIT-II

**Personality:** Meaning, Determinants of Personality; Types of personality; Theories of Personality, Development of Personality, Personality Influencing OB.

**Perception:** Meaning, Definition, Perception vs Sensation, Perceptual Process; Factors Affecting Perception, Perceptual Errors.

**Attitude and Value:** Concept, formation and Types of Attitude and Values

## UNIT-III

**Learning:** Meaning, Definition, Nature, Determinants of Learning; Theories of Learning; Learning Principles

**Motivation:** Definition, Concept & Importance of motivation; Techniques to increase motivation;

**Theories of Motivation** Maslow's need Hierarchy Theory, Alderfer's ERG Theory, Herzberg's motivation Hygiene Theory, Mc Gregor's Theory X & Theory Y.

## UNIT-IV

**Group Dynamics:** Meaning, Definition, Types of Groups, Reasons for Group Formation, Factors Affecting Group Performance, Factors Affecting Group Cohesiveness, the 5-stage model of Group Development.

**Communication:** Meaning, Characteristics, Significance of Communication, Process of Communication, Methods (Channels / Types) of Communication, Barriers to Communication, Overcoming the Barriers.

**Stress Management:** Concept, symptoms, consequences and sources of stress and how to handle and cope with stress.

## UNIT-V

**Organisational Conflict:** Definition, Nature; Transitions in Conflict Thought; Sources of Conflict, Types of conflicts, Aspects of conflict, Conflict Process; Conflict Management.

**Organisational Change:** Concept & Types of Change; Causes of Organisational Change;

Planned change- Lewin's change model; Resistance to change, Managing Resistance to Change.

**Organisational Development:** Meaning, Definition, characteristics, objectives of OD; OD Models; OD Interventions and factors influencing choice of an OD Intervention.

**REFERENCES:**

1. K. Aswathapa; Himalaya Publishing House
2. OB - S.S. Khanka; S. Chand & Co
3. OB - Sashi K. Gupta & Rosy Joshi; Kalyani Publishers
4. OB - Aparna Raj; Kalyani Publishers
5. OB - M.N. Mishra; Vikas Publishing House
6. OB - Kumar Arun & N. Meenakshi; Vikas Publishing House
7. OB - N. Vasistha; Taxman

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

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CO1	5	5	4	5	2	5	5	5	4	4
CO2	5	5	5	5	2	5	5	5	5	5
CO3	5	5	5	5	5	5	5	4	5	4
CO4	5	5	4	5	2	5	5	4	4	2
CO5	5	5	4	5	4	5	5	4	4	2

**HARD CORE - 202  
RESEARCH METHODOLOGY**

Duration- 3 HOURS

MARKS: 100 (70+30)

**COURSE OUTCOMES:**

After reading this paper, students should have:

1. Understand the concept of scientific research
2. Gain knowledge on research methods, methodology and develop research design
3. Equip with various methods of data collection and data processing
4. Learn various statistical tools for data analysis
5. Know the art of writing research reports and research papers

**Unit-I**

Research: Importance and objectives; Types of Research.

Role of research in functional areas: Accounting, Finance, Marketing, HR etc.

Research Methods; Research Methodology; Research Process.

**Unit-II**

Defining research problems: Meaning; Components; Selection; **Techniques of framing research problem**

**Formulating Hypothesis:** Concept; Function, Characteristics; Types; Steps towards formulating hypothesis.

Setting Objectives: Meaning; Needs; Characteristics; Types; Method of stating Objectives.

### Unit-III

**Research Design:** Meaning; Need; Features of a good design; Types; Important concepts in Research Design

**Sample Design:** Census; Sample; Steps in Sample Design; Selection of sampling procedure; Characteristics of good sample design.

Social Survey: **Collection of data:** Collection of data from secondary sources; Primary sources of data; Design of questionnaire.

### Unit-IV

**Data preparation and analysis:** Data Processing: Classification, Tabulation, Editing.

Data Analysis: Uni-variate: Central tendency, dispersion, standard deviation; Bi-variate: Correlation and Regression; Multi-Variate Analysis; Multiple Regression, Factor Analysis, Cluster Analysis.

### Unit -V

**Report Writing:** Categories of report, parts of a report, presentation of a report.

Reference Management: Reference Management Software like Zotero/ Mendeley

Paper Writing: Layout of a Research Paper, Plagiarism and Self-Plagiarism, Journals in Commerce.

### REFERENCES:

1. Young. P.V. Sehid, C.F. Scientific Social Survey and Research.
2. Seltiz Claire, et Research Methods in Social Relation, Hold Tinchart & Willton, New York.
3. Kothari, C.R. Research Methodology Techniques, Wishwa Prakashan, New Delhi.
4. Good and Halt, Methods in Social Research, McGraw Hill
5. Research Methodology-Majhi, Khatua -Himalaya Publishing House
- 6.

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CO4	5	5	4	4	5	5	4	5	4	2
CO5	5	5	5	2	5	5	4	5	5	5

**SEMESTER- II**  
**HARD CORE - 203**  
**BUSINESS STATISTICS**

**DURATION: 3 HOURS**

**MARKS: 100 (70+30)**

**COURSE OUTCOMES:**

After reading this paper, students would be able to:

1. Acquire fair idea about the need for using statistics tools;
2. Confident to use statistical tools independently both in their research and in daily life;
3. Take better decisions and forecast the future;
4. Gained Knowledge to deal with numerical and quantitative issues in business and knowledge on statistical, graphical and algebraic techniques;
5. Understand Statistical applications in global business forecasting

**UNIT – I**

**Correlation:** Partial correlation, Multiple correlation, Rank correlation, Correlation coefficient, Coefficient of Determination, Interpretation of  $r^2$

**Regression Analysis:** Estimation using Regression Line, Multiple Regression and Correlation Analysis, Modelling Techniques

**Making Inferences:** About population parameters, Limitations, Errors and Caveats of Correlation and Regression Analysis

**UNIT – II**

**Probability Theory:** Meaning, Different Rules of Probability, Types of Probability: Classical Approach, Relative Frequency Approach and Subjective Approach; Bayesian Theorem

**Probabilities** under conditions of statistical independence and Probabilities under conditions of statistical dependence

**Probability Distributions:** Binomial, Poisson and Normal Distributions; their characteristics and applications, Choosing the correct probability distribution

**UNIT – III**

**Interpolation and Extrapolation:** Meaning, Rationale of the techniques, Methods of Interpolation and Methods of Extrapolation

**Sampling Theory:** Meaning, Types of sampling, Test of significance of large samples, Test of significance of small samples, Standard errors and Sampling distribution.

**Operational Consideration in Sampling:** Relationship between sample size and standard error, Determining sample size

#### UNIT – IV

**Chi-Square Test:** Meaning, Chi-Square as a test of independence and test of Goodness of Fit

**Conditions for applying  $X^2$  test:** Yats's correction, Uses of  $X^2$  test, Additive property of  $X^2$ ,  $X^2$  test for specified value of population variance

**F-Test and Analysis of Variance:** Meaning, application of F-test, Analysis of variance, Assumptions in analysis of variance, Techniques of analysis of variance.

#### UNIT – V

**Statistical Quality Control:** Meaning, Quality Control Charts - Steps to set up control charts

**Types of Control Charts:** Setting up of a control procedure,  $\bar{X}$  charts,  $R$  Charts,  $P$  Charts; Advantages & Limitations of statistics quality control, Acceptance sampling

**Business Forecasting:** Meaning, Role of Forecasting in business, steps in forecasting, Theories of Business forecasting, Cautions while using forecasting techniques

#### REFERENCES:

1. Statistical Methods by S.P. Gupta, Sultan Chand & Sons, New Delhi
2. Fundamentals of Statistics-S C Gupta- Himalaya Publishing House
3. Statistics of Management by I. Richards Rubin & David S. Rubin; Pearson Education, New Delhi
4. Statistical Methods by D. Patri; Kalyani Publisher, Ludhiana
5. Business Statistics by P. Hazarika; S. Chand Publishing House, New Delhi
6. Managerial Statistics by P.N. Arora, S. Arora; S. Chand Publishing House New Delhi
7. Business Statistics by I.U. Jhukral

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CO3	5	5	4	2	5	5	5	2	5	4
CO4	5	5	5	2	5	5	5	2	4	2
CO5	5	5	5	5	5	5	5	2	5	4

\*Students can use simple calculator (Non Scientific) in the exam.

## HARD CORE – 204

### INTERNATIONAL BUSINESS ENVIRONMENT

**DURATION: 3 HOURS**

**MARKS: 100 (70+30)**

#### **COURSE OUTCOMES:**

After completing this course, student would be able to:

1. Know about international business and describe how it differs from domestic business with respect to laws, regulations and taxation;
2. Identify and describe the factors and forces that affect the organisation's decision to internationalize its business;
3. Identify and analyse the challenges in working, communicating, and negotiating in a cross-cultural context;
4. Gained knowledge on international business with respect to foreign trade/international business.
5. Evaluate the global business environment in terms of economic, social, legal aspects and strategies adopted by firms to expand globally.

#### **UNIT – I**

**International Business:** Nature, importance and scope; **stages of international business, Modes of entry in to International Business**

**International Business Environment:** Economic, Technological, Socio-cultural, Political and legal environment; **Framework for analyzing international business environment**

**Institutional Institutions and their support to International Business:** UNO, IMF, World Bank; UNCTAD; WTO

#### **UNIT – II**

**Regional Economic Co-operation and Integration between Countries;** Different levels of integration between Countries; Customs union, Common market, Economic Union

**European Union, NAFTA, ASEAN, EFTA, SAARC, SAPTA, The ANDEAN community, MERCOSUR.**

**Regional Economic Co-operation and Integration in Asia:** ASEAN, SAARC, BIMSTEC

#### **UNIT – III**

**Multinational Corporations:** Conceptual Frame work of MNCs;

**MNCs and Host and Home Country Relations:** Conflict between Host and Home Country rules

**International Technology Transfers:** Importance and types, Foreign Technology Acquisition

## UNIT – IV

**Foreign Exchange Markets:** Determining exchange rates; Fixed and flexible exchange rate system; Managed Float, Participants in the Foreign Exchange Markets

**Exchange Rates:** Cash and Spot exchange market; Exchange rate quotes; Factors affecting exchange rates – spot rates, forward exchange rates

**Forward Exchange Contracts:** Foreign exchange and currency futures; Exchange rate arrangement in India.

## UNIT – V

**Foreign Investment:** Capital flows – types and disadvantages

**Theories of Foreign Investment:** Foreign investment flows and barriers

**Recent Developments in International Business:** Ecological issues; Social aspects

### REFERENCES:

1. Fransis Cherunilam, International Business Environment, Himalaya Publishing House
2. Subba Rao, International Business, Himalaya Publishing House
3. V. Sharan, International Financial Management, PHI, India, New Delhi
4. F. Adhikary, Manab, Global Business Management, Macmillan, New Delhi
5. Black and Sundaram: International Business Environment, PHI New Delhi.
6. Bhattacharya, B: Going International Response Strategies for Indian Sector, Wheeler.
7. F. Buckley, Ardin: The Essence of International Money, PHI New Delhi

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	4	4	5	5	2	4	4
CO2	5	5	5	4	4	5	5	2	4	2
CO3	5	5	5	5	4	5	5	5	4	4
CO4	4	5	5	5	2	5	5	4	5	4
CO5	5	5	5	5	2	5	5	4	4	2



**CORE ELECTIVE -201.1**  
**CORPORATE TAX PLANNING**

**DURATION-3 HRS.**

**MARKS-100(70+30)**

**COURSE OUTCOMES:**

After reading this paper, students would be able to:

1. Identify the rationale behind corporate tax planning by recognizing different tax planning principles;
2. Classify different aspects of tax planning and generalize its dimensions by reading charge to income tax, minimum alternative tax and deductions;
3. Apply tax planning avenues in mergers, slump sale and business conversions by illustrating practical problems;
4. Analyze and appraise tax planning schemes for capital gains discriminate leasing and hire purchase with regard to tax benefits;
5. Understand various tax implications in the business & consider it while taking business decisions.

