

DEPARTMENT OF COMMERCE

SYLLABUS OF UG PROGRAMME (B. 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 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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U.G. Commerce Common Syllabus, Odisha

Paper	Subject	Paper Code	Full Marks	End-term Marks	Mid-term Marks	Credit Points
	Semester I					
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
	Total		400			22
	Semester II					
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
	Total		400			22
	Semester III					
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
	Total		500			28
	Semester IV					
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
	Total		500			28
	Semester V					
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

	A. Accounting and Finance	Markets, Institutions & Services					
	B. Banking and Insurance	Indian Banking and Insurance System					
	C. Management	Human Resource Management					
5.4	Elective II (Any <i>one</i> of the following)		DSE-2	100	80	20	6
	A. Accounting and Finance	Financial Statement Analysis and Reporting					
	B. Banking and Insurance	Merchant Banking and Financial Services					
	C. Management	International Business					
	Total			400			24
	Semester VI						
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 <i>one</i> of the following)		DSE-3	100	80	20	6
	A. Accounting and Finance	Fundamentals of Corporate Tax Planning					
	B. Banking and Insurance	Fundamentals of Investment					
	C. Management	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
	Total			400			24
	Ethics and Value in each Semester						06
	Grand Total						154

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 and 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:

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

Course Outcomes:

CORE-1 Financial Accounting

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.

Course Outcomes:

CORE-2 Business Law

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.
2. Business Law, Garg K.C., Saareen, Sharma, Kalyani Publishers
3. 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:

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

- Note related: 1
- From What Related: 2
- Nutral: 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. I.Mehta P.K, Singh M. — Micro Economics = Taxmann Publication
2. Micro Economics-T.R. Jain B-D- Majhi, V.K. Global
3. Browning, E K- and J.M. Browning; Microeconomic Theory and Applications,
4. 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 develop 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.

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

- Note related: 1
- From What Related: 2
- Neutral: 3
- Moderately Related: 4
- Highly Related: 5

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.

64IdI64IdAΩ6 AIC9I I – S?^ (AECC)

QIO -୧ | **Course – 1** : 64IdI64Id fIG6^K, 61G^ ଓ AI A

୧A ଏକକ : 64IdI64Id6 Q6^BI I, fIG6^KI, Q6^Q6 ଓ କI66βG

୨ୟ ଏକକ : QI IG କI6, βI d କଠI

୩ୟ ଏକକ : QNIG6 Q6^BI I, Q6^Q6 ଓ QNIG æG^

୪ୟ ଏକକ : ଓ?^ BI I6 6ଫAIଠI, ି6 G^6Iକ6d I (6GIG d^ - QIGd G G^G ^, ft^ dG ^, Q୫^dG fldV^, 6ଫIdV fldV fldV

fldV^, Q୫^dG ^, QAIQdG ^, 6୫G ଓ 6^β ^dG ^, 6Iକ 6^GG^G ^, QAIu66IK କ ^, G ଝ GG^G d6IdV fldV fldV fldV fldV d6IdV

d6Id ^, G ଝ GG^G ^, d6 Q^64IdIୱକ ଓ 6Q ^G fldV V fldV

QnIR6 Q61(QIO -୧ | Course – 1)

୧. 64IdI64Id AΩକ AIGβ I I (ଓ?^) QIA ft 6^6b^ GI6 Iୟd, QG 6 I6, କdକ I GI6Iୟd କ

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୩. βI d କଠI ଓ fIG IG Q - କ, ଚ KIG, QG GI6Iୟd 6କ, 6 I6, କdକ

୪. I6ୟId^କ ଓ?^ BI I – ଓ?^dI 6IG QIO Qæକ dୟG ଓ କIdG Q^ I, β66G 6 Q^ I, β 66G ଖ66G 6

୧. 6ftdI6 AΩQ\$, GIଠhβ, d 96^୫hG, Q^Q^ 6 Q^6କQG, β66G 6 Gβf

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 I: 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/PassSyllabus 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

Course Outcomes:
MIL – Hindi

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.

UNIT-1

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2. U,----- िग Uरि T- द1 और 2
3. रू Tद- , द
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UNIT-II

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2. 5 T रू Tदद िद- , ग
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UNIT-III

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4. ि द

Course Outcomes:

(Core-3)COST ACCOUNTING

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 India, New Delhi.

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 aneconomy

CO4: acquainted with economic concepts, models of international trade aware about international trade blocks andtheir 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

Course Outcomes:

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-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value

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.
4. 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 assesseees)
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:

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

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	5	4	5	5	5	4	5	4
CO3	5	5	5	2	5	5	5	4	5	5
CO4	5	5	5	2	5	5	5	4	5	5

Course Outcomes:

GE-3 BUSINESS STATISTICS

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 Estimat

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
COMMUNIC
ATION**

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 improvise 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)' /0r Professional Life: A Practical Introduction. Dainton and Zelley, <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 Anthology U0r Degree Classes. C Writing

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

Course Outcomes:

Semester-IV

CORE-8 GST and Indirect Taxes

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 pivot tables and their analysis
4. Maintenance of accounting data records and its management by applying DBMS
5. Practical application of various web designing tools

Course Outcomes:

CORE-10 MANAGEMENT ACCOUNTING

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 PublishingHouse
3. Narasimhan M.S. , Management Accounting, Cengage Learning
4. Cost & Management Accounting, Taxmann 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 BookDepot, 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 PublishingHouse
2. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and AhsanUIHaque. PrinciplesofMarketing. 13thedition. 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, OxfordUniversityPress.
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 KeepingCustomers in anE-Commerce World. Thomson Learning.
10. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. DhanpatRai&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, Dash ALN- 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:

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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, New Delhi. 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. Bhalla V.K – Financial Management – S.Chand
6. Horne, J.C. Van and Wackowich. Fundamentals of Financial Management. 9thed. 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

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 Equityshares

- 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 PublishingHouse
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, NewDelhi.
3. BHATTACHARYYA INDIAN FINANCIAL SYSTEM 2e, Oxford UniversityPress.
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. Functions 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 Publishers

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 NonStatutory Reports, Integrated Reporting and Sustainability Reporting

Text Books Recommended

1. Financial Statement Analysis and Reporting, S Swain/ B. Mishra, V.K. GlobalPvt. Ltd., New Delhi.
2. Financial Statement Analysis and Reporting-Prashanth Athma-HimalayaPublishing House

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, SultanChand.
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, Newdelhi

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, New Delhi.
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, 1st Edition, 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: Routledge.
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, Oxford university press.
4. Francis, J. Business Statistics, Cengage Learning
5. Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
6. Arora S.R & Gupta K. – Business Mathematics – Taxmann Publication
7. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
8. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
9. Zamirudeen&Bhambri – Business Statistics – Vikash Publication

10. Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning.
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, Tax avoidance, Taxevasion, Assessment year and Financial Year

Residential status of corporate and its incidence of tax, Minimum Alternate

Tax, Calculation of 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 taxation Relief

Text Books Recommended

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

Suggested Readings

1. Singhania 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, 8thed.
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,

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 | (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace
5. Jovanovich, Inc.
6. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG,
- 7.
- 8.
- 9.

10. Saarbrucken, Germany. 263 pp.
11. Empowering Consumers e-book, www.consumeraffairs.nic.in
12. ebook, 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

- Note related: 1
- From What Related: 2
- Nutral: 3
- Moderately Related: 4
- Highly Related: 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