**UNIT - I**

**Introduction to tax management:** Concept of Tax Planning, Objectives of **Tax Planning, Tax Avoidance, Tax Evasion, Tax Management**, Tax Planning vs. Tax Evasion, Tax Planning vs. Tax Avoidance, Tax Avoidance vs. Tax Evasion, Tax Planning vs. Tax Management, **Requisites of successful Tax Planning**, Limitations of Tax Planning.

**Corporate tax in India:** Types of Companies, Residential status of a company, incidence of tax.

**UNIT-II**

**Carry Forward & Set-off of Losses of a company:** Concept of Minimum Alternate Tax (MAT), Dividend Tax.

**Tax planning for new business:** Tax Planning with reference to Location Newly established industrial undertaking - , Special Economic Zone, Alternate tax regime for domestic companies' u/s 115 BAA, Alternate tax regime for new manufacturing domestic companies' u/s 115 BAB

**Tax Planning with reference to Nature and Form of Organisation.**

**UNIT- III**

**Tax planning & financial management decision:**

Tax Planning relating to Capital Structure Decisions, Dividend Policy,

**Inter-Corporate Dividends**

**Issue of bonus shares**

## UNIT- IV

**Tax planning & managerial decisions:** Tax Planning in respect of Purchase of asset: Own or Lease, Purchase by instalment or Hire.

**Sale of assets used for scientific Research, make or Buy, Repair, Replace, Renewal or Renovation, Shut-down or continue.**

## UNIT-V

**Tax issues relating to business restructuring:** Tax Issues relating to Amalgamation of Companies, Demerger, Slump Sale.

**Tax Payment:** Deduction/ Collection of Tax at Source (TDS), Advance Payment of Tax. Double Taxation Relief

### REFERENCE:

1. Corporate Tax Planning & Management by Rajeev Puri & Puja Gaur; Kalyani Publisher.
2. Corporate Tax Planning & Management, V.K. Singhania & M. Singhania, Taxman's Publication, Delhi .
3. Corporate Tax Planning: R. N. Lakhota, Vision books (P) Ltd.
4. Srinivas E.A., Corporate Tax planning, Tata McGraw Hill
5. Ahuja Girish and Gupta ravi, Bharat's professional Approach to Direct Taxes, Law & practice, Bharat Law House Pvt. Ltd.
6. Lal B.B. & N. Vasisth, Direct Taxes: Income Tax, Wealth Tax and Tax planning.
7. Bhagbati Prasad, Direct Taxes Law & Practice, Wishwa Prakashan.
8. Meherotra H.C., Income Tax Law and Accounts, Sahitya Bhawan, Agra

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	5	4	2	4	4	4	4	4	5
CO2	4	5	4	2	4	4	4	4	5	4
CO3	5	5	4	4	5	5	4	5	4	4
CO4	4	5	2	4	4	4	2	4	4	2
CO5	5	5	5	4	5	4	4	2	4	4

**\*Students can use simple calculator (Non Scientific) in the exam.**

## CORE ELECTIVE - 201.2

### INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

**DURATION: 3 HOURS**

**MARKS: 100 (70+30)**

#### COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Know about securities markets, options, Futures and their use in hedging the risk
2. Understand of various theories in solving the organizational problems;
3. Understand the intricacies and ability to analyze securities in designing a portfolio;
4. Familiarize on using techniques for analyzing securities;
5. Gained insight into various issues in portfolio construction, revision and evaluation

#### UNIT - I

**Securities and Investment:** Meaning of Investment, Speculation and Gambling

**Investment Avenues:** Types of investments, Investment objectives, Investment process

**Security Analysis:** Meaning of security, Types of securities, Meaning of security analysis

#### UNIT - II

**Derivatives and Securities Market:** Financial Derivatives – Meaning, Types, Definition

**Futures and Options:** Pay-off in future and options, Stock and Index futures and options

**Securities Market:** Functions, Stock markets in India, Methods of raising capital, Security market indices

#### UNIT - III

**Risk and Return:** Computation of Return - Meaning and Definition of risk

**Types of Risk:** Systematic risk- Market risk, Purchasing power parity risk, Interest rate risk, Unsystematic risk, Business risk: Internal, External, Financial risk

**Techniques of Minimising Risk:** Challenges in minimising risk

#### UNIT - IV

**Risk Measurement:** Standard Deviation – Meaning of Beta – Computation and interpretation – Use of beta in estimating returns

#### UNIT - V

**Portfolio Theories and Management:** Traditional and Modern Portfolio Theories

**Single and Multi-index Models:** Markowitz Model; Sharpe's Single Index Model; Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model (APT)

**Performance Evaluation of Portfolios:** Problems associated with revision of portfolio, Active and Passive portfolio management

## REFERENCES:

1. Bodie, Zvi., Kane Alex and Alan J. Marcus, Investments, McGraw Hill
2. Chandra, P., Security Analysis and Portfolio Management, Tata McGraw Hill.
3. Elton, E. and Gruber, M, Modern Portfolio Theory and Investment Analysis, John Wiley and Sons
4. Bhalla, V. K., Investment Management, S. Chand & Company Ltd.
5. Investment Management-Preeti Singh-Himalaya Publishing House

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	4	4	4	5	5	2	4	2
CO2	5	5	5	4	2	5	5	2	4	2
CO3	5	5	4	4	4	5	5	2	4	2
CO4	5	5	4	4	4	5	5	2	4	2
CO5	5	5	2	2	2	5	5	2	4	2

\*Students can use simple calculator (Non Scientific) in the exam.

## CORE ELECTIVE (Marketing Gr.) PAPER -201.3 INTERNATIONAL MARKETING

DURATION- 3 HRS

MARKS: 100 (70+30)

### COURSE OUTCOMES:

After completion of this paper student would be able to:

1. Develop Insights about the need of international market and its process of international marketing in present scenario
2. Learn the importance of the international marketing organization
3. To evaluate the various decisions related to branding, labeling and pricing required for a product or service globally.
4. To analyses the global distribution and advertising decisions
5. Know about Exim Policy and Exim Bank

### UNIT- I

**International Marketing: An Introduction: Meaning, Nature, Importance, Reasons for going International, Domestic vs International Marketing.** Problems in International marketing, Internalisation stages.

**Factors:** Decisions influencing international marketing.

**International Marketing Environment:** Internal and External Environment (PESTEL frame work such as Political, Economic, Social Technological, Ethical, Legal),

## UNIT – II

**International Product Policy:** Product Planning for International markets, Key Elements of product planning, Product Life Cycle, New product Development,

**Branding:** Branding Decisions, Branding problems,

**Packaging:** Functions & Importance of packaging, Factors Influencing Packaging Decisions, Labelling.

## UNIT -III

**International Pricing Policy:** Pricing objectives, Factors influencing International Pricing Strategy, Pricing Methods/ Approaches, Steps in Pricing, Dumping.

## UNIT - IV

**International Distribution Policy:** International Channel System: Direct & Indirect Exporting, Factors affecting Channel Selection, International Logistics.

**International Promotion Policy:** Elements of International Promotion mix: Advertising, Sales Promotion, Personal Selling, Trade Fairs & Exhibition, Problems in International Marketing Communication.

## UNIT - V

**EXIM Policy:** Objectives of EXIM Policy, EXIM Policy 2009-14, Procedure for Export, Export Finance: **Pre- shipment Finance and Post shipment Finance,**

**EXIM Bank:** Objectives of EXIM Bank, Services rendered by EXIM Bank.

**Issues in International Business:** Business Ethics, Social Responsibility, Environmental Issues.

## REFERENCES:

1. International Marketing, F. Cherunilam, Himalaya Publishing House.
2. International Marketing, I.K. Kular & A.S. Brar, Kalyani publisher
3. International Marketing Management, R.L. Varshney & B. Bhattacharya - Sultan Chand & Sons
4. International Marketing, Fransis investment analysis and portfolioCherunilam-Himalaya Publishing House

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CO4	5	5	5	4	5	5	5	4	4	4

CO5	5	4	5	2	2	4	4	4	5	2
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- Note related: 1
- From What Related: 2
- Nutral: 3
- Moderately Related: 4
- Highly Related:

## OPEN ELECTIVE - 201 FUNDAMENTALS OF BANKING

**DURATION: 3 HOURS**

**MARKS: 50**

### **COURSE OUTCOMES:**

After reading this paper, students would be able to:

1. Develop Fundamental knowledge of Indian banking system.
2. In depth understanding of relationship between banks and its customers.
3. Knowledge regarding various function of bank.
4. Understanding about conceptual framework of negotiable instruments and cooperative banking system in India.
5. Familiarize with the recent development in the field of banking.

### **UNIT – I**

**History of Banking**, Brief history and evolution of banking in India, Definition of banking, Different types of commercial banks

**Function of banks**: Primary, Secondary function of commercial banks.

**Organizational Structure of Banks**: Branch banking advantages and disadvantages, Correspondent banking

### **UNIT – II**

**Bank Costumers**: Process of opening of accounts: individuals, partnership firm, joint stock companies, HUF's, institutions. Single holder account & joint holder account, procedure of closing of an account

**Remittances**: Different means, Demand draft, Mail transfer, Telegraphic and Telephonic transfer, Credit card, A.T.M. (Automated teller machine)

### **UNIT – III**

**Negotiable Instruments**: Concept, characteristics of negotiable instruments, types of negotiable instrument.

**Cheques:** Silent Features, cheques as negotiable instruments, payment through cheques, liabilities of paying and collecting banks, crossing of a cheque.

#### UNIT – IV

**E-banking:** Meaning, special features, services under E-banking, Significance of e-banking, NEFT, RTGS, IMPS:-

**Co-operative Banking in India:** Primary Co-operative credit societies, District Co-operative banks and State Co-operative banks, their management, functions and limitation.

#### REFERENCES:

1. Basics of banking and Finance, K. M. Bhattachatya and P. Agrawal, Himalaya Publishing House
2. Banking theory and practice, Premkumar Shrivastav, Himalaya Publishing House
3. Banking theory Law & Practice, Gordon Natrajan, Himalaya Publishing House
4. Basics of Banking, Indian Institute of Banking and Finance, Taxman Publication
5. Principles of Banking, Indian Institute of banking and Finance, Mc Milan India Ltd.
6. Banking Theory Law- Gordon, Natrajan-Himalaya Publishing House

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
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CO3	5	5	4	4	5	5	5	4	5	5
CO4	4	5	4	4	4	5	5	4	4	4
CO5	5	5	5	2	5	5	5	4	5	4

#### SEMESTER-III

#### HARD CORE-301

#### HUMAN RESOURCE MANAGEMENT

**DURATION- 3 HOURS**

**MARKS: 100 (70+30)**

#### COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Understand the concept, objectives and changing role of HRM and Job analysis that facilitates students to design a job description and job specification for various levels of employees.
2. Understand procurement process that includes; HRP, factors affecting Recruitment sources, selection process and placement.
3. Differentiate training and development and understand methods of training Identify the various training methods and design a training program.
4. Understand the concept of performance appraisal process in an organization.
5. Know about wage and salary Administration and factors affecting wage and salary administration and Grievances handling procedures.

#### UNIT-I

**Concept of Human Resource Management:** Meaning, Definition, Features, Need, Limitations and Functions of HRM;

Similarities and Differences between Personnel Management and HRM; HRM vs Human Resource Development, Evolution of the concept of HRM;

HRM as Profession; Emerging Challenges in HRM, **Qualities of HR Manager**.

## UNIT II

**Human Resource Planning:** Concept, Features, Importance, Process of HR Planning; Types of HR planning, Benefits & Problems of HR Planning; Techniques for forecasting Human Resource Needs.

**Job Analysis:** Meaning, Need, Uses of Job Analysis; Process of Job Analysis, Techniques of Job Analysis,

**Job Design:** Meaning, Objectives, Approaches to Job Design, Methods of Job Design.

## UNIT - III

**Recruitment:** Concept & Importance of recruitment, **Elements of a good recruitment policy**, Factors affecting recruitment policy, Sources of recruitment, Methods of recruitment.

**Selection:** **Concept of selection**, Selection vs Recruitment, Steps in Selection Process,

**Selection Tests.:** Features, Types of tests, Features of a good test, Selection Interviews: Objectives of interviews, Types of Interviews, Steps in interview Process, Limitation of interview.

## UNIT - IV

**Training & Development:** Concept of Training, Development; Training vs Development; Need & Importance of Training; Types of Training; Steps in Training Plan; Training and Development methods.

**Career Planning and Development:** Concept of Career; Career Planning, Career Planning vs man power planning; Benefits & Limitations of Career Planning; Steps and process of Career Planning.

**Performance Appraisal:** Concept, Objectives importance, Process, limitations of Performance Appraisal, and methods or techniques of Performance Appraisal

## UNIT – V

**Wage & Salary Administration:** Meaning, Objectives, Principles of Wage & salary Administration; Factors Influencing wage & salary administration; Methods of wage payment; **Incentive Plans:** Meaning, Features, Types of individual and group incentive plans; Essentials of a Good Incentive Plans.

**Grievances & Collective Bargaining:** Grievances: Meaning, Features, causes of Grievances; Identification of Grievances, Steps in Grievances handling Procedure.

**Collective Bargaining:** Meaning, Features; Types of Bargaining; Process of Collective



**REFERENCES:**

1. Managing Human Resource – Fishu, Schoenfeld, Shaw, Cengage Learning
2. HRM – R. Subha V.S.P. Rao,
3. Himalaya Human Resource Management- P.K. Jain, Global Publishing House (India)
4. HRM L.M. Prasad, Sultan Chand & Sons
5. HRM - S.K. Gupta & Rosy Joshi, Kalyani Publisher
6. Personnel Management C.B. Mamoria , Himalaya Publishing House
7. HRM - David A. Decenzo & Stephen P. Robins
8. Essentials of HRM and IR-Suba Rao-Himalaya Publishing House

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

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CO2	5	5	5	4	4	5	5	4	5	5
CO3	5	5	4	4	4	5	5	4	5	4
CO4	5	5	4	4	2	5	5	4	4	2
CO5	5	5	4	5	5	5	5	5	5	5

**HARD CORE - 302**

**IFRS AND INDIAN ACCOUNTING STANDARDS**

**DURATION- 3 HOURS**

**MARKS: 100 (70+30)**

**COURSE OUTCOMES:**

After reading this paper, students would be able to;

1. Understand the concept, structure, disclosure requirements of IFRS
2. Gain knowledge on application of Ind AS for preparing financial statements
3. Know standards on Inventory, PPE & Financial reporting
4. Learn the aspects related to EPS, separate financial statements, investment in subsidiaries, associates and joint ventures
5. Learn the standards for recognition, measurement and disclosure requirements of interim reporting, lease and intangible assets

**UNIT - I**

**International Financial Reporting Standards (IFRSs):** Meaning, scope, objectives, compliance with IFRS; Structure of the IFRS; Merits and Limitations of IFRS

**Arguments for Global Convergence:** Process of setting IFRS; Role of IASB; Practical challenges in implementing IFRS

## **Required Disclosures per IFRSs: Achievements of IASB and Obstacles in Convergence**

### **UNIT – II**

**Introduction of Indian Accounting Standards (Ind AS):** Meaning and applicability of Ind ASs; Difference between IFRS and Ind ASs

**Meaning, objectives, status, scope and applicability of framework for presentation and preparation of financial statements in accordance with Ind ASs**

Users, information needs of the users of the financial statements; Measurement of the elements of financial statements.

### **UNIT - III**

**Presentation of financial statements (Ind AS -1):** General purpose financial statement, Scope, Application, Objectives, Components of financial statement, Supplementary statements, Features of financial statements, Ind AS compliant financial statement

**Inventories (Ind AS-2):** Definition, objectives, applicability and measurement of inventories; Cost formula; Cost of inventories in certain conditions; Net realizable value; Disclosure in the financial statement; Comparison with IAS 2

**Property, plant and equipment (Ind AS- 16):** Meaning; Scope; Recognition and measurement of assets; Depreciation Methods; Depreciable amount; Disclosure requirements; Comparison with IAS 16

### **UNIT –IV**

**Separate Financial Statements (Ind AS – 27):** Definition; Need; Objectives; Scope; applicability; Disclosure; Comparison with IAS 27

**Investment in Associates and Joint Ventures (Ind AS – 28):** Meaning; Objectives; Scope; Important requirements of Ind AS 28; Accounting treatment; Comparison with IAS 28

**Earnings per share (Ind AS-33):** Meaning; Objectives; Scope; Applicability; Types of EPS, Presentation; Disclosure; Comparison with IAS 33

### **UNIT – V**

**Interim Financial Reporting (Ind AS – 34):** Meaning; Objectives; Scope; Principles of recognition and measurement; Components of Interim Financial Reports; Comparison with IAS 34

**Intangible Assets (Ind AS-38):** Meaning; Objectives; Scope; Types; Measurement; Disclosure; Comparison with IAS 38

**Lease (Ind AS-17):** Significance, Objectives, Types, Scope, Accounting treatments, Disclosure

**REFERENCES:**

1. Accounting Theory -Jawaharlal-Himalaya Publishing House
2. Student' Guide to Ind ASs, D.S. Rawat, Taxmann's Publication.
3. Beginner's Guide to Ind- AS and IFRS, CA. Kamal Garg, Bharat Publication.
4. Indian Accounting Standards (Ind AS), Taxmann's Publication.  
Illustrated Guide to Indian Accounting Standards (Ind AS), B.D. Chatterjee & Jitender Jain, Taxmann' Publication.

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	4	5	4	2	4	5	5	4	5	2
<b>CO2</b>	5	5	4	2	2	5	5	2	5	4
<b>CO3</b>	5	5	5	-	5	5	5	2	5	4
<b>CO4</b>	5	5	5	2	4	5	5	2	5	4
<b>CO5</b>	4	5	5	-	2	5	5	2	5	4

**HARD CORE – 303**  
**BUSINESS DATA ANALYTICS**

**DURATION: 3 HOURS**

**MARKS: 100 (70+30)**

**COURSE OUTCOMES:**

After reading this paper, students would be able to:

1. Know about the basics of information technology and capability to analyse the importance of information technology for the managers;
2. Understand on the process of implementation of IT on business;
3. Develop the skills to apply information technology on business;
4. Gained the knowledge about the professional ethics and responsibility while using IT;
5. Translate results of business analytic projects into effective courses of action;

**UNIT – I**

**Computer hardware**, computer software, and computer networks and the Internet.

**Word processing software**, spreadsheet software and presentation software

**UNIT – II**

**Data Analytics Overview:** Different types of Analytics: Descriptive Analytics, Predictive Analytics, Prescriptive Analytics and Dealing with Different Types of Data

**Business Analytics Process:** **Business Problem Framing**, Analytics Problem Framing, Data, Methodology Selection and Model Building

**UNIT – III**

**Data Literacy:** Concepts on Big Data, Machine Learning and Modelling in Data Science. Coding, Business Intelligence, Data Structures, Mathematics, Algorithms,

**UNIT – IV**

**Data Visualization for Decision making, Science, and Machine Learning**

**UNIT – V**

Data Science Methodology, **Data Analytics in Different Sectors**, Analytics Framework and Latest trends

**REFERENCES:**

1. Fundamentals of Data Management, Saha R. G., HPH
2. Fundamentals of Business Analytics, R N Prasad , Seema Acharya

**\*Students can use simple calculator (Non Scientific) in the exam**

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
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CO2	5	5	5	4	5	5	5	2	4	2
CO3	4	5	5	4	5	5	5	2	4	2
CO4	4	5	4	4	5	5	5	5	4	4
CO5	5	5	4	4	5	5	5	2	5	4

### CORE ELECTIVE -301.1 ADVANCED ACCOUNTING

DURATION-3 HRS.

MARKS-100(70+30)

#### COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Develop strong numerical and quantitative skills relating to valuation of goodwill and share;
2. Understand and prepare the financial statements of banks and insurance companies
3. Understand of accounting for Holding company and conversion of Partnership to Limited Company.
4. Know legal provisions of bonus issue, right issue of share and treatment of profits or loss prior to incorporation.
5. Familiarize with Royalty and Voyage.

#### UNIT -I

**Accounting for valuation of goodwill:** Elements of Goodwill, Types of Goodwill, Need for valuation, methods of valuation of goodwill.

**Accounting for valuation of shares:** Need for valuation, methods of valuation Assets Backing method, yield valuation method, Dual Method.

#### UNIT - II

**Accounting of insurance business:** Classification of Insurance Business, Types of policies, Preparation of Revenue A/C [Form B-RA], P & L A/C and Balance Sheet of life insurance and General Insurance Business.

**Accounting of banking company:** Business of banking companies, special features of bank accounting, Guidelines of RBI for compilation of financial statements, P/L A/C and Balance Sheet of banking company, Capital adequacy norms, non-performing assets.

#### UNIT- III

**Holding company:** Determining the types of control, legal definition & requirements, presentation of consolidated Financial Statements.

**Conversion of partnership firm in to a limited company:** Introduction, need for conversion, meaning of purchase consideration, modes of discharge of purchase consideration, methods of calculation of purchase consideration, journal entries and preparation of ledger accounts in the books of vendor.

#### **UNIT – IV**

**Bonus and right shares:** Meaning, Objects, Advantages, SEBI Guidelines - 2000 for bonus issue, Renunciations, Effects of Rights issue, comparison of bonus shares & stock split.

**Profit or loss prior to incorporation:** meaning, method of computing, accounting treatment.

#### **UNIT – V**

**Voyage accounts:** Address Commission, prime age, passage money, voyage in progress, preparing voyage Accounts.

**Royalty accounts:** Dead Rent, Short working, short working recoupment, sub-lease.

#### **REFERENCE:**

- 1.Ravi M. Kishore, Advanced Management Accounting, Taxmann Publication
2. S. N. Gupta & Radha swami, Advanced Accountancy, Sultan Chand & Sons.
- 3.Lele & Jawaharlal, Accounting Theory, Tata McGraw Hill.
4. Corporate Accounting: Ashok Sehgal & Deepak Sehgal, Taxmann Publication
5. Advanced Accounting: M. Hanif & A. Mukherjee, Mc Graw Hill Education (India) Pvt. Ltd

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<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
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<b>CO2</b>	4	5	2	5	4	5	5	4	4	4
<b>CO3</b>	5	5	4	2	2	4	5	4	5	4
<b>CO4</b>	4	5	2	4	2	5	5	2	4	2
<b>CO5</b>	4	5	2	2	2	4	2	2	4	2

**\*Students can use simple calculator (Non Scientific) in the exam.**

**CORE ELECTIVE – 301.2**  
**INTERNATIONAL FINANCIAL MANAGEMENT**

**DURATION: 3 HOURS**

**MARKS: 100 (70+30)**

**COURSE OUTCOMES:**

After reading this paper, students would be able to;

1. Acquire basic understanding and familiarity with the forex markets and its mode of transaction;
2. Know about various factors taken into consideration while getting into forex trade;
3. Know the existence of various international institutions that cater to the international financial requirements.
4. Explain various ways the exchange rates evolved over the years in the international markets;
5. Understand, analyze and prepare the Balance of Payments account for a country.

**UNIT – I**

**Foreign Exchange Markets:** Determining exchange rates, fixed and flexible exchange rate system

**Exchange Rate Theories:** Participants in the foreign exchange markets

**Foreign Exchange Markets:** Spot markets, **Exchange rate quotes**, Factors affecting exchange rates – spot rates, forward exchange rates, forward exchange contracts, foreign exchange and currency possession, Information and Communication, Foreign exchange trades

**UNIT – II**

**Foreign Exchange Risk:** Transaction exposure, Translation exposure, Economic exposure and Balance Sheet exposure

**Management of Exposures:** Internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management and techniques

**UNIT – III**

**Management of Risk in Foreign Exchange Markets:** Forex derivatives – Swaps, Futures and Options and Forward Contracts, Strategies, Trading and settlement

**UNIT – IV**

**International Capital and Money Market and Instruments:** Salient features of different international markets, GDRs, ADRs, IDRs, Eurobonds, Euro loans, CPs, Floating Rate Instruments, Loan syndication and Euro deposits

## UNIT – V

**Multilateral Finance Institutions:** Role of IMF, IBRD and other development banks, international investors and foreign investment institutions

**International Tax Environment and International Accounting:** International accounting and tax considerations in financial decision making of MNEs, International tax environment; bilateral tax treaties and tax heavens, Impact of international taxation on cross border investment decision, Transfer pricing and consolidated financial statements, Relevant Indian and International accounting standards

### REFERENCES:

1. International Financial Management-Avadhani-HPH
2. V. Sharan – International Financial Management, Prentice Hall of India, New Delhi.
3. V. Avdhani, International Financial Management, Prentice Hall of India, New Delhi.
4. Bodie, Kane, Marcus and Mohanty, TATA McGraw Hills, New Delhi.
5. Apte, P. G., International Financial Management, TATA McGraw Hills, New Delhi.
6. Melvin, International Money and Finance, Pearson, New Delhi.
7. International Financial Management-Machhiraju-HPH

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	4	5	4	5	2	5	2
CO2	5	5	5	4	4	5	5	2	5	4
CO3	4	5	5	4	4	5	5	4	4	4
CO4	5	5	5	4	5	5	5	4	4	4
CO5	4	5	5	4	4	5	4	2	4	2

**\*Students can use simple calculator (Non Scientific) in the exam.**

## CORE ELECTIVE – 301.2

### SUPPLY CHAIN MANAGEMENT AND LOGISTICS

**DURATION- 3 HRS.**

**MARKS: 100(70+30)**

### COURSE OUTCOMES:

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

1. Develop Insights about the supply chain management system



2. Know the designing of supply chain management
3. Understand the basics of the inventory management system
4. Develop the skill of purchasing and vendor management
5. Evaluate the implementation of cost-effective solutions to assist enterprises enhance their competitive advantage

**UNIT-I:** Introduction: basic concepts and philosophy of SCM, Essential features, decision phases - process view, supply chain framework, key issues in SCM and benefits.

**UNIT-II:** Designing the supply chain network: Designing the distribution network, role of distribution, factors influencing distribution, design options, distribution networks in practice, network designing the supply chain, factors affecting the network design decisions. Designing and Planning, Transportation Networks, role of transportation, modes and their performance, transportation, Infrastructure and policies, design options and their trade-offs, tailored transportation.

**UNIT-III:** Inventory Management: Concept, various costs associated with inventory, EOQ, buffer stock, lead time reduction, reorder point / re-order level fixation, ABC analysis, SDE/VED Analysis.

**UNIT - IV:** Purchasing and Vendor Management: Centralized and decentralized purchasing, functions of purchase department and purchase policies, vendor rating/evaluation, single vendor concept, management of stores, account for materials, just in time & Kanban systems of inventory management.

**UNIT - V:** Logistics Management: Logistics of part of SCM, logistics costs, different models, logistics, sub-systems, in-bound and out-bound logistics, bullwhip effects in logistics, distribution and warehousing management.

#### **REFERENCES:**

1. International marketing by F. Cherunilam, Himalaya publishing house
2. International Marketing I.K. Kular & A.S. Brar, Kalyani publisher
3. International Marketing Management by R.L. Varshney & B. Bhattacharya- Sultan Chand & Sons.
4. Marketing Management -S.A. Sherlekar & R. Krishnamoorthy- Himalaya Publishing House
5. Marketing Management -C.N. Santoki-Kalyani Publisher
6. Marketing Management- Rajgopal-Vikas Publishing House
7. Principles of Marketing-Mahajan J P & Anupam Mahajan-Vikas Publishing House
8. Marketing Management-Priyanka Gite-Taxmann
9. Basics of Marketing Management- Dr. Biswajit Banerjee-S. Chand

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	5	2	2	2	4	2	4	5	4
CO2	4	5	5	4	4	4	2	4	5	4
CO3	5	5	4	4	4	4	4	4	5	4
CO4	4	5	5	4	4	4	4	4	4	4
CO5	4	4	4	4	5	4	4	4	4	4

### CORE ELECTIVE - 302.1

### ACCOUNTING FOR MANAGERIAL DECISION MAKING

**DURATION: 3 HOURS**

**MARKS: 100 (70+30)**

#### COURSE OUTCOMES:

After reading this paper, students would be able to;

1. Understand the application of financial, cost and management accounting.
2. Analyze and interpret the financial and cost accounting Information to take managerial decisions
3. Build an increasingly sophisticated level of understanding on budgeting and budgetary control techniques
4. Gain relevant skills on cost controlling techniques
5. Develop Balance score card and management reports

#### UNIT - I

**Accounting Information And Managerial Decision Making: Financial, Cost and Management Accounting:** Importance, Objectives; Merits and limitations

**Accountant's Position:** Role and responsibilities

**Analysis of Financial Statements:** Horizontal and Vertical Analysis; Ratio analysis

#### UNIT - II

**Marginal Costing And Break-Even Analysis:** Concepts of Marginal cost; Marginal costing and absorption costing

**Cost-volume-profit Analysis:** Break-even analysis

Decisions regarding sales- mix, make or buy decisions and discontinuation of a product line

#### UNIT - III

**Budgeting: Features of a budget; Essentials of budgeting**

**Types of budgets:** functional, master budgets; fixed and flexible budget

**Budgetary control:** zero-base budgeting; performance budgeting

## UNIT - IV

**Standard Costing And Variance Analysis:** Standard costing as a controlling technique for setting of standards and their revision

**Variance Analysis:** Importance, kinds of variance

**Types:** Materials, labour, overhead and sales variance; Uses of variance; Disposal of variances

## UNIT – V

**Responsibility Centres:** Importance and significance of responsibility accounting; Types of Responsibility Centre: Cost centres, Profit centres and Investment centres; Objective and determinants of responsibility centres.

**Activity Based Management:** Activity- Based Costing: Importance and Objectives, Steps, Significance, Benefits, Weaknesses;

**Balance Scorecard;** Need, perspectives, strategy map, execution frame work

**Reporting To Management;** significance, need, modes and levels of management reporting

## REFERENCES:

1. Horngren Charies T. George Foster and Srikanta M.dattar; Cost Accounting
2. Amanagerial Emphasis, Pearson.
3. Banerjee, B. Cost Accounting. PHI
4. Jawahar Lal, Cost Accounting, Tata McGraw
5. Horngren, C.T. Gray L. Sundem and William O. Stratton : Introduction to ManagementAccounting, Pearson.
6. Khan, M.Y., and jain, P.K., Cost Accounting, Tata McGraw
7. Maheshwari, S.N., Principles of Cost Accounting, Sultan Chand
8. Lall, B.M., and .C, Jain; Cost Accounting Principles and Practice, PHI
9. Pandey, I.M., Management Accounting, Vani.
10. Kaplan, Management Accounting, PHI
11. Kishore, R.M., Cost and Management Accounting, Taxmann
12. Druty, C., Management and Cost Accounting. Thomsom.
13. Shukla, Grewal & Gupta, Cost Accounting, S. Chand

## MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	5	2	1	2	5	5	4	5	4

CO2	5	5	2	1	4	5	5	2	5	5
CO3	5	5	4	2	4	5	5	4	5	5
CO4	5	5	2	4	2	5	5	2	5	5
CO5	5	5	4	4	4	5	5	2	5	5

**\*Students can use simple calculator (Non Scientific) in the exam.**

### **CORE ELECTIVE – 302.2**

#### **FINANCIAL MODELLING AND VALUATION**

**DURATION: 3 HOURS**

**MARKS: 100 (70+30)**

#### **COURSE OUTCOMES:**

After reading this paper, students would be able to:

1. Understand of the concepts of financial modelling, valuation & risk management;
2. Developed the skill of capital investment decisions of corporates by use of various finance models;
3. Equipped themselves with the latest concepts of modelling used in financial structure, capital structure, etc.;
4. Equipped with the skills for management of current assets & working capital.
5. Design and build a comprehensive financial model and create dashboards using those financial models to take decisions

#### **UNIT – I**

**Introduction to Valuation Model:** Objectives of FM with relation to– Profit Maximisation vs. Wealth Maximisation

**Models of Wealth Maximisation:** EVA & MVA; Shareholders and Management conflict

**Valuation of Securities:** Risk-return Relationship – Markowitz Model and Capital Asset Pricing Model

#### **UNIT – II**

**Capital Investment Model:** Capital Budgeting – Estimation of Cash Flows **Techniques of Evaluation:** Non-Discounted Cash Flow and Discounted Cash Flow Methods, Measurement of Risk and Uncertainty with Capital Budgeting

#### **UNIT – III**

**Financing Decision:** EBIT-EPS Analysis, Leverage, Cost of Capital and Value of Firm

## **Capital Structure & Short-term Financing (Money Market Instruments)**

**Models of Capital Structure:** Net Income Theory, Net Operating Income Theory, Modigliani-Miller Theory, Traditional Approach theory

### **UNIT – IV**

**Dividend Decision Model:** Dividend Decision vs. Valuation of Firm, Dividend Decision vs. Wealth Maximisation

**Theories of Dividend:** Walter's Model, Gordon's Model and Modigliani and Miller's Hypothesis

**Determinants of Dividend Policy:** Its Constraints and relevance

### **UNIT – V**

**Working Capital Models:** Computation of Working Capital under different forms of Organisation

**Management of Cash and Cash Equivalents:** Determinants of Cash Holding and Models of Cash and Marketable Securities Management

**Management of Receivables:** Determinants and Models of Receivables Management

**Management of Inventories:** Determinants of Inventories and Models of Inventory Management

### **REFERENCES:**

1. Financial Management, Theory, Concepts & Problems - Rustagi P.R, Taxmann.
2. Financial Management - Pandey, I.M, Vikas Publishing House, Delhi.
3. Financial Management and Policy - Van Home, James C, Pearson Education, New Delhi.
4. Financial Management - Khan MY, Jain PK, Tata McGraw Hill, New Delhi.
5. Financial Management - Archer, Stephen H., Choate G Marc, R. George; John Wiley, NY.

### **MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	4	5	5	5	5	5	5	2	5	2
<b>CO2</b>	4	5	5	4	5	5	5	2	5	4
<b>CO3</b>	5	5	5	5	5	5	5	2	5	4
<b>CO4</b>	5	5	4	4	5	4	5	2	5	4
<b>CO5</b>	5	5	5	5	5	5	4	2	5	2

**\*Students can use simple calculator (Non Scientific) in the exam.**

## **COURSE OUTCOMES: CORE ELECTIVE -302.3 RETAIL MANAGEMENT**

After reading this paper, the student would be able to;

1. Understand of the retail history and its function
2. Know buying process, retail marketing strategies and target markets
3. Know about retail location and its evaluation
4. Identify proper logistics in SCM
5. Apply IT in Retail Marketing and understanding its challenges, solutions.

### **UNIT -I**

**Introduction:** Basics on Retailing; Meaning, Importance,

Recent Trends, Types, Opportunities, Retail Management. Decision Process;

Retail Organizations; Retail Customers; Retailing in India; Retail Philosophies & Theories, Retail Marketing.

### **UNIT - II**

**Retailing Management Decisions:** Retail Market Segmentation and Location Study, Understanding, Retail Customers Buying Behaviours; Retail Marketing; Strategy, Retail Locations and Site Selection; Financial Strategy; Management of Services and quality in retailing.

### **UNIT -III**

**Product And Pricing Strategies:** Management in Retailing: Product and Merchandise Management, Buying Systems, Buying Merchandise Pricing Strategies.

### **UNIT - IV**

**Retail Promotion:** Store Management, relationship Marketing: Atmosphere and Retail Stores Management; Organization- Store Layout and Management International Retailing; Customer Servicing Retail Customers; Retail Operations; Consumerism and Ethics in Retailing.

### **UNIT – V**

**Introduction And Basics of Supply Chain:** Meaning, objectives and importance and scope of Supply Chain Performance, Designing the Supply Chain Network Sourcing, Transporting and Technology in Supply Chain.

**Retail Management Information Systems; Application of IT in Retail Marketing;** Challenges, Solutions.

Financial Impact of SCM; Customers/Supplier Integration.

### **REFERENCES:**

1. Chitan Bajaj, Rajnish Tal, Nidhi Srivastava: Retail Management.
2. Michael Levy, Barton A Weitz, Tata Mc Graw Hill
3. Swapna Pradhan, Tata Mc Graw Hill; Retail management.
4. Barry Burman, J.E. Evans, Pearson: Retail Management
5. David Gilbert, Pearson; Retail Management
6. Retail Management-Nair-Himalaya Publishing House
7. Retail Management-Ariff Sheik-Himalaya Publishing House

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	5	4	4	2	4	5	2	4	4
CO2	4	5	4	4	2	4	4	2	4	4
CO3	2	4	2	5	2	5	4	2	4	4
CO4	4	5	4	4	4	4	5	2	5	4
CO5	5	5	4	4	5	4	4	2	5	4

**FIELD INTERNSHIP – 201**

**COURSE OUTCOMES:**

After completing Field Internship, the student would be able to

1. Reinforce experiential and contextual learning.
2. Enhance classroom learning by making connections with the real world.
3. Develop ability to test the theoretical learning in practical situations by accomplishing the tasks assigned during the internship period.
4. Hone the skills to apply various soft skills such as time management, positive attitude and communication skills during accomplishment of the assigned tasks.
5. Acquire wider perspectives of a work environment and benefit from a mentor or supervisor's experience and advice.

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	5	5	5	4	5	4	5	5	4	5
CO2	5	5	5	4	5	4	4	5	5	5
CO3	5	4	5	5	5	5	4	5	4	4
CO4	4	5	4	4	4	4	5	5	5	5
CO5	5	5	4	4	5	4	4	5	5	5

**SEMESTER - IV  
HARD CORE - 401**

# DERIVATIVES AND RISK MANAGEMENT

**DURATION- 3 HOURS**

**MARKS: 100 (70+30)**

**COURSE OUTCOMES:**

After reading this paper, students would be able to;

1. Understand risk and risk management through derivatives
2. Gain knowledge on “Futures as a derivative market instrument”
3. Develop the skill of understanding options and option pricing strategies
4. Able to understand hedging strategies through “Swap”
5. Gain knowledge on regulatory framework of derivatives

## UNIT- I

**Risk:** Definition; **Types of Risk; Process of Risk Management;** The tools of risk Management

**Derivatives:** Definition; Types of Derivatives; Traders in the Derivatives Market; History, development and growth of Derivative Markets in India

## UNIT- II

**Futures Market:** Meaning; objectives; Need of Futures Contracts

**Types of Futures:** Financial Futures (Interest Rate Futures, Currency Futures, Stock index futures); Commodity Futures

**Risk Management with Futures:** Basic hedging practices, Cost-of-carry model, Margin requirements for futures, Purchasing Power Parity Theorem.

## UNIT - III

**Options:** Definition; Types of Option; Payoff of long and short put; Payoff of long and short call

Straddle; Strangle; Bull spreads; Bear spread; Butterfly spread; Box spread

Principles of option pricing- Put- Call – Parity, Binomial model, Black-Scholes model; Risk Management with Options

## UNIT - IV

**Swaps:** Definition; Evolution; Features of Swap

**Types of Swaps:** Plain Vanilla Swaps, Interest Rate Swaps, Currency Swaps; Risk Management with Swaps

## UNIT - V

**Regulatory Framework of Derivatives:** Regulatory bodies in Major International Markets; Regulatory framework in India; Regulatory instruments and needs

**REFERENCES:**



- Options, Futures and other Derivatives; J.C. Hull- Pearsons.
- Fundamentals of Financial Derivatives-PK Swain-Himalaya
- Financial Derivatives- Theory, concepts and problems; Gupta- PHI.
- Derivatives and Risk Management; Srivastava - Oxford.
- Derivatives; T.V. Somanathan - Tata McGraw Hill.
- Fundamentals of Financial Derivatives; N.R. Parasuraman - Wiley India.
- Derivatives and Risk Management; J.R. Verma – TMH.
- Financial Derivatives; Redhead - Prentice Hall.
- Speculation, Hedge and Commodity Price Forecasting; Lasys Walter- Lexinton.
- Financial Innovation and Markets; H. Miller.

#### **MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	5	5	5	2	4	5	5	4	5	4
<b>CO2</b>	4	4	5	1	4	5	4	2	4	2
<b>CO3</b>	4	4	5	1	4	5	4	2	4	2
<b>CO4</b>	4	4	5	1	4	5	4	2	4	2
<b>CO5</b>	5	4	5	1	2	5	4	5	5	2

**\*Students can use simple calculator (Non Scientific) in the exam.**

### **HARD CORE - 402**

#### **CORPORATE GOVERNANCE AND BUSINESS ETHICS**

**DURATION: 3 HOURS**

**MARKS: 100 (70+30)**

**COURSE OUTCOMES:**

After reading this paper, students would be able to:

- Gain Insights of corporate governance & its models and also focuses on various National & International scandals.
- Understanding on various national and international committees and their performance along with the current reporting practices of Corporate Governance.
- Understanding the application of ethics in business organization and its role in developing good corporate governance.
- Impart knowledge regarding role of various committees and SEBI guidelines for protection of investors right;
- Role and responsibilities of the auditors in enforcing good governance

## UNIT - I

**Conceptual framework of Corporate Governance:** Meaning, Principles, Importance of Corporate Governance; Elements of Good Corporate Governance, Theories of Corporate Governance

**Corporate Governance Models:** The Anglo-Saxon Model, The Japanese Model, German model, social control Model, Indian Model- Regulatory framework & key players.

**Major corporate Scandals:** Corporate scandals in India & Abroad, Reason behind these scandals, Actions taken in response to the scandals

## UNIT – II

**Landmarks in the Emergence of Corporate Governance:** Development in the US and UK, Card burry Committee on corporate governance, OECD Principles, Sarbanes Oxley Act.

**Indian Committees and Guidelines:** Working group on the Companies Act, 1996, CII's initiatives (Confederation of Indian Institutes)

**SEBI's Initiatives:** Kumar Mangalam Birla Committee, 1999, Kotak Committee Report, LODR, Regulatory Framework of Corporate Governance in India  
Emerging trends in CG reporting practices

## UNIT - III

**Business Ethics:** Introduction, **code of conduct and ethics for manager**, evolution of ethics over the years

**Importance** and **need for business ethics**, values of ethics in business, Ethical decision making, changing business environment and ethical challenges

**Corporate Governance Ethics:** **Ethics and corporate governance**, characteristics of an ethical organisation, recognising ethical organisation

## UNIT - IV

**Corporate Ethics:** Investor's right, privileges, problems & protection, Introduction, Rights of Shareholders

**Various Committees on the Investor's Right:** Working group on Companies Act, CII's Committee, Kumar Mangalam Birla Committee, Naresh Chandra Committee, Narayan Murthy Committee

**SEBI's Guidelines** for investors and its performance

## UNIT – V

**Role, Duties and Responsibilities of Auditors:** **Role of auditor, objectives of audit, types of audits, types of Auditors**

**Responsibilities of Auditors and Auditing Firms:** Audit failure leading to corporate scams

**Indian Scenario:** Audit committee, Naresh Chandra Committee companies (Amendment) Bill, 2003 corporate governance and internal auditors.

### REFERENCES:

1. A. C. Fernando – Corporate Governance, Pearson Education

2. Business Ethics Corporate Governance-Murthy CSV-Himalaya
  3. Business ethics and Corporate Governance, A.C. Fernando, Pearson
  4. Business ethics and Corporate Governance, S. S. Khanka, S. Chand
  5. Business Ethics, Crane & Matten, Oxford Publishing House,
  6. Corporate Governance, Business Ethics & CSR, J.P.Sharma, Ane Books Pvt. Ltd, New Delhi
  7. L. P. Hartman – Business Ethics, Tata McGraw-Hill
  8. B.H Agalgatti & S. Krishna – Business Ethics, Niraj
  9. Murthy, C. S. V., Business Ethics and Corporate Governance, Himalaya Publishing House, New Delhi.
10. Crane, A. and Matten, D. Business Ethics, Oxford University, Press.  
Fernando, A. C., Business Ethics, An Indian Perspective, Pearson Education.

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	4	5	4	2	5	2	5	5	2
CO2	2	4	5	2	2	5	2	5	5	2
CO3	4	4	2	2	2	5	2	4	4	2
CO4	2	4	2	2	2	4	2	4	4	2
CO5	5	5	2	4	2	4	4	4	5	2

**HARD CORE - 403  
DISSERTATION**

**CORE ELECTIVE -401.01**

**ADVANCED AUDITING AND PROFESSIONAL ETHICS**

**DURATION-3 HRS.**

**MARKS-100(70+30)**

**COURSE OUTCOMES:**

After reading this paper, students would be able to:

1. Understand the responsibilities of management and the auditor in relation to an audit.
2. Evaluate historical financial information by applying professional skepticism and judgement.
3. Design audit processes and procedures to be undertaken by auditors in conducting audit
4. Evaluate the sufficiency and appropriateness of the audit evidence gathered.
5. Evaluate circumstances that may give rise to modifications to the auditor's report or

the auditor's opinion.

## UNIT-I

**Auditing concepts:** Nature & limitations of auditing, basic principles of governing an audit, concepts of auditor's independence, relationship of auditing with other discipline.

**Audit planning, strategy and execution:** planning the flow of audit work, audit strategy, audit plan audit programme, audit note-book, audit working papers, Analytical procedures prior to audit as well as towards finalisation, concept of principal auditor & other auditors, procedures to be performed by principal auditor, co-ordination between the principal auditor and other auditor.

**(SA-600: Using the work of another auditor)**

**Company audit-I:** provisions of the companies act ,1956 as regards to maintenance of books of accounts and registers, audit of share capital, audit of reserve & surplus, audit of debenture & public deposits, audit of investment.

## UNIT-II

**Company audit-II:** Application of relevant provisions under the Companies act,2013 relating to audit and auditors & rules made there under; powers/rights, duties of auditors, branch audit, significance of true and fair view, dividends and divisible profits

**Appointment, qualifications, remunerations etc. of an auditor.**

**Audit reports:** Audit Report under the companies act.2013, Basic elements of audit reports, types of opinion, Reporting provisions under CARO.

## UNIT-III

**Audit committee and corporate governance:** audit committee, role of auditor in audit committee and certification of compliance of corporate governance, compliance with laws and regulations (SA-250 consideration of laws and regulations in an audit of Financial Statements)

Special features of audit of banks, insurance and non-banking financial companies, audit of public sector undertakings.

**Liabilities of auditors;** professional negligence, civil liabilities and criminal liabilities, liabilities under different statutes for examples income tax act, companies act etc.

## UNIT-IV

**Internal audit, management audit and operational audit:** Provisions of internal audit as per companies act 2013, scope of internal auditing, relationship between internal and external auditors' basics of internal audit standards issued by the ICAI.

**Special aspects of auditing in an automated environment:** internal control & internal check, its objectives & limitations, CIS (Computer Information System) audit; different designs & procedural aspects.

## UNIT-V

**Cost audit:** definition and objectives, cost audit vs. financial audit, advantages and criticism against cost audit, cost auditor qualifications & appointment, cost audit procedures-material, labour, overheads, depreciation, work -in-progress and stores and spare parts, preparation of cost audit report.

**Recent trends in auditing:** management audit, energy audit, performance audit, environmental audit, system audit, safety audit.

**Professional Ethics:** code of ethics with special reference to the relevant provisions of the Chartered Accountant Act.1949 and the regulation thereunder.

**REFERENCE :**

- 1.CA. Pankaj Garg-Advanced auditing and professional ethics-TAXMANN publications
- 2.CA. Surbhi Bansal - Advanced auditing and professional ethics -best word publications
3. Dinkar pagare, Kishnadwala & others: Auditing-principles and practice, Sultan Chand & sons, New Delhi
4. Jha, Aruna. Auditing. Taxmann.
5. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Auditing. S. Chand and Co. Ltd., New Delhi.
6. kamal gupta: contemporary auditing, Tata McGrath Hill, New Delhi

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	4	4	4	4	2	2	4	5	5	4
CO2	4	4	4	2	4	2	4	4	5	4
CO3	4	5	4	4	4	4	4	4	4	4
CO4	4	4	4	4	4	4	4	4	2	4
CO5	5	4	4	4	4	4	4	4	2	4

**CORE ELECTIVE-401.02  
EMERGING BUSINESS LAWS**

**DURATION-3 HRS.**

**MARKS:100(70+30)**

**COURSE OUTCOMES:**

After reading this paper, students would able to;

1. Gain fair idea about an emerging business law;
2. understand of how to manage and run a business successfully;
3. Aware of various business laws and regulations to defend their litigations;
4. Understand as how affect these laws on business, trade and commerce; and
5. Gain knowledge about problem solving techniques and to be able to present coherent,

concise and legal argument

## UNIT-I

### **Laws Relating to Intellectual Property Rights (IPRs);**

Concept & development of intellectual property law in India. **Laws & Procedure relating to patents, trademarks, copy rights, geographical indications. Overview of laws relating other intellectual property rights;** Intellectual property appellate board.

**Limited liability partnership act.2008:** structures and procedures of formation of LLP in India.

## UNIT-II

**Laws Relating to Information;** Right to Information Act, 2005, Definition, right to information, Obligation of public authorities, request, exemption from disclosure of information, grounds for disclosure of information grounds for rejection to access in certain cases. Central information commission-its constitution, terms of office, conditions appeals &penalties.

**The Information technology Act.2000:** objectives and main provision, cybercrimes & penalties.

**SEBI(Amendment) Act.2002:** Objective; **Powers and functions of SEBI;** Securities Appellate Tribunal; Penalties and appeals.

## UNIT-III

### **Laws Relating to Competition & Consumer Protection;**

**The Competition Act, 2002** Anti-competitive agreements, abuse of dominant position. Combination: regulation of combination, competition commission of India, Compliance of competition law. Consumer Protection in India,

**The Consumer Protection Act, 1986:** Rights of Consumers, **Consumer Disputes Redressal Agencies**

**FEMA-1999:** Short title, extent, application and commencement, regulation and management of foreign exchange, **Exim policies-2002:** guidelines and instructions related to the import and export of goods.

## UNIT-IV

### **Laws relating to transfer of property & Prevention of money laundering;**

**The transfer of property act.1882:** Important definitions, types of properties; movable and immovable property; properties which cannot be transferred; rules against perpetuities; Lis pendens u/s 52; provisions relating to sale, mortgage, charge, lease, gift and actionable claim.

**Prevention of money laundering Act.2002:** Problem and adverse effect of money laundering; Methods of money laundering; Offence of money laundering; Attachment, adjudication and confiscation.

## UNIT-V

**Law Relating to Pollution Control & Environmental Protection;** Concept of sustainable Development: Bio-diversity & carbon credit: **Government policy regarding Environment**

**Laws relating to prevention of air & water pollution:**

**Environment (Protection) Act 1986.** National Green Tribunal (NGT)

**REFERENCES:**

1. Bulchandani KR – Business Laws – Himalaya Publishing House
2. N. D. Kapoor- Mercantile Law- Sultan Chand & Sons.
3. Maheshwari, Maheshwari – A Manual of Business Law – Himalaya Publishing House
4. Corporate Laws, Dr. S.K. Kapoor, Taxman Publication
5. SEBI Act- 1992 6. FEMA ACT 1999 7. MRTP ACT 1969 8. Consumer Protection Act – 1986.
6. Hand book of corporate laws- Bharat law house, New Delhi
7. Singh, Avtar-The principles of mercantile law, Eastern book company

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	2	5	4	4	2	2	4	4	4	4
<b>CO2</b>	4	5	5	2	2	4	5	4	5	5
<b>CO3</b>	4	5	4	4	2	4	5	4	4	4
<b>CO4</b>	4	5	4	4	2	4	4	4	4	4
<b>CO5</b>	4	5	4	4	2	4	4	4	4	5

## CORE ELECTIVE-401.03

### CUSTOMER RELATIONSHIP MANAGEMENT

**DURATION :3 HOURS**

**FULL MARK-100(70+30)**

**COURSE OUTCOMES:**

After completion of this paper student will be able to

1. Understand the concept of the CRM
2. Know the importance of the CRM in Marketing
3. Impart the basic knowledge of the Role of CRM in increasing the sales of the company
4. Develop the Skill to implement CRM in a business
5. Aware and analyses the different issues in CRM

#### UNIT -I

##### **Introduction to Customer Relationship Management**

Meaning, Definition of CRM, History and concept of CRM, Benefits of CRM, Purpose of adopting CRM Process

Types, **functions and importance of Customer Relationship Management (CRM),**

Management of relationship and Relationship Marketing Strategies

#### UNIT - II

##### **Technological Support in Customer Relationship Management (CRM)**

Introduction, **Technological application in CRM,** Types of Technological application in CRM, Database and Information systems, Database marketing strategies,

**CRM software solutions for B2C and B2B,** Accounting systems for Customer Acquisition and Retention Costs, Customer loyalty and Profitability through Technology

e-CRM: Introduction, Importance, Challenges, Strategies, e-marketing and e-CRM

#### UNIT- III

##### **Implementing Customer Relationship Management (CRM)**

Allocation rule of Customer Relationship Management (CRM), Customer Satisfaction survey, contact management, Building Customer Relationship Management (CRM),

Effectiveness of Customer Relationship Management (CRM), Organising of Customer Relationship Management (CRM), Employee and customer management process

#### UNIT IV

##### **CRM and Marketing Strategy**



**CRM Marketing Initiatives, Sales Force Automation**, Campaign Management, Call Centres. CRM links in e-Business - E-Commerce and Customer Relationships on the Internet  
**Practice of CRM:** CRM in Consumer Markets, CRM in Services Sector, CRM in Manufacturing Sector.

**UNIT -V**

**Issues and Problem in CRM**

Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation.

CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.

Managing customer relationships - conflict, complacency,

**REFERENCES:**

1. Jagdish N.Sheth, Atul Parvatiyar & G. Shainesh, “Customer Relationship Management”, Emerging Concepts, Tools and Application” TMH.
2. Dilip Soman & Sara N-Marandi,” Managing Customer Value”, Cambridge.
3. Alok Kumar Rai, “Customer Relationship Management: Concepts and Cases”, PHI.
4. Ken Burnett, the Handbook of Key “Customer Relationship Management”, Pearson Education.
5. Mukesh Chaturvedi, Abinav Chaturvedi, “Customer Relationship Management- An Indian Perspective” Excel Books, 2nd edition
6. Customer Relationship Management-Bhat KG-Himalaya

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	4	5	5	4	4	4	4	4	4	5
<b>CO2</b>	4	4	5	4	4	4	2	4	5	5
<b>CO3</b>	4	4	4	4	2	4	2	4	4	5
<b>CO4</b>	4	4	4	5	2	4	2	2	4	5
<b>CO5</b>	4	4	4	4	2	4	2	4	2	5

**ALLIED CORE -401**  
**WOMEN AND SOCIETY**  
**Allied Core (AC)-401**  
**Credits: 03, Marks: 50**  
**(Mid-Sem: 15 marks and End Semester: 35 Marks)**

**COURSE OUTCOMES:**

After reading this paper, students would be able to;

1. Students will familiarize with the women lead environmental movements and women's participation in the climate resilience natural resources management.
2. Students will acquire knowledge on the differential impact of climate change disasters.
3. Students will be familiar with the role of technology and how has ICT brought about a change in on women's everyday lives and livelihoods.
4. It will enhance students' critical thinking in the use and management of technology in different productive sectors across different category of women.
5. Students will gain an insight into the women and law from rights and equality of opportunity in the access to justice as well as the nuances involved in it.
6. Students will entrust with the duties of framing reports, conducting research and development activities and solving the issues of injustice imparted to the public.

**COURSE CONTENTS**

**Unit - I: Women and Environment**

- **Eco-feminism perspective and gender framework:** carbon footprint, GHE & Climate Change
- **Reclaiming women's environmental rights** - Neem patent victory, living democracy and CHIPKO Movement; Narmada Bachao Aandolan
- **India and International Environmental Policies:** Agenda 21 of Rio Conference, COP 21 and 23; Joint Forest Management Act. Impact of disaster risks and vulnerability: 1999 Super Cyclone in Odisha, Tsunami in Tamil Nadu.

**Unit II: **Women and Technology****

- **Gender and technology an introduction:** **Women professionals and entrepreneurs in Technology**
- **Impact, Programs and policy measures:** **International, National and State Levels on the technology transformation and cybercrimes in India**
- **Women in the production and service technologies:** Case study of agricultural mechanization, sexuality, reproduction, education, media, ICT, bio-technology, social media and digital divides

**Unit -III: Women and Law**

- **Status of women in pre & post-Independence era:** CEDAW; Women and Indian Constitution; Women and Law relating to Marriage; National Commission for Women
- **Women and Criminal Offences:** Rape, Adultery, Outraging the Modesty of women; Female Foeticide; Immoral Trafficking of women; Indecent Representation of Women; Protective Labour Legislation; Equal Remuneration Act; Maternity Benefit Act.; Employee's State Insurance Act.
- **Women and Matrimonial Offences:** Sex Inequality and Inheritance Right, Women and Guardianship of Children, Law relating to Maintenance, Women and divorce Laws, Women and Miscellaneous law; Women and Dowry Prohibition; Sexual Harassment at Workplace; Women and Domestic Violence

### **Transaction Mode**

Lecture, Seminar, tutoring, dialogue, peer group discussion, mobile teaching, self-learning, collaborative learning, cooperative learning

### **REFERENCES**

#### **Women and Environment**

- Agarwal, B. (1992). The gender and environment debate: lessons from India. *Feminist studies*, 18(1), 119-158.
- Enarson, Elaine. and PG Dhar, Chakrabarti. (2009). *Women, Gender and Disaster* edited by Sage Publications, India.
- Ramachandra, Guha. (2006). *How Much Should a Person Consume? Thinking through the Environment*, Permanent Black, New Delhi.
- Krishna, Sumi. (2009). *Genderscapes, Revisioning Natural Resource Management*, Zubaan, New Delhi.
- Uzma, Parveen. (2009). *Women and Environmental Management*, Women Press, New Delhi.
- Shiva, Vandana. (2005). *Globalization's New Wars: Seed, Water and Lifeforms*. Women Unlimited, New Delhi.

#### **Women and Technology**

- Wadhwa, Vivek. and Chideya, Farai. (2014). *Innovating Women: The Changing Face of Technology* "Where are all the women?". Diversion Books, ISBN-10:1626814228
- Leyba, Cara Alwill. (2015). *Girl Code: Unlocking the Secrets to Success, Sanity, and Happiness for the Female Entrepreneur*. Penguin Group
- Sobel, Dava. (2017). *The Glass Universe: How the Ladies of the Harvard Observatory Took Measure of the Stars*. A New York Times Book Review
- Wachter, Sara. (2017). *Technically Wrong - Sexist Apps, Biased Algorithms, and Other Threats of Toxic Tech: Why Digital Products Are Designed to Fail You*. ISBN.978-0393634631
- Chakravarti, Uma. (2000) *State, Market and Freedom of Expression: Women and Electronic Media*. *Economic and Political Weekly* Vol. 35, No. 18, Apr. 29 - May 5, pp. WS12-WS17

## Women and Law

- Rao, Mamta. (2018). Law relating to Women & Children. EBS Explorer. Edition: 4tEdition 2018, Reprinted 2022
- Agnes, Flavia., Chandra, Sudhir & Basu, Monmayee. (Eds.) (2016). Women and Law in India. Oxford University Press. ISBN:9780199467211; 780 pages
- Anju, Bindra. (2009). Women and Human Rights. New Delhi: Manglam Publishers.
- Karna, G.N. (2000), Disability Rights Movement: Conceptual Framework and its Implications for India, Disabilities and Impairments, Vol. 14, NO.1.
- Susan C, Mapp. (2008). Human Rights and social Justice in a Global Perspective. New York: Oxford University Press.
- Panda, Prativa. (2021) third Edition. Women and criminal Law. The Law House, Cuttack
- Paras, Diwan. (2001). Family Law. Allahabad Law Agency

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	2	4	4	2	2	4	1	1
CO2	2	2	2	4	2	4	4	2	1	1
CO3	2	2	2	2	5	4	2	4	2	1
CO4	2	2	2	2	2	2	2	2	2	1
CO5	2	2	2	1	2	1	2	1	2	1
CO6	2	2	2	2	4	1	2	2	2	2

- Note related: 1
- From What Related: 2
- Nutral: 3
- Moderately Related: 4
- Highly Related: 5

# DEPARTMENT OF COMMERCE

## SYLLABUS OF Ph.D. PROGRAMME



**RAMA DEVI WOMEN'S UNIVERSITY**  
Vidya Vihar, Bhubaneswar-751022, Odisha  
Website: <https://rdwu.ac.in>

# P. G. DEPARTMENT OF COMMERCE

## COURSE STRUCTURE AND SYLLABUS OF DOCTOR OF PHILOSOPHY



*Mr. Mohan*  
12.10.23  
Controller of Examination  
R.D. Women's University  
Bhubaneswar

RAMA DEVI WOMEN'S UNIVERSITY  
VIDYA VIHAR, BHOI NAGAR  
BHUBANESWAR, ODISHA, PIN-751022

*Dr. S. K. Mohan*  
25.4.23

*Dr. S. K. Mohan*  
25.4.23

*Dr. S. K. Mohan*  
25.4.23

*Dr. S. K. Mohan*  
25/04/2023

*Dr. S. K. Mohan*  
25/4/23

## **RDWU Ph.D. SYLLABUS STRUCTURE**

<b>SL.NO.</b>	<b>PAPERS</b>	<b>PAPER TITLE</b>	<b>CREDITS</b>	<b>MARKS</b>
1	Paper-1	Research Methodology and Computer Application	4	100
2	Paper-2	Accounting and Finance	4	100
3	Paper-3	Review of Related Literature	4	100
4	Paper-4	Research and Publication Ethics	4	100
	<b>TOTAL</b>		16	400

### **PROGRAM OUTCOMES (POs):**

**PO1:** The students should learn to apply the knowledge of statistics and management to the solution of multifaceted problems.

**PO2:** An ability to demonstrate a critical awareness of current issues in commerce which are informed by leading edged research and practice in the field.

**PO 3:** Understand use techniques, skills and tools skills to carry out empirical as well as conceptual research in the area of business studies.

**PO 4:** Attracting to recognize the importance of professional development by pursuing the doctorate studies or faces competitive examinations that offer challenging and rewarding careers.

**PO 5:** To get an expertise on research through participating in various conferences, seminars, research workshops to improve and enhance their research knowledge.

### **PROGRAM SPECIFIC OUTCOMES (PSOs):**

**PSO1:** To promote the growth and development of Commerce, Management, and allied disciplines through the use of research.

**PSO2:** To nurture scholars for advanced careers in commerce research, teaching, practice, consulting, training, and development.

**PSO3:** To equips students with the necessary skills and expertise to engage in creative and innovative research, publish scholarly works, and validate the findings of their research in various areas of commerce.

**PSO4:** The programme emphasizes the integration of sound theoretical concepts with practical applications and emerging trends.

### **PAPER01: RESEARCH METHODOLOGY AND COMPUTER APPLICATION**

**Credits: 04**

**Full Marks: 100**

### **COURSE OUTCOMES:**

After successful completion of this course, students should:

CO1: Understand social science research aspects to imbibe scholarly concerns in addressing a research problem.

CO2: Gain a comprehensive understanding of the concept of Sampling Theory and Measurement scales.

CO3: Understand the analytical approach, tools and techniques in testing hypothesis.

CO4: Ability to know research software SPSS, Amos, EViews, Stata with their basic tools.

### Unit -1

**Basics of Research** - Research Methods vs. Methodology, Methods and **Techniques of Research; Formulation of Research Problem**, Research Design: Important Concepts relating to Research Design, Different types of Research Design.

### Unit -2

**Sampling and Sampling Distributions:** Basic Concepts: Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample, Sampling errors, Non Sampling errors, Methods to reduce the errors, Sample Size constraints, Non Response. Types of Sampling. Determining size of the sample – Practical considerations in sampling and sample size, sample size determination

**Data Collection and Processing** - **Measurement of Scaling Techniques:** Problems in measurement in management research – Validity and Reliability. **Levels of measurement** – Nominal, Ordinal, Interval, Ratio. Concept of Scale – Rating Scales viz. Likert Scales, Semantic Differential Scales, Constant Sum Scales, **Graphic Rating Scales** – Ranking Scales – Paired comparison & Forced Ranking.

### Unit -3

**Analysis and Interpretation of Data** - **Descriptive Statistics:** Measures of Central Tendency, Measures of Dispersion, Inferential Statistics, Correlation and Regression;

**Hypothesis Testing:** Basic Concepts, Test Statistics, Critical Region, Critical Value and Decision Rule;: **Procedure for Hypothesis Testing**, Parametric and Non Parametric Tests.

### Unit -4

#### **Analysis of Data using Research Software:**

Data analysis using of SPSS, Amos, EViews, Stata  
Interpretation of the given data and report preparation,

#### **REFERENCES:**

- 1 C. R. Kothari - Research Methodology. Methods and Techniques, New Age International Publishers
2. Garg, B. L. Karadia, R. Agarwal, F and Agarwal, An introduction to Research Methodology. ROSA Publishers, UK.
3. K Prathapan, (2019), Research Methodology for Scientific Research, IK International Publishing House
4. Anderson. T W., An Introduction to Multivariate Statistical Analysis, John Wiley & Sons
5. Richard A. Johnson and Dean W Wichern, Applied Multivariate Statistical Analysis, Pearson Publication



6. Bryman, Alan & Emma Bell, Business Research Methods. 2ed. Oxford Press
7. D. K. Bhattacharya, Research Methodology, Excel Books
8. P. C. Tripathi - A Textbook of Research Methodology in Social Sciences, Sultan Chand & Sons
9. Goodle William J. Hatt Paul K.: Methods in Social Research, McGraw-Hill Book Company
10. Scotter A Miller, Developmental Research Methods, Sage Publication.

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	5	5	5	5	5
CO2	5	5	5	5	5
CO3	5	5	5	5	5
CO4	5	5	5	5	5

### PAPER02: ACCOUNTING AND FINANCE

Credits: 04

Full Marks: 100

#### COURSE OUTCOMES:

After successful completion of this course, students should:

- CO1. Examine the viability of Financial Statements in the light of Corporate Restructuring. CO2. Understand the feasibility of different investment opportunities.
- CO3. Fair idea about the changing scenario of Indian Financial System.
- CO4. Ability to analyse the emerging concepts in Derivatives Market.

#### Unit-1

**Financial Statement Analysis of Companies** - Techniques of Financial Statement Analysis: Trend Analysis, Ratio Analysis (Time Series Analysis, Cross Sectional Analysis and Multivariate Analysis), Cash Flow Statements Analysis; Corporate Restructuring; Reporting Practices: Corporate Social Responsibility, Integrated Reporting, Segment Reporting.

#### Unit-2

**Investment Decision:** Generation of Investment Ideas, Appraisal of Project, Techniques and its Applications of Capital Budgeting, Risk and Uncertainty in Capital Budgeting

#### Unit-3

**Banking and Investment Mechanism** - Asset Liability Management (ALM), Recent Trends and Reforms in Indian Banking System, Basel Norms, Emerging Challenges and Prospects in Rural

Banking and Micro Finance in India; NBFCs in India; Mutual Funds.

#### **Unit-4**

**Derivative Market-Forwards, Futures, Options, Swaps, Indian and International Derivatives Market;**  
Management of Forex Exposure: Accounting Exposure, Economic Exposure.

#### **REFERENCES:**

1. Financial Management, by I.M. Pandey: Vikash Publishing House, Delhi.
2. Financial Management, by Chandra Prasanna: Tata McGraw Hill, Delhi.
3. Financial Management, by P. C. Tulsian: S. Chand, Delhi.
4. Financial Management, by M. Y. Khan, P. K. Jain: Tata Mc.Graw Hill, Delhi.
5. Financial Analysis and Reporting, S. K. Gupta and A. Mehera: Kalyani Publisher.
6. Financial Analysis and Reporting, by Sahadev Swain and BiswoRanjanMishra : VK Publication.
7. Corporate Accounting, by Hunif and Mukherjee: Tata Mc.Graw Hill, Delhi.
8. Management of Indian Financial Institutions, by R.M. Srivastava: Himalaya Publishing House.
9. Financial Markets and Services, by Gorden and Natarajan: Himalaya Publishing House.
10. Financial Markets and Institutions, by L. M. Bhole: Tata Mc.Graw Hill, Delhi.
11. Indian Financial System, by P. N. Varshney: Sultan Chand and Sons

#### **MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	5	4	5	5	5
<b>CO2</b>	5	4	5	5	5
<b>CO3</b>	5	4	5	5	5
<b>CO4</b>	5	5	5	5	5

**\*Students can use simple calculator (Non Scientific) in the exam.**

#### **PAPER-III: REVIEW OF RELATED LITERATURE**

**Credits: 04**

**Full Marks: 100 (Practical)**

#### **COURSE OUTCOMES:**

After successful completion of this course, students should:

- CO1. Identify the research gap and write the review in a synchronized manner.
- CO2. Select a research area of their interest and Identify variables relevant to the selected research area.
- CO3. Summarize the findings of different research studies.

CO4. Write a thematic paper on any contemporary issue in the subject and present thematic paper.

## CONTENTS

Each student is required to select a problem on which she has to do intensive review of related studies under the supervision of a faculty member of the Department. She has to review adequate research studies related to the problem and prepare a report.

The student is required to submit a report on the review carried out by her and need to give a power point presentation before the RAC. Assessment shall be made on the basis the following criteria:

- 1) Relevance of the reviews.
- 2) Finding the research gap.
- 3) Standard and quality of writing the review.
- 4) Style of presentation.
- 5) Answering the question

### Distribution of Marks for Evaluation

- |                                  |                  |
|----------------------------------|------------------|
| 1) Report writing and submission | : 50 Marks       |
| 2) Presentation                  | : 30 Marks       |
| 3) Viva-voce Test                | : 20 Marks       |
| <b>Total:</b>                    | <b>100 Marks</b> |

### MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	5	5	5	5	5
CO2	5	5	5	5	5
CO3	5	5	5	5	5
CO4	5	5	5	5	5

### PAPER- IV: RESEARCH AND PUBLICATION ETHICS

Credits: 04

Full Marks: 100 (Theory-50) + (Practical-50)

#### COURSE OUTCOMES:

After successful completion of this course, students should:

- CO1. Understand the basics of philosophy of science and ethics, research integrity, publication ethics.
- CO2. Identify research misconduct and predatory publications.
- CO3. Comprehend indexing and citations, open access publications, research metrics (citations, h-

index, impact factor etc).

CO4. Use plagiarism tools for a valid and ethical research report.

## **BACKGROUND**

This Paper has been incorporated in the Ph.D. course work under this University as per the UGC correspondence in December 2019 vide its 543rd Meeting held on 09 August 2019. The main aim of this course is to create awareness about publication ethics and publication misconducts. It is an interdisciplinary course with 02 credits (Theory) and 2 credits (Practical). The course transaction modes shall be classroom teaching, guest lectures, group discussions and practical sessions. The evaluation of the course will be through continuous assessment processes such as tutorials, assignments quizzes, etc.. Final examination will be conducted at the end of the course.

## **COURSE STRUCTURE**

### **Unit-I: Philosophy and Ethics**

#### **A: THEORY**

- Introduction to Philosophy: Definition, nature and scope, concept, branches.
- Ethics: definition, moral philosophy, nature of moral judgement and reactions.
- Intellectual honesty and research integrity
- Conflict interest

### **Unit-II: Scientific Conduct**

- Ethics with respect to science and research
- Scientific misconduct: Falsification, Fabrication, and Plagiarism (FFP)
- Redundant Publications: Duplicate and overlapping publications.
- Selective reporting and misrepresentation of data.

### **Unit-III: Publication Ethics**

- Publication ethics: Definition, introduction and importance
- Violation of publication ethics, authorship and contributorship
- Publication misconduct: Definition, concept, problems that lead to unethical behaviour, types, identification of publication misconduct, complaints and appeals
- **Predatory publishers and journals**

## **B: PRACTICAL**

### **Unit-I: Open Access Publishing**

- Open Access Publications and initiatives
- Online resource to check publisher copyright and self-archiving policies (SHERPA/ROMEO)
- Journal finder/journal suggestion tools viz. Elsevier finder, Springer, Journal suggested etc.

**MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	5	5	5	5	5
<b>CO2</b>	5	5	5	5	5
<b>CO3</b>	5	5	5	5	5
<b>CO4</b>	5	5	5	5	5